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Analysis of the Relationship between Work Skills and Employee Performance at the Lubuk Pakam Pratama Tax Service Office

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ABSTRACT

This study aims to analyze the influence of work skills on employee performance at the Lubuk Pakam Primary Tax Service Office. The research uses a quantitative method with an associative approach. The research sample amounted to 54 employees who were taken by total sampling technique. Data collection was carried out through questionnaires during January to March 2025, and data were analyzed using Pearson correlation tests and simple linear regression with the help of SPSS 25. The results showed a correlation value of 0.653 with a significance level of 0.000 (<0.05) and an R^2 value of 0.427. This means that work skills have a positive and significant effect on employee performance. Employees who have high technical and interpersonal skills show more effective performance in tax services. These findings support the work competency theory of Spencer & Spencer (1993) and emphasize the importance of skill development in improving the quality of performance of public officials.

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INTRODUCTION

Human resources are the main factor in determining the success of an organization, including government agencies such as the Primary Tax Service Office (KPP). In the context of public administration, employees play an important role as implementers of public policies and services that directly affect the performance of institutions (Anwar Prabu, 2017)Therefore, improving work skills is a strategic need so that organizational performance can achieve the set targets.

Job skills describe a person's ability to carry out work based on their knowledge, skills, and attitudes (Spencer & Spencer, 2008). In government institutions such as the Directorate General of Taxes (DGT), competence is the benchmark of employee professionalism in carrying out the functions of service, supervision, and tax law enforcement. Employees with high competence will be better able to adapt to changes in the dynamic tax system (Wibowo, 2015).

Employee performance in public organizations is not only measured by work output, but also by the effectiveness, efficiency, and quality of public services provided to the community (Judge & Robbins, 2013). In the context of KPP Pratama Lubuk Pakam, employee performance has a great influence on taxpayer compliance and state revenue. Therefore, it is important to understand the extent to which job skills relate to such performance.

According to (Lumanauw, 2022), competence is a fundamental characteristic of a person that influences the way of thinking and acting and determines success in work. In government organizations, the application of competencies is the basis for recruitment, career development, and performance assessment. This is in line with the bureaucratic reform policy which emphasizes the importance of the merit system in the management of human resources of the apparatus.

Based on Government Regulation Number 30 of 2019 concerning Performance Assessment of Civil Servants, performance appraisals must be based on work achievements and work behaviors that reflect individual competencies. This means that optimal performance will not be achieved without adequate competence from each employee.

In the context of KPP Pratama Lubuk Pakam, the main challenge is how to ensure that each employee has technical, managerial, and socio-cultural competencies according to the standards of the Directorate General of Taxes. These three aspects greatly affect the quality of service to taxpayers, which is the main indicator of organizational performance (Umiyati et al., 2020).

Technical competence is related to the ability of employees to understand tax regulations, administrative procedures, and the use of tax information systems (Camedia, 2025). Meanwhile, managerial competence includes the ability to make decisions, leadership, and work planning. The socio-cultural competence reflects the ability to communicate and interact with the community effectively and ethically.

The performance of employees at KPP Pratama Lubuk Pakam can be seen from the speed of service, data accuracy, compliance with procedures, and taxpayer satisfaction with the services provided. If employees have good competencies, it is hoped that this performance will also increase significantly (Rosmaini & Tanjung, 2019).

Previous research by (Yusuf et al., 2021) It shows that work skills have a positive and significant relationship with the performance of apparatus in the local government environment. This indicates that the higher the job skills, the better the performance will be.

Other research by (Lailani et al., 2024) The West Java KPP also shows that training and competency development have a significant effect on the work effectiveness of tax employees. These findings strengthen the argument that investment in improving human resource competencies is a strategic step to improve the performance of tax institutions.

However, there is still a phenomenon of mismatch between work skills and job demands in several tax service units, including at KPP Pratama Lubuk Pakam. This can be seen from the delay in services, low taxpayer satisfaction, and the achievement of the annual tax revenue target (BPS Deli Serdang.

