

Employee Performance is Assessed from *Homebase Work Placement*, Transfers, Motivation, and Career Development

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ABSTRACT

Good employee performance will contribute to achieving revenue targets taxes which are one of the focus main Directorate General of Taxes. Research This done For (1) Testing and analyzing influence placement home base to performance employees, (2) Testing and analyzing influence mutation to performance employees, (3) Testing and analyzing influence motivation to performance employees, (4) Testing and analyzing influence development career to performance employees. This research is a descriptive analysis type with a quantitative approach, namely research that analyzes data with centralize attention to existing symptoms characteristics certain in life the human being named variable. This research will be conducted at the Central Java II DJP Regional Office. The population in this study is all employees at the Central Java II DJP Regional Office, totaling 158 employees. This research was conducted at the Central Java II DJP Regional Office, researchers took a sample of 50% of the total population, namely 79 employees. The sampling technique in this study used a non- random sampling technique. The regression coefficient and t-test values show that the career development variable has the highest value compared to other variables, meaning that career development has the most dominant influence on employee performance. The results of the research that has been conducted state that (1) Homebase work placement has a positive and insignificant effect on employee performance, (2) Mutation has a negative and significant effect on employee performance, (3) Motivation has a positive and significant effect on employee performance, (4) Career development has a positive and significant effect on employee performance.

Keywords: *Career, employee performance , Homebase work placement, Mutation, Motivation,*

INTRODUCTION

Directorate Regional Office Central Java II Tax Office (Central Java II DJP Regional Office) is an Echelon II Unit of Directorate General of Taxes, with Working Areas covering former residencies of Surakarta, Kedu, and Banyumas. As a Regional Office, the Central Java II Regional Office of the Directorate General of Taxes has strategic role For reach objective organization, required performance good employee. Good employee performance will contribute to achieving revenue targets taxes which are one of the focus main Directorate General of Taxes. In an effort increase performance employees, there are various factors that influence it, such as placement Work *homebase*, mutation, motivation, and development career.

Placement Work *home base* is one of the policy in arrangement functioning employees For put on- site staff appropriate with need Organizational. Appropriate placement can improve work comfort and employee performance. However, if

placement does not align with employee competencies and interests, it can actually decrease performance (Sari, 2023). Research by Wijaya and Santosa (2022) shows that job placement that aligns with employee abilities will increase the effectiveness and efficiency of employee performance in government agencies.

Transfers, or employee job transfers, also significantly impact performance. Research by Rahayu and Setiawan (2021) revealed that transfers carried out without considering employee readiness can lower work morale and even impact productivity. Conversely, transfers carried out with the aim of developing competencies and providing new challenges can actually improve employee performance (Ardianto and Hidayat, 2023).

Work motivation is an internal factor that significantly influences employee performance. Internal motivations, such as the drive to achieve or the desire for recognition, play a crucial role in improving their performance. Research by Astuti and Wibowo (2021) found that highly motivated employees are more committed to their work and perform better than less motivated employees.

Furthermore, career development plays a crucial role in improving employee performance. Career development provides employees with opportunities to continuously improve their competencies and capacities, which in turn improves their performance. According to research by Dewi and Kurniawan (2022), employees who perceive opportunities for further career development tend to have higher levels of job satisfaction and better performance.

Although numerous studies have examined the factors influencing employee performance, few have examined these factors in the context of employees at the Central Java II Regional Tax Office. Therefore, this study aims to analyze the influence of *home-based work placement*, transfers, motivation, and career development on employee performance at the Central Java II Regional Tax Office.

METHODS

This research is a descriptive analysis type with a quantitative approach, namely research that analyzes data with central attention to existing symptoms characteristics certain in life human beings called variables. This research will be conducted at the Regional Office of the Directorate General of Taxes (DGT) of Central Java II. The reasons why the researcher chose the Regional Office of the Directorate General of Taxes (DGT) of Central Java II include: the researcher's workplace, easy to obtain data, and the researcher works at the Ministry of Finance, making it easier for the researcher to conduct research. The planned time for the research is September - December 2025. The population in this study is all employees at the Regional Office of the Directorate General of Taxes (DGT) of Central Java II, totaling 158 employees. This research was conducted at the Regional Office of the Directorate General of Taxes (DGT) of Central Java II, the researcher took a sample of 50% of the total population, namely 79 employees. The sampling technique in this study used *non-random sampling* techniques. The data analysis technique used multiple linear regression analysis.

