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Employee Performance Reviewed from Organizational Culture, Retention, Employee Rewards, And Work Stress

Dyah Ayu Prabandari[1], Sudarwati[2], Istiatin[3]
[1,2,3]Postgraduate Program (PPs) of Batik Islamic University (UNIBA) Surakarta
fransiscaprabandari@gmail.com[1]

ABSTRACT

The purpose of this study is to examine and analyze employee performance in terms of organizational culture, retention, employee rewards, and work stress at the Karanganyar Pratama Tax Office. The population in this study were 101 civil servants at the Karanganyar Pratama Tax Office with a saturated sampling technique. The data collection method was through questionnaires. The data analysis technique used hypothesis testing, multiple linear regression, t-test, F-test, and R2 test with the help of SPSS for Windows Release 23. The results of this study can be concluded that organizational culture does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office. Retention does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office. Rewards have a positive and significant effect on employee performance at the Karanganyar Pratama Tax Office. Work stress has a positive and significant effect on employee performance at the Karanganyar Pratama Tax Office. The results of this study indicate that49.1% of employee performance onKaranganyar Pratama Tax Office can be explained by the variablesorganizational culture, retention, employee rewards, and work stress, the remaining 50.9% is explained byother variables.

Keywords : organizational culture, retention, employee rewards, and work stress.

INTRODUCTION

Human resources are a crucial component within any organization. Human resources are essentially the driving force behind all organizational activities, whether in companies or government agencies. Without human resources, an organization cannot function optimally. Therefore, organizations need to manage their human resources as a vital asset for their continued existence. Human resources play an active role in the running of a company and the decision-making process (Chairunnisa et al., 2020).

According to Chairunnisa et al., (2020), performance is a system that can assess whether employees have completed their duties as a whole. Employee performance plays a significant role in supporting overall organizational performance. Employees are a key organizational asset that must be managed well. Good HR management must begin with employee recruitment, selection, placement, rotation and transfer, and even job promotions according to their abilities so that employees can perform well. Employees play a significant role in supporting overall organizational performance. Several aspects that influence performance that will be discussed are organizational culture, retention, rewards, and work stress.

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Organizational culture is a key determinant of employee training and strong work skills. The culture implemented by a company is ingrained in all employees, both existing and new. A strong organizational culture fosters positive synergy among employees, increasing the company's success (Kurniawati and Setiadi, 2022).

Research on the influence of organizational culture on employee performance was conducted by Ginting et al. (2020), who stated that organizational culture variables significantly influenced employee performance at the Medan Petisah Pratama Tax Office. Another study conducted by Syahputri (2022) found that organizational culture positively influenced employee performance. Similar results were found in a study conducted by Syah et al. (2024), which found that organizational culture significantly influenced employee performance. Meanwhile, Kurniawati and Setiadi (2022) obtained different results, stating that organizational culture had no effect on employee performance.

According to Hakim et al. (2023), employee retention is a method used by management to retain competent employees so that they remain with the company for a certain period. Employee retention is a company strategy used to retain employees and then provide both financial and non-financial benefits to the company. The impact of employee retention is the emergence of employee loyalty and the prevention of high turnover.

Hakim et al. (2023) stated that employee retention, job satisfaction, and work motivation simultaneously have a positive and significant effect on employee performance at PT. Citra Asri Buana. Research conducted by Doreen (2023) concluded that employee retention has a significant positive effect on employee performance. On the other hand, research conducted by Suka (2022) stated that employee retention has a negative effect on employee performance. The same conclusion was reached in research conducted by Toendan (2022), namely that employee retention has a negative effect on employee performance at the Jekan Raya District Office, Palangka Raya.

Rewards are one method used to motivate individuals to do good and improve work performance. Rewards can be defined as a form of appreciation for a specific achievement demonstrated or demonstrated, either by an individual or an institution, typically given in the form of material goods or verbal messages. The level of rewards a company provides to employees can be measured by salary or bonuses, welfare, career development, psychological and social rewards (Putra and Wediyanto, 2023).

