



The impact of work discipline, work supervision, and remuneration on employee performance: Evidence from KPP Pratama Medan Polonia, Indonesia

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Abstract

This study aims to examine the effect of work discipline, work supervision, and remuneration on employee performance at the Primary Tax Service Office (KPP Pratama) Medan Polonia, both partially and simultaneously. A quantitative research approach was employed using a survey method. The population consisted of 109 employees, with a sample of 52 respondents selected using a sampling formula with a 10% precision level. Data were collected through questionnaires and analyzed using multiple linear regression with SPSS version 25. The results show that work discipline, work supervision, and remuneration simultaneously have a positive and significant effect on employee performance, as indicated by the F-test ($F = 31.919$; $p < 0.05$). Partially, work discipline ($t = 2.068$; $p < 0.05$), work supervision ($t = 3.569$; $p < 0.05$), and remuneration ($t = 3.444$; $p < 0.05$) each have a positive and significant effect on employee performance. The coefficient of determination (Adjusted $R^2 = 0.666$) indicates that 66.6% of the variation in employee performance is explained by the independent variables. These findings suggest that improving discipline, strengthening supervision, and ensuring fair remuneration are essential strategies to enhance employee performance in public sector organizations.

Keywords: Work discipline, work supervision, remuneration, employee performance, public sector, tax administration

Introduction

Human resources (HR) represent a fundamental element in any organization and serve as a central factor in all organizational activities. The existence of human resources plays a crucial role, as employees possess the ability to plan, implement, and control organizational processes in achieving established goals (Lendzion, 2015) [18]. In this regard, human resources are considered the most valuable asset of an organization, since organizational success is largely determined by the quality and performance of its employees. Therefore, organizations must manage their human resources effectively to achieve optimal performance.

Employee performance refers to the level of achievement attained by individuals or groups within an organization in accomplishing tasks and responsibilities over a certain period (Anitha, 2014) [3]. High performance reflects the ability of employees to meet organizational standards and contribute to the realization of organizational goals (Özçelik *et al.*, 2016). Conversely, poor performance may negatively impact organizational effectiveness, including decreased productivity, reduced motivation, and failure to meet performance targets. In practice, many public sector institutions still face challenges related to declining employee performance, which highlights the importance of identifying key factors influencing performance.

The Directorate General of Taxes, under the Ministry of Finance of Indonesia, is responsible for formulating and implementing tax policies as well as ensuring state revenue from taxation. As one of its operational units, the Primary Tax Service Office (KPP Pratama) Medan Polonia has the responsibility to provide services, conduct supervision, and enforce tax regulations within its jurisdiction. However, based on preliminary observations and interviews with

employees, several performance-related issues were identified. These include a lack of discipline, such as tardiness and early departures, low levels of responsibility in completing assigned tasks, and delays in task completion. Additionally, some employees demonstrate limited confidence when assigned delegated responsibilities, which leads to inefficiencies and accumulation of unfinished work. These conditions indicate that employee performance at KPP Pratama Medan Polonia is not yet optimal and requires further investigation.

One of the factors that may influence employee performance is work discipline. Work discipline refers to the willingness and awareness of employees to comply with organizational rules and regulations, both written and unwritten. Employees with high discipline tend to demonstrate responsibility, punctuality, and adherence to organizational standards, which ultimately contribute to improved performance. Previous research by Trianto (2022) found that work discipline has a positive and significant effect on employee performance, emphasizing its importance as a determinant of organizational success (Dao *et al.*, 2025) [9].

In addition to discipline, work supervision also plays a critical role in influencing employee performance. Supervision is a systematic process of monitoring, evaluating, and comparing actual performance with established standards. Effective supervision helps prevent deviations, ensures that tasks are carried out according to plan, and enhances organizational control. According to management theory, supervision functions as a mechanism to maintain organizational effectiveness and efficiency. Empirical evidence from Mishra and Ghosh (2020) [20] shows that supervision has a positive and significant effect

on employee performance, indicating that proper monitoring and control can improve work outcomes.

Another important factor is remuneration, which refers to the compensation or rewards received by employees as a result of their work performance. Remuneration includes salaries, incentives, bonuses, and other forms of financial and non-financial rewards. A fair and proportional remuneration system can enhance employee motivation, job satisfaction, and professionalism. Svačina (2021) [32] argue that optimal performance cannot be achieved without an appropriate remuneration system. This view is supported by Ismail (2020) [15], who found that remuneration has a positive and significant effect on employee performance.

Despite the growing body of literature, several research gaps remain. First, previous studies tend to examine work discipline, supervision, and remuneration separately, rather than integrating these variables into a comprehensive model. Second, empirical studies focusing on tax administration institutions, particularly at the local level such as KPP Pratama Medan Polonia, are still limited. Third, there is a need to explore how these factors simultaneously influence employee performance within the context of public sector organizations that face unique bureaucratic and operational challenges.

Based on these considerations, this study aims to analyze the effect of work discipline, work supervision, and remuneration on employee performance at KPP Pratama Medan Polonia, both partially and simultaneously. This research is expected to contribute to the development of human resource management literature and provide practical insights for improving employee performance in public sector organizations.

Literature Review

Employee Performance

Employee performance refers to the outcomes achieved by individuals or groups in carrying out their duties and responsibilities within an organization. According to Kallio and Kallio (2014) [16], performance is not only about the results achieved but also about how the work is carried out. Similarly, Razzaq *et al.* (2019) [29] explains that employee performance reflects work behavior as the application of skills, knowledge, and abilities that contribute to organizational goals. In line with this, Nwachuku *et al.* (2025) [22] define performance as the achievement of tasks and responsibilities in a lawful, ethical, and effective manner to achieve organizational objectives.

