

## Analysis of the Relationship between Job Satisfaction and Employee Performance at the Sudiang Samsat Office, Makassar City

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### **Abstract**

#### **Keywords:**

*Job Satisfaction, Employee Performance, and Samsat Services.*

*This study aims to analyze the relationship between job satisfaction and employee performance. This study uses a quantitative approach with an explanatory type. The study population was all 55 Samsat Sudiang employees who were also sampled through census techniques. Data collection was carried out through observation, interviews, and questionnaires. Data analysis techniques used Crosstab and Kendall's Rank. The results of the study indicate that there is a positive and significant relationship between job satisfaction and employee performance, with a Kendall's Tau correlation coefficient of 0.671 and a significance of 0.000. The Z test produced a value of  $7.234 > 1.96$ , which strengthens the evidence of the significance of the relationship. The coefficient of determination of 45% indicates that job satisfaction contributes 45% to the variation in employee performance, while the other 55% is influenced by other external factors. This finding implies that efforts to improve employee performance need to be preceded by increasing job satisfaction through improvements in the compensation system, work environment, and relationships between superiors and subordinates. This study provides recommendations for strengthening internal policies based on welfare and developing employee capacity on an ongoing basis.*

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## INTRODUCTION

Excellent service is a crucial foundation for achieving good governance. One government agency directly involved in providing services to the public is the One-Stop Integrated Administration System (Samsat). Samsat plays a central role in providing motor vehicle administration services, including vehicle registration (STNK) validation, tax payments, and vehicle transfer processing. However, in practice, it faces complex bureaucratic challenges, high public expectations, and significant work pressure.

Gaps are often encountered in the field, including frequent queues for services, public complaints about the speed and quality of service, and the continued practice of middlemen or brokers, which damage the image of public services. Behind these service issues lies a fundamental aspect that often goes unnoticed: the internal conditions of employees, particularly job satisfaction (Wibowo, 2020). Employees who are satisfied with their jobs tend to be more productive, demonstrate loyalty, and provide optimal service (Maulana and Sari, 2022). Conversely, job dissatisfaction can decrease motivation, increase the potential for stress, and even trigger dysfunctional behavior within the organization (Widya and Prasetyo, 2021).

Various previous studies have shown that job satisfaction is closely related to employee performance (Rahman and Kamal, 2021), particularly in the public service sector. For example, a study of the Samsat service in Makassar indicated that job satisfaction significantly impacted employee performance, while work motivation showed no significant effect. This means that even

if employees are motivated, if they are not satisfied with their workload, environment, rewards, or relationships with superiors, their work performance will remain suboptimal (Rahayu and Permana, 2023). This finding is important because psychologically, job satisfaction touches on the emotional aspects and employees' internal perceptions of the value and meaning of their work (Judge et al., 2020).

At the Sudiang Samsat Office, there is little specific data available regarding employee satisfaction and performance. However, based on field observations and service reports, there are indications of a gap between public expectations and the actual service they experience. For example, in terms of service speed, information provision, or staff friendliness, residents often complain of discrepancies (Febrianti and Hasanuddin, 2021). This gap is suspected to be the result of a combination of external pressures (service targets, long queues, administrative regulations) and internal conditions (job satisfaction, competence, reward systems) (Dewi and Rahmawati, 2022). It is important to examine whether employee job satisfaction at the Samsat Office truly aligns with their demonstrated performance levels.

Data obtained from various studies shows that the contribution of job satisfaction to employee performance can reach more than 25%, depending on the sector and job complexity. Meanwhile, aspects such as workload and the physical work environment also moderate this relationship. If job satisfaction is high but the workload is too heavy, performance can still decline due to fatigue or stress (Cahyani and Wibowo, 2023). This is relevant for the Sudiang Samsat, which is known for its busy daily service activities, particularly during vehicle tax payment due dates, which lead to a surge in visitors.

