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Improving the performance of tax bailiffs through understanding the effects of job characteristics, job demands and compensation

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Abstract

Tax bailiffs are employees at the Directorate General of Taxes in charge of collecting tax revenues through the implementation of collection actions against taxpayers who are in arrears with taxes. The achievement of collecting tax revenues is not optimal because there are still tax bailiffs who have not performed well. This study aims to analyze and find out the effect of job characteristics, job demands, and compensation on the performance of tax bailiffs. The research design uses quantitative methods, data is collected through questionnaires involving 130 tax bailiffs who work in 63 Tax Offices in Indonesia. Data analysis used Structural Equation Model SMART PLS 3.0. **Findings.** The results of the study support that job characteristics and compensation have a significant positive effect on work engagement. Job characteristics, job demands, and work engagement have a significant positive effect on performance. Meanwhile, job demands do not affect work engagement, while compensation does not affect performance. The implication of this research is the need to strengthen job characteristics, provide appropriate soft skills to support job demands, and improve the compensation system for tax bailiffs so that tax bailiffs' performance is improved to support optimal tax revenue.

1. Introduction

A tax bailiff is an employee at the Directorate General of Taxes who is in charge of collecting tax revenues through the implementation of collection activities against taxpayers who are tax arrears. The achievement of this tax revenue has not been optimal because there are still tax bailiffs whose performance is not optimal yet. During 2017-2019 there are still tax bailiffs who have not been able to achieve their performance targets. The performance of the tax bailiff is represented based on each tax office. According to data obtained from the Tax Arrear Performance Dashboard as of January 21, 2021 (<http://10.254.4.56/monev/login.php>) the number of tax offices whose tax bailiffs were unable to achieve performance for the year 2017-2019 is shown in table 1. This table shows that the number of tax offices whose tax bailiffs did not reach the target of tax collection activities (distress warrant, confiscation of the debtor's assets, taxpayers bank account blocking, overseas travel ban, and auction) has indeed decreased in the last three years, but the number of

tax offices whose tax bailiffs cannot achieve the target of tax arrears collections continues to increase.

Table 1. The tax offices whose bailiffs were unable to achieve performance

Performance Targets	2017		2018		2019	
	tax offices	%	tax offices	%	tax offices	%
Distress warrant	110	32,3%	93	26,4%	45	12,8%
Confiscation of the debtor's assets	200	58,7%	194	55,1%	61	17,3%
Taxpayer bank account blocking	184	54,0%	164	46,6%	48	13,6%
Overseas travel ban	255	74,8%	175	49,7%	20	5,7%
Auction	109	32,0%	191	54,3%	25	7,1%
Tax arrears collections	6	1,8%	74	21,0%	170	48,3%

Tax bailiffs need several job skills in carrying out their tasks. These skills include administration and tax collection activities, legal aspects, data retrieval/processing, strategy and risk mitigation, and effective communication. However, these technical skills are given within a period between one to six months after the employee's appointment as a tax bailiff, so there is still a skill gap when the tax bailiff starts working. This skill gap is an obstacle for tax bailiffs in carrying out their tasks.

Collection activities taken by tax bailiffs include notifying the distress warrant, execution of Confiscation of the Debtor's Assets, blocking the taxpayer bank account, selling confiscated assets, overseas travel ban, and *gijzeling*. All of these tasks must be carried out thoroughly, therefore the tax bailiff must be able to identify his task to complete them from beginning to end. However, in carrying out the collection activities, many obstacles can be encountered, such as refusal from the taxpayer/tax bearer, difficulty in carrying out asset tracing of the taxpayer/tax bearer, or the refusal of the taxpayer to submit confiscated assets, which led to incomplete collection activities thus triggering tax receivables to become expired.

The collection activities that lead to tax arrears collections ultimately have a significant impact on the organization, namely in achieving optimal tax revenue and as a law enforcement efforts to ensure justice for all taxpayers. Tax revenue, one of which comes from the tax arrears collections, is part of the measurement of Organizational Performance Value. However, the challenges faced by tax bailiffs in achieving this are also quite diverse, ranging from educating taxpayers to pay tax arrears to having to take firm action against them according to the law.

Meanwhile, tax bailiffs must also have independence in scheduling their tasks and choosing the right strategy in educating or collecting tax arrears. They must schedule their tasks according to the standard operating procedure and regulations of law and always coordinate with internal parties (offices/regional offices/headquarter) and external parties (law enforcement officers or other relevant parties) to achieve the targets. Tax bailiff's work must follow the time stages that have been regulated by law. The challenge is how each tax arrears can be collected and avoid expiration.

Ultimately, this whole task requires supervision and feedback from superiors so that the tax bailiffs know their performance and to evaluate the effectiveness of collection activities that can have an impact on the tax arrears, and get input from superiors if their performance is unsatisfactory. The challenge is that the tax bailiff can be given a warning if the performance is below standard.

