

Enhancing Employee Job Satisfaction in the Tax Sector: the Role of Motivation and Hygiene Factors at the Directorate General of Taxes

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Abstract. This research aims to examine the influence of motivation and hygiene factors on employee job satisfaction at the Directorate General of Taxes. Utilizing a survey method and a quantitative approach, this study collects and analyzes data to evaluate how these two factors contribute to job satisfaction. The findings indicate that both motivation and hygiene factors significantly positively impact job satisfaction within the Directorate General of Taxes. Employees experiencing high levels of work motivation tend to see an increase in their job satisfaction. This suggests that strong motivation from job aspects such as recognition, achievement, and responsibility can enhance employee job satisfaction. Similarly, hygiene factors such as good working conditions, supportive organizational policies, and positive interpersonal relationships at work also contribute to increased job satisfaction. The conclusions of this study underline the importance of paying attention to both motivation and hygiene factors as strategies to enhance employee job satisfaction. The Directorate General of Taxes is advised to implement policies and practices that support these aspects to improve employee well-being and overall organizational effectiveness. This research provides valuable insights for human resource management in designing and implementing programs that can strengthen work motivation and ensure adequate hygiene conditions in the workplace.

Keywords: Motivation, Hygiene Factor, Job Satisfaction

INTRODUCTION

In an era of fast organizational and technological change, understanding the dynamics of Job satisfaction is becoming increasingly important for improving employee performance and organizational efficiency. The importance of Human Resources (HR) in attaining organizational performance is well documented, with studies demonstrating that good HR management practices are critical to organizational success (Abdullah & Othman, 2016; Govand Anwar, Nabaz, 2021). HR's responsibilities go beyond ordinary administration to include creating an atmosphere in which Jobbers feel appreciated, motivated, and happy. This study delves into the Directorate General of Taxes, attempting to unravel the complexities of employee satisfaction using Herzberg's motivation theory, which distinguishes motivational factors like achievement and recognition from hygiene factors like Jobbing conditions and company policies.

Job satisfaction, defined as an employee's happiness with employment, is impacted by a variety of elements including the Job environment, interpersonal interactions, and possibilities for personal development. According to Herzberg's theory, although motivating elements contribute to job satisfaction, hygiene is critical for avoiding unhappiness. This study examined these elements in the Directorate General of Taxes to determine their influence on Job satisfaction. In doing so, it hopes to contribute to the formulation of HR policies that not only promote employee happiness and retention, but also support business goals.

This research is driven by the hypothesis that both motivational and hygiene factors significantly influence job satisfaction within the Directorate General of Taxes. It builds on previous studies that have explored job satisfaction across different sectors. For instance, research in healthcare and hospitality industries has shown the varying impacts of these factors on employee satisfaction (Alrawahi et al., 2020; Sobaih & Hasanein, 2020). Similarly, studies within the banking sector and public services have confirmed the relationship between job satisfaction, employee performance, and organizational success (Shaikh, 2019; Thant Z.M. & Chang, 2020).

Based on the literature review and theoretical framework provided by Herzberg's theory, this research formulates two primary hypotheses: Motivator Factors Hypothesis (H1): Motivator factors, including the nature of work, recognition, advancement, and opportunities for personal growth, have a positive and significant effect on employee job satisfaction within the Directorate General of Taxes. This hypothesis aligns with the theory that fulfilling intrinsic needs leads to higher job satisfaction and motivation (Ogbogu, 2017; Raziq & Maulabakhsh, 2015). Hygiene Factors Hypothesis (H2): Hygiene factors, such as salary, working conditions, company policies, and interpersonal relationships, have a positive and significant effect on preventing job dissatisfaction within the Directorate General of Taxes. This hypothesis is supported by research indicating that while these factors might not directly enhance job satisfaction, their absence can lead to significant dissatisfaction (Singh & Bhattacharjee, 2019).

RESEARCH METHOD

This research method is quantitative. This research uses a systematic and planned approach to answer research questions related to job satisfaction within the Directorate General of Taxes. Emphasizing on the quantitative approach, this research uses the survey method. Lawrence (2003) highlights that survey research, as a quantitative method, aims to collect data on past or present phenomena regarding beliefs, opinions, characteristics, behaviors, and

relationships between variables to test hypotheses about sociological and psychological variables from a selected sample.

The focus of this research is on employees of the Directorate General of Taxes, especially within the Central Java II Regional Office and Yogyakarta Special Region in 2023. The sample taken is employees who have worked for more than one year. The number of samples, as recommended by Hair and Joseph (2014), ranged from 100 to 200 respondents to facilitate interpretation of estimates using the Structural Equation Model (SEM). The minimum and maximum sample sizes were calculated based on the formula: (Number of indicators + number of latent variables) x (5 to 10 times), resulting in a range of 145 to 290 samples. This study chose Probability Sampling with the Proportionate Stratified Random Sampling technique to ensure that the samples taken represent the diverse characteristics of the population (Malhotra & Hinings, 2010).

This research data is primary data. Primary data collection is done by distributing questionnaires to selected respondents, thus enabling the collection of original responses without outside influence. The questionnaire was designed based on Herzberg's two-factor theory to analyze the impact of motivators and hygiene factors on employee performance.

The research instrument was a questionnaire adapted and further modified from Teck Hong Tan and Waheed (2011), investigating Herzberg's motivation-hygiene theory in the context of the Malaysian retail sector, focusing on the mediating effect of love of money.