Based on these perspectives, employee performance can be understood as the level of achievement employees demonstrate in completing their tasks in accordance with their responsibilities, competencies, and time constraints. Performance appraisal plays an important role in improving organizational effectiveness. According to Ishizaka and Pereira (2016) [14], performance evaluation is useful for motivating employees, supporting managerial decision-making, identifying training needs, and providing feedback. Nurse (2005) [21] further highlights that performance appraisal contributes to fair career opportunities, compensation adjustments, and organizational improvement.

Employee performance is influenced by various factors, including individual capabilities, organizational support, leadership, and work environment (Chen *et al.*, 2020) [20]. These factors interact in shaping employee productivity and

effectiveness. In addition, performance can be measured using several indicators, including productivity, quality, timeliness, efficiency, and resource utilization (Beloborodko & Rosa, 2015) [4]. These indicators provide a comprehensive framework for assessing employee performance in organizational settings.

Work Discipline

Work discipline refers to the willingness and awareness of employees to comply with organizational rules and norms. Onyango (2019) [25] defines discipline as adherence to organizational regulations that are mutually agreed upon, while Klikauer (2014) [17] emphasizes discipline as an attitude of obedience toward applicable rules. Martín-Alcázar *et al.* (2024) [19] further highlights that discipline is a key operational function in human resource management, as higher discipline leads to better work performance.

In organizational practice, work discipline is essential for ensuring order, consistency, and responsibility among employees. Discipline can take several forms, including preventive discipline (to avoid violations), corrective discipline (to address violations), and progressive discipline (to impose increasing sanctions for repeated violations). These approaches reflect different strategies used by organizations to maintain employee compliance and improve behavior.

Several factors influence work discipline, such as compensation, leadership example, clear regulations, supervision, fairness, and organizational culture. Leadership plays a particularly important role, as employees tend to follow the behavior demonstrated by their leaders. Furthermore, effective discipline is characterized by high employee awareness, responsibility, and commitment to organizational goals.

In terms of measurement, work discipline can be assessed through indicators such as clarity of goals, leadership example, fairness, supervision, sanctions, firmness, and interpersonal relationships. These indicators reflect both structural and behavioral aspects of discipline within an organization.

Work Supervision

Work supervision is a managerial function that ensures organizational activities are carried out according to plans and established standards. Davys (2021) [10] defines supervision as an evaluation process to ensure that organizational activities achieve their intended objectives. Similarly, Gonsalvez (2014) [12] describes supervision as the process of monitoring and observing organizational activities to ensure alignment with predetermined plans.

Supervision plays a critical role in maintaining organizational effectiveness and efficiency. It involves setting standards, measuring performance, comparing actual results with targets, and taking corrective actions when necessary. Through these processes, supervision helps prevent deviations, improve accountability, and enhance performance outcomes.

The effectiveness of supervision is influenced by several factors, including organizational complexity, environmental changes, and the potential for errors or deviations. In addition, effective supervision must meet certain criteria, such as being objective, flexible, economical, and capable of producing corrective actions.

The main objective of supervision is to ensure that organizational activities run efficiently and effectively while achieving desired goals (Nwosu *et al.*, 2021) [23]. It also

serves to improve coordination, reduce inefficiencies, and enhance employee performance. Indicators of supervision include standard setting, performance measurement, comparison of results, and corrective action, which together form a comprehensive control mechanism within the organization.

Remuneration

Remuneration refers to all forms of compensation received by employees in return for their contributions to the organization. Brigman and Bussin (2019) [5] defines remuneration as rewards provided to employees based on their performance, while Onnis (2019) [24] emphasizes that remuneration includes both direct and indirect financial benefits. Similarly, Amoatema and Kyeremeh (2016) [1] describe remuneration as a form of appreciation for employee contributions to organizational success.

Remuneration plays a crucial role in motivating employees and improving performance. According to Chinyio *et al.* (2018) [8], the objectives of remuneration include creating a formal employment relationship, enhancing job satisfaction, attracting qualified employees, motivating performance, ensuring fairness, and promoting discipline. A well-designed remuneration system not only supports employee welfare but also strengthens organizational stability and productivity.

From a functional perspective, remuneration contributes to effective human resource utilization, performance growth, and harmonious working relationships. It serves as both a motivational tool and a mechanism for aligning employee interests with organizational goals.

Remuneration can be measured through several indicators, including financial rewards (salary, incentives, bonuses), recognition (promotion and career advancement), benefits (health and welfare allowances), job satisfaction, and motivation. These dimensions highlight the multidimensional nature of remuneration, encompassing both intrinsic and extrinsic rewards.

Research Hypotheses

Based on the theoretical framework and conceptual model, this study proposes that work discipline, work supervision, and remuneration are important determinants of employee performance at KPP Pratama Medan Polonia. Therefore, the hypotheses are formulated as follows:

Work discipline is expected to have a significant effect on employee performance, as employees who comply with organizational rules and demonstrate high levels of discipline tend to perform their tasks more effectively. In addition, work supervision is also hypothesized to influence employee performance, since effective monitoring and control mechanisms ensure that employees carry out their duties in accordance with established standards. Furthermore, remuneration is assumed to have a significant effect on employee performance, as fair and appropriate compensation can enhance employee motivation and productivity.

Moreover, this study assumes that work discipline, work supervision, and remuneration simultaneously have a significant effect on employee performance. The combined influence of these variables is expected to provide a stronger explanation of employee performance compared to their individual effects.

