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The effect of employee placement, job involvement, and work discipline on employee performance at the West Medan Primary Tax Office

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Abstract
This study aims to examine the effect of employee placement, job involvement, and work discipline on employee performance at the West Medan Primary Tax Office. The study employed a quantitative research design with an associative approach to analyze the relationships among variables. The population consisted of 117 employees, and the sample of 54 respondents was determined using the Slovin formula. Data were collected through questionnaires, interviews, documentation, and library research. The collected data were analyzed using multiple linear regression with the assistance of SPSS version 24. The results indicate that employee placement has a positive and significant partial effect on employee performance ($t = 3.269 > 2.009$; $p < 0.05$). Job involvement also has a positive and significant partial effect on employee performance ($t = 3.898 > 2.009$; $p < 0.05$). Likewise, work discipline has a positive and significant partial effect on employee performance ($t = 4.729 > 2.009$; $p < 0.05$). Simultaneously, employee placement, job involvement, and work discipline significantly affect employee performance ($F = 75.609 > 2.79$; $p < 0.05$). These findings demonstrate that improving employee placement according to competencies, strengthening job involvement, and enhancing work discipline are important strategies for increasing employee performance. Therefore, management at the West Medan Primary Tax Office should prioritize merit-based placement systems, employee engagement practices, and consistent disciplinary policies to improve organizational effectiveness.

Keywords: Employee placement, job involvement, work discipline, employee performance, public sector

Introduction

Human resources (HR) are widely recognized as one of the most valuable strategic assets of any organization because they drive organizational processes, innovation, and the implementation of operational activities. Unlike physical or financial resources, human resources possess knowledge, creativity, and adaptive capacity that enable organizations to achieve sustainable competitive advantage. According to the resource-based view of the firm, employees represent unique and inimitable assets whose competencies and commitment determine organizational effectiveness (Assensoh-Kodua, 2019) [3]. Therefore, organizations, regardless of their type or objectives, depend heavily on the quality of their human resources to accomplish strategic goals and deliver value to stakeholders.

Human resource development is intended to enhance employees' capabilities through education, training, experience, and organizational learning. Armstrong (2011) [2] emphasizes that human resource development improves employee competence, motivation, and productivity, thereby strengthening organizational performance. In an increasingly dynamic environment characterized by technological change and rising service expectations, organizations require employees who are skilled, disciplined, adaptable, and committed. Investment in human capital has become a strategic priority for both public and private organizations seeking long-term effectiveness.

One of the major challenges faced by organizations, particularly public institutions, is maintaining high levels of employee performance. Employee performance refers to the extent to which employees successfully carry out their duties and responsibilities in achieving organizational objectives. According to Campbell's performance theory (2012) [9], employee performance includes behaviors and outcomes that are relevant to organizational goals. In government institutions, employee performance is particularly significant because it directly affects service quality, accountability, efficiency, and public trust. Therefore, improving employee performance requires systematic human resource management practices capable of influencing employee attitudes, behaviors, and work outcomes.

The Directorate General of Taxes (DGT) is one of the directorates under the Ministry of Finance of the Republic of Indonesia, responsible for formulating and implementing tax policies, administering tax systems, and ensuring tax compliance. The West Medan Primary Tax Office is an operational unit under the Directorate General of Taxes that performs taxpayer services, supervision, education, and law enforcement within its designated jurisdiction. The office is located at Jalan Asrama No. 7A, Sei Sikambing C. II, Medan Helvetia District, Medan City, North Sumatra Province. As a frontline public institution, the effectiveness of its employees is essential for ensuring efficient tax administration and quality public service delivery.

Based on preliminary observations, employee performance at the West Medan Primary Tax Office has not yet reached an optimal level. This condition can be seen in delays in task completion, difficulties in handling work that should be resolved promptly, passive work behavior among some employees, and dependence on direct instructions from supervisors. In addition, some taxpayers have expressed dissatisfaction with service quality, suggesting that employee knowledge, skills, and service orientation require further improvement. These conditions indicate the need to examine organizational factors that may influence employee performance.

One important factor affecting employee performance is employee placement (McCann & Hewitt, 2023) [21]. Employee placement refers to assigning employees to positions that match their qualifications, competencies, skills, and experience. Person-job fit theory suggests that performance improves when there is congruence between an employee's abilities and job demands (Kaur & Kaur, 2023) [16]. Similarly, the matching model of human resource management argues that aligning human capabilities with job requirements leads to greater effectiveness, job satisfaction, and productivity. In contrast, poor placement decisions may result in role ambiguity, low motivation, inefficiency, and reduced performance. Therefore, proper employee placement is expected to contribute positively to employee performance.

Another factor influencing employee performance is job involvement. Job involvement refers to the degree to which individuals psychologically identify with their jobs and consider work performance important to their self-image. Lodahl and Kejner (1965) [18] conceptualized job involvement as the extent to which work is central to a person's identity. Employees with high job involvement tend to participate actively in work activities, demonstrate commitment, and invest greater effort in achieving organizational goals. According to Kanungo (1982) [15], highly involved employees are more motivated, less absent, and less likely to leave the organization. Consequently, job involvement is expected to enhance employee performance.