This study distinguishes between independent variables (motivators and hygiene factors) and dependent variable (Employee Job Satisfaction), aiming to explore the influence of these factors on job satisfaction. The operational definitions and indicators for each variable are clearly outlined, to ensure clarity in measurement and analysis.

RESULTS AND DISCUSSION

Demographic Profile

In the study, 188 respondents were obtained, where this result is known from the number of questionnaire distributions. Based on the research results of 188 respondents, the majority are male as many as 123 people (65%), while women are as many as 65 people (35%). From these results, it can be concluded that the employees of the Directorate General of Taxes in the Environment of the Central Java II Regional Office and the Special Region of Yogyakarta are dominated by men rather than women. respondents in the age range of 31-40 years as many as 128 people (68%), the range of 20-30 years as many as 27 people (14%), the age range of 41-50 years as many as 26 people (14%) and over 50 years as many as 7 people (4%). Basically,

the age in the range is classified as productive and consumptive age. The age that still has the energy to work and think to advance. Respondent most have D4/S-1 education as many as 117 people (62%), above S1 such as S2 and its equivalents as many as 37 people (20%), D3/Diploma level 3 education as many as 22 people (12%) and the rest are D1 and Vocational High School-Equivalent. Most respondents have been working for over 10 years as many as 98 people (52%), the range of 6 -10 years as many as 84 people (45%).

Statistic Analysis

This survey uses the Likert scale weight values with the highest weight value of 5 and the lowest weight value of 1 with a total of 188 respondents. The highest score = $1 \times 5 = 5$, The lowest score = $1 \times 1 = 1$, So the range for survey results, namely = $(5-1)/5 = 0.8$, So the description category of perception is obtained as follows: Table 4.1. Description Category Score Range Category < 1.8 Very low, 1.81 – 2.60 Low, 2.61 – 3.40 Fair, 3.41 – 4.20 High, >4.20 Very high.

The following is a description of the results of respondents' perceptions of motivation in the work environment:

Table 1. Perception Response to Motivation Factors

| Indicator | | Average | Description |
|--------------------|---|---------|-------------|
| <i>achievement</i> | Proud to work at the DJP Institution because the Organization recognizes its achievements | 3,968 | High |
| | Feeling that they have made a positive contribution to the institution | 4,245 | Very High |
| <i>advance</i> | Choosing career advancement over financial incentives | 3,234 | Fair |
| | The job allows for learning new skills for career advancement | 4,106 | High |
| <i>The jobs</i> | Feeling that their job is interesting and enjoyable | 4,059 | High |
| | Feeling that they have sufficient authority to do their job | 3,888 | High |
| <i>recognition</i> | Feeling appreciated when achieving or completing a task | 3,899 | High |
| | Receiving appreciation from superiors for their work | 4,000 | High |
| <i>Growth</i> | Feeling that their job allows for growth and development as an individual | 4,069 | High |
| | Feeling that their job allows for enhancing experience, skills, and performance | 4,202 | High |
| overall | | 3,967 | High |

Based on the table 1, the overall average of respondents' perception responses related to motivation factors is obtained. Motivation factors are assessed based on 5 indicators, which overall obtained an average of 3.967 with a high category.

The following is a description of the results of respondents' perceptions of hygiene factors:

Table 2. Perception Response to Hygiene Factors

| Indicator | | Average | Description |
|-------------------------------------|---|---------|-------------|
| <i>Company Policy</i> | Feeling that the policy and administration treatment at the workplace is very accommodating | 3,899 | High |
| | Feeling happy with their job because the organization's policies support their work. | 3,606 | High |
| | Feeling that they understand the organization's mission | 4,154 | High |
| <i>Relationship With Peers</i> | Feeling that it is easy to socialize with coworkers | 4,266 | Very High |
| | Feeling that they have friendly and helpful coworkers in their job | 4,298 | Very High |
| | Feeling the importance of the presence of coworkers | 4,457 | Very High |
| <i>Work Security</i> | Feeling that their job is a secure job | 3,878 | High |
| | Feeling that the workplace is located in an area that makes employees feel comfortable | 3,973 | High |
| <i>Relationship With Supervisor</i> | Feeling an improvement in performance thanks to support from supervisors | 3,941 | High |
| | Feeling satisfied with their job due to a good relationship with supervisors | 3,803 | High |
| | Feeling confident that their supervisor is someone who can be trusted | 3,957 | High |
| <i>Money</i> | Feeling motivated to work hard because of the wages earned | 4,043 | High |
| | Feeling that the wages received are fair | 3,761 | High |
| <i>Working Condition</i> | Feeling satisfied due to the comfort provided at the workplace | 3,941 | High |
| | Feeling happy working at the DJP due to pleasant working conditions | 3,941 | High |
| Overall | | 3,995 | High |

Based on the table 2, the overall average of respondents' perception responses related to hygiene factors is obtained. Hygiene factors are assessed based on 6 indicators, which overall obtained an average of 3.995 with a high category. This means that the majority of the

Directorate General of Taxes employees have a high level of hygiene. The highest indicator based on the assessment is the Relationship With Peers.