Thus, the hypotheses of this study can be stated as follows:

- **H1:** Work discipline has a positive and significant effect on employee performance.
- **H2:** Work supervision has a positive and significant effect on employee performance.
- **H3:** Remuneration has a positive and significant effect on employee performance.
- **H4:** Work discipline, work supervision, and remuneration simultaneously have a positive and significant effect on employee performance.

Research Methodology

This study employed a quantitative research approach to examine the effect of work discipline, work supervision, and remuneration on employee performance at the Primary Tax Service Office (KPP Pratama) Medan Polonia. The research was conducted at KPP Pratama Medan Polonia, located at Jalan Suka Mulia No. 17A, A U R, Medan Maimun District, Medan City, North Sumatra, Indonesia.

The population of this study consisted of all employees of KPP Pratama Medan Polonia, totaling 109 individuals. Using a precision level of 10% (0.10), the sample size was determined to be 52 respondents. The sampling technique applied in this study ensured that the selected respondents adequately represented the population.

The data analysis methods used in this study included descriptive statistics, instrument testing, classical assumption testing, and hypothesis testing. Descriptive statistical analysis was employed to describe the characteristics of the data, including mean, standard deviation, variance, minimum, maximum, and distribution patterns such as skewness and kurtosis (Ghozali, 2018).

To ensure the quality of the research instrument, validity and reliability tests were conducted. The validity test was performed to determine the accuracy of the questionnaire items in measuring the intended variables. An item was considered valid if the calculated correlation coefficient (r -count) exceeded the critical value (r -table) at a significance level of 5%. Meanwhile, the reliability test was conducted using Cronbach's Alpha to assess the consistency of the instrument. A variable was considered reliable if the Cronbach's Alpha value was greater than 0.60, indicating that the instrument produced consistent results (Sugiyono, 2018) [30].

Furthermore, classical assumption tests were conducted to ensure the appropriateness of the regression model. The normality test was carried out using the Normal Probability Plot (P-P Plot), where data were considered normally distributed if the points followed the diagonal line. The multicollinearity test was conducted using Tolerance and Variance Inflation Factor (VIF) values, with the criteria that Tolerance values should be greater than 0.10 and VIF values less than 10, indicating no multicollinearity. The heteroscedasticity test was evaluated using a scatterplot, where randomly distributed data points without a specific pattern indicated the absence of heteroscedasticity (Ghozali, 2021; Sujarweni, 2019) [11, 29].

To test the hypotheses, multiple linear regression analysis was applied to examine the influence of the independent variables on the dependent variable. The regression model used in this study is expressed as:

where employee performance (Y) is influenced by work discipline (X_1), work supervision (X_2), and remuneration (X_3), with a representing the constant, b_1 – b_3 the regression coefficients, and e the error term.

Hypothesis testing was conducted using both partial and simultaneous tests. The t-test was used to determine the partial effect of each independent variable on the dependent variable, with a significance level of 5% ($\alpha = 0.05$). If the p-value was less than 0.05, the hypothesis was accepted, indicating a significant effect. The F-test was used to examine the simultaneous effect of all independent variables on employee performance and to assess the overall model fit. A significance value less than 0.05 indicated that the model was statistically significant.

Finally, the coefficient of determination (R^2) was used to measure the explanatory power of the model, indicating the

proportion of variance in employee performance that could be explained by work discipline, work supervision, and remuneration. A higher R^2 value suggests a stronger contribution of the independent variables in explaining the dependent variable.

Results

Descriptive Statistics

From the data obtained for the variables of work discipline, work supervision, remuneration, and employee performance, the following general descriptive statistics research results are presented:

Table 1: Descriptive Statistics of Employee Performance

| Variables | Instrument | Frequency (Percentage) | | | | | Total |
|--------------------------|------------|------------------------|------|------|-----|---|-------|
| | | 5 | 4 | 3 | 2 | 1 | |
| Employee Performance (Y) | 1. KP1 | 30,8 | 63,5 | 5,8 | 0 | 0 | 100 |
| | 2. KP2 | 21,2 | 78,8 | 0 | 0 | 0 | 100 |
| | 3. KP3 | 30,8 | 69,2 | 0 | 0 | 0 | 100 |
| | 4. KP4 | 28,8 | 63,5 | 7,7 | 0 | 0 | 100 |
| | 5. KP5 | 9,6 | 69,2 | 21,2 | 0 | 0 | 100 |
| | 6. KP6 | 17,3 | 73,1 | 9,6 | 0 | 0 | 100 |
| | 7. KP7 | 9,6 | 63,5 | 23,1 | 3,8 | 0 | 100 |
| | 8. KP8 | 23,1 | 76,9 | 0 | 0 | 0 | 100 |
| | 9. KP9 | 32,7 | 67,3 | 0 | 0 | 0 | 100 |
| | 10. KP10 | 42,3 | 57,7 | 0 | 0 | 0 | 100 |

The descriptive results indicate that employees at KPP Pratama Medan Polonia demonstrate a high level of performance. The majority of respondents expressed agreement or strong agreement across all indicators, particularly in terms of responsibility, compliance with job duties, adherence to work regulations, and the ability to complete tasks according to leadership direction.

In addition, employees show strong initiative, creativity, and a willingness to contribute ideas for organizational

improvement. However, relatively lower agreement levels were observed in aspects related to strict adherence to standard operating procedures (SOP) and active discussion of innovations with supervisors and colleagues.

These findings suggest that employee performance can be categorized as good, although improvements are still needed in strengthening procedural compliance and collaborative innovation.