Work discipline is also considered an important determinant of employee performance. Work discipline reflects employee compliance with organizational rules, procedures, schedules, and behavioral standards. From the perspective of organizational control theory, discipline is necessary to ensure order, consistency, and effective coordination within the workplace. Employees who demonstrate high discipline are more likely to be punctual, responsible, and consistent in completing tasks according to standards (Bugdol, 2018) [7]. Conversely, weak discipline may lead to absenteeism, delays, rule violations, and lower productivity. Therefore, strong work discipline is expected to have a positive relationship with employee performance. Based on the foregoing discussion, employee placement, job involvement, and work discipline are theoretically important variables in explaining employee performance. However, empirical evidence regarding these relationships within public tax administration institutions remains limited, particularly in the Indonesian context. Therefore, this study is conducted under the title: "The Effect of Employee Placement, Job Involvement, and Work Discipline on Employee Performance at the West Medan Primary Tax Office."

Literature Review

Employee Performance

Employee performance is one of the most important determinants of organizational success because it reflects the extent to which employees are able to carry out their duties and responsibilities effectively. According to Kahya (2009) [14], performance refers to the results produced through specific job functions or activities during a certain period. Similarly, Gunawan and Amalia (2015) [12] define performance as the quality and quantity of work achieved by employees in accordance with the responsibilities assigned to them. Brunstein (2000) [6] further explains that performance is fundamentally related to what employees do and fail to do in completing their work.

From an organizational perspective, employee performance represents the level of achievement in implementing programs, activities, and strategic objectives. High employee performance indicates that employees are able to meet expected standards in terms of productivity, service quality, efficiency, and responsibility. In the public sector, performance is especially important because it directly affects the quality of services delivered to society.

Several factors influence employee performance, including individual competence, motivation, work environment, leadership support, and organizational systems. Baloch *et al*. (2022) [4] emphasizes that individual ability, effort exerted, and organizational environment are major determinants of performance. Therefore, organizations need to create conditions that enable employees to maximize their potential.

Employee performance is commonly measured through indicators such as quantity of work, quality of work, initiative, adaptability, independence, and cooperation. These indicators help organizations evaluate whether employees are contributing effectively toward organizational goals.

Employee Placement

Employee placement is a crucial human resource management function because it ensures that employees are assigned to positions that match their qualifications, competencies, and skills. Suh *et al*. (1993) defines employee placement as the adjustment between an individual's abilities and the job to be performed. Likewise, Mathis and Jackson (2011) [20] state that placement means assigning employees to positions that are appropriate for them.

Proper placement benefits both organizations and employees. For organizations, accurate placement increases productivity, efficiency, and job satisfaction while reducing turnover and errors. For employees, appropriate placement creates opportunities for career development, strengthens motivation, and increases confidence in performing assigned tasks. Conversely, inappropriate placement may lead to frustration, low morale, and poor performance.

Several factors affect employee placement decisions, including educational background, work experience, physical and mental condition, age, and organizational needs. Helyer and Lee (2014) [13] explains that education and experience are among the most important considerations because they determine whether an employee can perform effectively in a given role.

Indicators of employee placement generally include education, job knowledge, technical skills, and compatibility between employee competence and job requirements. Therefore, organizations must carefully manage placement decisions to ensure the right person is assigned to the right position.

Job Involvement

Job involvement refers to the degree to which employees psychologically identify with their work and actively participate in it. Liu *et al*. (2013) [17] defines job involvement as the extent to which individuals identify themselves with their jobs, participate actively, and consider performance important to self-worth. Sekiguchi *et al*. (2008) [23] similarly state that job involvement reflects the level at which

employees identify with their work and regard their performance as valuable to their self-esteem.

Employees with high job involvement usually demonstrate enthusiasm, commitment, responsibility, and willingness to contribute beyond minimum expectations. They tend to be more productive, more satisfied with their jobs, and less likely to be absent or resign. On the other hand, employees with low job involvement often show indifference, low motivation, and weak commitment to the organization.

Job involvement is influenced by both personal and organizational factors. Personal factors include age, education, personality, and career orientation. Organizational factors include leadership style, job design, opportunities for participation, and recognition. Employees are more likely to be involved when they perceive their work as meaningful and when the organization values their contribution.

Common indicators of job involvement include vigor, dedication, and absorption. Vigor refers to high levels of energy and resilience at work. Dedication reflects enthusiasm, pride, and inspiration in performing work. Absorption describes a condition in which employees are fully concentrated and deeply engaged in their tasks.

Work Discipline

Work discipline is an essential factor in achieving organizational effectiveness because it ensures that employees comply with rules, standards, and procedures. Aprilia *et al*. (2023) [1] defines work discipline as an attitude of respect, obedience, and compliance with written and unwritten regulations, accompanied by willingness to accept sanctions for violations. Utami (2021) explains discipline as the readiness and willingness of employees to follow organizational norms and rules.

Discipline plays a major role in creating order, improving productivity, and maintaining smooth organizational operations. Employees with strong discipline tend to be punctual, responsible, consistent, and committed to completing tasks according to established procedures. In contrast, weak discipline may result in absenteeism, delays, low productivity, and operational inefficiency.