The following is a description of the results of respondents' perceptions of job satisfaction:

Table 3. Perception Response to Job Satisfaction

| Indicator | | Average | Description |
|--------------------|--|---------|-------------|
| Job suitability | Feeling satisfied with the job | 4.064 | High |
| | Feeling satisfied with what has been achieved at the workplace | 4.027 | High |
| Appropriate wage | Feeling satisfied with the income earned from their job | 3.883 | High |
| | Feeling satisfied because the income earned is commensurate with their job | 3.846 | High |
| Working Conditions | Feeling satisfied working because of good coworkers and superiors | 3.952 | High |
| | Feeling good and comfortable while working | 4.149 | High |
| Overall | | 3,987 | High |

Based on the table 3, the overall average of respondents' perception responses related to job satisfaction is obtained. Job satisfaction is assessed based on 3 indicators, which overall obtained an average of 3.987 with a high category. This means that the majority of the Directorate General of Taxes employees have a high level of job satisfaction.

This study uses SEM (Structural Equation Model) analysis. The software used for this research is IBM SPSS AMOS 22. In AMOS analysis, the main thing done is the analysis of the measurement model (measurement model) using the Confirmatory Factor Analysis (CFA) model. The function of the CFA analysis is to measure each construct in the variable has validity and reliability in measuring each of its variables. Measurement model analysis contains 3 steps, namely the model fit test (Overall Model Fit), factor loading value, and Construct Reliability (CR) value. The factor loading value of each indicator must have a value ≥ 0.3 . This study refers to Hair, Black, Babin, Anderson, and Tatham (2010) who stated that “factor loadings ± 0.3 to 0.4 are minimally acceptable”. Meanwhile, the reliability of the measurement model is seen from the Construct Reliability (CR) value ≥ 0.60 , meaning it is reliable or reliable. The stages in Confirmatory Factor Analysis (CFA) in the study were carried out in 1 stage, namely CFA separately for each of its latent variables.

The results of the goodness of fit test are as follows:

Table 4. Criteria for Goodness of Fit Variable Motivation

| <i>Goodness of fit index</i> | Criteria | <i>Cut value</i> | <i>of</i> | Desc. |
|--|-----------------|------------------|-----------|--------------|
| <i>Absolut Fit Measure</i> | | | | |
| Chi-square | Must be tiny | 39,442 | | Fit |
| Significant Probability | $\geq 0,05$ | 0,093 | | Fit |
| RMSEA | $\leq 0,08$ | 0,044 | | Fit |
| GFI | $\geq 0,90$ | 0,961 | | Fit |
| CMIN / DF | $\leq 2,00$ | 1,360 | | Fit |
| RMR | $\leq 0,05$ | 0,024 | | Fit |
| <i>Incremental Fit Measures</i> | | | | |
| NFI | $\geq 0,90$ | 0,960 | | Fit |
| AGFI | $\geq 0,90$ | 0,927 | | Fit |
| IFI | $\geq 0,90$ | 0,989 | | Fit |
| CFI | $\geq 0,90$ | 0,989 | | Fit |

Source: Data Processing AMOS

The CFA model for motivation factor variables is as follows:

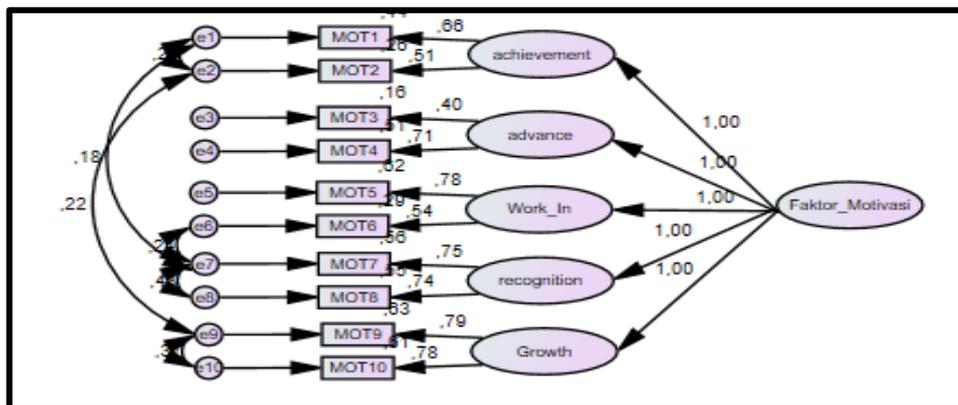


Figure 1. CFA Model Variable Motivation Factors

The factor loading and Construct Reliability (CR) value as follows: Table 5 Factor Loading Value and Construct Reliability Variable Motivation Factors:

Table 5. Factor Loading Value and Construct Reliability
Variable Motivation Factors

| Indikator/Variabel | | | LF | CR |
|--------------------|------|--------------------|-------|-------|
| MOT1 | <--- | <i>Achievement</i> | 0,660 | 0,933 |
| MOT2 | <--- | <i>Achievement</i> | 0,508 | |
| MOT4 | <--- | <i>Advance</i> | 0,714 | |
| MOT3 | <--- | <i>Advance</i> | 0,398 | |
| MOT6 | <--- | <i>Work_in</i> | 0,543 | |
| MOT5 | <--- | <i>Work_in</i> | 0,785 | |

| Indikator/Variabel | | | LF | CR |
|--------------------|------|-------------|-------|----|
| MOT8 | <--- | Recognition | 0,740 | |
| MOT7 | <--- | Recognition | 0,751 | |
| MOT10 | <--- | Growth | 0,782 | |
| MOT9 | <--- | Growth | 0,791 | |

The Loading Factor value for each indicator or item obtained a value >0.3 (valid). This means that the items above totaling 10 items are declared valid. This explains that the items of questions developed and valid are able to measure the motivation factor variable. Next, the reliability test of the instrument to show how far the measurement results with the tool can be trusted.