Table 2: Descriptive Statistics of Work Discipline

| Variables | Instrument | Frequency (Percentage) | | | | | Total |
|----------------------|------------|------------------------|------|------|-----|---|-------|
| | | 5 | 4 | 3 | 2 | 1 | |
| Work discipline (X1) | 1. DK1 | 3,8 | 57,7 | 36,5 | 1,9 | 0 | 100 |
| | 2. DK2 | 19,2 | 59,6 | 21,2 | 0 | 0 | 100 |
| | 3. DK3 | 7,7 | 76,9 | 15,4 | 0 | 0 | 100 |
| | 4. DK4 | 11,5 | 78,8 | 9,6 | 0 | 0 | 100 |
| | 5. DK5 | 5,8 | 59,6 | 32,7 | 1,9 | 0 | 100 |
| | 6. DK6 | 13,5 | 78,8 | 7,7 | 0 | 0 | 100 |
| | 7. DK7 | 15,4 | 76,9 | 7,7 | 0 | 0 | 100 |
| | 8. DK8 | 7,7 | 73,1 | 19,2 | 0 | 0 | 100 |
| | 9. DK9 | 15,4 | 78,8 | 5,8 | 0 | 0 | 100 |
| | 10. DK10 | 28,8 | 61,5 | 9,6 | 0 | 0 | 100 |

The results indicate that employees at KPP Pratama Medan Polonia demonstrate a relatively good level of work discipline. The majority of respondents expressed agreement on most indicators, particularly in terms of task completion, compliance with leadership instructions, mutual respect among employees, and seriousness in performing assigned duties. However, lower levels of agreement were observed

in aspects related to punctuality, adherence to organizational rules, and proactive attendance (arriving early), suggesting that these areas still require improvement.

While work discipline can be categorized as adequate, strengthening punctuality and rule compliance remains important to further enhance employee performance.

Table 3: Descriptive Statistics of Work Supervision

| Variables | Instrument | Frequency (Percentage) | | | | | Total |
|-----------------------|------------|------------------------|------|------|-----|---|-------|
| | | 5 | 4 | 3 | 2 | 1 | |
| Work supervision (X2) | 1. PK1 | 9,6 | 73,1 | 17,3 | 0 | 0 | 100 |
| | 2. PK2 | 3,8 | 69,2 | 26,9 | 0 | 0 | 100 |
| | 3. PK3 | 9,6 | 71,2 | 19,2 | 0 | 0 | 100 |
| | 4. PK4 | 13,5 | 59,6 | 26,9 | 0 | 0 | 100 |
| | 5. PK5 | 19,2 | 69,2 | 11,5 | 0 | 0 | 100 |
| | 6. PK6 | 13,5 | 61,5 | 23,1 | 1,9 | 0 | 100 |

| | | | | | | | |
|--|----------|------|------|------|---|---|-----|
| | 7. PK7 | 25,0 | 69,2 | 5,8 | 0 | 0 | 100 |
| | 8. PK8 | 13,5 | 69,2 | 17,3 | 0 | 0 | 100 |
| | 9. PK9 | 28,8 | 71,2 | 0 | 0 | 0 | 100 |
| | 10. PK10 | 30,8 | 69,2 | 0 | 0 | 0 | 100 |

The findings indicate that work supervision at KPP Pratama Medan Polonia is perceived as generally effective. Most respondents expressed agreement that supervision is conducted directly by supervisors, serves as a tool for performance evaluation, and helps ensure that employees meet established standards. Supervision is also viewed as objective and capable of providing constructive feedback, including warnings and solutions when deviations occur. Additionally, supervision appears to play a motivational

role, encouraging employees to improve their performance and make necessary corrections following evaluations. A notable proportion of respondents expressed lower agreement regarding the consistency and effectiveness of supervision in evaluating standards and motivating employees, indicating that these aspects could still be strengthened. Overall, work supervision can be categorized as good, although improvements are needed to enhance its consistency and impact on employee performance.

Table 4: Descriptive Statistics of Remuneration

| Variables | Instrument | Frequency (Percentage) | | | | | Total |
|-------------------|------------|------------------------|------|------|-----|---|-------|
| | | 5 | 4 | 3 | 2 | 1 | |
| Remuneration (X3) | 1. R1 | 23,1 | 67,3 | 9,6 | 0 | 0 | 100 |
| | 2. R2 | 19,2 | 28,8 | 51,9 | 0 | 0 | 100 |
| | 3. R3 | 21,2 | 34,6 | 44,2 | 0 | 0 | 100 |
| | 4. R4 | 21,2 | 75,0 | 3,8 | 0 | 0 | 100 |
| | 5. R5 | 28,8 | 59,6 | 11,5 | 0 | 0 | 100 |
| | 6. R6 | 11,5 | 67,3 | 21,2 | 0 | 0 | 100 |
| | 7. R7 | 5,8 | 61,5 | 28,8 | 3,8 | 0 | 100 |
| | 8. R8 | 23,1 | 57,7 | 19,2 | 0 | 0 | 100 |
| | 9. R9 | 30,8 | 55,8 | 13,5 | 0 | 0 | 100 |
| | 10. R10 | 44,2 | 55,8 | 0 | 0 | 0 | 100 |

The findings indicate that remuneration at KPP Pratama Medan Polonia is perceived as generally adequate. Most respondents expressed agreement that salaries and performance-based rewards are provided on time and are aligned with their work outcomes. Employees also perceive that bonuses, holiday allowances, and health support contribute positively to their welfare and motivation. However, lower levels of agreement were observed in aspects related to fairness in salary and promotion, as well as the appropriateness of incentives based on institutional regulations. A considerable proportion of respondents indicated dissatisfaction with equal treatment and the distribution of incentives, suggesting potential issues in perceived equity. While remuneration can be considered satisfactory, improvements are needed in ensuring fairness and transparency in compensation and incentive systems to further enhance employee motivation and performance.