Tax bailiff tasks also have a relatively high level of job demands. Often the tax bailiff is in situations that affect emotions such as patience, pity, or fear. Emotional conditions can affect tax collection activities to be incomplete. In addition, the high workload with many tax assessments that must be followed up is a challenge in itself. The average number of tax bailiffs owned by tax offices is 2 or 3. Meanwhile, the number of tax assessment products resulting from tax supervision and investigation activities can reach hundreds of thousands. The number of tax bailiffs is not proportional to the auditors and account representatives who produce tax assessments.

Another demand is that this task requires cognitive abilities. Cognitive ability is defined as the ability to learn/think or the ability to learn new skills or concepts, the ability to understand what is happening in the surrounding environment, and the ability to solve problems (Pudjiati & Masykouri, 2011). With this ability, the tax bailiff can solve various task pressures. However, not all tax bailiffs have good cognitive abilities. The cognitive ability provided at this time are only communication skills, which still does not optimally support the performance of the tax bailiff.

Tax bailiffs receive compensation consisting of basic salary, performance allowances, and tax collection fees. The basic salary provided refers to Government Regulation of the Republic of Indonesia Number 15 of 2019. The basic salary paid according to this regulation is based on the class and working period of the employee and does not see the position or type of work. So that the basic salary received by the tax bailiff is the same amount as that received by administration staff if the class and working period of the group is the same. Meanwhile, the performance allowances given to tax bailiffs are guided by the Presidential Regulation of the Republic of Indonesia Number 37 of 2015. This regulation provides performance allowances based on position rank and job title. The provision of the tax bailiff's performance allowance is included in the name of the administration staff so that the tax bailiff and administration staff who have the same position rank receive the same performance allowance. Meanwhile, the payment of tax collection fees has no implementation rules so that the payment is the same as the cost of transportation and business trip.

Nowadays it is very rare for employees to become tax bailiffs of their own will. Various challenges include the requirement of mental maturity, emotional intelligence, high energy level, never give up attitude, and risk mitigation skills make employees reluctant to become tax bailiffs. The tragic story that happened to one of the tax bailiffs in Nias in 2016 added to the reluctance of employees to become tax bailiffs. Engagement is needed so that employees who are "forced" to become tax bailiffs are happy and proud of this work, as well as enthusiastic in carrying out their work.

In theory, the characteristics of a job can affect a person's work results which in turn affect performance and have an impact on high-quality performance (Hackman & Oldham, 2005). Job Demands Resources Theory stated that every job has risk factors related to motivation and work pressure which can be in the form of job demands that play a role in the straining process and harm performance (Demerouti, Bakker, Nachreiner, & Schaufeli, 2001). Compensation can be a tool for management to improve employee performance (Mathis & Jackson, 2011). Work engagement can motivate employees to achieve higher levels of performance (Wellins & Concelman in Imperatori, 2017). However, some of the results of previous studies that examined employee performance still showed different from the theory. The results of the research by Nabila & Mistar (2020) found that job characteristics did not affect the performance of the employees of the Department of Youth Education and Sports, Bima District. Siahaan, Anisah & Rahmawati (2019) found the results of

their research that job demands had a significant positive effect on the performance of police officers at the Directorate of Drug Investigation of the Regional Police of South Kalimantan. Widyastuti & Rahardja (2018) found in their research that compensation does not affect the performance of local water company Tirta Moedal employees in Semarang City. Meanwhile, Abidin, Syahputra & Faridah (2019) found in their research that work engagement did not affect the performance of lecturers at private universities in Aceh. Most of the previous studies examined general employee performance associated with organizational targets with limited impact, but so far there has been very limited research on the performance of tax bailiffs which has a broad and significant impact on the achievement of state revenues.

5 Based on the description that has been stated, this research is important in order to be able to examine the effect of the relationship between job characteristics, job demands, and compensation on the performance of tax bailiffs with work engagement as a mediator, which can provide benefits for the Directorate General of Taxes in optimizing tax revenues through the performance of tax bailiffs and also to provide additional references for academics.

Literature Review

Job Characteristics

Job characterization is an attempt to identify the characteristics of a job, how those characteristics are combined to form different jobs are related to motivation, job satisfaction, and employee performance (Robbins, 2006). Job characteristics are a collection of variables that relate to the core traits of work with situations that are generally considered to be the main cause of behavior of individuals or employees, these can be encourage for the benefits and to improve work results (performance) of an employee, and include five dimensions: skill variety, task identity, task significance, autonomy, and job feedback (Hackman & Oldham, 2005). These five dimensions will push employees into three psychological states: meaningfulness, responsibility, and knowledge. Skill variety, task identity, and task significance, influence employees' experiences in terms of meaningfulness in work. While autonomy affects the responsibility of employees on the results of work; as well as feedback from work leads to the employee's knowledge of the actual results of work activities (Robbins & Judge, 2008).