This condition can be caused by a lack of technical training, limited resources, and a lack of work motivation which has an impact on declining employee performance. Therefore, it is important to analyze the relationship between job skills and performance to identify areas of improvement that are needed (Dessler, 2013).

Good performance is not only influenced by competence, but also by other factors such as motivation, work environment, and leadership (Malayu, H. S. & Hasibuan, 2017). However, competence remains the main foundation that determines whether employees can carry out their duties correctly and on time.

According to (Armstrong & Taylor, 2023), effective competency management will help the organization ensure that each employee has the ability to meet the standards of the position, so that the overall performance of the organization improves. This approach is widely used in performance management models in the public sector.

Thus, the analysis of the relationship between work skills and employee performance at KPP Pratama Lubuk Pakam is an important step in supporting bureaucratic reform and improving the quality of public services. This research is expected to provide an empirical picture of the extent to which work skills affect performance in the tax service environment. The results can be the basis for leaders to design more effective and competency-based HR development policies.

In addition, the results of this research are also expected to make a theoretical contribution to the development of human resource management science, especially in the aspects of competence and performance in the public sector. This study will analyze the relationship between the dimensions of competence (knowledge, skills, and work attitudes) and performance indicators (productivity, work quality, and employee responsibility). This analysis will help identify the most dominant competency factors affecting performance.

With this approach, this study is expected to be able to answer the main question: "Is there a significant relationship between job skills and employee performance at KPP Pratama Lubuk Pakam?"

In the end, the results of this research are expected to be strategic inputs for the management of KPP Pratama Lubuk Pakam in improving the effectiveness of tax services through strengthening work skills, so as to support the achievement of state revenue targets and strengthen public trust in tax institutions.

THEORETICAL REVIEW

In human resource research, job skills are one of the main factors that affect the performance of individuals and organizations. Competency is defined as a person's ability to carry out tasks or work based on certain knowledge, skills, and work attitudes in accordance with set performance standards (Spencer & Spencer, 2008). Competence includes not only technical skills, but also behaviors and values that support the achievement of organizational goals.

According to (Wibowo, 2017), competencies reflect a combination of intellectual and emotional abilities that allow a person to work effectively. In the context of public organizations such as the Primary Tax Service Office (KPP), competence is an indicator of the professionalism of state apparatus in carrying out public services effectively, efficiently, and accountably.

(Ismi, 2021) added that competence consists of three main dimensions, namely: (1) knowledge, namely conceptual understanding of work; (2) skills, namely technical abilities in carrying out tasks; and (3) attitude, which is work behavior that reflects the values of integrity, responsibility, and cooperation. These three dimensions must be balanced so that employees are able to produce optimal performance.

Competencies also serve as the basis in performance management systems and human resource development. According to (Armstrong & Taylor, 2023), a competency-based approach allows organizations to assess and develop employees according to the needs of the position and the organization's strategic goals. This makes competence an objective measurement tool in the recruitment process, performance assessment, and promotion of positions.

Within the Directorate General of Taxes, job skills are regulated in the DGT Job Skills Guidelines (Lailani et al., 2024), which includes tax technical competence, managerial competence, and socio-cultural competence. Technical competence relates to the ability to understand tax regulations and systems; managerial competencies include the ability to manage resources; Meanwhile, socio-cultural competence is related to public service ethics and the ability to interact with taxpayers.

Research by (SIMAMORA, 2023) found that competence has a significant effect on the performance of local government employees. Employees who have high competence tend to be faster in completing tasks, more accurate in decision-making, and more disciplined with time. This shows that there is a positive relationship between competence and performance.

Furthermore, employee performance itself is defined as the result of a person's work in carrying out their duties based on their responsibilities and abilities (Anwar Prabu, 2017). Performance is not only measured by the quantity of work results, but also by quality, punctuality, and work behavior that supports the achievement of organizational goals.