According to Putra and Wediyanto (2023), reward variables have a positive and significant effect on employee performance. Research conducted by P'Kite (2023) states that reward variables, both financial and non-financial, have a positive and significant effect on employee performance. Similarly, Ronia et al. (2020) stated that reward variables have a positive and significant effect on employee performance. On the other hand, research conducted by Chairunnisa et al. (2020) revealed that rewards have a negative effect on employee performance.

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Another factor that can affect employee performance is work stress. According to Afgani and Soliha (2024), work stress is an individual's response to work that exceeds their capacity, causing discomfort and dissatisfaction with the tasks they undertake. Stress is a common form of reaction and adaptation, depending on how a person deals with stressors that originate both internally and externally. Stress is internal and can arise from pressure from oneself, the environment, or potentially disruptive social situations. Furthermore, stress can be defined as an individual's physical or emotional response to changes in their environment that require adjustment.

Afgani and Soliha (2024) found that work stress has a significant negative impact. Research by Pandey (2020) found that work stress has a significant negative impact. Similarly, Sulastri and Onsardi (2020) found that work stress has a significant negative impact on employee performance. Conversely, research by Rosa and Merduani (2023) showed that work stress has a significant positive impact.

To facilitate development in accordance with the mandate of the 1945 Constitution, the state manages state revenue sources, one of which is taxes. Based on Regulation of the Minister of Finance of the Republic of Indonesia Number 141/PMK.01/2022 concerning Amendments to Regulation of the Minister of Finance Number 118/PMK.01/2021 concerning the Organization and Work Procedures of the Ministry of Finance, taxes are managed by the Directorate General of Taxes (DGT) under the auspices of the Ministry of Finance. The DGT collects state revenue, namely taxes, by organizing tax administration that is inseparable from the role and resources owned by the DGT, one of which is human resources. Therefore, in facing the dynamics of developments in the era, the DGT continuously plans in managing human resources to create optimal employee performance to achieve state revenue targets.

The phenomenon that occurred at the Karanganyar Tax Office, a primary tax service office under the Directorate General of Taxes (DGT), according to observations, showed that employees still do not practice organizational culture in their daily work. DGT's efforts to retain employees require further investigation, as they are not yet optimal in dealing with organizational dynamics. Rewards given to employees are not entirely objective and fair. Meanwhile, employee stressors need to be considered, as there are several cases where employees experience excessive work stressors without considering their current capabilities.

Based on the background stated above, the researcher wants to re-examine employee performance in terms of organizational culture, retention, rewards, and work stress, at the Karanganyar Pratama Tax Service Office. The Karanganyar Pratama Tax Service Office has a working area in Karanganyar Regency and Sragen Regency. The Pratama Tax Service Office is an operational office that carries out technical operational and/or technical support functions for tax administration at the Directorate General of Taxes. At the time of the research, the number of

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employees working at the Karanganyar Pratama Tax Service Office was 101 people led by an Office Head.

RESEARCH METHODS

This research is a descriptive quantitative study. In this study, the relationships or influences studied include organizational culture, retention, rewards, and work stress, on employee performance at the Karanganyar Pratama Tax Service Office. The location of this research is the Karanganyar Pratama Tax Service Office. The time used by the researcher for this research was carried out from the date of issuance of the research permit within a period of approximately 6 (six) months. The population to be used for the study is ASN employees at the Karanganyar Pratama Tax Service Office, totaling 101 employees. The sample taken was 101 employees with ASN status. In this study, two variables were used, namely the independent variable and the dependent variable. The Independent Variables in this study are Organizational Culture (X1), Retention (X2), Employee Rewards (X3), and Work Stress (X4). The Dependent Variable is Employee Performance (Y). The analytical tool in this study is multiple linear regression where in its processing using SPSS 23. The formula for multiple linear regression in this study is :

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e}$$

Information:

Y	= Employee Performance
α	= constant
β1, β2, β3, β4	= coefficient of magnitude of regression/influence
X1,	= Organizational Culture
X2,	= Retention
X3	= Employee Awards
X4	= Job Stress
e	= error

RESULTS AND DISCUSSION

Based on calculations using the SPSS program, the results for the values a, b1, b2, b3 and b4 are as follows.

$$\mathbf{Y = 10.246 + 0.108\ X1 + 0.117\ X2 + 0.204\ X3 + 0.169}$$

From the equation above, it can be explained as follows.

a) a0 = 10.246 is a constant that describes the average value of employee performance if the variableorganizational culture, retention, rewards, and work stressis zero,

b) b1 = 0.108. If the variableorganizational cultureincreases, then employee performance will increase. The sign of parameter b1 in the above study is positive. This means that the relationshiporganizational culture(in the same direction), if it is higherorganizational culture, then employee performance will also be higher.

