

Employee Engagement Towards Job Satisfaction and Employee Performance at Bangka Small Tax Office Directorate General of Taxes Ministry of Finance

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Abstract - The Tax Revenue Target of KPP Pratama Bangka, the organization's primary performance indicator in the 2014-2018 period, has never been achieved. Not a few employees experienced a decline in performance after implementing policies by the staffing that occurred at the Bangka Primary Tax Office, which was marked by a designated mutation program. It impacted employee performance and lost satisfaction at work, resulting in loss of employee motivation, which allowed employees to resign themselves from the agency. In addition, this is supported by the existence of agency policies that apply policies to implement targets beyond the capabilities of employees. In this study, we will conduct a study related to employee engagement with the perspective of Hackman & Oldham's characteristic model approach by involving employees of the Bangka Pratama Tax Office. By conducting this study, it is expected to determine that high levels of job dimensions lead to high levels of satisfaction, motivation, performance, and low levels of absenteeism and employee turnover.

Keywords – Employee Engagement, Job Satisfaction, Turnover, Employee Performance

I. INTRODUCTION

The Directorate General of Taxes (from now on referred to as DGT) has a significant role in state revenue. To achieve the state's target on the DGT, a sound performance management system is needed, one of which is the Human Resources (HR) management system. Reform in the DGT body began in 2002 and is still ongoing now. The First Volume Reform is focused on 3 (three) areas, namely administration, policy, intensification, and extensification. Reform Volume Two, DGT focuses on 2 (two) main areas: Human Resource System management and Information and Communication Technology Development.

Good performance will not present itself. Performance is a multidimensional construct that includes many factors that influence it. The factors that influence these include the provision of employee autonomy in work, variations in employee skills, the significance of employee duties, identity of employee duties, input from employee superiors, and employee job satisfaction. With the organization's attention to the factors that affect employee performance, it is hoped that it can influence the achievement of organizational goals, organizational support strategy, and structure, and motivate employees to be able to maintain competent individuals under established skill standards and most importantly to

achieve targets. - Job achievement targets set by KPP Pratama Bangka.

The phenomenon of job satisfaction at the Bangka Primary Tax Office needs to be evaluated. Based on the author's observations, employees of KPP Pratama Bangka who are satisfied will do their best to produce a good performance, whereas if employee job satisfaction is not fulfilled, it will cause disappointment, not enthusiasm for work and performance will decline. Seeing these employees' presence, the leadership must pay attention to employee job satisfaction to create a work atmosphere that encourages employees to work optimally. Job satisfaction is basically an individual thing; each individual will have a different level of satisfaction with the value system that applies to him. This is due to differences in each individual. The more aspects of the job that follow the individual's wishes, the higher the satisfaction he feels. And vice versa, if the fewer aspects of the job according to individual desires, the lower the level of satisfaction (As'ad, 2005: 103).

Every individual has different hopes and needs. When a person is motivated, he will try his best to achieve what he wants. With the right motivation, it is expected that all work owned by each member of the organization will run efficiently and effectively. The Bangka Pratama Tax Office (KPP) is one of the DGT vertical agencies that have a vital role in tax revenue within the Regional Office of the DGT South Sumatra and Bangka Belitung Islands. The tax revenue target for KPP Pratama Bangka in 2020 is IDR 935.2 billion. Meanwhile, in 2019, KPP Pratama Bangka is targeted to collect tax revenue of IDR 1,022 billion.

To achieve the 2020 tax revenue target, KPP Pratama Bangka employees are doing their best and improving the quality of human resources and are required to communicate and coordinate with all work units in the Bangka Regency area to collect state revenue through tax payments. Without the support of all work units in the regions and the implementation of regional autonomy adopted by each regional government, it will significantly affect the main tasks carried out by KPP Pratama Bangka. As a vertical institution, KPP Pratama Bangka should have participated in developing Bangka Regency, primarily by increasing public awareness of tax obligations. In responding to this role, readiness is needed for human resources in DGT in general and for KPP Pratama Bangka in particular, especially the existence

of qualified leaders, the existence of an existing organizational culture in DGT, and most importantly, the existence of employee job satisfaction that has been fulfilled and the realization of motivation, which is high for employees. So, it is expected that employee performance improvements can be achieved.