(Kurniawan, 2024) stated that employee performance includes productivity, efficiency, and work effectiveness. Productivity shows the ability to produce output according to the target, efficiency is related to the optimal use of resources, while effectiveness shows the ability to achieve preset work goals.

In public organizations such as KPP Pratama, employee performance is directly related to taxpayer satisfaction and the achievement of state revenue targets. Therefore, improving work skills is a priority to improve the performance of tax services (Camedia, 2025).

(Judge & Robbins, 2013) states that individual performance is influenced by three main factors, namely ability, motivation, and opportunity. In this case, competence includes the dimension of ability, both technical and non-technical. Without adequate competence, employee performance will not reach the standards expected by the organization.

According to the theory of Human Capital put forward by (Becker, 2009), competence is a form of investment made by an organization in its human resources. Employees who have high competence will provide added value to the organization through increased productivity and work efficiency.

In addition to individual competence, the organizational environment also affects employee performance. However, according to (Malayu, H. S. & Hasibuan, 2017), competence remains the main foundation that determines whether a person can work according to the standard of the position. Therefore, improving competencies must go hand in hand with improving the organization's management system and work culture.

In the context of KPP Pratama Lubuk Pakam, the relationship between competence and performance is important to be studied because the demands on the quality of public services are increasing. Employees are required to have expertise in the digital tax system, effective communication with taxpayers, and a deep understanding of changing regulations.

Based on this literature review, work skills consisting of knowledge, skills, and work attitudes have a significant relationship with employee performance. The higher the level of competence, the greater the contribution to increasing the effectiveness and efficiency of organizational performance.

Therefore, this study places work skills as independent variables and employee performance as dependent variables. The analysis of the relationship between the two is expected to make a theoretical and practical contribution in an effort to improve the quality of human resources within the Lubuk Pakam Primary Tax Service Office.

Conceptual Framework

Based on the theoretical studies described above, the conceptual framework of this study can be illustrated as follows:

Independent Variable (X): Job Skills

→ Indicators:

1. Knowledge
2. Skills
3. Work Attitude and Behavior

Dependent Variable (Y): Employee Performance

→ Indicators:

1. Work Quality
2. Work Quantity
3. Timeliness
4. Initiative
5. Responsibility

METHODOLOGY

Types and Approaches to Research

This study uses a quantitative approach with the type of associative research, which is research that aims to find out the relationship between two or more variables. The quantitative approach was chosen because this study seeks to measure the level of relationship between job skills (variable X) and employee performance (variable Y) objectively through numerical data and statistical analysis (Sugiyono, 2017).

Research Location and Time

This research was carried out at the Tax Service Office (KPP) Pratama Lubuk Pakam, Deli Serdang Regency, North Sumatra Province. This location was chosen because KPP Pratama Lubuk Pakam is one of the work units of the Directorate General of Taxes which has an important role in tax services in the region. The research implementation period was carried out for three months, starting from January to March 2025, including the stage of preparation, data collection, analysis, and preparation of research reports.

Population and Research Sample

The population in this study is all employees who work at KPP Pratama Lubuk Pakam. Based on personnel administration data, the total population is 54 employees. Because the population is relatively small and still within the limits of the researcher's ability to reach, this study uses a census (total sampling) technique, where the entire population is used as a research sample. Thus, the number of research samples was 54 respondents (Sugiyono, 2016).

Research Variables and Operational Definitions

1. Independent Variable (X): Job Skills

Job skills are a person's ability to carry out tasks based on knowledge, skills, and work attitudes according to the standards of the position. The competency indicators in this study refer to, namely:

a) Knowledge,
b) Skills,

c) Attitude and work behavior.