Job Demands

Job demands are a trigger for psychological stressors that can affect work results (Love, Irani, & Standing, 2007). Job demands are factors related to the work of an employee and can put pressure on employees if the demands of the task are excessive resulting in an increase of anxiety and stress (Robbins, 2006). Every job has risk factors related to motivation and work pressure (Demerouti, Bakker, Nachreiner, & Schaufeli, 2001). Job demands can increase fatigue that reduces work engagement, resulting in a performance decrease (Bakker & Demerouti, 2007). Job demands in the long term can lead to excessive heavy loads and continuously lead to fatigue. This condition reduces employee motivation and engagement, thus hindering the achievement of performance (Hockey, 1997). Job demands also have several dimensions, including emotional demands, work overload, and cognitive demands (Bakker, Demerouti, Taris, Schaufeli, & Schreurs, 2003).

Compensation

Compensation is all the rewards that employees receive from the company for the services they have provided (Mondy, 2010). Compensation contains three components, namely direct payments, in the form of salaries, incentives, bonuses, or commissions; indirect payments, in the form of allowances and insurance; and non-financial rewards in the form of flexible working hours and office facilities (Dessler, 2017). Compensation is one of the organizational factors that can affect the performance of the employee (Gibson, Donnelly, Ivancevich, & Konopaske, 2012). Management can use compensation as a tool to improve employee performance (Mathis & Jackson, 2011). Compensation given to employees must consider four factors or dimensions, namely: attractiveness, adherence to the rules, motivating, fair and transparent (Asnawi, 2012).

Work Engagement

Employee engagement is the extent to which an employee has experience of meaningfulness, safety, and availability in the working place (Kahn, 1990). Work engagement is passion, commitment, and extra effort exerted by employees that can illusionary motivate employees to achieve higher levels of performance (Wellins & Concelman in Imperatori, 2017). Work engagement is a condition of positive thoughts about work reflected in three dimensions: vigor, dedication, and absorption (Bakker & Schaufeli, 2014).

Performance

Performance is a comparison between the results of real work with the set work standards (Dessler, 2010). Performance is a record of the consequences generated on the job function or work activities of employees during a certain period related to organizational goals, which is reflected in the dimensions of task performance and conceptual performance (Aguinis, 2005). Employee performance affects the survival of the company in achieving company goals. Good employee performance can provide benefits for the company, while poor employee performance can result in losses for the company (Mathis & Jackson, 2011). Based on the Decree of the Minister of Finance Number 556/KMK.01/2015, performance is the result of carrying out the duties and functions of the organization and employees during a certain period.

Relationship between job characteristics and work engagement

Job characteristics have an important role in shaping employee engagement with their work and at the same time influencing their level of engagement (Kangure, Guyo, & Odhiambo, 2014). Employees who have a positive perception of the organization tend to give a positive response to job characteristics and affect the level of employee engagement in the organization (Ghosh, Rai, Chauhan, Gupta, & Singh, 2015).

H1: Job characteristics have a positive effect on work engagement.

Relationship between job demands and work engagement

According to Bakker & Demerouti (2007), one aspect of work that can have an impact on decreasing work engagement is job demands. Job demands that trigger and increase fatigue have an impact on decreasing work engagement. Long-term work demands can lead to excessive and sustained heavy loads that trigger fatigue and can reduce employee motivation and cause disengagement (Hockey, 1997).

H2: Job demands have a negative effect on work engagement.

Relationship between compensation and work engagement

According to Federman (2009), compensation received by employees can be in the form of incentives and recognition which are the drivers of work engagement. Incentives and recognition are all financial and non-financial rewards. However, Thomas (2009) states that only non-financial compensation can affect work engagement. This non-financial compensation can be in the form of superior support for employees in completing tasks. However, both experts agree that incentives or compensation can increase employee engagement.

H3: Compensation have a positive effect on work engagement.

Relationship between job characteristics and performance

Hackman & Oldham (2005) in Job Characteristics Theory explained that the dimensions of job characteristics can positively affect performance and work results resulting in an impact on high-quality performance. Robbins & Judge (2008) stated that the five dimensions of job characteristics, namely skill variety, task identity, task significance, autonomy, and feedback ultimately encourage meaningfulness, responsibility, and knowledge on individuals to provide high-performance results.

H4: Job characteristics have a positive effect on performance

Relationship between job demands and performance

Bakker & Demerouti (2007) stated that job demands can trigger fatigue and harms performance. Robbins (2006) states that excessive job demands can put pressure on employees so that it can lead to increased anxiety and stress which in turn reduces their performance. Love, Irani, & Standing (2007) argue that job demands are a trigger for psychological stressors which can lead to decreased performance.

H5: Job demands have a negative effect on performance.