RESULTS AND DISCUSSION

The validity results for the variables of *home-based work placement*, transfer, motivation, career development, and performance show that all the question items in the variables are declared valid because they have a calculated *r* value greater than the table *r* (0.361), meaning that the question items in these variables can be used for further data processing.

the home-based work placement variable was 0.884, transfer was 0.972, motivation was 0.905, career development was 0.901, and employee performance was 0.906. The *Cronbach alpha value* for each variable was greater than 0.6, meaning that the instruments in the variables used were quite reliable.

Classical Assumption Test

a. Multicollinearity Test Results

Output results calculation *Collinearity Statistics* with *SPSS 26 for Windows* program help show mark *tolerance* variables placement Work home base of 0.437 (more big from 0.1) and the value *inflation variable* (VIF) 2.287 (more small out of 10), value *tolerance* variables mutation of 0.406 (more big from 0.1) and the value *inflation variable* (VIF) 2,460 (more small out of 10), value *tolerance* variables motivation of 0.460 (more big from 0.1) and the value *inflation variable* (VIF) 2.175 (more small of 10), and the value *tolerance* variables development career of 0.369 (more big from 0.1) and the value *inflation variable* (VIF) 2.712 (more small of 10). Thus, it can be concluded that there is no multicollinearity between the independent variables in the regression model. The results of the multicollinearity test can be seen in the following table.

Table 1
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
<i>Home-based</i> job placement	0.437	2,287
M uration	0.406	2,460
Motivation	0.460	2,175
Career development	0.369	2,712

Source: Processed primary data, 202 5

b. Normality test

Normality test done For test whether in the regression model, the data is normally distributed or no. Regression model it is said Good if have data that normally distributed. The data is said to be normally distributed if mark significance > 0.05. The Kolmogorov- Sminorv (KS) test method was used in this study. this, as for the result can seen in table 2 below This.

Table 2
Normality Test Results

	Sig.	Conclusion
Kolmogorov Smirnov	0.059	Normal

Source: Processed primary data, 2025

Table 2 show mark significance from fourth variables independent that is placement Work *homebase*, mutation, motivation, and development career of 0.059 or more big of 0.05. This means all over equality or regression model in study This normally distributed.

c. Heteroscedasticity Test Results

The results of the heteroscedasticity test in this study can be seen in table 3 below.

Table 3
Heteroscedasticity Test Results

Variables	Sig.	Conclusion
<i>Home-based</i> job placement	0.869	Free of heteroscedasticity
Mutation	0.770	Free of heteroscedasticity
Motivation	0.788	Free of heteroscedasticity
Career development	0.200	Free of heteroscedasticity

Source: Processed primary data, 2025

Significance value variables placement Work *home base* of 0.869, significance variables mutation of 0.770, the value significance motivation of 0.788, and the value significance development career of 0.200. The significance of each variable independent more big of 0.05, then the regression model experience homoscedasticity or No experience heteroscedasticity.

Analysis Results

Based on the results of the analysis using multiple linear regression, the results obtained are as in the following table.

Table 4
Multiple Linear Regression Results

Variables	Regression coefficient	t statistics	Sig.
Constant	2,943		
<i>Home-based</i> job placement	0.131	1,582	0.117
M uration	-0.235	-2,878	0.005
Motivation	0.240	5,249	0,000
Career development	0.741	11,326	0,000
R square	0.852		
F statistic	139,248		0,000

Source: Processed primary data, 2025

Based on calculations using *the SPSS 26.00 for Windows program*, the results obtained are the values of a , b_1 , b_2 , b_3 , and b_4 is as follows.

$$Y = 2.943 + 0.131 X_1 - 0.235 X_2 + 0.240 X_3 + 0.741 X_4$$

1. From the equation above, it can be explained as follows.
 $a_0 = 2.943$. The constant of 2.943 indicates that if *home-based work placement*, transfer, motivation, and career development have no effect (have a value of zero), then employee performance remains at the level of 2.943 units.
2. $b_1 = 0.131$. If *the home-based job placement* variable increases by 1 score, employee performance will increase by 0.131 scores. The sign of the b_1 parameter in the above study is positive. This means that the relationship between home-based job placement is positive (unidirectional), the better *the home-based job placement*, the better the employee performance will be.
3. $b_2 = -0.235$. If the mutation variable decreases by 1 point, employee performance will increase by 0.235 points. The sign of the b_2 parameter in the above study is negative. This means that every 1-unit increase in the mutation variable will decrease employee performance by 0.235 points, assuming other variables remain constant.
4. $b_3 = 0.240$. If the motivation variable increases by 1 score, employee performance will increase by 0.240. The sign of the b_3 parameter in the above study is positive. This means that the relationship between motivation and employee performance is positive (unidirectional). The better the motivation, the better the employee performance.
5. $b_4 = 0.741$. If the career development variable increases by 1 score, employee performance will increase by 0.741 scores. The sign of the b_4 parameter in the above study is positive. This means that the relationship between career development is positive (unidirectional). The better the career development, the better the employee performance.