Table 6. Criteria for Goodness of Fit Variable Hygiene

| <i>Goodness of fit index</i> | Criteria | <i>Cut value of</i> | Description |
|-----------------------------------|-----------------|---------------------|--------------------|
| <i>Absolut Fit Measure</i> | | | |
| Chi-square | Must be tiny | 84,181 | Fit |
| Significant Probability | ≥0,05 | 0,175 | Fit |
| RMSEA | ≤0,08 | 0,029 | Fit |
| GFI | ≥0,90 | 0,946 | Fit |
| CMIN / DF | ≤2,00 | 1,153 | Fit |
| RMR | ≤0,05 | 0,023 | Fit |
| | | | |
| NFI | ≥0,90 | 0,951 | Fit |
| AGFI | ≥0,90 | 0,911 | Fit |
| IFI | ≥0,90 | 0,993 | Fit |
| CFI | ≥0,90 | 0,993 | Fit |

Based on the test results in table 6, it is known that all the criteria for goodness of fit are in fit condition. With these results, it can be said that overall, the initial measurement model fit test (CFA) of the hygiene factor variable is in very good condition and can be analyzed further. Next, see the factor loading and Construct Reliability (CR) value as follows:

Table 7. Factor Loading Value Variable Hygiene

| Indikator/Variabel | | | LF | CR |
|--------------------|------|----------------|-------|-------|
| HY3 | <--- | Company_Policy | 0,696 | 0,952 |
| HY2 | <--- | Company_Policy | 0,760 | |
| HY1 | <--- | Company_Policy | 0,784 | |
| HY6 | <--- | Relationship | 0,546 | |
| HY5 | <--- | Relationship | 0,605 | |
| HY4 | <--- | Relationship | 0,440 | |
| HY8 | <--- | Work_Security | 0,483 | |
| HY7 | <--- | Work_Security | 0,661 | |
| HY11 | <--- | Supervisor | 0,653 | |

| Indikator/Variabel | | | LF | CR |
|--------------------|------|-------------------|-------|----|
| HY10 | <--- | Supervisor | 0,720 | |
| HY9 | <--- | Supervisor | 0,724 | |
| HY13 | <--- | Salary | 0,723 | |
| HY12 | <--- | Salary | 0,531 | |
| HY15 | <--- | Working_Condition | 0,828 | |
| HY14 | <--- | Working_Condition | 0,791 | |

Based on the table 7, the Loading Factor value for each indicator or item obtained a value >0.3 (valid). This means that the items above totaling 15 items are declared valid. This explains that the items of questions developed and valid are able to measure the hygiene factor variable. Next, the reliability test of the instrument to show how far the measurement results with the tool can be trusted. The following is the CFA model for hygiene factor variables:

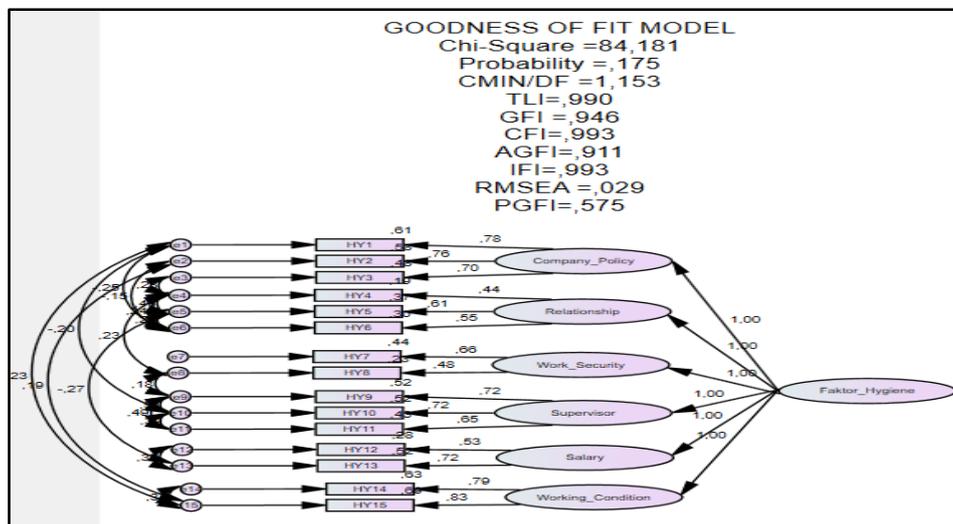


Figure 2. CFA Model Variable Hygiene Factors

The results of the goodness of fit test are as follows:

Table 8. Criteria for Goodness of Fit Variable Employee Job Satisfaction

| <i>Goodness of fit index</i> | Criteria | <i>Cut value</i> | <i>of</i> | Description |
|--|-------------|------------------|-----------|-------------|
| <i>Absolut Fit Measure</i> | | | | |
| Chi-square | It must be | 9,327 | | Fit |
| Significant Probability | small | 0,230 | | Fit |
| RMSEA | $\geq 0,05$ | 0,042 | | Fit |
| GFI | $\leq 0,08$ | 0,984 | | Fit |
| CMIN / DF | $\geq 0,90$ | 1,332 | | Fit |
| RMR | $\leq 2,00$ | 0,008 | | Fit |
| | $\leq 0,05$ | | | |
| <i>Incremental Fit Measures</i> | | | | |
| NFI | $\geq 0,90$ | 0,987 | | Fit |

| <i>Goodness of fit index</i> | <i>Criteria</i> | <i>Cut value of</i> | <i>Description</i> |
|------------------------------|-----------------|---------------------|--------------------|
| AGFI | ≥0,90 | 0,953 | Fit |
| IFI | ≥0,90 | 0,997 | Fit |
| CFI | ≥0,90 | 0,997 | Fit |