Relationship between compensation and performance

Gibson, Donnelly, Ivancevich, & Konopaske (2012) stated that compensation is an organizational factor that can affect employee performance, in addition to individual factors and psychological factors. Employee dissatisfaction with the compensation received can reduce their performance. Mathis & Jackson (2011) stated that management can use compensation as a tool to improve employee performance.

H6: Compensation have a positive effect on performance.

Relationship between work engagement and performance

Kahn (1990) through Personal Engagement Theory states that a person can use personal engagement or disengagement in their task behavior and performance which is influenced by physical, cognitive, and emotional conditions. Wellins & Concelman (in Imperatori, 2017) state that work engagement manifested in the form of passion, commitment, and extra effort can serve as an illusionary motivation for employees to achieve higher levels of performance.

H7: Work engagement have a positive effect on performance.

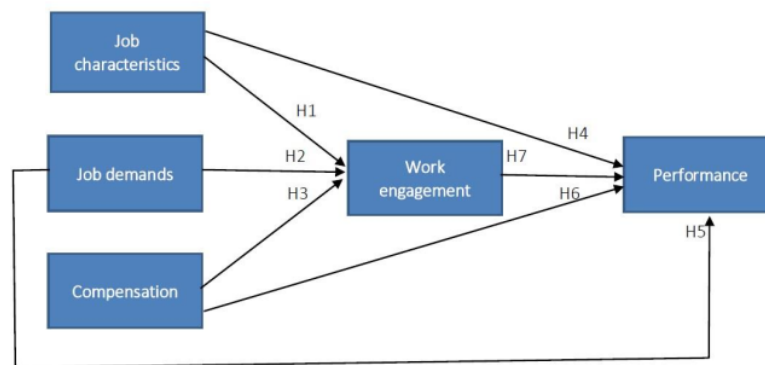


Figure 1. The research model

2. Research Method

The research design used in this study is quantitative research. This research was conducted in 2021 with a research sample involving 130 tax bailiffs as respondents representing all 153 tax bailiffs who experienced performance problems throughout Indonesia. Data collection was obtained by distributing questionnaires to tax bailiffs who worked in tax offices according to the research sample. The distribution of the questionnaire has received approval from the Directorate of Counseling Services and Public Relations-Head Office of the Directorate General of Taxes. Data collection was done by distributing questionnaires to respondents using a Google form link via WhatsApp. Google forms is a service provided by Google that provides online survey features or applications that can be customized according to research needs. Because of its online feature, respondents who have completed filling out surveys or questionnaires can immediately get the results in the Google mail used in this study. The Google form link is opened and sent to respondents starting at the end of June 2021 and was closed at the end of July 2021.

Measurement of job characteristics indicators using questionnaires designed by Hackman and Oldham (1980) namely The Job Diagnostics Survey (JDS) and Megawati (2012) questionnaire which reflects the indicators of skill variety, task identity, task significance, autonomy, and job feedback. To measure job demands, a questionnaire developed by Schaufeli, Bakker, and Rhenen (2009) is used, namely the Questionnaire on the Experience and Evaluation of Work (QEEW) which reflects the indicators of emotional demands, work overload, and cognitive demands. For the compensation variable, Oktawati's (2016) questionnaire reflects the indicators according to Asnawi (2012), namely attractiveness, according to the rules, motivating, and fair and transparent. To measure work engagement, use a questionnaire developed by Schaufeli and Bakker (2004), namely the Utrecht Work Engagement Scale (UWES-9), which reflects the indicators of dedication, absorption, and vigor. To measure performance using a questionnaire developed by Koopmans, Bernaards, Hildebrandt, de Vet, & van de Beek (2014) namely the Individual Work Performance Questionnaire, which reflects the indicators of task performance and contextual performance. Responses on each item (related to the variable) were provided by participants using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) (Brown & Peterson, 1994). "1" means "strongly disagree," "2" means "disagree," "3" means "neutral," "4" means "agree," and "5" means "totally agree."

The validity of the research instrument was tested using Pearson Product-Moment Correlation with SPSS software version 2.4. All statement items used as questionnaires are valid

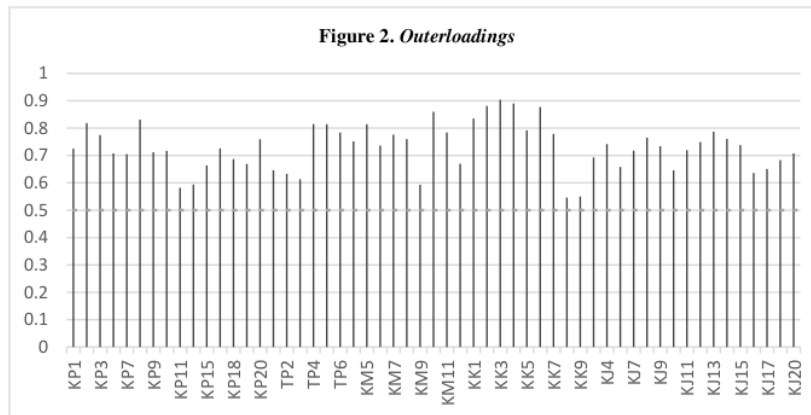
because they produce a calculated r -value greater than the t -table with a significance level of $\alpha = 5\%$. The reliability test of this research instrument resulted in Cronbach's alpha value > 0.8 reflecting good reliability (Wagner, Bezuidenhout, and Roos, 2015). The analytical technique used in this study is the Structural Equation Model (SEM) with the Smart Partial Least Squares version 3.0 device to test the proposed research hypothesis. Data analysis includes testing the measurement model (outer model) and testing the structural model (inner model). To determine the level of significance used 0.05 to reduce the possibility of type I and type II errors (Wati, 2018). The influence between variables is said to be significant if p values < 0.05 and t statistics > 1.96 .