Several factors influence work discipline, including compensation fairness, leadership example, clarity of rules, supervision, and management attention to employees. According to Bonner *et al*. (2016) [5], leadership behavior is particularly important because employees often imitate the discipline demonstrated by their supervisors.

Indicators of work discipline generally include attendance frequency, compliance with work standards, obedience to organizational rules, punctuality, and work ethics. In public institutions, discipline is particularly important because it contributes directly to service quality, accountability, and public trust.

Research Hypotheses

Based on the theoretical framework and conceptual model, the hypotheses of this study are formulated as follows:

H1: Employee placement has a positive and significant effect on employee performance at the West Medan Primary Tax Office.

H2: Job involvement has a positive and significant effect on employee performance at the West Medan Primary Tax Office.

H3: Work discipline has a positive and significant effect on employee performance at the West Medan Primary Tax Office.

H4: Employee placement, job involvement, and work discipline simultaneously have a positive and significant effect on employee performance at the West Medan Primary Tax Office.

Research Methodology

This study was conducted at the West Medan Primary Tax Office, which is located at Jalan Asrama No. 7A, Sei Sikambing C. II, Medan Helvetia District, Medan City, North Sumatra, Indonesia. The selection of this institution as the research site was based on its strategic role as a public service organization under the Directorate General of Taxes that is directly responsible for tax administration, taxpayer services, supervision, and law enforcement within its jurisdiction. As a government institution that relies heavily on the effectiveness of its human resources, the organization provides a relevant setting for examining factors that influence employee performance.

The variables examined in this study consisted of three independent variables and one dependent variable. The independent variables were employee placement, job involvement, and work discipline, while the dependent variable was employee performance. Employee placement refers to the extent to which employees are assigned to positions that match their qualifications, competencies, education, and experience. Job involvement refers to the psychological attachment of employees to their work, including active participation and commitment to job responsibilities. Work discipline reflects employee obedience to organizational rules, punctuality, attendance, and adherence to work procedures. Employee performance refers to the level of achievement demonstrated by employees in carrying out their duties effectively and efficiently.

The population of this study comprised all employees working at the West Medan Primary Tax Office, totaling 117 employees. Since the population size was known and relatively manageable, the sample size was determined using the Slovin formula, which is commonly applied when researchers need to estimate a representative sample with a specified margin of error. The formula is expressed as follows:

$$n = \frac{N}{1 + N(e)^2}$$

where n represents the required sample size, N represents the total population, and e represents the margin of error tolerated in the study. In this research, the population size was 117 employees, while the margin of error was set at 10 percent (0.10). Based on this calculation, the sample size was determined as follows:

$$n = \frac{117}{1 + 117(0.10)^2}$$

$$n = \frac{117}{1 + 1.17}$$

$$n = \frac{117}{2.17} = 53.91$$

The result was rounded to 54 respondents. Therefore, the total number of respondents involved in this study was 54 employees selected from the total population.

Data collection in this study employed several complementary techniques in order to obtain comprehensive and reliable information. The primary method was a questionnaire survey. The questionnaire consisted of structured statements related to each research variable and was distributed directly to respondents. Responses were measured using a five-point Likert scale. Each response category was assigned a numerical score to facilitate quantitative analysis. Strongly Agree was scored 5, Agree was scored 4, Neutral was scored 3, Disagree was scored 2, and Strongly Disagree was scored 1. This scaling technique enabled the researcher to transform subjective perceptions into measurable quantitative data.

In addition to questionnaires, interviews were conducted with relevant personnel to obtain supporting qualitative information regarding organizational practices, employee conditions, and work systems. The interviews also served to clarify findings emerging from the questionnaire data. Furthermore, documentation study was undertaken by reviewing internal records, reports, organizational profiles, and relevant administrative documents available at the West Medan Primary Tax Office. This method was useful for understanding institutional structure, staffing conditions, and operational policies.

Library research was also conducted to strengthen the theoretical foundation of the study. Relevant books, scientific journals, previous empirical studies, regulations, and academic literature concerning employee placement, job involvement, work discipline, and employee performance were reviewed systematically. This process helped establish conceptual clarity, identify research gaps, and support hypothesis development.

After data collection, the responses were coded, tabulated, and processed using SPSS version 24. The use of statistical software enhanced the accuracy, efficiency, and consistency of the analytical process. The first stage of analysis was descriptive statistics. Descriptive analysis was used to provide a general overview of respondent characteristics and variable conditions through measures such as mean, minimum score, maximum score, standard deviation, and variance. These statistics helped explain the distribution and central tendencies of the data.

Before testing the hypotheses, the quality of the research instrument was evaluated through validity and reliability testing. Validity testing was conducted to determine whether each questionnaire item accurately measured the intended construct. This was assessed by comparing the corrected item-total correlation value (r-count) with the critical r-table value at a specified significance level. Items with r-count values greater than r-table were considered valid and retained for further analysis.

Reliability testing was then performed to examine the internal consistency of the instrument (Revicki, 2023) [22]. In this study, reliability was measured using Cronbach's Alpha coefficient (Tavakol & Dennick, 2011) [25]. A variable was considered reliable when the Cronbach's Alpha value exceeded 0.60, indicating that the instrument consistently measured the same construct across items.