Source: Data Processing AMOS

Based on the test results in table 8, it is known that all the criteria for goodness of fit are in fit condition. With these results, it can be said that overall, the initial measurement model fit test (CFA) of the job satisfaction variable is in very good condition and can be analyzed further. Next, see the factor loading and Construct Reliability (CR) value as follows:

Table 9. Factor Loading Value and Construct Reliability Variable Job Satisfaction

| Indicator/Variable | | | LF | CR |
|--------------------|------|------------------|-------|-------|
| KK2 | <--- | Job Suitability | 0,674 | 0,926 |
| KK1 | <--- | Job Suitability | 0,719 | |
| KK4 | <--- | Conformity Wage | 0,711 | |
| KK3 | <--- | Suitability Wage | 0,552 | |
| KK6 | <--- | Work Condition | 0,751 | |
| KK5 | <--- | Work Condition | 0,940 | |

Based on the table 9, the Loading Factor value for each indicator or item obtained a value >0.3 (valid). This means that the items above totaling 6 items are declared valid. This explains that the items of questions developed and valid are able to measure the Job Satisfaction variable. Next, the reliability test of the instrument to show how far the measurement results with the tool can be trusted. The following is the CFA model for job satisfaction variables:

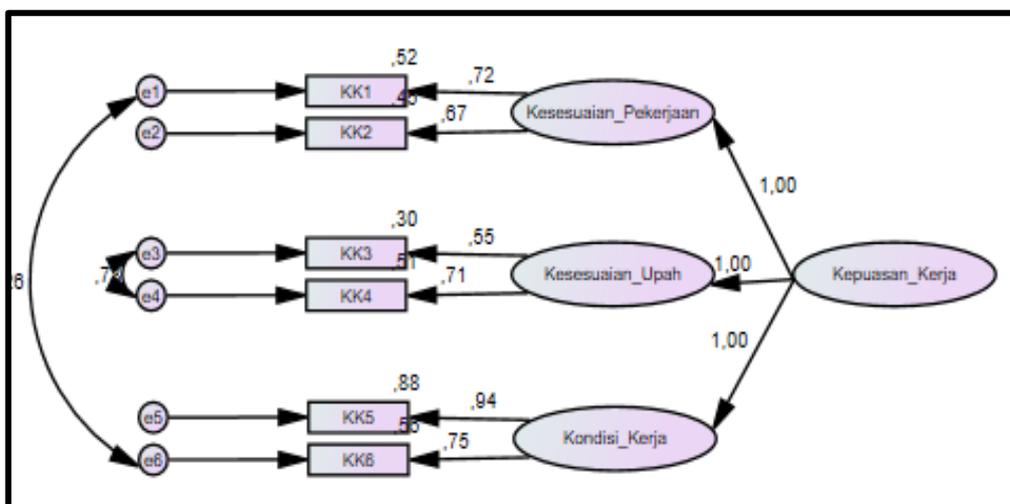


Figure 3. CFA Model Variable Job Satisfaction

The second stage in SEM analysis is the Structural Model. The structural model to measure the direction of influence and to know the causative influence of each exogenous latent variable on the endogenous latent variable as well as each of its constructs. In the Structural Model, before looking at the interaction of constructs, it is necessary to fulfill the prerequisite criteria assumptions. The criteria assumptions are evaluation of multivariate outliers.

The following are the results of the Mahalanobis Distance as follows:

Table 10. Outlier Test Respondents

| Observation number | Mahalanobis d-squared | p1 | p2 |
|--------------------|-----------------------|------|-------|
| 84 | 57,366 | ,000 | ,000 |
| 184 | 49,649 | ,000 | ,000 |
| 152 | 47,863 | ,000 | ,000 |
| 120 | 43,650 | ,000 | ,000 |
| 179 | 41,562 | ,000 | ,000 |
| 50 | 41,247 | ,000 | ,000 |
| 173 | 38,475 | ,000 | ,000 |
| 109 | 19,029 | ,164 | ,000 |
| 24 | 18,812 | ,172 | ,001 |
| 94 | 18,597 | ,181 | ,001 |
| 53 | 18,472 | ,186 | ,002 |
| 118 | 18,405 | ,189 | ,001 |
| 188 | 17,407 | ,235 | ,057 |
| . | . | . | . |
| . | . | . | . |
| . | . | . | . |
| 139 | 11,771 | ,625 | 1,000 |
| 131 | 11,710 | ,630 | 1,000 |
| 161 | 11,639 | ,635 | 1,000 |
| 30 | 11,629 | ,636 | 1,000 |
| 17 | 11,529 | ,644 | 1,000 |
| 105 | 11,434 | ,652 | 1,000 |

Based on the table 10, there are several values of observation numbers, most of which have P1 and P2 values below 0.05, so it can be confirmed that the observation number contains outliers. The observation number containing outliers is risky to the model will be detected in data normality, thus affecting the results of univariate normality or multivariate normality that is not met. However, in this study, the observation number containing outliers will not be eliminated or reduced. The reason is that the observation number, both containing outliers and not containing outliers, is still used as a research sample because the data depicts the actual situation. In line with Ferdinand (2006) if there are outliers at the multivariate level in an

analysis, it will not be eliminated from the analysis because the data depicts the actual situation and there is no specific reason from the respondent's profile that causes it to be removed from the analysis.