Table 2. Respondents Profile

Descriptions	Number	Percentage (%)
Gender:		
Male	121	93.1
Female	9	6.9
Age:		
20-30	47	36.2
31-40	29	22.3
41 above	54	41.5
Last education:		
High school degree	25	19.2
Diploma 1 degree	37	28.5
Diploma 3 degree	34	26.2
Bachelor degree	34	26.2
Working period:		
Less than 1 year	37	28.5
1-3 years	42	32.3
Above 3-5 years	18	13.8
Above 5 years	33	25.4

3. Results and Discussions

Testing the convergent validity of this study resulted in a loading factor for all indicators above the recommended value, namely > 0.5 as shown in Figure 2. Meanwhile, the resulting Average Variance Extracted (AVE) value is > 0.5 , which means that the latent construct can explain the average of more than half the variance of the indicators so that it has adequate convergent validity. As for the discriminant validity test, which is reflected by the cross-loadings value, it shows that the entire construct has the highest loading factor for its construct compared to other constructs. Another method used is the Fornell-Larcker Criterion which results in all constructs having a square root value of AVE which is greater than the correlation value between constructs and other constructs in the model, as shown in table 3.

**Table 3. Fornell-Larcker Criterion**

Constructs	Job characteristics	Work engagement	Performance	Compensation	Job demands
Job characteristics	0.715				
Work engagement	0.473	0.795			
Performance	0.356	0.648	0.713		
Compensation	0.490	0.472	0.354	0.753	
Job demands	0.640	0.193	0.385	0.184	0.723

Reliability testing shows that all constructs have good composite reliability because all constructs meet the composite reliability value ≥ 0.7 . Meanwhile, the test results of all Cronbach's alpha values on the constructs have also fulfilled > 0.7 . The results of the r-square test show that job characteristics, job demands, and compensation can explain the work engagement construct by 34.4% (moderate) while the rest is influenced by other variables not included in this study. Meanwhile, job characteristics, job demands, compensation, and work engagement were able to explain the performance construct by 57% (moderate) and the rest was influenced by other variables not included in this study.

Table 4. Construct validity and reliability

Constructs	Composite reliability	Cronbha's alpha	AVE
Job characteristics	0.940	0.931	0.511
Job demands	0.866	0.825	0.523
Compensation	0.921	0.904	0.567
Work engagement	0.938	0.924	0.632
Performance	0.943	0.935	0.509

Evaluation of the Goodness of Fit Model measured using the predictive relevance value (Q2) yields a value of 0.718 which indicates that the variables of job characteristics, job demands, and compensation can explain and predict well the phenomenon of work engagement and performance. Therefore, the model is said to have the goodness of fit so that the model can be used for hypothesis testing.

Hypothesis Testing

After the validity and reliability tests are accepted and the model is declared the goodness of fit, path analysis, and hypothesis testing are carried out. Based on table 5 it is shown that there is a positive result (0.396) in the relationship between job characteristics and work engagement. Likewise, the relationship between job characteristics and performance also showed positive results ($b = 0.362$). Meanwhile, the relationship between job demands and work engagement was found to be negative ($b = -0.058$). While the relationship between job demands and performance showed positive results ($b = 0.129$). The relationship between compensation and work engagement also resulted in a positive relationship ($b = 0.342$). However, different conditions occur in the relationship between compensation and performance which shows a negative relationship ($b = -0.012$). Meanwhile, work engagement and performance resulted in a positive relationship ($b = 0.452$).