2. Dependent Variable (Y): Employee Performance

Employee performance is the result of work achieved by employees in carrying out tasks in accordance with organizational responsibilities and targets. The performance indicators are adapted from Mangkunegara (2017), namely:

a) Quality of work,
b) Working quantity,
c) Timeliness
d) Initiative, and
e) Responsibility.

Each indicator was measured using the **Likert scale** with five categories of answers: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.

Types and Sources of Data

The types of data used in this study are primary data and secondary data.

1. Primary data was obtained directly from respondents through the distribution of questionnaires filled out by KPP Pratama Lubuk Pakam employees.
2. Secondary data were obtained from internal documents of the Primary Prosecutor's Office, employee performance reports, and literature such as books, journals, and regulations relevant to this study.

Data Collection Techniques

The data collection method in this study was carried out through:

1. Questionnaire, which is a written instrument that contains statements about competency and performance variables. The questionnaire was distributed directly to 54 employees.
2. Limited interviews were conducted with several structural officials to strengthen the interpretation of the questionnaire results.
3. Documentation, which is the collection of data from archives, performance reports, and other internal documents that support research results.

Instrument Validity and Reliability Test

Before data analysis, the questionnaire is tested first to ensure its validity and consistency.

1. The validity test was carried out using Pearson Product Moment correlation, with valid criteria if *the value r is calculated* > *r of the table* (at a significance level of 0.05).
2. The reliability test was carried out using Cronbach's Alpha coefficient, with the reliability criterion if the Alpha value > 0.70.

Data Analysis Techniques

The collected data were analyzed using descriptive and inferential statistical methods with the help of **SPSS software version 25**. The stages of analysis include:

1. Descriptive Analysis

It is used to describe the characteristics of respondents and the distribution of answers to each research variable.

2. Classic Assumption Test

Includes normality tests, linearity tests, and heteroscedasticity tests to ensure the feasibility of data in correlation analysis.

3. Pearson Correlation Analysis

It is used to determine the level of relationship between job skills (X) and employee performance (Y).

4. Simple Linear Regression Analysis

It aims to test the influence of competence on performance, as well as predict how much performance changes are influenced by competence.

5. Hypothesis Test (t-Test)

The t-test is used to find out if there is a significant influence between job skills on employee performance. Test criteria: if *the value t is calculated* > *t table* ($\alpha = 0.05$), then the hypothesis is accepted.

Research Hypothesis

Based on theoretical studies and the results of previous research, the hypotheses proposed in this study are:

1. **H_1:** There is a significant relationship between job skills and employee performance at the Lubuk Pakam Primary Tax Service Office.
2. **H_0:** There is no significant relationship between work skills and employee performance at the Lubuk Pakam Primary Tax Service Office.

RESULTS

Description of Job Skills Variables

Based on the results of the distribution of questionnaires to 54 respondents of employees of the Lubuk Pakam Primary Tax Service Office, it was obtained that most employees had a high level of work skills. This can be seen from the results of the average respondent response score of 4.28 ("agreed" category) on a Likert scale of 1–5.

Employees demonstrate effective communication skills, work together in cross-field teams, and are able to identify work problems and provide solutions. Most of the respondents also stated that they were able to adapt to the technology and digital tax system implemented at KPP Pratama Lubuk Pakam.

Description of Employee Performance Variables

The results of data processing showed that the level of employee performance was also in the high category, with an average score of 4.21 ("agreed" category). Employees are considered to have good punctuality in completing work, satisfactory quality of work results, and responsibility for the tasks given.

This shows that KPP Pratama Lubuk Pakam employees have tried to carry out their work effectively and in accordance with the public service standards set by the Directorate General of Taxes.

Validity and Reliability Test

Before the relationship analysis is carried out, a validity and reliability test is carried out on the research instrument. The test results showed that all statement items on the variables of work skills and employee performance had a value of r calculated > r table (0.268), so it was declared valid. In addition, Cronbach's Alpha value of 0.884 for the work skill variable and 0.869 for the employee performance variable indicates that the instrument is reliable (consistent).