Data Quality Test

Validity Test

The validity of the research instrument was assessed using the Corrected Item–Total Correlation. An item is considered valid if the calculated correlation coefficient (r-count) is greater than the critical value (r-table) at the specified significance level.

Based on the results of the validity test, all questionnaire items used to measure each research variable have correlation values exceeding the required threshold. Therefore, it can be concluded that all measurement items are valid and appropriate for capturing the constructs of work discipline, work supervision, remuneration, and employee performance.

Table 5: Variable Validity Test

| Variables | Instrument | r-count | r-table | Information |
|-----------------------|------------|---------|---------|-------------|
| Work discipline (X1) | 1. DK1 | 0.356 | 0.2732 | Valid |
| | 2. DK2 | 0.687 | 0.2732 | Valid |
| | 3. DK3 | 0.527 | 0.2732 | Valid |
| | 4. DK4 | 0.608 | 0.2732 | Valid |
| | 5. DK5 | 0.631 | 0.2732 | Valid |
| | 6. DK6 | 0.471 | 0.2732 | Valid |
| | 7. DK7 | 0.385 | 0.2732 | Valid |
| | 8. DK8 | 0.467 | 0.2732 | Valid |
| | 9. DK9 | 0.571 | 0.2732 | Valid |
| | 10. DK10 | 0.450 | 0.2732 | Valid |
| Work supervision (X2) | 11. PK1 | 0.492 | 0.2732 | Valid |
| | 12. PK2 | 0.283 | 0.2732 | Valid |
| | 13. PK3 | 0.467 | 0.2732 | Valid |
| | 14. PK4 | 0.464 | 0.2732 | Valid |
| | 15. PK5 | 0.694 | 0.2732 | Valid |
| | 16. PK6 | 0.633 | 0.2732 | Valid |
| | 17. PK7 | 0.583 | 0.2732 | Valid |
| | 18. PK8 | 0.570 | 0.2732 | Valid |
| | 19. PK9 | 0.644 | 0.2732 | Valid |

| | | | | |
|--------------------------|----------|-------|--------|-------|
| | 20. PK10 | 0.673 | 0.2732 | Valid |
| Remuneration (X3) | 21. R1 | 0.804 | 0.2732 | Valid |
| | 22. R2 | 0.756 | 0.2732 | Valid |
| | 23. R3 | 0.800 | 0.2732 | Valid |
| | 24. R4 | 0.824 | 0.2732 | Valid |
| | 25. R5 | 0.773 | 0.2732 | Valid |
| | 26. R6 | 0.328 | 0.2732 | Valid |
| | 27. R7 | 0.297 | 0.2732 | Valid |
| | 28. R8 | 0.813 | 0.2732 | Valid |
| | 29. R9 | 0.792 | 0.2732 | Valid |
| | 30. R10 | 0.656 | 0.2732 | Valid |
| Employee Performance (Y) | 31. KP1 | 0.538 | 0.2732 | Valid |
| | 32. KP2 | 0.570 | 0.2732 | Valid |
| | 33. KP3 | 0.511 | 0.2732 | Valid |
| | 34. KP4 | 0.552 | 0.2732 | Valid |
| | 35. KP5 | 0.528 | 0.2732 | Valid |
| | 36. KP6 | 0.686 | 0.2732 | Valid |
| | 37. KP7 | 0.500 | 0.2732 | Valid |
| | 38. KP8 | 0.557 | 0.2732 | Valid |
| | 39. KP9 | 0.591 | 0.2732 | Valid |
| | 40. KP10 | 0.702 | 0.2732 | Valid |

Source: Research Results 2025 [22]

Reliability Test

After conducting the validity test, the next step was to assess the reliability of the research instrument. Reliability testing aims to determine whether the instrument is consistent and dependable when used repeatedly under similar conditions. In this study, reliability was measured using Cronbach's Alpha coefficient. A questionnaire is considered reliable if

the Cronbach's Alpha value exceeds 0.60. The results indicate that all variables have Cronbach's Alpha values above the required threshold, suggesting that the instrument is reliable. Therefore, it can be concluded that the measurement items used in this study are consistent and capable of producing stable results, making them suitable for further analysis.

Table 6. Variable Reliability Test

| Variables | Cronbach's Alpha | Reliability Limits | Information |
|--------------------------|------------------|--------------------|-------------|
| Work discipline (X1) | 0.721 | 0.6 | Reliable |
| Work supervision (X2) | 0.733 | 0.6 | Reliable |
| Remuneration (X3) | 0.765 | 0.6 | Reliable |
| Employee performance (Y) | 0.739 | 0.6 | Reliable |

Source: Research Results 2025 [22]

Based on the results, the reliability test shows that the Cronbach's Alpha values for all variables exceed 0.60, which is the accepted reliability threshold. Therefore, it can be concluded that all research instruments are reliable and suitable for further analysis.