To ensure that the regression model met statistical assumptions, classical assumption tests were conducted. The first was the normality test, which aimed to determine whether the residual values were normally distributed. This test was performed using the Kolmogorov-Smirnov procedure and supported by visual inspection of the Normal Probability Plot. If the significance value was greater than 0.05, the residuals were considered normally distributed.

The second assumption test was multicollinearity testing, which examined whether strong correlations existed among the independent variables. Multicollinearity was assessed through Tolerance values and Variance Inflation Factor (VIF). A model was considered free from multicollinearity when tolerance values exceeded 0.10 and VIF values were below 10.00.

The third assumption test was heteroscedasticity testing, which aimed to identify whether the residual variance remained constant across all predicted values. This was examined through Scatterplot analysis. If the data points were randomly distributed above and below zero without forming a systematic pattern, the model was considered free from heteroscedasticity.

To test the hypotheses, multiple linear regression analysis was employed because the study involved more than one independent variable affecting a single dependent variable. The regression model used in this study is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where Y represents employee performance, X_1 represents employee placement, X_2 represents job involvement, X_3 represents work discipline, a represents the constant, b_1, b_2, and b_3 represent regression coefficients, and e represents the error term.

The partial effect of each independent variable was tested using the t-test. This test determined whether each variable individually had a statistically significant influence on employee performance. If the significance value was below 0.05, the variable was considered to have a significant effect.

The simultaneous influence of all independent variables was examined using the F-test. This test assessed whether employee placement, job involvement, and work discipline collectively affected employee performance. If the significance value of the F-test was below 0.05, the independent variables were considered to simultaneously influence the dependent variable.

Finally, the coefficient of determination (R^2) was calculated to measure the explanatory power of the regression model. The R^2 value indicates the proportion of variation in employee performance that can be explained by employee placement, job involvement, and work discipline. A higher R^2 value suggests that the independent variables provide stronger explanatory capability in predicting employee performance.

Results

Descriptive Statistics

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

Table 1: Descriptive Statistics

Variables	Instrument	Frequency (Percentage)					
		5	4	3	2	1	Total
Employee Performance (Y)	1. KP1	42,6	57,4	0	0	0	100
	2. KP2	22,2	64,8	13,0	0	0	100
	3. KP3	35,2	64,8	0	0	0	100
	4. KP4	35,2	63,0	1,9	0	0	100
	5. KP5	40,7	57,4	1,9	0	0	100
	6. KP6	31,5	66,7	1,9	0	0	100
	7. KP7	35,2	57,4	7,4	0	0	100
	8. KP8	25,9	74,1	0	0	0	100
	9. KP9	31,5	64,8	3,7	0	0	100
	10. KP10	24,1	75,9	0	0	0	100
Employee placement (X1)	1. PP1	42,6	55,6	1,9	0	0	100
	2. PP2	44,4	55,6	0	0	0	100
	3. PP3	40,7	59,3	0	0	0	100
	4. PP4	24,1	70,4	5,6	0	0	100
	5. PP5	20,4	59,3	16,7	3,7	0	100
	6. PP6	38,9	53,7	7,4	0	0	100
	7. PP7	25,9	50,0	22,2	1,9	0	100
	8. PP8	20,4	59,3	20,4	0	0	100
	9. PP9	14,8	72,2	13,0	0	0	100
	10. PP10	16,7	64,8	18,5	0	0	100
Job involvement (X2)	1. KK1	25,9	70,4	3,7	0	0	100
	2. KK2	18,5	61,1	18,5	1,9	0	100
	3. KK3	24,1	68,5	7,4	0	0	100
	4. KK4	37,0	63,0	0	0	0	100
	5. KK5	24,1	72,2	3,7	0	0	100
	6. KK6	20,4	61,1	16,7	1,9	0	100
	7. KK7	37,0	63,0	0	0	0	100
	8. KK8	35,2	61,1	3,7	0	0	100
	9. KK9	14,8	74,1	11,1	0	0	100
	10. KK10	20,4	72,2	7,4		0	100
Work discipline (X3)	1. DK1	24,1	66,7	9,2	0	0	100
	2. DK2	38,9	57,4	3,7	0	0	100
	3. DK3	35,2	64,8	0	0	0	100
	4. DK4	29,6	64,8	5,6	0	0	100
	5. DK5	22,2	64,8	13,0	0	0	100
	6. DK6	16,7	63,0	18,5	1,9	0	100
	7. DK7	31,5	48,1	18,5	1,9	0	100
	8. DK8	27,8	59,3	13,0	0	0	100
	9. DK9	46,3	53,7	0	0	0	100
	10. DK10	37,0	53,7	9,3	0	0	100

Based on Table 1, it can generally be concluded that the majority of respondents provided positive assessments of all research variables, namely employee performance, employee placement, job involvement, and work discipline at the West Medan Primary Tax Office. This is reflected in the dominance of agree and strongly agree responses to almost all statements presented in the questionnaire.

Regarding the employee performance variable, most respondents stated that they were able to meet work targets, complete tasks accurately and promptly, work according to established schedules, perform duties carefully, and maintain good cooperation with colleagues. In addition, respondents indicated compliance with office regulations and good attendance levels. These findings suggest that employee performance is generally categorized as good.