The following are the results of the normality assumption model test as presented in the following table:

Table 11. Normality Distribution Test (Univariate and Multivariate)

| Variable | kurtosis | c.r. |
|-------------------|--------------|--------------|
| Working Condition | 0,469 | 1,312 |
| Wage Suitability | 1,514 | 4,238 |
| Suitability_Work | -0,281 | -0,787 |
| Company_Policy | 0,502 | 1,406 |
| Relationship | -0,709 | -1,984 |
| Work_Security | 0,505 | 1,413 |
| Supervisor | 0,318 | 0,891 |
| Salary | 1,038 | 2,905 |
| Working_Condition | 0,214 | 0,599 |
| Achievement | -0,283 | -0,792 |
| Advance | 0,587 | 1,642 |
| Work_In | 0,393 | 1,101 |
| Recognition | 0,048 | 0,136 |
| Growth | 1,629 | 4,558 |
| Multivariate | 78,019 | 25,270 |

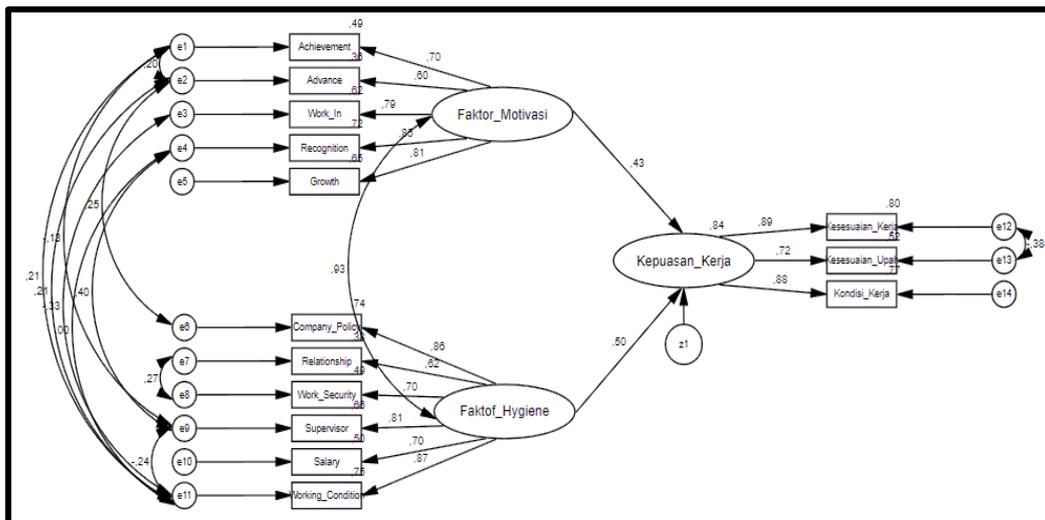
Based on the table 11, it can be seen that several CR Kurtosis values for most indicators are within the range of values ± 2.58 , this indicates that most univariate some indicators are distributed normally. Although there are some that have values outside the range of values ± 2.58 . Meanwhile, the multivariate test provides a CR value of 25.270, where this value is outside the value of ± 2.58 so it can be concluded that the data produced is not normally distributed multivariate. This is due to the occurrence of outlier tests at the multivariate level in the above results.

Next is to look at the criteria for goodness of fit. The criteria for goodness of fit previously in the structural model have gone through the modification indices test stage. The modification indices test or known as the familiar term M.I as an alternative from to improve the criteria for Goodness of fit. The procedure for modification indices is to add the value of the path between error covariance according to the instructions so that the goodness of fit value becomes better. The criteria for goodness of fit after Modification Indices are as follows:

Table 12. Criteria for Goodness of Fit Structural

| <i>Goodness of fit index</i> | <i>Criteria</i> | <i>Cut value</i> | <i>of</i> | <i>Desc.</i> |
|--|-----------------|------------------|-----------|--------------|
| <i>Absolut Fit Measure</i> | | | | |
| Chi-square | It must be | 70,069 | | Fit |
| Significant Probability | small | 0,069 | | Fit |
| RMSEA | $\geq 0,05$ | 0,040 | | Fit |
| GFI | $\leq 0,08$ | 0,949 | | Fit |
| CMIN / DF | $\geq 0,90$ | 1,298 | | Fit |
| RMR | $\leq 2,00$ | 0,015 | | Fit |
| | $\geq 0,05$ | | | |
| <i>Incremental Fit Measures</i> | | | | |
| NFI | $\geq 0,90$ | 0,966 | | Fit |
| AGFI | $\geq 0,90$ | 0,901 | | Fit |
| IFI | $\geq 0,90$ | 0,992 | | Fit |
| CFI | $\geq 0,90$ | 0,992 | | Fit |

Based on table 12, it is known that every criterion for goodness of fit is in good condition, where all criteria are in fit condition. Therefore, the analysis of the structural model is said to be feasible and can be analyzed further. The following is the structural model image:

**Figure 4. Structural Model After Modification Indices**

The result of the assumption test concluded that there is an assumption that is not met, namely the normality of the model. Therefore, to proceed to the next stage of analysis, it is necessary to transform the analysis method in SEM. One of the transformations in the SEM model is using the bootstrapping technique. Bootstrap can be used to overcome the assumption of non-normal multivariate in SEM (Widiarso, 2012). Basically, the results obtained between the ML method and bootstrapping ML are not much different. The difference only lies in the analysis of regression weight results. The following is the coefficient estimation model:

$$Satisfaction = 0,484Motivation + 0,410Hygiene$$

The equation above contains the meaning or intent as follows:

- 1) The regression coefficient value (b1) Motivation Factor is 0.484 which is positive, this indicates that the motivation factor positively affects the level of employee job satisfaction at the Directorate General of Taxes in the Environment of the Central Java II Regional Office and the Special Region of Yogyakarta. This means that the higher the level of work motivation will increase the level of employee job satisfaction by 0.484 per unit.
- 2) The regression coefficient value (b2) Hygiene Factor is 0.410 which is positive, this indicates that the hygiene factor positively affects the level of employee job satisfaction at the Directorate General of Taxes in the Environment of the Central Java II Regional Office and the Special Region of Yogyakarta. This means that the higher the level of hygiene work will increase the level of employee job satisfaction by 0.410 per unit.