Another equally important aspect is the perception of fairness and recognition. In some cases, Samsat employees in the regions feel they receive insufficient recognition for their hard work. Yet, proportional recognition and rewards are crucial elements in creating sustainable job satisfaction (Fauzia and Hidayat, 2021). If a similar situation were to occur at Samsat Sudiang, it could trigger low morale and a decline in service quality.

In the context of modern bureaucracy, service offices such as the Samsat (State-Owned Vehicle Tax Office) are expected to focus not only on administrative results but also on the psychological and social dimensions of employees. This approach is known as the human resources approach, which positions employees as organizational assets (Bernardin and Russel, 2022). By understanding and managing job satisfaction levels in a structured manner, organizations will be better able to maintain stable performance and increase public satisfaction (Armstrong, 2023).

This provides an important background for conducting research analyzing the relationship between job satisfaction and employee performance at the Sudiang Samsat Office in Makassar City. The primary objective is to identify the extent to which job satisfaction influences employee performance and the dominant determinants of this relationship (Celik and Oral, 2023). The results of this study are expected to provide theoretical and practical contributions to human resource management, particularly in the public service sector (Grimmelikhuijsen et al., 2020).

Theoretically, this study can strengthen previous findings regarding the influence of job satisfaction on performance. Practically, the research results can serve as a basis for the management of the Sudiang Samsat Office in developing strategies to improve job satisfaction, such as refining the reward system, improving the work environment, or developing training and welfare programs. Furthermore, a deeper understanding of the internal conditions of employees

will also help create a healthier and more productive work climate, which will ultimately lead to an overall improvement in the quality of public services (Haris and Mukhtar, 2020).

Job satisfaction is a crucial aspect of human resource management that has long been a focus of attention in studies of organizations and work behavior (Robbins and Judge, 2021). Job satisfaction refers to the positive or negative feelings employees have toward their jobs, which emerge as a result of evaluating various aspects of the job, such as salary, benefits, working conditions, and interpersonal relationships (Maulana and Sari, 2022). Job satisfaction is believed to significantly impact employee performance, particularly in the context of public service, which relies heavily on employees' emotional involvement and commitment to their duties (Rahman and Kamal, 2021).

The theory most widely used as a basis for understanding job satisfaction is Frederick Herzberg's Two-Factor Theory. According to Herzberg (2019), there are two categories of factors that influence job satisfaction: motivating factors (intrinsic) and hygiene factors (extrinsic). Motivating factors include achievement, recognition, responsibility, and development opportunities, while hygiene factors include salary, company policies, working conditions, and interpersonal relationships (Widodo and Lestari, 2022). When hygiene factors are not met, employees will feel dissatisfied. However, meeting hygiene factors alone is not enough to create job satisfaction; motivating factors are also needed (Lee and Kim, 2020).

In addition to Herzberg's theory, Adams's (2019) equity theory also explains job satisfaction from the perspective of employee perceptions of fairness. This theory states that job satisfaction arises when employees perceive that the rewards they receive are commensurate with their efforts and contributions, especially when compared to other coworkers (Schermerhorn, 2021). When employees feel they are treated fairly, they tend to demonstrate higher performance and greater loyalty to the organization (Vroom, 2019).

In the public sector context, the Behavioral Public Administration approach, developed in the last decade, also highlights the importance of psychological and behavioral factors among government employees in influencing bureaucratic performance. Grimmeliikhuijsen et al. (2020) emphasize that job satisfaction in the public service environment is influenced not only by material factors such as salary and benefits, but also by relational aspects such as superiors' attention to subordinates, harmonious working relationships, and perceptions of service integrity and mission.

Measuring job satisfaction in a more structured way, using seven main indicators, namely: (1) satisfaction with salary, which reflects the extent to which employees feel that the salary received is appropriate to the workload and responsibilities; (2) satisfaction with benefits, such as health benefits, transportation, and family allowances; (3) work facilities, which include the availability of facilities and infrastructure to support smooth work; (4) satisfaction with the job title or structural position held by employees; (5) job opportunities, in the sense of opportunities for promotion, training, and career development; (6) work harmony, namely good relationships between employees that create a conducive work atmosphere; and (7) superior attention to subordinates, which reflects the extent to which leaders show concern, empathy, and support for their staff (Mathis and Jackson, 2022).