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c) b2 = 0.117. If the retention variable increases, employee performance will also increase. The sign of the b2 parameter in the above study is positive. This means that the relationship between retention and employee performance is positive (unidirectional). Higher retention rates also increase employee performance.
d) b3 = 0.204. If the variableawardincreases, then employee performance will also increase. The sign of parameter b3 in the above study is positive. This means that the relationshipawardpositive (in the same direction), if it is higheraward, then employee performance will also be higher.
e) b4 = 0.169. If the variablework stressincreases, then employee performance will increase. The sign of parameter b4 in the above study is positive. This means that the relationshipwork stresspositive (in the same direction), if it is higherwork stress, then employee performance will also be higher.

F test

Table 1 F Test Results

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	171,380	4	42,845	25,091	.000b
	Residual	163,927	96	1,708		
	Total	335,307	100			

Source: primary data processed 2025

The calculated F value > F table (25.091 > 2.46) and the significance is 0.000, meaning that the independent variable being tested simultaneously influence employee performance. This concludes that the model used has met the feasibility test.

Coefficient of Determination Test (R2)

Table 2 Results of the Determination Coefficient (R2) Test

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.715a	.511	.491	1,307

Source: primary data processed 2025

The output results of the calculation of the coefficient of determination (R2) with the help of the SPSS program, show an adjusted R2 value of 0.491. This means that the variance of the variables of organizational culture, retention, rewards, and work stress can influence the performance variable by 49.1% and the remaining 50.9% is influenced by other variables outside the research variables.

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T-test

variables	thitung	table	Sig.	information
Organizational Culture	1,059	1,661	0.292	rejected
Retention	1,540	1,661	0.127	rejected
Award	2,267	1,661	0.026	accepted
Work Stress	2,296	1,661	0.024	accepted

Source: primary data processed 2025

a. The first hypothesis reads “Organizational culture influences employee performance". Based on the analysis results, the t value was obtained for the variablework environmentof 1.059 is smaller than the t table of 1.661. The t value of 1.059 < 1.661 means that H_0 is accepted and H_1 is rejected. In other words, the organizational culture variable does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office.
b. The second hypothesis reads “Retention affects employee performance". Based on the results of the analysis, the t value was obtained for*job description*of 1,540 is smaller than the t table of 1.661. The t value of 1,540 < 1.661 means that H_0 is accepted and H2 is rejected. This means that the retention variable does not affect employee performance at the Karanganyar Pratama Tax Office.
c. The third hypothesis reads “Employee awards influence employee performance". Based on the results of the analysis, the t value was obtained forcompetenceof 2.267 is greater than the t-table of 1.661. The t-value of 2.267 > 1.661 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence.awardon employee performance at the Karanganyar Pratama Tax Office.
d. The fourth hypothesis reads “Work stress affects employee performance". Based on the results of the analysis, the t value was obtained forcareer developmentof 2.296 is greater than the t-table of 1.661. The t-value of 2.296 > 1.661 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence.work stresson employee performance at the Karanganyar Pratama Tax Office.

Discussion

1. Influenceorganizational cultureon employee performance

Based on the results of the SPSS analysis in Table 3, the t-value for the organizational culture variable is 1.059, which is smaller than the t-table of 1.661.

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A t-value of 1.059 < 1.661 means that H_0 is accepted and H_1 is rejected. In other words, the organizational culture variable does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office.

The results of this study are in line with research by Kurniawati and Setiadi (2022) which stated that organizational culture does not influence employee performance.