a. Hypothesis Test (t-Test)

The results of the regression test show that *the home-based work placement variable* has a calculated t-value of 1.582, which is smaller than the t-table (1.993), with a significance of 0.117, which is greater than 0.05, and the direction of the regression coefficient is positive and significant towards employee performance. Therefore, The calculated t value > t table and significance < 0.05 means the null hypothesis is rejected and the alternative hypothesis is accepted.

Value variables mutation by -2,878 more small than -t table (-1.993) with The significance level of 0.05 is smaller than 0.05, and the regression coefficient is negative and significant for employee performance. This means that the higher the employee transfer rate, the lower employee performance tends to be.

The motivation variable has a calculated t value of 5.249 which is greater than the t table (1.993) with a significance of 0.000 which is less than 0.05 and the direction of the regression coefficient is positive and significant towards employee

performance. Therefore The calculated t value > t table and significance < 0.05 means the null hypothesis is rejected and the alternative hypothesis is accepted.

Development variables career has a calculated t value by 11,326 more big than t table (1.993) with significance of 0.000 is less than 0.05 and the direction coefficient regression positive and significant to performance employees. Therefore The calculated t value > t table and significance < 0.05 means the null hypothesis is rejected and the alternative hypothesis is accepted.

Coefficient value regression and t-test show that variables development career own the highest value compared to variables others, meaning development career own the most dominant influence to performance employee.

b. F test

Output results F test calculation, with help *SPSS 26 for Windows* obtained F count as big as 139,248 at the level of significance $\alpha = 0.05$ while mark significance from SPSS results obtained of 0.000. The calculated F value (139.248) > F table (2.49), meaning hypothesis zero rejected and hypothesis alternative accepted. This means that variables placement Work *homebase*, mutation, motivation, and development career own influence in a way simultaneous to performance employee at the Central Java II Regional Office of the Directorate General of Taxes.

c. Coefficient of Determination Test (R^2)

Print out results calculation coefficient determination (R^2) with *SPSS 26.00 for windows* program help, shows R^2 value = 0.852 means 85.2 % of the variables were selected / entered to in the model already right, that is variance variables placement Work *homebase*, mutation, motivation, and development career can explain variables performance employee by 85.2%, while the rest as much as 14.8 % is applied by the variable the residual.

Discussion

a. *home-based* work placement on employee performance

Based on the calculation results in Table 4, it is clear that *home-based* work placement has a positive but insignificant effect on employee performance. This research aligns with that of Rahmi and Naue (2022) , who stated that work placement does not significantly impact employee performance.

The results of the regression analysis indicate that *the home-based work placement variable* has a positive but insignificant effect on employee performance. This means that any increase in *home-based work placement* tends to improve employee performance, but this increase is not statistically strong enough to be considered significant. In other words, although the direction of the relationship indicates that appropriate *home-based work placement* can boost employee performance, its effect is not yet consistent or dominant compared to the other variables in the model.

home-based placement is not yet a primary determinant of employee performance. This may be due to employees' ability to adapt to their placement, or because other factors play a more significant role in boosting performance, such as motivation, transfer systems, or career development programs. Thus, a good *home-based placement* remains important, but it does not guarantee significant employee performance improvement.

b. The impact of mutation on employee performance

Based on the results of the calculations in Table 4, mutations have a negative and significant effect on employee performance. This study's findings align with those of Hastopo and Wikaningtyas (2023), who stated that transfers have a negative and significant effect on employee performance.

The results indicate that transfers have a negative and significant effect on tax employee performance. The negative regression coefficient indicates that the higher the frequency of transfers among tax employees, the lower their performance tends to be. The significance of the t-test results reinforces this finding, indicating that the effect is statistically significant and not a random occurrence.

Transfers in the context of tax organizations are often implemented as an effort to ensure equal distribution of employees, refresh work units, or as a strategy to reduce the potential for abuse of authority. Transfers that do not consider the appropriateness of employee competencies, experience, and readiness can actually have counterproductive effects. Newly transferred tax employees need time to adapt to the different technical regulations, work systems, and coordination patterns in their new work units. This adaptation process has the potential to reduce work effectiveness, especially when transfers are carried out too frequently or do not align with the employee's skills.