Meanwhile, employee performance in the context of public services is measured through five main indicators (Mahmood and Zaman, 2021). First, work quantity, which refers to the number of jobs or services completed within a given period. Second, work quality, which refers to the extent to which work results meet quality standards and public expectations. Third, work efficiency, which reflects the optimal use of resources (time, energy, costs) in achieving results.

Fourth, work effectiveness, which measures success in achieving organizational goals or objectives. And fifth, work independence, which refers to the ability of employees to work independently, demonstrate initiative, and not rely on constant direction from superiors (Mangkunegara, 2022).

The link between job satisfaction and employee performance has been demonstrated by various studies. Judge et al. (2020), in a meta-analysis of hundreds of studies, found a positive correlation between job satisfaction and employee performance, with a moderate coefficient value. This means that employees who are satisfied with their jobs tend to demonstrate higher work performance (Luthans, 2021). Similar research in the context of government agencies also shows that aspects such as salary, harmonious working relationships, and attention from superiors play a significant role in increasing employee motivation and productivity (Kim et al., 2021).

Other considerations suggest that job satisfaction is not merely a psychological factor but a crucial determinant of employee performance (Adams, 2019), particularly in public service settings such as the Sudiang Samsat Office in Makassar City. Organizations that demand effective service delivery, fulfilling aspects of job satisfaction is a strategic investment in improving civil service performance, building public trust, and creating quality public services (Jena and Pradhan, 2020).

Based on the description of the phenomena occurring, empirical data from various studies, and the real-world challenges facing the Sudiang Samsat Office, this research is deemed relevant. Exploring the relationship between job satisfaction and employee performance will provide not only academic insight but also practical solutions needed by government agencies to build high-quality, integrated public services.

## METHODS

The type of research used is explanatory research, namely to analyze the relationship between job satisfaction and employee performance at the Samsat Sudiang Office, Makassar City. The population in this study was all 55 employees. Considering the small population, a census was necessary because the number of employees was relatively small. Therefore, sampling was carried out using the 'census sampling technique' or full sampling, where all employees were the target of sampling. The number of samples in this study was 55 respondents. This type of quantitative research is sourced from primary and secondary data. Data collection techniques consisted of observation, confirmation, questionnaires, and documentation. Data analysis used Crosstab analysis and Kendall's Rank Correlation Coefficient.

## RESULTS AND DISCUSSION

The research results examined the relationship between job satisfaction and employee performance at the Sudiang Makassar Samsat Office. The test results were presented using a cross-tabulation, as shown in the table below:

Table 1  
Crosstab Job Satisfaction (X) with Employee Performance (Y)

	Job Satisfaction (X)	Amount
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Employee Performance (Y)	Low	Currently	Tall	Very high	
Low	<b>5</b> <b>(83.3%)</b>	1 (9.1%)	0 (0.0%)	0 (0.0%)	6 (10.9%)
Currently	1 (16.7%)	9 (81.8%)	8 (25.0%)	0 (0.0%)	18 (32.7%)
Tall	0 (0.0%)	0 (0.0%)	22 (68.8%)	1 (16.7%)	23 (41.8%)
Very high	0 (0.0%)	1 (9.1%)	2 (6.3%)	5 (83.3%)	8 (14.5%)
Amount	6 (100%)	11 (100%)	32 (100%)	6 (100%)	55 (100%)

Source: Processed data, 2025.

Table 1 shows that there is a relationship between job satisfaction variables and employee performance stated by respondents. It can be seen that employee performance shows a low category with a low influence on job satisfaction, there are 5 respondents who answered it or 83.3%. Employee performance shows a medium category with a less high influence on job satisfaction, there are 9 respondents who answered it or 81.8%. Employee performance shows a high category with a high influence on job satisfaction, there are 22 people who answered it or 68.8%. Employee performance shows a very high category with a very high influence on job satisfaction, there are 5 respondents who answered it or 83.3%.