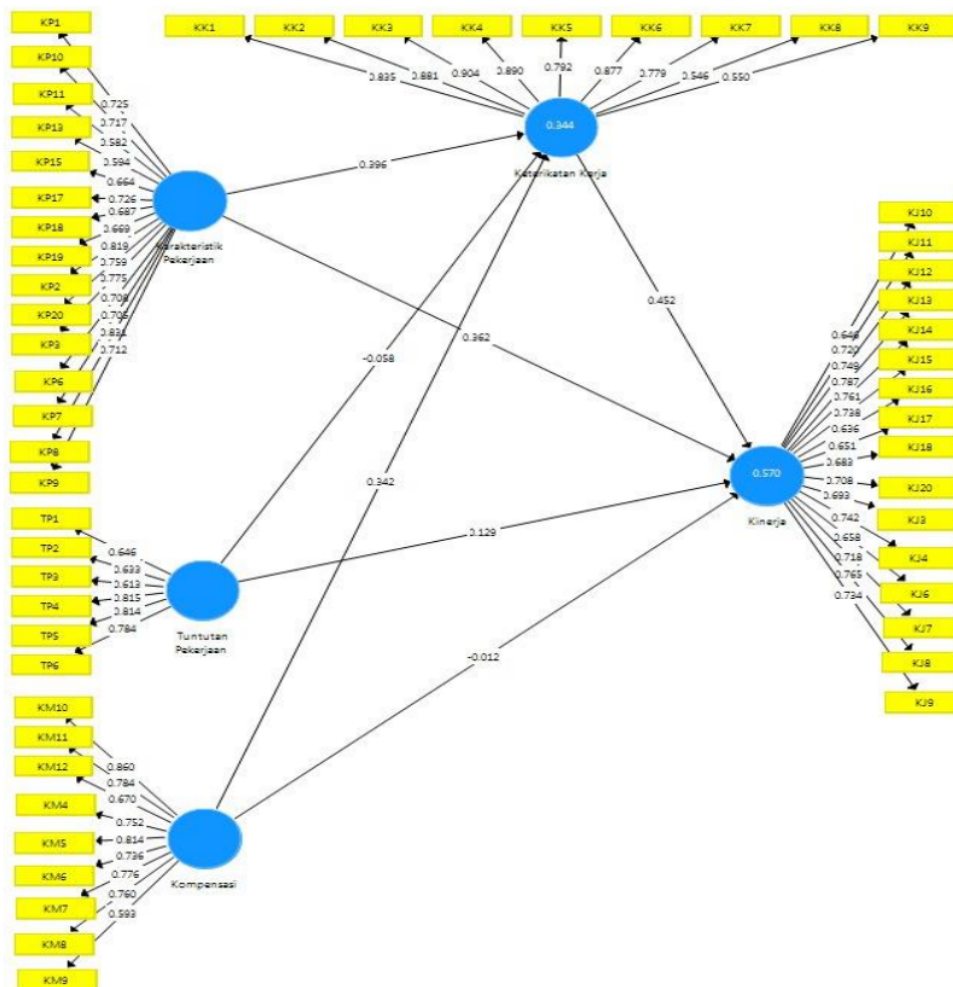


Figure 3. Result of testing model

Further analysis of the direct test results between job characteristics and work engagement and job characteristics and performance, statistically had a significant effect ($p = 0.000$). However,

there was no effect between job demands and work engagement ($p = 0.521$), although job demands had a significant effect on performance ($p = 0.044$). Compensation has a significant effect on work engagement ($p = 0.000$) but compensation does not affect performance ($p = 0.859$). Meanwhile, work engagement has a significant effect on performance ($p = 0.000$). Based on the results of statistical analysis of direct influence, H1, H3, H4, and H7 are accepted while H2, H5, and H6 are rejected.

Table 5. Hypothesis Testing

Hypothesis	Original Sample (b)	t statistics	p values	Conclusion
H1: Job characteristics -> Work engagement	0.396	4.308	0.000	Accepted
H2: Job demands -> Work engagement	-0.058	0.642	0.521	Rejected
H3: Compensation -> Work engagement	0.342	4.619	0.000	Accepted
H4: Job characteristics -> Performance	0.362	3.890	0.000	Accepted
H5: Job demands -> Performance	0.129	2.018	0.044	Rejected
H6: Compensation -> Performance	-0.012	0.178	0.859	Rejected
H7: Work engagement -> Performance	0.452	4.897	0.000	Accepted

Note. $p < 0.05$ = significant

The results of the first hypothesis test prove that job characteristic have a positive and significant effect on work engagement. This study found that job characteristics can increase work engagement because tax bailiffs use skills and knowledge to complete their work. The tax bailiff understands his job has a significant impact on the goals of the organization. This condition stimulates the meaningfulness of the task that can increase the work engagement of the tax bailiff. The autonomy of the tax bailiff in completing the work thoroughly and the ability to schedule work following the stages of collection activities that have been regulated by law affect the responsibility of the tax bailiff also have a positive influence on work engagement. Likewise, feedback or supervision from superiors (section heads/head offices/regional offices) who provide knowledge (knowledge) to tax bailiffs on the actual results of their work can increase the work engagement of tax bailiffs. This result is in line with the findings of Santoso & Santoso (2020) who researched employees of CV Surya Bhakti, a company engaged in the electricity industry. Santoso & Santoso (2020) found that job characteristics at CV Surya Bhakti had a positive and significant effect on employee work engagement. Although these two studies have different research objects, the similarity of this research is the use dimensions of job characteristics proposed by Hackman & Oldham (2005): skill variety, task identity, task significance, autonomy, and feedback.