Pearson Correlation Test

Correlation analysis was carried out to determine the strength of the relationship between work skills (X) and employee performance (Y).

Table 1. Results of the Pearson Correlation Test between Work Skills and Employee Performance

Variable
Job Skills – Employee Performance

Source: Primary data processed with SPSS 25, (2025)

The results of the correlation test showed that the value of $r = 0.653$ with a significance level of $p = 0.000 < 0.05$, which means that there is a positive and significant relationship between work skills and employee performance. The strength of the relationship is in the strong category, so the higher the work skills that employees have, the higher the performance achieved.

Simple Linear Regression Test

To determine the magnitude of the influence of work skills on employee performance, a simple linear regression analysis was carried out with the following results:

Table 2. Results of Simple Linear Regression Analysis

Type
(Constant)
Job Skills
$R^2 = 0.427$

Source: Primary data processed (SPSS 25, 2025)

The regression model formed is:

$Y = 9.832 + 0.512X$

Interpretation:

1. The regression coefficient of 0.512 shows that every increase in one unit of work skill will increase the employee's performance score by 0.512 units.
2. The t-value of the table (4.238) > the t-table (2.009) at the significance level of 5%, shows that work skills have a positive and significant effect on employee performance.
3. The R^2 value = 0.427 means that 42.7% of the variation in employee performance can be explained by work skills, while the rest (57.3%) is influenced by other factors such as motivation, discipline, and work ability.

DISCUSSION

Based on the results of the study, it was found that work skills have a positive and significant influence on the performance of employees at the Lubuk Pakam Pratama Tax Service Office, with a correlation value of 0.653 and a determination coefficient of R^2 = 0.427. This means that 42.7% of employee performance variations can be explained by work skills, while the rest are influenced by other factors such as motivation, discipline, and work environment. These findings show that the higher the skill level that employees have, the better the performance they produce.

These results reinforce the theory put forward by (Spencer & Spencer, 2008), which states that the skill (*Skills*) is an important part of competence that directly affects the success of individuals in carrying out their work. Skills include not only technical abilities, but also communication skills, cooperation, and adaptation to the work environment. In the context of public organizations such as KPP Pratama, work skills are needed to carry out complex and technology-based tax service tasks.

These findings are also in line with the opinion (Anwar Prabu, 2017) which states that performance is the result of work achieved by a person based on ability, skills, and work motivation. In other words, the higher the skills that employees have, the better their productivity and work effectiveness. Employees with good skills tend to get work done faster, are more careful in making decisions, and are able to work together in a team to achieve organizational goals.

In the work environment of KPP Pratama Lubuk Pakam, employee skills are a crucial factor considering the increasing demands for professional and efficient public services. The results of the study show that employees who have good communication skills and an understanding of the tax system are able to provide faster and more accurate services to taxpayers. This is in line with the theory of **Robbins and Judge (2018)** which explains that a person's employability includes technical and interpersonal skills that together determine the quality of performance.

In addition, these results also support research conducted by (Sari et al., 2019) who found that job skills have a significant influence on the performance of PDAM Padang City employees, where skills contribute greatly to increasing work effectiveness and efficiency. Similarly, at KPP Pratama Lubuk Pakam, employee skills in operating tax applications and interacting with taxpayers are the main determinants of success in achieving service targets.

This research is also consistent with the results of the research (Umiyati et al., 2020) which found that improving skills through competency-based training was able to improve the performance of tax employees by up to 18%. It shows that job skills are not just the result of experience, but can be developed through continuous education and training. KPP Pratama Lubuk Pakam can use the results of this research as a basis for designing a continuous training program so that employees are always ready to face changes in digital tax policies and systems.