The table concludes that there is a positive relationship between job satisfaction and employee performance. The results of the study, which used Kendall's rank correlation statistical calculations, are shown in the following table:

Table 2  
Correlation Test Between Job Satisfaction (X) and Employee Performance (Y)

			Job satisfaction	Employee Performance
Kendall's tau_b	Job satisfaction	Correlation Coefficient	1,000	.671**
		Sig. (1-tailed)	.	.000
		N	55	55
	Employee Performance	Correlation Coefficient	.671**	1,000
		Sig. (1-tailed)	.000	.
		N	55	55

\*\* . Correlation is significant at the 0.05 level (1-tailed)

Based on the table above, it can be seen that the correlation coefficient for job satisfaction (X) and employee performance (Y) is  $\tau = 0.671$  with a significance value of 0.000. It can be concluded that the significance value of 0.000 is smaller than 0.05, which means that there is a significant relationship between the two variables, the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_o$ ) is rejected. Statistically, the hypothesis stating that there is a positive

relationship between job satisfaction and employee performance is proven and can be accepted. The results of the correlation coefficient calculation are then tested for significance using the Z test with the following calculation:

$$Z = \frac{\tau}{\sqrt{\frac{2(2N+5)}{9N(N-1)}}}$$

$$Z = \frac{0.671}{\sqrt{\frac{2(2(55)+5)}{9.55(55-1)}}}$$

$$Z = \frac{0.671}{\sqrt{\frac{230}{26730}}}$$

$$Z = \frac{0.671}{0.093}$$

$$Z = 7.234$$

The calculated Z value is then consulted with the Z table value with a significance level of 0.05, which is 1.96, so that the calculated Z value is greater than the Z table at a significance level of 0.05, which is  $7.234 > 1.96$  in accordance with the provisions in statistical tests, it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted. This means that there is a positive relationship between job satisfaction and employee performance. The value of the coefficient of determination (KD) of job satisfaction with employee performance can be calculated as follows:

$$\begin{aligned} \text{KD X} &= rX \times 100\% \\ &= 0.6712 \times 100\% \\ &= 45\% \end{aligned}$$

Based on these calculations, the coefficient of determination between job satisfaction and employee performance is 45%. This means that job satisfaction and employee performance have a significant influence of 45%. The remaining 55% is the relationship between variables other than job satisfaction, meaning that job satisfaction is not the only determinant of employee performance.

## CONCLUSION

Based on the results of data analysis and statistical testing using the Kendall's Tau test and the Z test, it was concluded that there is a positive and significant relationship between job satisfaction and employee performance at the Sudiang Samsat Office in Makassar City. The crosstab results show that the higher the level of job satisfaction felt by employees, the more likely it is followed by an increase in performance levels. As many as 68.8% of employees who have high job satisfaction also show high performance, and 83.3% of very satisfied employees show very high performance. The Kendall's Tau correlation coefficient of 0.671 with a significance of 0.000 indicates a strong and statistically significant relationship. This is reinforced by the results of the Z test of 7.234, which is much greater than the Z-table value (1.96) at a significance level of 0.05. Therefore, the alternative hypothesis is accepted that job satisfaction has an effect on employee performance.

The magnitude of the influence of job satisfaction on employee performance is calculated using a coefficient of determination of 45%, meaning that nearly half of the variation in employee performance is influenced by job satisfaction levels. The remaining 55% is influenced by factors other than the research variables, such as leadership, organizational culture, intrinsic motivation, and the performance appraisal system.

Recommendations that can be used as the basis for policies and strategies to improve employee performance at the Sudiang Samsat Office. Management needs to pay attention to key components of job satisfaction, particularly salary, benefits, work facilities, and leadership attention. Interventions in these aspects will have a direct impact on improving work performance. A transparent, objective, indicator-based performance evaluation system integrated with the reward system is needed to encourage employees to perform optimally.

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