Statement of Problem

A person's job satisfaction in carrying out the job that is carried out can be one of the factors that affect his work's performance. If a company's performance shows a decline, one of the factors that need to be reviewed is whether the workers are satisfied in carrying out their work. Job satisfaction is influenced by the psychology of the worker who is felt during his work. Based on the previous explanation, this study will look at the problems that have occurred, namely the decline in the Bangka KPP Pratama organization's performance in the last four years from 2014 - 2018, not reaching the predetermined tax revenue target shown in Table 1.

Table 1. KPP Bangka performance

Year	Work Unit Name	Tax Revenue Target (in millions IDR)	Tax Receipt Netto (in millions IDR)	Achievement of Tax Receipt Target
2018	KPP Pratama Bangka	1,246,806,205,000	953,911,689,770	76.51%
2017	KPP Pratama Bangka	1,076,013,841,000	1,053,749,308,583	97.93%
2016	KPP Pratama Bangka	1,072,875,332,943	764,876,493,111	71.29%
2015	KPP Pratama Bangka	935,823,755,097	758,912,065,385	81.10%

The problem of target tax revenue at KPP Pratama Bangka, which has never been achieved in the last four years 2015-2018, is a problem of organizational performance. It can be seen from the decline in the performance of employees who are moved to unwanted locations (in this case, transferred to KPP Pratama Bangka), which in turn often results in an increase in employee turnover (employees prefer to resign rather than be promoted to the regions).

Objective of the Research

The main objectives of the research are as follows:

1. To evaluate employee psychology aspects which affect job satisfaction
2. To identify root causes that underlines the problem
3. To propose solutions to solve the problem

Limitations of the Research

This research has several problem limitations as follows:

1. The data collection method used is only a questionnaire which is supported by the

author's personal experience. So, it does not do the interview.

2. The questionnaire distributed is in the form of an online form distributed to Bangka KPP employees with a limit of 50 respondents.
3. The questionnaire distributed was in the form of an online distributed to Bangka KPP employees with a limit on the number of respondents of 50 people. The time constraint of this study was two months.
4. The variable to be seen are job performance and job satisfaction.

II. METHODOLOGY

The method used in this study will be described in several parts, including the sample size of the respondents, sources of data, and the calculation method.

Sample Size of Respondents

The research was conducted on Bangka KPP employees. Of the total 100 employees, half were taken, namely, 50 employees who were taken randomly. Respondents who are the source of this data collection have different educational backgrounds, relationship status, and ages. This is to see the demographic distribution of KPP Bangka employees.

Sources of Data

This research's data source is based on two sources, namely primary data sources and secondary data. Primary data comes from questionnaires, while secondary data comes from literature studies. Further explanation regarding the two data sources will be explained later.

Primary Data

As previously described, primary data comes from questionnaires that are distributed in the form of an online form. The questionnaire contains a statement combining the two theories used, namely Hackman & Oldham and Aon Hewitt. A total of 36 statements were given with a composition of 23 statements from Hackman & Oldham's theory and 13 statements from Aon Hewitt, which were arranged sequentially (the first 23 statements from Hackman & Oldham followed by the next 13 statements). This questionnaire is distributed in Indonesian. This questionnaire is then filled in by giving an opinion that does not agree or agree on every statement given. The statements given are as follows:

1. I have almost complete responsibility for deciding how and when the work is to be done.
2. I have a chance to do a number of different tasks, using a wide variety of different skills and talents.
3. I do a complete task from start to finish. The results of my efforts are clearly visible and

- identifiable.
4. What I do affects the well-being of other people in very important ways.
 5. My manager provides me with constant feedback about how I am doing.
 6. The work itself provides me with information about how well I am doing.
 7. I make insignificant contributions to the final product or service.
 8. I get to use a number of complex skills in this job.
 9. I have very little freedom in deciding how the work is to be done.
 10. Just doing the work provides me with opportunities to figure out how well I am doing.
 11. The job is quite simple and repetitive.
 12. My supervisors or coworkers rarely give me feedback on how well I am doing the job.
 13. What I do is of little consequence to anyone else.
 14. My job involves doing a number of different tasks.
 15. Supervisors let us know how well they think we are doing.
 16. My job is arranged so that I do not have a chance to do an entire piece of work from beginning to end.
 17. My job does not allow me an opportunity to use discretion or participate in decisionmaking.
 18. The demands of my job are highly routine and predictable.
 19. My job provides few clues about whether I'm performing adequately.
 20. My job is not very important to the company's survival.
 21. My job gives me considerable freedom in doing the work.
 22. My job provides me with the chance to finish any work I start.
 23. Many people are affected by the job I do.
 24. My manager sets clear expectation and goals with me
 25. The tools and resources I have allow me to be as productive as possible
 26. I truly enjoy my day-to-day work tasks
 27. I receive appropriate recognition (beyond my pay and benefits) for my contributions and accomplishments
 28. My manager cares about me as a person
 29. There is someone at work who encourages my development
 30. At work, my opinion and ideas seem to count
 31. This organization mission and goal provide meaningful direction to me
 32. My coworkers work together to achieve our goals
 33. My relationship with coworkers increases my likelihood to stay at this organization