For the employee placement variable, the majority of respondents indicated that job placement was aligned with their educational background, prior work experience, knowledge, and skills. Respondents also perceived that their positions required specific competencies and supported professional conduct at work. These findings indicate that the employee placement system within the institution has been implemented appropriately and in accordance with employee competencies.

With respect to the job involvement variable, most respondents perceived that their work held important meaning in their lives, had become part of their daily activities, and encouraged a high level of personal engagement. Respondents also demonstrated emotional attachment to their jobs and a willingness to remain involved in their work most of the time. This indicates that the level of job involvement among employees is relatively high.

Concerning the work discipline variable, the majority of respondents reported arriving on time, complying with office regulations, working according to supervisors' directions, completing tasks punctually, and maintaining mutual respect among colleagues. Furthermore, respondents acknowledged that the institution imposes firm sanctions for rule violations. This condition indicates that employee work discipline is categorized as good.

The descriptive findings reveal that employees of the West Medan Primary Tax Office hold positive perceptions regarding employee performance, employee placement, job involvement, and work discipline. These results provide an important basis for further analysis concerning the relationships among the research variables.

Data Quality Test

1. Validity

Instrument validity testing can be seen in the Corrected Item-Total Correlation column. If the correlation value

obtained is greater than the critical value (r-count > r-table), the instrument is considered valid. Based on the validity test, it can be concluded that all questionnaire items measuring each research variable are valid. The results of the variable validity test are as follows.

Table 2: Variable Validity Test

Variables	Instrument	r-count	r-table	Information
Employee placement (X1)	1. PP1	0.567	0.268	Valid
	2. PP2	0.564	0.268	Valid
	3. PP3	0.476	0.268	Valid
	4. PP4	0.570	0.268	Valid
	5. PP5	0.735	0.268	Valid
	6. PP6	0.681	0.268	Valid
	7. PP7	0.604	0.268	Valid
	8. PP8	0.723	0.268	Valid
	9. PP9	0.466	0.268	Valid
	10. PP10	0.354	0.268	Valid
Job involvement (X2)	1. KK1	0.803	0.268	Valid
	2. KK2	0.718	0.268	Valid
	3. KK3	0.766	0.268	Valid
	4. KK4	0.805	0.268	Valid
	5. KK5	0.652	0.268	Valid
	6. KK6	0.537	0.268	Valid
	7. KK7	0.710	0.268	Valid
	8. KK8	0.649	0.268	Valid
	9. KK9	0.662	0.268	Valid
	10. KK10	0.482	0.268	Valid
Work discipline (X3)	1. DK1	0.690	0.268	Valid
	2. DK2	0.727	0.268	Valid
	3. DK3	0.806	0.268	Valid
	4. DK4	0.743	0.268	Valid
	5. DK5	0.693	0.268	Valid
	6. DK6	0.511	0.268	Valid
	7. DK7	0.743	0.268	Valid
	8. DK8	0.684	0.268	Valid
	9. DK9	0.490	0.268	Valid
	10. DK10	0.306	0.268	Valid
Employee Performance (Y)	1. KP1	0.734	0.268	Valid
	2. KP2	0.716	0.268	Valid
	3. KP3	0.817	0.268	Valid
	4. KP4	0.743	0.268	Valid
	5. KP5	0.659	0.268	Valid
	6. KP6	0.785	0.268	Valid
	7. KP7	0.668	0.268	Valid
	8. KP8	0.654	0.268	Valid
	9. KP9	0.278	0.268	Valid
	10. KP10	0.393	0.268	Valid

Source: Research Results 2025

Reliability

After conducting the validity test, the next step is to conduct a data reliability test to determine whether the instrument is reliable by examining the Cronbach's Alpha value. Reliability testing is conducted to determine whether the measuring instrument used is reliable and remains consistent when repeated measurements are taken. A questionnaire is considered reliable if the Cronbach's Alpha is greater than 0.6. This indicates that the research data is reliable.

From the data in table 3 above, it can be seen that the results of the reliability test calculations show that Cronbach's alpha in each variable column is greater than 0.6 (reliability limit), so it can be stated that the instrument is reliable.

Classical Assumption Test

1. Normality Test

After conducting validity and reliability tests, the next step is to conduct a normality test to determine whether the residual values generated by the regression are normally distributed.

Table 3: Variable Reliability Test

Variables	Cronbach's Alpha	Reliability Limits	Information
Employee placement (X1)	0.737	0.6	Reliable
Work engagement (X2)	0.763	0.6	Reliable
Work discipline (X3)	0.756	0.6	Reliable
Employee performance (Y)	0.755	0.6	Reliable