Transfers perceived as non-transparent or unfair can lead to dissatisfaction, decreased motivation, and reduced work commitment. Ultimately, this situation has a direct impact on the quality of public services and organizational performance targets, given that tax officials face complex workloads and high achievement demands.

c. The influence of motivation on employee performance

results of the calculations in Table 4, it is stated that motivation has a positive and significant effect on employee performance. the in line with that done by Larasati *et al.* (2022), Sari & Erlina (2021), Agustina & Syamsyir (2022) , and Maharani *et al.* (2023) who stated that motivation influential positive and significant to performance employee.

Research result This show that motivation own influence positive and significant to performance employee tax. Findings This confirm that motivation Work is one of the factor key that pushes employee tax For reach optimal performance. Coefficient valuable regression positive indicates that the more tall

motivation that is owned employee, good motivation intrinsic and extrinsic, then the more big contribution they in achievement of organizational targets. A significance value below 0.05 indicates that connection the No only happen in a way coincidence, but rather own meaning strong statistics.

Motivation plays a vital role in the tax context. Tax officials face a significant workload, ranging from administrative duties and monitoring taxpayer compliance to achieving ever-increasing state revenue targets each year. This often creates psychological stress and professional challenges. However, highly motivated employees demonstrate dedication, discipline, and consistency in carrying out their duties. Motivation is the driving force that drives employees to work beyond simply fulfilling their obligations and striving to deliver their best performance to achieve tax revenue targets and provide quality services to the public.

These results align with Vroom's Expectancy Theory, which states that an employee will be motivated to perform optimally if they believe that their hard work will result in good performance and ultimately in the expected rewards. For example, a tax officer who believes that their hard work will result in achieving revenue targets and receiving rewards in the form of incentives or promotions will be motivated to work harder. Furthermore, this theory is also relevant to the context of tax officers who must maintain integrity, so intrinsic motivation, such as a sense of responsibility to the state and satisfaction in serving the public, are also crucial factors.

Highly motivated employees generally feel more satisfied with their work and are more committed to achieving organizational goals. Motivation not only increases the quantity of work but also the quality of work output, including accuracy, thoroughness, and employees' ability to provide excellent service to taxpayers. This is crucial, given that the quality of public services in the tax sector directly impacts taxpayer compliance and state revenues.

d. The influence of career development on employee performance

Based on the results of the calculations in Table 4, career development has a positive and significant effect on employee performance. These results align with research conducted by Wahyudi *et al.* (2021), Enggowa *et al.* (2023), and Suparjo & Nurchayati (2022), which found that career development has a positive and significant effect on employee performance.

Career development encompasses various efforts, such as promotion opportunities, ongoing training, job rotation, and placement based on competency. Tax officials who perceive career development opportunities tend to be more motivated to perform optimally because they feel valued and have a clear career path. This aligns with *Human Capital theory*, which emphasizes that investing in human resource development through training, education, and career opportunities will improve individual capabilities, productivity, and performance.

Effective implementation of career development through technical tax training, competency certification, a fair promotion system, and opportunities for personal development will strengthen employee motivation, loyalty, and professionalism. Ultimately, this will not only improve individual performance but also directly contribute to optimizing state revenue from the tax sector.

CONCLUSION

The results of the research that has been carried out state that *Home-based* work placement has a positive and insignificant effect on employee performance. Mutation influential negative and significant to performance employee. Motivation influential positive and significant to performance employee. Development career influential positive and significant to performance employee. *Print out* results calculation coefficient determination (R^2) with *SPSS 26.00 for windows* program help, shows R^2 value = 0.852 means 85.2 % of the variables were selected / entered to in the model already right, that is variance variables placement Work *homebase*, mutation, motivation, and development career can explain variables performance employee by 85.2%, while the rest as much as 14.8 % is applied by the variable the residual.

Suggestion for Agencies. A thorough evaluation of the employee placement system is needed to better consider employee competency attainment, experience, and domicile. Transfers should be conducted with consideration of employee readiness, organizational needs, and supporting facilities so that employees can adapt quickly without compromising performance. Agencies should further strengthen motivation policies through performance-based rewards, fair incentive systems, employee recognition programs, and the creation of a conducive work environment that supports target achievement. Training programs should be improved, promotions should be transparent, and skills certification opportunities should be provided to further motivate employees to improve their performance and maintain loyalty to the organization.

Suggestion for Further Research Future research could expand the scope of other variables influencing tax employee performance, such as leadership, organizational culture, or workload. The research sample could include not only employees of the Central Java II Regional Tax Office, but also various Tax Service Offices (KPP) within one Regional Office to obtain more comprehensive results.

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