34. My manager provides me with feedback that helps me improve my performance
35. I feel I am learning and growing on the job
36. I am satisfied with Bangka DGT as an employer

The statement is filled in by choosing between a scale of 1 to 5 with the following details:

Scale 1 = Strongly disagree.

Scale 2 = Disagree

Scale 3 = Enough

Scale 4 = Agree

Scale 5 = Strongly Agree

After 50 respondents have been obtained, the processing of the questionnaire results can be carried out, which will be explained further in section data processing methods.

Secondary Data

Apart from using primary data, this research is also supported by secondary data. The author collects relevant secondary data to support the analysis carried out from various research journals, websites, and books.

Data Processing Methods

The questionnaire results were then processed to see the demographics of the respondents and the results of filling out the statements. Demographic data includes gender, age, relationship status, and latest educational status. Simultaneously, the numerical data resulting from filling out the statement will be seen as the correlation to job performance using the Data Analysis menu in Microsoft Excel. In addition, the numerical data resulting from filling out this statement will be calculated according to the formulation of each theory to see the corresponding category. The calculation formulas for each theory will be explained later. Meanwhile, the calculation results will be explained in section Results.

Hackman & Oldham Theory

This theory has five variables, including skill variety (SV), task identity (TI), task significance (TS), autonomy (AU), and feedback (FB). According to Park (2017), skill variety describes a person's degree of skills and talents used in carrying out a series of different activities for their work. Meanwhile, the task identity describes the existence of outcomes and a clear job description in completing a task. The task significance shows that the work carried out has an impact on the environment, including for the organization and the environment. Autonomy shows giving freedom to workers in carrying out their work, including determining the procedures to be used. Moreover, the last one is feedback, which shows the provision of clear information about the work's performance that has been carried out by the worker [9]. Each statement in the

questionnaire is a representative of each variable shown in Table 2.

Table 2. Hackman & Oldham theory variables and the corresponding statements

Variable	Corresponding Statements
Skill Variety	2, 8, 11, 14, 18
Task Identity	3, 7, 16, 22
Task Significance	4, 13, 20, 23
Autonomy	1, 9, 17, 21
Feedback	5, 6, 10, 12, 15, 19

The results will be in the range of 1 to 125. The formula to calculate the questionnaire results is referred as the Motivating Potential Score (MPS), which is shown below:

$$MPS = \frac{SV + TI + TS}{3} \times AU \times FB$$

Then from the MPS, results will be categorized according to the following:

High : >70%
Average : 40% - 70%
Low : <40%

Aon Hewitt Theory

Whereas in Aon Hewitt Theory, each statement will be averaged and entered into the categories shown in Table 3.

Table 3. Aon Hewitt categories

Score	Category Level	Code
7.5 - 10	Engage	E
3.5 - 7.5	Somewhat engage	SE
1.0 - 3.5	Disengage	D

However, in the distributed questionnaire, the maximum scale used is 5, so the values are equalized, as shown in Table 4.

Table 4. Aon Hewitt categories which being used

Score	Category Level	Code
3.75 - 5	Engage	E
1.75 - 3.75	Somewhat engage	SE
1.0 - 1.75	Disengage	D

The engage category shows that the employee is in the "say" position. Meanwhile, the somewhat engage category shows the worker is in a "stay" position. Furthermore, the disengage category shows that the worker is in a "strive" position.

III. RESULTS

The questionnaire results were divided into three sections covering demographics, results for Hackman & Oldham Theory, and results for Aon Hewitt Theory, which will be described next.

Demography

The demographic information of the fifty respondents is shown in Table 5. In this study, 54% of males and 46% of females participated. Most of the respondents were between 20-25 years old, as much as 60%, followed by other age ranges with a not too large percentage. Meanwhile, the respondents' highest education level was 42% at Diploma 1, followed by other education levels with a similar percentage. The number of respondents with the highest education level Diploma 1 and Diploma 3 has a higher total (66%) than other education levels. The majority of respondents are single, as much as 60% compared to those who are married.