Classical Assumption Test

Normality Test

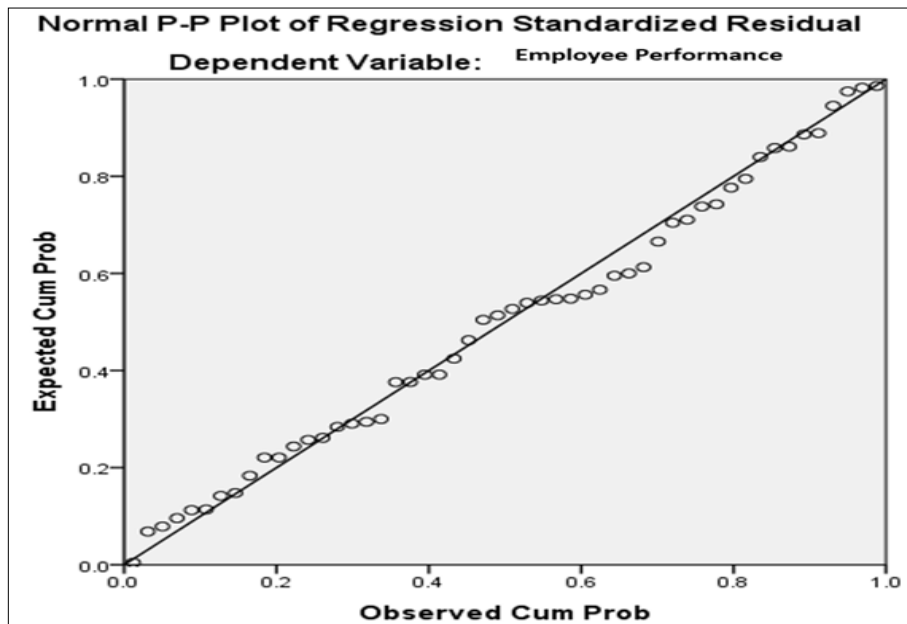


Fig 1: Data Normality Test

Normality Test

Based on Figure 1, the data points are distributed around the diagonal line and follow its direction in the histogram and P-P plot. This indicates that the data are normally distributed. Therefore, it can be concluded that the regression model meets the assumption of normality.

Multicollinearity Test

Table 7: Multicollinearity Test

| Coefficients ^a | | | |
|---------------------------|------------------|-------------------------|-------|
| Model | | Collinearity Statistics | |
| | | Tolerance | VIF |
| 1 | Work Discipline | .448 | 2.231 |
| | Work Supervision | .400 | 2.497 |
| | Remuneration | .812 | 1.231 |

a. Dependent Variable: Employee Performance

Source: Research Results 2025^[22]

The results of the tolerance values show that no independent variables have a tolerance value of less than 0.10, indicating no correlation between the independent variables, indicating no multicollinearity. The results of the variance inflation factor (VIF) calculation also show the same thing: no independent variable has a VIF value greater than 10. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model.

Heteroscedasticity Test

The heteroscedasticity assumption test concludes that the regression model does not exhibit heteroscedasticity. In other words, there is equality in the variance of the residuals from one observation to the next. The results of the heteroscedasticity test can be seen in Figure 2 below:

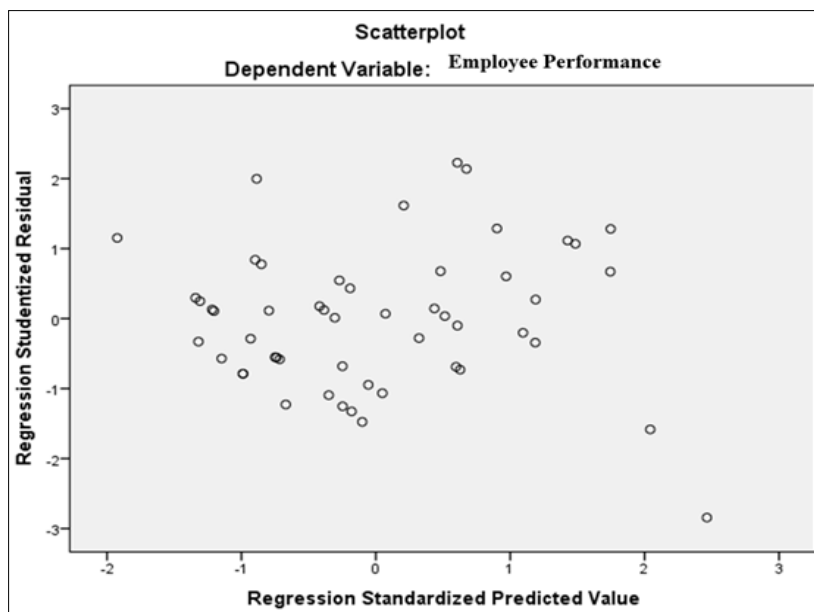


Fig 2: Heteroscedasticity Test

Hypothesis Testing

To test the hypothesis regarding the influence of work discipline, work supervision, and remuneration on employee performance simultaneously and partially, we used simultaneous F-tests and partial t-tests.

Hypothesis testing with t-tests examines the calculated t-values from the regression results to determine the partial effect of the independent variables on the dependent variable. The significance level in this study used an alpha of 5% or 0.05. The calculated t-test value can be seen from the p-value (in the Sig. column) for each independent variable. If the p-value is less than the specified level of

significance, or the calculated t-value (in the t-column) is greater than the t-table (calculated from a two-tailed $\alpha = 5\%$ $df-k$, where k is the number of independent variables), then the independent variable has a partial significant effect on the dependent variable (meaning H_a is accepted and H_o is rejected; in other words, there is an influence between the independent variables and the dependent variable). The method for determining the t table uses a significance level of 5%, with $df = n-k-1$ (in this study $df = 52 - 4 - 1 = 47$), so that the t table value is 2.011, presented in table 8 as follows:

Table 8: Partial Test (t-Test)

| Coefficients ^a | | | | | | |
|---------------------------|------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.559 | 4.121 | | .864 | .392 |
| | Work Discipline | .273 | .132 | .258 | 2.068 | .044 |
| | Work Supervision | .464 | .130 | .470 | 3.569 | .001 |
| | Remuneration | .218 | .063 | .319 | 3.444 | .001 |

a. Dependent Variable: Employee Performance

Source: Data processed 2025

Based on the table above, the calculated t-values of each independent variable partially influence the dependent variable, as follows:

1. The work discipline variable has a p-value (in the Sig. column) of $0.044 < 0.05$, indicating significant correlation. The calculated t-value of 2.068 is greater than the t-table value of 2.011, indicating significant correlation. This indicates that work discipline has a positive and significant effect on employee performance.
2. The work supervision variable has a p-value (in the Sig. column) of $0.001 > 0.05$, indicating significant correlation. The calculated t-value of 3.569 is greater than the t-table value of 2.011, indicating significant correlation. This indicates that work supervision has a positive and significant effect on employee performance.

3. The remuneration variable has a p-value (in the Sig. column) of $0.001 < 0.05$, indicating significant correlation. The calculated t-value of 3.444 is greater than the t-table value of 2.011, indicating significant correlation. This means that remuneration has a positive and significant effect on employee performance.

Hypothesis Testing with the F-Test

The F-test results indicate that the independent variables jointly influence the dependent variable if the p-value (in the sig. column) is less than the specified level of significance (5%), or the calculated F-value (in the F column) is greater than the F-table. The F-table is calculated using $df1 = k-1$ and $df2 = n - k$, i.e., $df1 = 4 - 1 = 3$ and $df2 = 52 - 4 = 48$, resulting in an F-table value of 2.80. The results of the F-test using SPSS can be seen in the table below:

Table 9: Simultaneous Test Results (F Test)

| ANOVA ^a | | | | | | |
|----------------------------------------------------------------------------|------------|----------------|----|-------------|--------|-------------------|
| | Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 292.203 | 3 | 97.401 | 31.919 | .000 ^b |
| | Residual | 146.470 | 48 | 3.051 | | |
| | Total | 438.673 | 51 | | | |
| a. Dependent Variable: Employee Performance | | | | | | |
| b. Predictors: (Constant), Remuneration, Work Discipline, Work Supervision | | | | | | |

Source: Data processed 2025

Based on the results of the F-test (ANOVA), the calculated F-value is 31.919 at a significance level of $\alpha = 0.05$, with a p-value of 0.000. Since the probability value is lower than 0.05, the regression model is statistically significant and can be used to predict employee performance.

Furthermore, the calculated F-value (31.919) is greater than the F-table value (2.80), indicating that work discipline (X_1), work supervision (X_2), and remuneration (X_3) simultaneously have a positive and significant effect on employee performance (Y).

This implies that the combined implementation of work discipline, work supervision, and remuneration contributes to improving employee performance. Conversely, inadequate implementation of these factors may lead to a decline in employee performance.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) was obtained from the Model Summary table generated using SPSS. In multiple linear regression analysis, the Adjusted R^2 value is preferred, as it has been adjusted for the number of independent variables included in the model.

The value of R^2 ranges between 0 and 1, where a higher value indicates a stronger explanatory power of the independent variables on the dependent variable. An Adjusted R^2 value above 0.50 is generally considered to indicate a good model fit.

The results of the coefficient of determination analysis in this study are presented in the following section.

The results presented in the table indicate that the adjusted coefficient of determination (Adjusted R^2) is 0.666. This implies that 66.6% of the variation in employee performance can be explained by the independent variables, namely work discipline, work supervision, and remuneration. The remaining 33.4% is influenced by other factors not included in this study.

Regression Equation Results

To facilitate reading and interpreting the results of the regression analysis, an equation is used. This equation, or model, contains constants and regression coefficients obtained from previously processed data.

Table 10: Results of the Determination Coefficient Analysis

| Model Summary | | | | |
|----------------------------------------------------------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .816 ^a | .666 | .645 | 1.747 |
| a. Predictors: (Constant), Remuneration, Work Discipline, Work Supervision | | | | |

Source: Data processed 2025

Table 11: Multiple Linear Regression Test

| Coefficients ^a | | | | | | |
|---------------------------|-----------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.559 | 4.121 | | .864 | .392 |
| | Work Discipline | .273 | .132 | .258 | 2.068 | .044 |

| | | | | | | |
|---------------------------------------------|------------------|------|------|------|-------|------|
| | Work Supervision | .464 | .130 | .470 | 3.569 | .001 |
| | Remuneration | .218 | .063 | .319 | 3.444 | .001 |
| a. Dependent Variable: Employee Performance | | | | | | |

Source: Data processed 2025

Based on the results of the data analysis, the multiple linear regression equation is formulated as follows:

$$Y = 3.559 + 0.273X_1 + 0.464X_2 + 0.218X_3$$

In this model, the constant value of 3.559 indicates that when all independent variables—work discipline (X_1), work supervision (X_2), and remuneration (X_3)—are assumed to be zero, employee performance (Y) would remain at 3.559 units.

The regression coefficient for work discipline ($\beta_1 = 0.273$) shows that work discipline has a positive effect on employee performance. This means that an increase in work discipline is associated with an increase of 0.273 units in employee performance, assuming other variables remain constant.

The regression coefficient for work supervision ($\beta_2 = 0.464$) indicates that work supervision also has a positive effect on employee performance. This suggests that an improvement in supervision leads to an increase of 0.464 units in employee performance, holding other variables constant. Notably, this variable has the largest coefficient, indicating it has the strongest influence among the independent variables.