Hypothesis testing will be conducted to test whether there is an influence of the independent variables as a whole on the dependent variable. The way to read the estimate of the hypothesis results in the Bootstrapping ML method can be seen as follows:

Table 13. Bootstrapping ML Estimate Value

| Parameter | | CR | P |
|----------------------|------|-----------------------|----------------|
| Pendidikan_Pelatihan | <--- | Kualitas_Pelayanan | 2,570 0,010 |
| Pendidikan_Pelatihan | <--- | Komunikasi_Organisasi | 2,952 0,003 |

Based on the results in the table above, the Critical value (CR) and p value are obtained in the bias corrected percentile with a 95% confidence interval level (0.05). In this study, 2 hypotheses were proposed, namely:

- a) H1: the influence of motivation factors on employee job satisfaction level

Hypothesis 1 in this study is that motivation factors influence the level of job satisfaction of employees at the Directorate General of Taxes in the Environment of the Central Java II Regional Office and the Special Region of Yogyakarta. Based on data processing, it is known that the critical value produced is 2.570. with a P value of 0.010. The results show that the critical value is above 1.96 (2.570>1.96) and the P value is below 0.05 (0.010<0.05).

- b) H2: the influence of hygiene factors on employee job satisfaction level

Hypothesis 2 in this study is that hygiene factors influence the level of job satisfaction of employees at the Directorate General of Taxes in the Environment of the Central Java II Regional Office and the Special Region of Yogyakarta. Based on data processing, it is known

that the critical value produced is 2.952 with a P value of 0.003. The results show that the critical value is above 1.96 ($2.952 > 1.96$) and the P value is below 0.05 ($0.003 < 0.05$).

To find out the magnitude of the direct influence to describe the contribution given by each variable. The results can be seen in the image as follows:

Table 14. Direct Effect

| | <i>Derect Effect</i> |
|-----------------|----------------------|
| Faktor MOtivasi | 0,433 |
| Faktor Hygiene | 0,497 |

Based on table 14, the magnitude of the contribution of direct influence between variables is obtained. The most dominant direct influence on employee job satisfaction level is the Hygiene Factor by 49.7%, then the Motivation Factor by 43.3%, while the rest is influenced by other factors not analyzed in this study.

Discussion

Job satisfaction for employees at the Directorate General of Taxes is a very important factor because the satisfaction obtained will also determine the positive attitude towards the work done. Feeling satisfied in work can have a positive impact on behavior, such as an increase in the level of discipline and work spirit tends to increase. Job satisfaction is also related to outcomes such as performance, and achievement of performance targets, so if job satisfaction is higher, it will generate high motivation in work so that the achievement of performance targets will be easily achieved.

Based on the analysis in the previous sub-chapter, an assessment was obtained regarding the level of satisfaction obtained in the high category. This means that the majority of employees are satisfied with the work that is currently their responsibility so that the work can be handled properly. The level of satisfaction is assessed from job suitability, with work achievement (4.027; High) and the job itself (4.064; High). Employees currently feel satisfied with the job description of each job in each section. Job suitability is based on the abilities and competencies possessed so that the workload feels lighter because the work is done with experience. If someone is given a job that matches their abilities and skills, then the employee will tend to be enthusiastic about work, think positively, and feel satisfied so that they will try to provide good work results for the organization. In addition, the appreciation from the organization for employees in the form of salaries/wages also encourages the formation of satisfaction levels related to being satisfied with income (3.883; High) and income that is appropriate (3.846; High). The amount of salary/wage that is appropriate is based on justice

where it is appropriate with the workload and position in the organization, the level of work achievement and rewards in accordance with organizational policies. Another factor forming the level of job satisfaction is seen from the work conditions, in this case, it is a conducive work environment. Work conditions related to colleagues and superiors who are good (3.952; High) and good and comfortable (4.149; High).

The influence of motivation factors on the level of employee job satisfaction

Based on the analysis results, it was concluded that it was proven that motivation factors had a positive effect on the level of job satisfaction of employees in the Directorate General of Taxes. Based on data processing, it is known that the critical value produced is 2.570. with a P value of 0.010. The results show that the critical value is above 1.96 ($2.570 > 1.96$) and the P value is below 0.05 ($0.010 < 0.05$). This proves the assumption that the higher the level of motivation in an employee will have an impact on increasing the level of satisfaction in the work environment. In line with research by Lopang, et al (2023) Partially Motivator has a positive and significant effect on Job Satisfaction. Similarly, the research by Matsura, et al (2023) stated that the motivator factor has a positive and significant effect on employee job satisfaction. If the motivator factor is high, job satisfaction will also be high, and vice versa.