The results of the second hypothesis prove that job demands do not affect work engagement. The average tax bailiff agrees that the task of a tax bailiff is emotionally demanding and personal. In addition, there is a lot of work to be done that demands concentration and attention at the same time. However, the demands of this job do not affect work engagement because the tax bailiff is proud of his work that stimulates enthusiasm and engagement for work. The results of this study contrasts previous studies such as Mandala & Nurendra (2020) who researched bank employees in Yogyakarta and found that job demands harm employee work engagement. Similarly, research by Russell, et al (2020) who researched U.S Educators found that job demands had a significant and positive effect on U.S Educators' work engagement. The difference between the results of this study and previous research is the object of research and the dimensions used. Previous research examined the job demands of bank employees and U.S educators. The job demands dimensions used in the Mandala & Nurendra (2020) research are physical demands, psychological demands,

and organizational demands with self-efficacy as moderating, while Russel, et al (2020) used the dimensions of excessive workloads, long working hours, and high levels of over commitment with burnout as a mediator.

The results of the third hypothesis test prove that compensation has a significant positive direct effect on work engagement. Most of the tax bailiffs admit that the compensation they receive provides job satisfaction, motivation, and attractiveness, thereby increasing the engagement of tax bailiffs with their work. However, this study found that the compensation received by the tax bailiff does not fully follow the regulations because there were still incentives from auctions whose payments had not been realized yet. In addition, the compensation given has not been fully considered fair because the compensation received does not reflect the risks of the job. It is important to give attention to the provision of good compensation to tax bailiffs because the results of statistical tests show that compensation is one of the dominant variables affecting work engagement. The results of this study support the previous research by Rachman, Mujanah, & Susanti (2021) who researched Tanjung Bumi Madura Public Health Center employees and found that the compensation received by employees had a significant positive effect on employee engagement. Although there are differences in the object of research, the similarity is in measuring employee perceptions using almost similar compensation dimensions, namely fairness, objectiveness, and openness.

The results of the fourth hypothesis test prove that job characteristics have a significant positive direct effect on performance. This study found that tax bailiffs can achieve higher performance because tax bailiffs can use their knowledge and skills to get the task done. Tax bailiffs understand that the results of their work have important meaning for themselves and others (society). The use of knowledge and skills and an understanding of the importance of the task fosters the meaningfulness of the task in the tax bailiff. Then the independence of the tax bailiff in completing the work following the performance contract and the ability to schedule work following the stages of tax collection activities form the responsibility of the tax bailiff on the results of the work. Feedback and criticism from superiors provide knowledge to the tax bailiff on the actual results of the work so that the tax bailiff can make necessary performance improvements. The results of this study also support previous research by Novitasari & Winarsih (2020) who researched on employees of the Pasuruan Regency Regional Revenue Service and found that job characteristics had a positive and significant effect on the employees' performance. Although there are differences in the object of research, the similarity is in measuring employee perceptions using the dimensions of job characteristics, namely skill variety, task identity, task significance, autonomy, and job feedback.

The results of the study showed that there was a significant positive direct effect between job demands and performance. These results reject the fifth hypothesis that job demands harm performance. The study found that the tax bailiff's job, which was emotionally demanding and personally touching, had a positive effect on the tax bailiff's performance. Likewise, the many jobs that must be completed by tax bailiffs that require high attention encourage tax bailiffs to achieve better performance. Tax bailiffs can cope with the job demands so that they can provide good performance. This can happen because the tax bailiff understands the target that must be achieved to encourage the tax bailiff to improve performance. The results of this study also support the research of Siahaan, Anisah, & Rahmawati (2019) who researched POLRI officers at the South Kalimantan Police Drug Investigation Directorate and found that the job demands of POLRI

officers had a significant positive effect on their performance. Although there are similarities in the research results, there are differences in dimensions in measuring perceptions of job demands. Previous research used the dimensions of task demand, physical demand, role demand, and interpersonal demand. However, there are similarities in the object of research, previous research examining the professions of POLRI officers who have a similar scope of work to tax bailiffs, namely law enforcement.

Interestingly, the results of this study found that there is no direct effect between compensation and performance. These results reject the sixth hypothesis that compensation has a positive effect on performance. This study found that the compensation received can provide satisfaction for tax bailiffs, but the compensation has not been fair because it does not reflect the risks of the job. The current compensation system for tax bailiffs is the same as for administrative staff who have lower occupational risks. This condition caused compensation to not become a factor that affects the performance of the tax bailiff. Tax bailiffs strive to achieve better performance because they understand the targets that needs to be achieved have important meaning for the organization and individually. In addition, the compensation received has not been able to become a tool to improve the performance of the tax bailiff because the compensation does not reflect the risk of the tax bailiff's job. The results of this study support the research of Widyastuti & Rahardja (2018) which examined the employees of the PDAM Tirta Moedal in Semarang City and found that the compensation received by employees did not have a significant direct effect on employee performance. Although there are similarities in research results, there are differences in the object of research and the dimensions of compensation used. Previous research examined employees in general and used compensation dimensions of expertise, work motivation, work performance, and the suitability of salary with employee positions, in measuring employee perceptions.