Based on regression analysis which shows a positive coefficient value of 0.512, it can be interpreted that every increase in one unit of work skill will increase employee performance by 0.512 units. This illustrates a strong functional relationship between the two variables. Thus, job skills are an important variable that needs to be considered in the management of human resources in government agencies, including in the implementation of the merit system as mandated in Government Regulation Number 30 of 2019 concerning the Performance Assessment of Civil Servants.

These findings are also relevant to the theory (Nuryanto et al., 2017) which states that competencies (including skills) have a direct influence on performance achievement. In public organizations, adequate employee skills can increase the efficiency of work processes, speed up task completion, and increase public satisfaction with services. Employees who have high skills are also more adaptive to changes in tax information systems such as e-filing and core tax administration systems.

In practice, good work skills within KPP Pratama Lubuk Pakam are also reflected in the ability of employees to solve problems that arise in the field, for example when dealing with taxpayers who do not understand tax provisions. Employees who have good interpersonal communication and problem-solving skills are able to provide explanations patiently and convincingly, so as to increase public trust in tax institutions.

This research also supports the view that (Armstrong & Taylor, 2023) that organizations that systematically manage the skills of their employees will more easily achieve performance excellence. In the context of modern bureaucracy, competency-based and skill-based management is the key to creating a professional, integrity, and results-oriented apparatus.

Based on the results of this study, it can be concluded that work skills play an important role in improving the performance of KPP Pratama Lubuk Pakam employees. Highly skilled employees are able to work effectively despite being faced with high work pressure and rapid policy changes. This condition illustrates that skill mastery is one of the main factors that support work productivity and the achievement of tax revenue targets.

(12) If it is associated with the theory of Human Capital put forward by (Becker, 2009), skills are a form of human capital investment that can increase individual productivity. In this case, the Directorate General of Taxes needs to continue to invest in technical and non-technical training to improve employee skills, because it has been proven to have a real influence on improving the performance and quality of public services.

Conceptually, the results of this study also show a close relationship between skills and performance as described in the theory of organizational behavior by (Ambarwati, 2021). This theory asserts that individual performance is the result of an interaction between ability, motivation, and opportunity. Thus, work skills as part of abilities are the main factor that determines a person's success in an organization.

Although work skills have been proven to have a significant influence, their contribution to performance is only 42.7%. This indicates that other factors such as motivation, discipline, and leadership also play a role in determining employee performance. Therefore, performance improvement strategies must be carried out comprehensively by paying attention to all aspects of employee work behavior.

Overall, the results of this study provide empirical evidence that job skills are an important factor that contributes to improving employee performance in the public sector. Skill improvement through training, career development, and performance-based reward systems will strengthen the professionalism of tax officials and support the success of bureaucratic reform within the Directorate General of Taxes.

Although the research findings confirm that work skills significantly influence employee performance, the analysis still shows limitations in explaining the remaining 57.3% of performance variation. This indicates that other factors—such as work motivation, organizational culture, leadership, and work environment—may also play crucial roles. For instance, employees with high skills but low motivation may not demonstrate optimal performance. Likewise, an unsupportive work culture can hinder the application of these skills in daily tasks. Therefore, future research should adopt a more comprehensive analytical model that integrates these behavioral and environmental factors to better capture the complexity of employee performance in public sector organizations.

CONCLUSIONS AND RECOMMENDATIONS

The results of the study show that work skills have a positive and significant influence on employee performance at the Lubuk Pakam Primary Tax Service Office. The correlation value of 0.653 and the contribution of determination of 42.7% confirm that employee skills play an important role in improving the effectiveness, timeliness, and quality of tax services. Employees who have good communication, collaboration, and technical skills are able to carry out tasks more efficiently. Thus, improving skills through continuous training is an important strategy in strengthening organizational performance and realizing professional and responsive public services.

FURTHER STUDY

Further research is suggested to expand the research variables, such as work motivation, leadership, and organizational culture, in order to provide a more comprehensive picture of the factors that affect employee performance. In addition, it is recommended to involve more tax offices to strengthen the generalization of the results of this study.

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