Based on the assessment results related to employees' perceptions of motivation factors assessed based on 5 indicators, which overall obtained an average of 3.967 with a high category. This means that the majority of the Directorate General of Taxes employees have a high level of motivation. First, the achievement indicator (achievement) related to the work contribution that has been dedicated (3.968; High) and the sense of pride in the recognition of achievement level (4.245; Very High). Based on these results, motivation based on the level of achievement is felt high, where the organization provides achievement to each employee for the work achievements obtained. Second, the advance indicator (advance) related to the organization providing progress towards achievement and career advancement. The majority of employees prefer career advancement if compared to financial incentives (3.234; High) and obtain new skills and increase competence (4.106; High). Career advancement is one of the motivations for employees to develop further. Third, the job itself indicator (Work In) motivation is driven because the job is fun (4.059; High) and has the authority over the job (3.888; High). This explains that motivation can be formed from the job itself, how each employee can carry out each job in a fun way and have authority over the work results that will be produced in the future. Fourth, the recognition indicator (recognition) related to the provision of appreciation (4.000; High) and awards for work achievements (3.899; High). Someone who feels appreciated by the organization with the level of work achievement and is given appreciation

will encourage the person to be more loyal to the organization. Fifth, the growth indicator (Growth) related to work that can make it better in the future (4.069; High) and work can provide new experiences that are useful (4.202; High). In this case, working is not only related to the incentive issue that is generated but there are other sides that can be taken to motivate yourself, namely new experiences and knowledge that can be taken from each completed job.

The influence of hygiene factors on the level of employee job satisfaction

Based on the analysis results, it was concluded that it was proven that hygiene factors had a positive effect on the level of job satisfaction of employees in the Directorate General of Taxes. Based on data processing, it is known that the critical value produced is 2.952 with a P value of 0.003. The results show that the critical value is above 1.96 ($2.952 > 1.96$) and the P value is below 0.05 ($0.003 < 0.05$). This proves the assumption that the higher the level of hygiene in an employee will have an impact on increasing the level of satisfaction in the work environment. In line with research by Lopang, et al (2023) Partially Hygiene Factor has a positive and significant effect on Job Satisfaction. Similarly, the research by Matsura, et al (2023) stated that the hygiene factor has a positive and significant effect on employee job satisfaction. If the hygiene factor is high, job satisfaction will also be high, and vice versa. It is clarified in the research by Pangestu and Fauzan (2023) where the hygiene factor is seen from six indicators where the analysis results show that company policy and administration, relationships with colleagues, security, relationships with superiors, money, and working conditions have an effect on job satisfaction simultaneously.

Based on the assessment results related to employees' perceptions of hygiene factors assessed based on 6 indicators, which overall obtained an average of 3.9995 with a high category. This means that the majority of the Directorate General of Taxes employees have a high level of hygiene. First, the Company Policy indicator (Company Policy) related to accommodating policies (3.899; High), organizational support (3.606; High), and feeling to understand the organization's mission (4.154; High). In this case, the organization provides the appropriate treatment to each employee so it is rated high from accommodating policies, the support of the organization for work performance, and feeling one mission with the organization. Second, the Relationship With Peers indicator (Relationship With Peers) related to easy to socialize (4.266; Very High), friendly and helping each other at work (4.298; Very High), and the importance of colleagues (4.457; Very High). This explains that relationships with fellow colleagues become one of the driving factors for the emergence of satisfaction. This is because of mutual interaction and helping each other in doing work. Third, the Work Security indicator (Work Security) related to comfortable work conditions (3.973; High) and a

safe job (3.878; High). This relates to work conditions where each employee is entitled to obtain comfort and security during the work environment. Fourth, the Relationship With Supervisor indicator (Relationship With Supervisor) related to support from superiors (3.941; High), a good relationship with superiors (3.803; High), and superiors can be trusted (3.957; High). In the work environment, relationships with superiors that are established well, where superiors are able to nurture employees and employees respect superiors become a satisfaction in itself because it is established very well. Fifth, the Salary indicator (Money) related to the amount of salary received (4.043; High) and a fair salary system (3.761; High). Policies in determining salary/wage/salary become an important point in the organizational environment. This is because the salary is an obligation that must be fulfilled by the organization and for the work results that employees dedicate to the organization. Therefore, policies in determining salary provision become one of the factors for employee satisfaction. Sixth, the Working Condition indicator (Working Condition) related to a comfortable work environment (3.941; High) and pleasant work conditions (3.941; High). Basically, conducive work conditions and a comfortable work environment will have an impact on work productivity.

Basically, the hygiene factor (health factor) is a need contained in a person because of his work environment, not a need because of the existing environment. So far, the hygiene factor in the work environment of the Directorate General of Taxes has been running well, it can be seen from the work atmosphere and the work relationship of the employees is good so that employees feel satisfied in working. From the results obtained in the hygiene factor variable, what needs to be considered to improve the hygiene factor is the establishment of interpersonal relationships in the work environment.

CONCLUSIONS

The research on the impact of motivation and hygiene factors on job satisfaction within the Directorate General of Taxes Institution has elucidated several key findings. Firstly, it is conclusively demonstrated that motivation factors exert a significant positive influence on employee job satisfaction. Employees with higher levels of work motivation exhibit increased satisfaction levels, underscoring the intrinsic value of motivational aspects in enhancing job satisfaction. Secondly, hygiene factors are also shown to positively impact job satisfaction, indicating that employees' satisfaction levels rise with improved work hygiene. These findings highlight the dual importance of both intrinsic and extrinsic factors in fostering a satisfying work environment.

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