Source: Research Results 2025

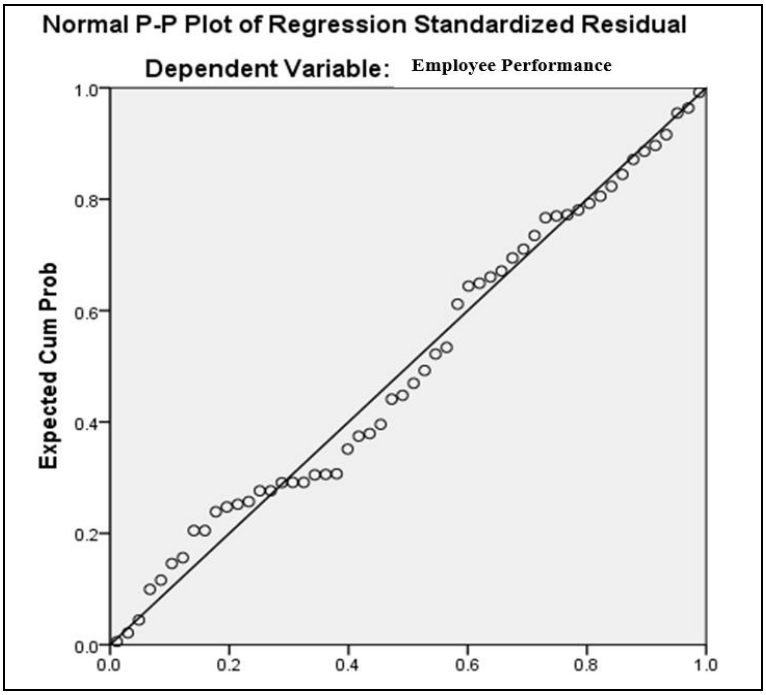

Fig 1: Data Normality Test Graph

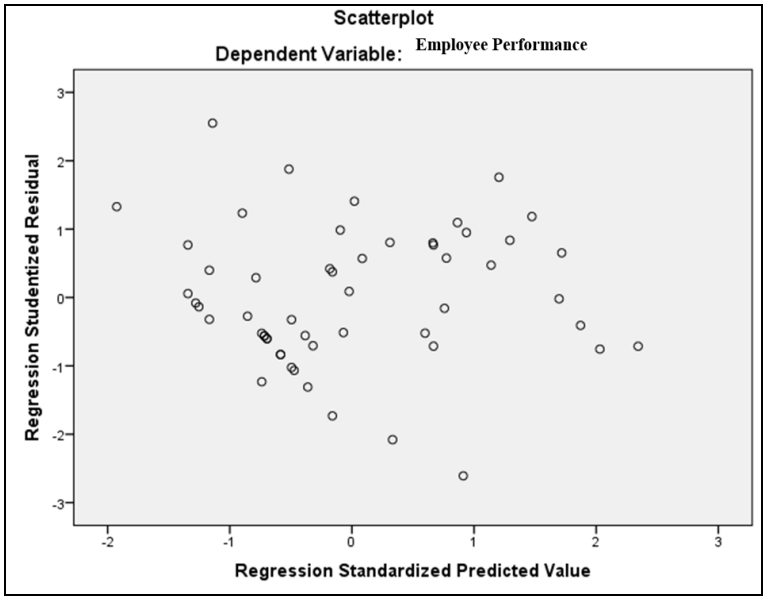

Fig 2: Heteroscedasticity Test

Based on Figure 1 above, it can be seen that the data is spread around the diagonal line and follows the direction of the diagonal line in the histogram graph, this indicates a normal distribution pattern. Therefore, it can be concluded that based on the P-P plot graph, the regression model meets the assumption of normality.

2. Multicollinearity Test

The multicollinearity test aims to determine whether a correlation or relationship exists between independent variables in the regression model by examining the Tolerance and Variance Inflation Factor (VIF) values in the regression model. The standard VIF value for being categorized as free from multicollinearity varies widely, but two commonly used thresholds are 5 or 10. Therefore, researchers use a VIF value of 10.

Table 4: Multicollinearity Test

Coefficients[a]			
Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	Employee Placement	.489	2.045
	Work Engagement	.395	2.529
	Work Discipline	.550	1.818
a. Dependent Variable: Employee Performance			

Source: Research Results 2025

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.

3. 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:

Hypothesis Testing

To test the hypothesis regarding the influence of employee placement, work engagement, and work discipline on employee performance simultaneously and partially, we used simultaneous hypothesis testing using the F-test and partial hypothesis testing using the t-test.

1. Hypothesis Testing with the t-test

Hypothesis testing with the t-test, which examines the calculated t-value from the regression results to determine the partial effect of the independent variable on the dependent variable, with a significance level of 5% or 0.05 in this study. 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 α = 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 Ha is accepted and Ho is rejected; in other words, there is an influence between the independent variables on 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 = 54 – 4 – 1 = 49), so that the t table value is 2.009, presented in table 5 as follows:

Table 5: Partial Test (t-Test)

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	3.683	2.657		1.386	.172
	Employee Placement	.270	.083	.281	3.269	.002
	Work Engagement	.334	.086	.373	3.898	.000
	Work Discipline	.334	.071	.383	4.729	.000
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:

a. The employee placement variable has a p-value (in the Sig. column) of 0.002 < 0.05, indicating significant correlation. The calculated t-value of 3.269 is greater than the t-table value of 2.009, indicating significant correlation. This indicates that employee placement has a positive and significant effect on employee performance.
b. The job engagement variable has a p-value (in the Sig. column) of 0.000 < 0.05, indicating significant correlation. The calculated t-value of 3.898 is greater than the t-table value of 2.009, indicating significant correlation. This indicates that job engagement has a positive and significant effect on employee performance.
c. The work discipline variable has a p-value (in the Sig. column) of 0.000 < 0.05, indicating significant correlation. The calculated t-value of 4.729 is greater than the t-table value of 2.009, indicating significant correlation. This means that work discipline has a positive and significant influence on employee performance.