Organizational culture is a general mindset that is unique to the organization and shapes the way employees behave and act in completing their work. When organizational culture is perceived as highly uniform across respondents, its variance is small, making its effect on performance difficult to detect. A strong, cohesive culture can obscure differences between employees, reducing its statistical significance as a separate predictor in a regression model. If many employees have internalized the values, organizational culture scores are insignificant on employee performance.

2. **The effect of retention on employee performance**

eBased on the results of the SPSS analysis in Table 3, the t-value for retention is 1.540, which is smaller than the t-table of 1.661. The t-value of 1.540 <1.661 means that H_0 is accepted and H2 is rejected. This means that the retention variable does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office.

This research is in line with that conducted byToendan (2022)which states that retention does not have a significant effect on employee performance at the Karanganyar Pratama Tax Office.

Rtensionis an effort made by an organization to retain employees so they stay and avoid excessively high employee turnover. While retention programs implemented by organizations, such as career development and work-life balance, are important, their impact on performance isn't always immediately visible. Many employees choose to stay not solely for intrinsic motivation, but also because of limited job opportunities outside the organization, particularly with the recnt economic downturn.

3. **The influence of awards on employee performance**

Based on the results of the SPSS analysis in Table 3, the t value was obtained forcompetenceof 2.267 is greater than the t-table of 1.661. The t-value of 2.267 > 1.661 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence.awardon employee performance at the Karanganyar Pratama Tax Office.

This research is in line with that conducted byPutra and Wediyanto (2023) stated that retention has a positive and significant effect on employee performance. Several other researchers have shown similar results, including P'Kite (2023) and Ronia et al. (2020).

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A company strategy that rewards employees for their contributions to the company. Because it is direct and transactional, rewards can spur motivation quickly and measurably. Bonuses, incentives, or praise often serve as positive feedback that reinforces performance. Variability in perceptions of rewards among respondents results in a strong correlation with their performance. The significance of rewards in the regression model confirms their role as a primary incentive in increasing output. Unlike organizational culture, rewards have a more concrete relationship to measurable work targets.

4. **Influencework stress on employee performance**

Based on the results of the SPSS analysis in Table 3, the t value was obtained forwork stressof 2.296 is greater than the t-table of 1.661. The t-value of 2.296 > 1.661 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence.work stresson employee performance at the Karanganyar Pratama Tax Office

This research is in line with that conducted byAfgani and Soliha (2024) stated that work stress has a positive and significant effect on employee performance. Several other researchers have shown similar results, including Pandey (2020) and Sulastri and Onsardi (2020)..

Pressure on employees, both physically and psychologically, which has an impact on employee performance.At moderate levels, job stress can improve focus, mental resilience, and productivity. The positive coefficient found indicates that a certain level of stress encourages employees to work more effectively. However, excessive stress can lead to potential burnout and decreased performance. Differences in employee ability to manage work pressure strengthen the contribution of this variable in the regression model. Thus, job stress plays a dual role as both a challenge and a performance driver, depending on its intensity.

CONCLUSION AND SUGGESTIONS

Based on the research results, it can be concluded that organizational culture and retention do not significantly influence employee performance at the Karanganyar Pratama Tax Office, while rewards and work stress have a positive and significant influence on employee performance. The variables of organizational culture, retention, rewards, and work stress together are able to explain 49.1% of the variation in employee performance, while the remaining 50.9% is influenced by other factors outside the research. The variable that has the most dominant influence on performance is rewards, while organizational culture is the least dominant variable. Practically, the research results show that improving employee performance can be done through providing appropriate rewards and good work stress management, while organizational culture and retention still need to be considered as an effort to create innovation and continuous performance

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improvement. Theoretically, rewards and work stress management are expected to be the main supporting factors in improving employee performance. Therefore, the Karanganyar Pratama Tax Office is advised to strengthen organizational culture through internalizing the organization's vision, mission, and values, developing integrated retention programs such as clear career paths, training, and mentoring, implementing a fair and transparent reward system, and implementing stress management programs to maintain employee productivity. In addition, this research is expected to be a reference for the development of human resource management science, especially in the taxation agency environment, as well as being a basis for further research that can add mediating or moderating variables to enrich understanding of the factors that influence employee performance.

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