Table 5. Demographic information

Demographic	Frequency	Percentage
Gender		
Male	27	54%
Female	23	46%
Age		
20 - 25	30	60%
26 - 30	6	12%
31 - 35	5	10%
36 - 40	0	0%
41 - 45	4	8%
46 - 50	5	10%

Demographic	Frequency	Percentage
Diploma 1	21	42%
Diploma 3	12	24%
Diploma 4/S1 (Bachelor)	9	18%
S2 (Graduate)	8	16%
S3 (Post-graduate)	0	0%
Relationship Status		
Single	30	60%
(Have) Married	20	40%

Hackman & Oldham Theory Results

The descriptive value of the Hackman & Oldham Theory variables based on the results of the questionnaire is shown in Table 6. As previously explained, the maximum value is five, which indicates strongly agree, and the minimum is one, which indicates strongly disagree. Based on the results of this calculation, it can be seen that the assessment given is still low. The highest results are shown by feedback, followed by skill variety, task significance, task identity, and autonomy.

Table 6. Descriptive statistics

Item	Mean	SD
Skill Variety (SV)	2.9	0.5
Task Identity (TI)	2.34	0.42
Task Significance (TS)	2.62	0.52
Autonomy (AU)	2.17	0.58
Feedback (FB)	3.16	0.66

From these results, the correlation is sought with job satisfaction using the correlation formula. The relationship between job characteristics based on Hackman & Oldham Theory and job satisfaction based on correlation calculations are shown in Table 7. The results of this calculation show a positive correlation between skill variety ($r = 0.675$), task identity ($r = 0.709$), task significance ($r = 0.813$), autonomy ($r = 0.783$), and feedback ($r = 0.839$). So, it shows a relationship between Hackman & Oldham's job characteristics and job satisfaction. These results also show the highest to lowest values, namely feedback, task significance, autonomy, task identity, and skill variety.

Table 7. Relationship between job characteristics and job satisfaction

	1	2	3	4	5	6
SV	1					
TI	0.440079	1				
TS	0.4042	0.483983	1			
AU	0.382716	0.517064	0.507115	1		
FB	0.445936	0.414792	0.691685	0.544056	1	
Job Satisfaction	0.674785	0.709536	0.813098	0.78274	0.839714	1

Meanwhile, the calculation of the Motivating Potential Score using the formula previously described gives a result of 14.37% (Low).

Aon Hewitt Theory Results

As previously explained, each respondent will be calculated the average value given then categorized. The results of the average calculation and the categories of each respondent are shown in Table 8. Based on these results, there are no employees who show the Disengage category. However, respondents with the Somewhat Engage category showed a more significant percentage than the engage category, namely 56% (28 respondents) for SE and 44%(22 respondents) for E.

Table 8. Aon Hewitt questionnaire results

Respondent	Average	Category	Respondent	Average	Category
R1	3.77	E	R26	2.69	SE
R2	4.23	E	R27	4.38	E
R3	3.46	SE	R28	3.31	SE
R4	4.77	E	R29	4.77	E
R5	3.69	SE	R30	3.62	SE
R6	3.85	E	R31	2.77	SE
R7	3.46	SE	R32	4.15	E
R8	4.77	E	R33	3.54	SE
R9	3.62	SE	R34	3.46	SE

Respondent	Average	Category	Respondent	Average	Category
R10	2.62	SE	R35	3.38	SE
R11	4.15	E	R36	4.77	E
R12	4.15	E	R37	3.62	SE
R13	3.38	SE	R38	3.69	SE
R14	4.62	E	R39	4.38	E
R15	3.69	SE	R40	4.08	E
R16	2.69	SE	R41	3.69	SE
R17	4.08	E	R42	3.62	SE
R18	3.46	SE	R43	2.77	SE
R19	4.54	E	R44	4.31	E
R20	3.38	SE	R45	3.69	SE
R21	2.69	SE	R46	3.08	SE
R22	4.38	E	R47	4	E
R23	3.54	SE	R48	4	E
R24	4.69	E	R49	3.54	SE
R25	3.69	SE	R50	3.77	E

IV. DISCUSSION

Research Findings

In this part, the author will discuss a short explanation about the research findings and the appropriate theory regarding it. This part consists of two parts: the relationship between job satisfaction and turnover intention and employee engagement at KPP Bangka.