2. 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 = 54 – 4 = 50, resulting in an F-table value of 2.79. The results of the F-test using SPSS can be seen in the table below:

Table 6: Simultaneous Test Results (F Test)

Anova[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	475.924	3	158.641	75.609	.000[b]
	Residual	104.909	50	2.098		
	Total	580.833	53			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), Work Discipline, Employee Placement, Work Engagement						

Source: Data processed 2025

Based on the F test or Anova test or simultaneous test above, the calculated F is 75.609 at α = 5% or 0.05 with a significant level of 0.000 because the probability value (0.000) is much smaller than 0.05, so the regression model

can be used to predict that employee placement (X1), work involvement (X2), and work discipline (X3) as independent variables simultaneously have an effect on employee performance (Y). In other words, employee placement (X1), work involvement (X2), and work discipline (X3) simultaneously have a positive and significant effect on employee performance, because the calculated F> F table, namely 75.609> 2.79. This means that if employee placement (X1), work engagement (X2), and work discipline (X3) are jointly implemented within the organization, they will impact increased employee performance (Y). Conversely, if employee placement (X1), work engagement (X2), and work discipline (X3) are not jointly implemented, they will impact decreased employee performance (Y).

3. Analysis of the Coefficient of Determination (R^2)

Using the SPSS program, the coefficient of determination (R^2) is located in the Model Summary table and is written as R Square. For multiple linear regression, it is recommended to use the adjusted R Square, or Adjusted R Square, because it is adjusted to the number of independent variables used in the study. An R Square value above 0.5 is considered good, as R Square values range from 0 to 1. The results of the coefficient of determination analysis in this study can be seen below:

Table 7: Results of the Determination Coefficient Analysis

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.905[a]	.819	.809	1.449
a. Predictors: (Constant), Work Discipline, Employee Placement, Work Engagement				

Source: Data processed 2025

The processed results in the table above show the adjusted coefficient of determination (R^2) value (Adjusted R Square) of 0.819. This means that 81.9% of the dependent variable (employee performance) is influenced or explained by the independent variables, namely employee placement, work engagement and work discipline and the remaining 18.1% (100% - 81.9%) is influenced or explained by other variables outside the variables used in this study.

Regression Equation Results

The equation or model contains constants and regression coefficients obtained from previously processed data.

Table 8: Multiple Linear Regression Test

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	3.683	2.657		1.386	.172
	Employee Placement	.270	.083	.281	3.269	.002
	Work Engagement	.334	.086	.373	3.898	.000
	Work Discipline	.334	.071	.383	4.729	.000
a. Dependent Variable: Employee Performance						

Source: Data processed 2025

The formulated regression equation was processed using the collected data, resulting in the following final model:

$$Y = 3.683 + 0.270X_1 + 0.334X_2 + 0.334X_3$$

In this regression model, the constant value of 3.683 indicates that if all independent variables in the model are assumed to be equal to zero, or in other words, if employee placement, job involvement, and work discipline are held constant, employee performance would increase by 3.683 units.

The regression coefficient value of $\beta_1 = 0.270$ in this study indicates that the employee placement variable (X_1) has an effect on employee performance (Y). This shows that when employee placement improves by one unit, employee performance will increase by 0.270 units.

The regression coefficient value of $\beta_2 = 0.334$ indicates that the job involvement variable (X_2) has an effect on employee performance (Y). This means that when job involvement increases by one unit, employee performance will increase by 0.334 units.

The regression coefficient value of $\beta_3 = 0.334$ indicates that the work discipline variable (X_3) has an effect on employee performance (Y). This suggests that when work discipline increases by one unit, employee performance will increase by 0.334 units.

Discussion

The results of hypothesis testing indicate that employee placement, job involvement, and work discipline simultaneously have a positive and significant effect on employee performance at the West Medan Primary Tax Office. This finding demonstrates that these three variables collectively contribute to improving employee performance. In practical terms, when employees are placed in positions that match their competencies, demonstrate a strong level of involvement in their work, and maintain high discipline, their performance tends to increase significantly. This result is consistent with human resource management theory, which emphasizes that employee performance is influenced by both organizational systems and employee attitudes (Mao *et al*., 2013) [19].

The positive simultaneous effect also suggests that employee performance is multidimensional in nature. Appropriate employee placement provides a structural foundation for performance because it ensures that employees possess the qualifications and capabilities required by their positions. Job involvement strengthens employees' psychological attachment to their work, leading to greater motivation, commitment, and willingness to contribute. Meanwhile, work discipline supports punctuality, compliance with regulations, and consistency in carrying out tasks. The integration of these factors creates a

productive work environment that enhances individual and organizational effectiveness.