The results of the seventh hypothesis test proved that work engagement has a significant positive direct effect on performance. This study found that the tax bailiff's work engagement was reflected in an attitude of pride, enthusiasm, full of energy at work, and happiness in carrying out their work as a tax bailiff. This condition brings tax bailiffs the ability to enjoy work, raising their awareness and understanding of performance targets to improve the performance of tax bailiffs for the better. The results of this study support previous research by Haris, Semmaila, & Serang (2020) who researched employees of PT. Eastern Pearl Flour Mills Makassar and found that work engagement has a positive and significant effect on performance. Although there are similarities in results, there are differences in the object of research and the dimensions used. Previous research examined employees in general and used the dimensions of work engagement of basic needs, management support, sense of belonging, and learning and growth, in measuring employee perceptions.

Mediation Analysis

Table 6. Indirect Effect

Indirect effect	Original sample (b)	t statistics	p value
Job characteristics -> Performance	0.179	3.583	0.000
Job demands -> Performance	0.154	3.386	0.001
Compensation -> Performance	-0.026	0.648	0.517

Note. $p < 0.05$ = significant

The mediating effect test used the Variance Accounted For (VAF) method designed by Preacher & Hayes (2008) and later developed by Hair, Ringle, & Sarstedt (2011). The requirements for VAF testing are that the results of testing the direct and indirect effects of exogenous latent variables on endogenous latent variables must be significant. Table 6 shows that there is a significant indirect effect between job characteristics and performance ($p = 0.000$) and between compensation and performance ($p = 0.001$). While the indirect effect between job demands and performance showed an insignificant effect ($p = 0.517$). Meanwhile, based on table 5 there is a significant direct effect between job characteristics and performance, and between job demands and performance. Meanwhile, the direct effect between compensation and performance showed insignificant results. Thus, those that qualify for the mediation effect test are only the indirect relationship between job characteristics and performance, because they have a significant direct and indirect effect.

Table 7. Result of mediating effect

Construct	Direct effect	Indirect effect	Total effect	VAF	Result
Job characteristics -> Performance	0.362	0.179	0.541	33%	Partial

Table 7 shows the results of the mediating effect of work engagement on the relationship between job characteristics and performance resulting in a VAF value of 33%, which means that work engagement partially mediates the relationship between job characteristics and performance. The direct effect of job characteristics on performance is still greater than its indirect effect through the role of employee engagement mediator. It is suspected that other variables mediate the relationship between job characteristics and performance.

4. Conclusions

The results of this study support that job characteristics and compensation have a positive significant direct effect on the work engagement of tax bailiffs. Likewise, job characteristics, job demands, and work engagement also have a positive significant direct effect on performance. While job demands do not have a significant effect on the work engagement of tax bailiffs, compensation does not have a significant effect on the performance of tax bailiffs. Job engagement as a mediator has no mediating effect on the relationship between job demands and performance as well as compensation and performance. Job engagement was only able to partially mediate the relationship between job characteristics and performance. It is suspected that other variables mediate the relationship between job characteristics and performance.

Several recommendations for improvement must be made to improve the performance of tax bailiffs to achieve optimal tax revenue targets. First, is to strengthen the job characteristics of tax bailiffs to improve their performance, among others, by providing technical training of tax bailiffs skills for qualified employees so that when they are appointed as tax bailiffs, they are already equipped with the knowledge and skills needed to carry out their tasks. Second, to overcome the relatively high demands of the tax bailiff's job, the tax bailiff needs to be equipped with adequate soft skills, including critical thinking, open communication, public speaking, collaboration, time management, and conflict resolution. Third, to create fair compensation and to

motivate tax bailiffs, it is necessary to make improvements in the form of differentiating the performance allowances of tax bailiffs from administration staff in providing performance allowances. Fourth, to create compensation following the rules, it is necessary to immediately issue implementing regulations for the provision of incentives of 1% (one percent) of the proceeds from the sale of confiscated assets, either without auction procedures or through auctions which so far have not been realized and regulations for the implementation of payment of collection fees to tax bailiffs.

Some suggestions for further research are to use intervening variables other than work engagement as variables that mediate the relationship between job characteristics, job demands, and compensation variables with performance variables. In addition, future researchers should conduct similar research in other professions that have the same characteristics and job demands as tax bailiffs, for example, district/high court bailiffs.

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