Job Satisfaction and Turnover Intention at Bangka Small Tax Office Directorate General

Several factors affect the performance and productivity of an employee. This is inseparable from motivation, job satisfaction, stress levels, physical work condition, compensation system, job design, and economic and technical aspects in terms of behavior [10]. From this, it is primordial to achieve efficient and effective productivity so that it has an impact on excellent employee performance. It is necessary to know that one of

the factors that support employees' excellent performance is job satisfaction.

Job satisfaction is an emotional feeling related to a person's psychology both in terms of happy or unhappy feelings in dealing with his job. High job satisfaction also does not always make one's performance high; sometimes, employees whose job satisfaction levels are high, performance and productivity at work are low; in this case, job satisfaction is also not always directly proportional to work performance. However, it should be noted that job satisfaction plays an essential role at the employee level as a determinant of employee welfare at the aggregate level. People who tend to experience job satisfaction are usually more worried about their work results, which can even affect the way they communicate with their colleagues [11].

The personal characteristics that most influences include personality, cultural and demographic characteristics [12]. Besides, we can find companies that implement rotation policies for their employees. This is based on human resources development and the improvement of employee competence, work experience, and knowledge. However, this is not always expected, but it can create a boomerang for employees due to job rotation. This happened to the General Directorate of Tax for the Bangka region (KPP Bangka) under the Ministry of Finance auspices. From our findings, many employees are subject to rotation by moving employees' work locations to other areas without a specific deadline. This process has an impact on decreasing job performance, uncomfortable with new working places and conditions, decreasing motivation (impacting reduced job performance) to resigning for employees who are married due to distance between distant families and loss of interest, and the cost of recruiting new employees. This is supported by a statement from Shokrkon & Naami explaining that job satisfaction affects employee performance [13].

High work productivity cannot be separated from the excellent performance of employees. This is due to the encouragement of economic aspects, supportive and adequate working conditions, which are supported by the presence of both internal and external motivation. Peterson and Park (2006) hypothesized that correct behavior could be productive and beneficial for the organization. Therefore, job performance is how employees work their jobs in dealing with customers. This has become an important dimension used by organizations to measure employee performance. Task performance is an act that contributes to doing work to produce expected and relevant results, while contextual performance is the effectiveness of employees in carrying out their work, which is supported by personal behavior, social, and workplace physiological atmosphere [14].

Employee Engagement Intention at Bangka Small Tax Office Directorate General (KPP Bangka)

Employee performance results in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him [15]. Employee Engagement is one of the factors that influence employees to be proactive in the company's organization so that employees feel excited, feel involved, and are willing to put in the time and effort to pursue the company's vision and mission. [16] From this, it can be seen that the employees involved are employees who are more productive than other employees. Employees who have high engagement are usually described as having high enthusiasm, energy, and loyalty to the company and have pride in the organization.

Employee Engagement is used to achieve a company's goals by creating human resources at every level so that they can give their best work or give a maximum contribution to the company. [17] According to Schaufeli, Salanova, Gonzalez Roma, and Leiter, and Taris (2008), Employee Engagement is formed based on several aspects, namely the presence of strength or energy (Vigor), proud dedication to the company (Dedication), commitment and difficulty in letting go of work. (Absorption).

In addition, several factors influence Employee Engagement, namely work environment, job training and career paths, compensation, organizational policies, and organizational systems, peer relations, and welfare at work [18]. In this case, if the employee feels that these factors are met, the employee will feel happy and feel eager to be dedicated to the organization. If the employee feels proud of his work in terms of work quality, work quantity, attendance, timeliness in doing tasks, and ability to work together In an organization, it is fulfilled, the company's goals will be achieved. From the results we obtained that the tax achievement target was not achieved for two years, there is a decrease in performance if rotation is applied and is given a promotion but is not responsive, indicating that there are certain factors that make the employee not feel happy or feel unappreciated by the organization. As a result, these problems occur, and employee turnover may occur at the company.

Analysis

Based on the analysis of the data we have processed, the MPS calculation shows a low value. This shows that workers do not get high motivation in carrying out their work, and management needs to redesign the work assigned to their workers. These small values are also indicated by each variable's mean value, which is mostly below three. Besides, based on the calculation of variable correlation with job satisfaction, it shows that the smallest point is Skill Variety (SV), followed by Task Identity (TI). Task Identity shows that a worker knows what he or she is doing and the outcome. The Task Identity value results in this study show a low number, which illustrates that workers do not have a clear picture of what is being done

and the outcomes that will be obtained when carrying out the work. This indirectly proves the mismatch of positions given by agencies with the background or skills possessed by workers. This makes workers unable to perform well.