The descriptive findings support this conclusion, as the majority of respondents agreed that they consistently met work targets, completed tasks accurately and on time, worked according to schedules, minimized work errors, cooperated effectively with colleagues, and complied with office regulations. These responses indicate that the existence of proper placement systems, strong job involvement, and effective disciplinary practices is associated with higher levels of employee performance.

The partial test results further reveal that employee placement has a positive and significant effect on employee performance. This implies that the more appropriate the placement of employees according to their educational background, professional experience, knowledge, and technical skills, the better their performance will be. This finding is aligned with person-job fit theory (Bui *et al*., 2017) [8], which states that employees perform more effectively when their abilities match job requirements. Proper placement allows employees to work confidently, use their competencies efficiently, and achieve expected targets. Conversely, inappropriate placement may reduce motivation, create role mismatch, and lower productivity.

This result is reinforced by respondents' perceptions, as most agreed that their positions were consistent with their educational qualifications, previous experience, and work-related skills. Respondents also acknowledged that their jobs required specific competencies and enabled them to perform professionally. These findings indicate that the placement system implemented at the West Medan Primary Tax Office has positively supported employee effectiveness.

The study also found that job involvement has a positive and significant effect on employee performance. This means that employees who are more psychologically engaged with their jobs and who consider work to be an important part of their lives are more likely to perform better. This finding is consistent with job involvement theory (Frone *et al*., 1995), which explains that employees with a high level of involvement tend to demonstrate stronger commitment, higher enthusiasm, and more active participation in organizational activities. Such employees are generally willing to exert greater effort and maintain performance standards.

The descriptive responses reflect this condition. Most respondents stated that their work had important meaning in their lives, had become part of their daily activities, and represented a significant personal commitment. Many also expressed strong attachment to their jobs and a desire to remain involved in work most of the time. These attitudes indicate a relatively high level of job involvement, which contributes positively to employee performance.

In addition, work discipline was found to have a positive and significant effect on employee performance. This result indicates that employees who comply with organizational rules, arrive on time, follow supervisors' instructions, and complete tasks according to procedures are more likely to achieve higher performance levels. This finding is in accordance with organizational control theory, which emphasizes the importance of discipline in maintaining order, consistency, and accountability within the workplace. Strong discipline reduces delays, absenteeism, procedural violations, and inefficiency.

The respondents' answers also support this finding, as most agreed that they attempted to arrive earlier than scheduled, contributed actively to workplace activities, complied with office regulations, completed assignments on time, and respected fellow employees. Respondents further acknowledged that the institution imposed firm sanctions on violations. These conditions indicate that disciplinary practices at the West Medan Primary Tax Office have played an important role in supporting employee performance.

This study confirms that employee performance is influenced by the interaction between organizational arrangements and employee behavior (Gašić *et al*., 2024) [11]. Employee placement ensures compatibility between competencies and job demands, job involvement fosters commitment and engagement, while work discipline promotes consistency and responsibility. Therefore, management at the West Medan Primary Tax Office should continue strengthening merit-based placement systems, initiatives that enhance employee engagement, and fair disciplinary mechanisms in order to sustain and improve organizational performance.

Conclusion and Recommendations

This study was conducted to examine the effect of employee placement, job involvement, and work discipline on employee performance, both simultaneously and partially, at the West Medan Primary Tax Office. Based on the results of the analysis, several conclusions can be drawn. First, employee placement has a positive and significant partial effect on employee performance at the West Medan Primary Tax Office. This finding is supported by the t-test result, where the calculated t-value was greater than the critical t-table value (3.269 > 2.009) with a sample size of 54 respondents at a 95% confidence level. This indicates that more appropriate employee placement contributes to higher employee performance. Second, job involvement also has a positive and significant partial effect on employee performance. The result is supported by the t-test value (3.898 > 2.009) at a 95% confidence level. This means that employees who are more psychologically engaged and committed to their work tend to demonstrate better performance outcomes. Third, work discipline has a positive and significant partial effect on employee performance. This conclusion is based on the t-test result (4.729 > 2.009) at a 95% confidence level. The finding suggests that employees who comply with organizational rules, maintain punctuality, and carry out responsibilities consistently are more likely to achieve higher performance levels. Fourth, employee placement, job involvement, and work discipline simultaneously have a positive and significant effect on employee performance. This is supported by the F-test result, where the calculated F-value exceeded the critical F-table value (75.609 > 2.79) at a 95% confidence level. This demonstrates that the combined contribution of these three independent variables significantly explains variations in employee performance at the West Medan Primary Tax Office. Based on these conclusions, several recommendations can be proposed. First, in order to improve employee performance, the West Medan Primary Tax Office should provide greater attention and support to employees so that they can work optimally. In particular, constructive feedback regarding work results may serve as a positive motivational factor for employees. Second, work discipline should be strengthened, especially in terms of compliance with organizational regulations. Management should enhance supervision through regular attendance monitoring, consistent enforcement of workplace rules, and the application of fair sanctions to prevent repeated

violations. Such measures are expected to foster greater responsibility and discipline among employees. Third, future researchers are encouraged to expand the scope of research by examining additional variables that may influence employee performance, such as leadership style, organizational culture, motivation, or compensation. Extending the research period and involving broader institutional settings may also provide more comprehensive and generalizable findings.

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