The regression coefficient for remuneration ($\beta_3 = 0.218$) demonstrates that remuneration positively affects employee performance. This implies that an increase in remuneration results in an increase of 0.218 units in employee performance, assuming other variables remain constant.

Discussion

The findings of this study reveal that work discipline, work supervision, and remuneration simultaneously have a positive and significant effect on employee performance at KPP Pratama Medan Polonia. This result is consistent with human resource management theory, which emphasizes that employee performance is influenced by a combination of behavioral control (discipline), managerial control (supervision), and motivational factors (remuneration). The significant simultaneous effect indicates that these three variables operate in an integrated manner in shaping employee performance, particularly within public sector organizations characterized by structured procedures and formal regulations.

From an empirical perspective, this finding aligns with previous studies that demonstrate the collective influence of multiple human resource factors on performance outcomes. The strong explanatory power of the model (Adjusted $R^2 = 0.666$) further confirms that these variables play a substantial role in explaining variations in employee performance. This suggests that improving employee performance requires a holistic approach rather than focusing on a single factor.

Individually, work discipline was found to have a positive and significant effect on employee performance. This finding supports the theory proposed by Martín-Alcázar *et al.* (2024) [19], which states that discipline is a key function in human resource management that directly affects employee performance. Similarly, Bugdol (2018) [6] emphasizes that discipline reflects employees' willingness

to comply with organizational rules, which in turn enhances work effectiveness. The results of this study are also consistent with the findings of Prayogi *et al.* (2019) [28], who reported that work discipline significantly improves employee performance.

The descriptive results further strengthen this conclusion, showing that employees generally adhere to organizational rules, complete tasks on time, and follow leadership instructions. These behaviors indicate that discipline contributes to creating a structured and orderly work environment, which supports higher levels of productivity and performance.

Furthermore, work supervision was identified as the most dominant factor influencing employee performance. This finding is in line with management control theory, which highlights supervision as a critical mechanism for ensuring that organizational activities are carried out according to plan. Effective supervision enables organizations to detect deviations, provide feedback, and implement corrective actions, thereby improving performance outcomes.

This result is also supported by empirical evidence from Hannang and Qamaruddin (2020) [13], who found that supervision has a significant positive effect on employee performance. In the context of this study, employees perceive supervision as a constructive process that includes direct monitoring, evaluation, and problem-solving. The presence of active supervision not only ensures compliance but also motivates employees to improve their performance, as reflected in their willingness to correct mistakes and meet performance standards.

In addition, remuneration was found to have a positive and significant effect on employee performance. This finding is consistent with motivation theories, particularly expectancy theory and equity theory, which suggest that employees are motivated to perform better when they perceive rewards as fair and aligned with their contributions. According to Panayiotou and Efstathiades (2026) [27], remuneration serves as a tool to enhance motivation, job satisfaction, and organizational commitment.

The findings of this study are in line with previous research by Anderson *et al.* (2026) [2], which demonstrated that remuneration significantly affects employee performance. The descriptive results show that employees generally perceive remuneration, including salaries, incentives, and allowances, as adequate and motivating. However, some concerns regarding fairness in compensation and promotion were identified, indicating that perceived inequity may limit the full motivational impact of remuneration.

The results of this study confirm that employee performance is influenced by a combination of discipline, supervision, and remuneration. Among these variables, work supervision plays the most dominant role, followed by remuneration and work discipline. This suggests that, in a public sector context, managerial control mechanisms such as supervision are particularly important in ensuring performance, while discipline and remuneration function as supporting factors.

These findings contribute to the existing literature by providing empirical evidence from a tax administration institution, highlighting the importance of integrating behavioral, managerial, and motivational approaches in

human resource management. Practically, the study suggests that organizations should strengthen supervision systems, improve discipline enforcement, and ensure fair and transparent remuneration policies to achieve optimal employee performance.

Conclusion and Recommendations

This study aims to examine the effect of work discipline, work supervision, and remuneration on employee performance at KPP Pratama Medan Polonia, both partially and simultaneously. The findings indicate that all independent variables have a positive and significant influence on employee performance. Partially, work discipline has a positive and significant effect on employee performance, as indicated by the t-test results ($2.068 > 2.011$). This suggests that higher levels of discipline, reflected in compliance with rules and responsibility in completing tasks, contribute to improved employee performance. Similarly, work supervision also has a positive and significant effect on employee performance ($3.569 > 2.011$), indicating that effective monitoring, evaluation, and corrective actions enhance employee productivity. Furthermore, remuneration is found to have a positive and significant effect on employee performance ($3.444 > 2.011$), suggesting that appropriate compensation and rewards can increase motivation and work outcomes. Simultaneously, work discipline, work supervision, and remuneration have a positive and significant effect on employee performance, as demonstrated by the F-test results ($31.919 > 2.80$). This finding confirms that employee performance is influenced by a combination of behavioral, managerial, and motivational factors, which collectively contribute to organizational effectiveness. Based on these findings, several recommendations can be proposed. First, the management of KPP Pratama Medan Polonia should strengthen work discipline and supervision by encouraging employees to take greater responsibility, comply with organizational rules, and maintain consistency in performing their duties. In addition, supervision should be carried out in a more communicative and supportive manner to ensure that employees remain focused and engaged in their work. Second, organizational leaders are encouraged to provide opportunities for employees to express their ideas and suggestions, as this can enhance employee engagement, loyalty, and overall performance. Finally, future research is recommended to expand the scope of study by including additional variables that may influence employee performance, such as leadership style, work environment, or organizational commitment. Extending the research period and applying different research methods may also provide more comprehensive and generalizable findings.

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