Also, the lowest score was Skill Variety. This variable shows that completing a job requires a variety of skills and talents possessed by workers in various work activities. The very small value in the questionnaire results shows that workers cannot use their skills and talents maximally in carrying out their work. This is also consistent with the previous explanation that at KPP Bangka, many workers are placed not based on their educational background (not yet implementing The Right Man for The Right Place). So, it makes workers increasingly unable to develop in carrying out their work. If work cannot facilitate a person's development, the worker may think that the work he is doing is meaningless.

The two things that are of low value (SV and IT) can also be caused by the fact that employees have not been able to adapt to the new environment, which makes workers less able to develop skills and less prepared to face challenging situations. This is what allows for a decrease in the performance of KPP Bangka, which is not optimal in achieving the targets that have been set. Besides, these two things have implications for a decrease in employee motivation so that employees feel dissatisfied with the assigned tasks and functions. This resulted in dissatisfaction with employees until the culmination point of employees resigning from their jobs, which ended with an increase in turnover rates at the KPP Bangka.

Meanwhile, Aon Hewitt's theory's calculation results show that the number of workers who are included in the somewhat engage category is 56% greater than the workers who are included in the engage category by 44%. This shows that the respondents in this research tend to have more workers who "stay" at their jobs than "say." "Stay" is characterized by workers still wanting to be part of the company but not yet proud of their current jobs. Meanwhile, the "say" is characterized by workers who positively pride themselves on their company, both in terms of their organization, colleagues, and work. So, employees are willing to contribute more to the company. The number of workers in the somewhat engage category indicates that the company has not been able to provide maximum comfort for these workers to become part of the company. The performance of mediocre workers can also demonstrate this.

If it is related to the previous results of Hackman & Oldham, somewhat engage workers can be seen from their behavior in carrying out their work. This behavior is influenced by the psychology of workers in their work environment. In Hackman & Oldham's theory, the results of a person's perception of work are caused by the employee's psychology. From the analysis, it is known that the psychology of employees in perceiving their employees is in the low category in the Skill Variety and

Task Identity components (as well as other components because they are under 3). This result agrees with Aon Hewitt's previous results.

V. CONCLUSION

Based on the research that has been done, it can be seen that the psychology of the respondents shows a low value in perceiving the work being carried out, as shown in the results of the calculation of job characteristics (Hackman & Oldham theory). The lowest score is obtained on skill variety and task identity, which shows the low perception of workers in seeing the work's outcome and the lack of implementation of skills and talents possessed by these workers to complete their work. This has resulted in a lack of motivation and enthusiasm for work, thus affecting the performance of KPP Bangka. This is coupled with external conditions, such as the location of KPP Bangka, which makes workers prefer to resign rather than remain in the institution. In addition, the results of the Aon Hewitt theory also show that many workers are in the "stay" category, which further strengthens the results of previous job characteristics. This problem can be solved by reconfiguring the given job or task.

Recommendation

Based on the analysis of the problems that have been carried out, the authors provide several recommendations to improve the performance of KPP Bangka, especially its workers. Apart from work reconfiguration by the management, the following recommendations are as follows:

1. Management needs to pay more attention to the job descriptions and job specifications required in a position and be adjusted to the employees' background, so that employee motivation can increase. This motivation can be done by employing a superior motivating their employees regarding role perception to foster an understanding of the position and role of the employee in the company. So that employees will be motivated to do their job well, even exceeding initial expectations.
2. They increase employee motivation by providing added value from superiors to subordinates, such as proposing training by considering competency aspects.
3. It is hoped that in implementing the transfer of KPP Pratama Bangka employees program based on careful consideration and is supported and accepted by various parties concerned. Without the employees' willingness and enthusiasm to realize the employee transfer goal, the expected targets will not be realized as they should. The implementation of employee transfer should always be pursued on the principle of the right man in the right place.
4. Every employee transfer, especially to offices that require higher responsibilities and workloads, should be followed by an increase in income, such as a grade

upgrade or other incentives.

5. The employee transfer pattern should pay attention to the employee's home base (distance traveled). This is related to the cost of employees, both financial costs and time.
6. It is hoped that KPP Pratama Bangka can try other efforts to improve employee performance, such as providing rewards to high-performing employees and increasing motivation so that employees are enthusiastic about working.

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