

Contribution of Work Experience, Work Climate, and Work Ability in Improving Employee Performance at KPP Pratama Binjai

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ABSTRACT

This study aims to analyze the influence of work experience, work climate, and work ability on employee performance at the Pratama Binjai Tax Service Office (KPP). The research method used is a qualitative approach with interview, observation, and documentation study techniques. The results of the study show that work experience plays a role in improving the understanding of tasks and the effectiveness of employees' work. A positive work climate encourages motivation and job satisfaction, while work ability contributes directly to efficiency and accuracy in completing tasks. Overall, these three factors interact with each other in determining optimal employee performance. Therefore, the performance improvement strategy at KPP Pratama Binjai needs to be focused on continuous training, the creation of a conducive work environment, and the development of employee skills to be able to adapt to changes in tax policies.

INTRODUCTION

Employee performance is a key factor in determining the effectiveness and efficiency of an organization, including government agencies such as the Tax Service Office (KPP) Pratama Binjai (Bili et al., 2018). As an institution responsible for tax administration, KPP Pratama Binjai is required to provide optimal services to the community. Improving employee performance is a crucial aspect in achieving organizational goals, especially in the context of public services that demand transparency, accountability, and professionalism.

In the world of work, various factors can affect employee performance, both internal and external. Among internal factors, work experience, work climate, and work ability have a significant role in shaping the quality and productivity of employees. Work experience is one of the elements that can determine how well a person performs his or her duties (Bili et al., 2018). Employees who have worked for a long time tend to have a deeper understanding of their procedures and responsibilities, so that they can work more efficiently and effectively.

In addition to work experience, the work climate also has a big impact on employee performance. A conducive work climate can increase motivation and comfort at work. Factors such as employee relationships, effective communication, and support from leaders can create a positive work atmosphere (YOGA, 2021). On the other hand, an unconducive work climate can lower work morale, increase stress levels, and ultimately negatively impact employee productivity.

Workability is also an important factor that determines the quality of employee performance. This ability includes technical skills, knowledge, and competencies possessed by employees in carrying out their duties (Fauziatunisa et al., 2018). In the world of taxation, for example, employees must have a good understanding of tax regulations, information technology that supports tax administration, and communication skills to provide good service to taxpayers.

Along with the times, the demands on employees in the public service sector are increasingly complex. Changes in regulations, technological developments, and increasing public expectations for public services require employees to continue to improve their competencies. Therefore, qualified work experience, supported by a good work climate and high work ability, is expected to contribute to improving employee performance at KPP Pratama Binjai.

Research on factors that affect employee performance is becoming increasingly relevant in efforts to improve the quality of services in the public sector. By understanding how work experience, work climate, and work ability contribute to employee performance, agency leaders can formulate more effective strategies in increasing employee productivity and job satisfaction.

Furthermore, long work experience does not always guarantee good performance if it is not accompanied by upskilling and adaptation to change. Therefore, it is important for organizations to provide continuous training so that employees can continue to develop and make the best contribution to the organization.

On the other hand, a supportive work climate is not only related to social relations between employees, but also to organizational policies that provide a balance between workload and employee well-being (Krisnaldy et al., 2019). A healthy work environment can encourage employees to be more proactive, creative, and innovative in carrying out their duties.

Good work skills must also be developed through various competency improvement programs. In the tax sector, for example, mastery of tax information systems that continue to develop is a must for employees. Therefore, improving employability must be the main concern in the human resource development strategy.

In the context of KPP Pratama Binjai, this study is expected to provide insight into the factors that most affect employee performance. Thus, this agency can design more appropriate policies in improving the quality of its human resources.

This research can also be the basis for policymakers in designing employee training and development programs. By understanding the relationship between work experience, work climate, and work ability to employee performance, strategic steps can be taken to create a more productive and efficient work environment.

In addition, the results of this study are expected to be a reference for other agencies that have similar characteristics in improving the performance of their employees. By sharing experiences and best practices, government agencies can work together to create better work standards in the public service sector.

In the era of digitalization and modernization of public services, improving employee performance is a must. Therefore, research on the contribution of work experience, work climate, and work ability to employee performance is very relevant in ensuring that the services provided to the community are of higher quality.

Thus, this study aims to analyze in depth how work experience, work climate, and work ability can contribute to improving employee performance at KPP Pratama Binjai. The results of this study are expected to provide benefits for related agencies in increasing the effectiveness and efficiency of employee work, as well as having a positive impact on public services as a whole.

THEORETICAL REVIEW

Research on factors that affect employee performance has been widely conducted by academics and practitioners in the field of human resource management. Employee performance is an important aspect in determining the effectiveness of the organization, especially in the public service sector such as the Pratama Binjai Tax Service Office (KPP). In various literatures, employee performance is often associated with factors such as work experience, work climate, and work ability.

Work Experience

Work experience refers to the length of time a person has worked and the extent to which an individual has faced various situations in his or her job. According to (Judge & Robbins, 2013), work experience can improve a person's skills and understanding in carrying out their duties. The longer a person works in a field, the more likely they are to develop better skills in completing tasks and facing challenges.

Several studies show that work experience has a positive correlation with employee performance. Study conducted by (Bili et al., 2018) found that employees with longer work experience tend to be more efficient in completing tasks than employees who have just joined an organization. Work experience also allows employees to better understand the organization's culture, policies, and work procedures, which can improve their work effectiveness.

However, some studies also reveal that long work experience is not always directly proportional to improved performance. According to a study conducted by (Gibson, n.d.), work experience can become ineffective if it is not followed by continuous learning and adaptability to changes in the organization. Therefore, work experience needs to be supported by relevant training and competency development.

Work Climate

The work climate is another factor that contributes to employee performance. Work climate is defined as the conditions of the work environment perceived by employees, including physical and non-physical aspects such as relationships between employees, organizational policies, and reward and motivation systems (Gibson, n.d.).

According to a study conducted by (Luthans et al., 2006), a conducive work climate can increase employee motivation and job satisfaction. A positive work environment will make employees feel comfortable in carrying out their duties, so that they can work more optimally. In addition, good communication between leaders and subordinates as well as between fellow employees can create a harmonious and collaborative work atmosphere.

On the other hand, a less supportive work climate can cause work stress, conflicts between employees, and low levels of employee involvement at work. Study conducted by (Judge & Robbins, 2013) It shows that organizations that have a poor work climate often experience high turnover rates and decreased productivity. Therefore, organizations must create a supportive work environment so that employee performance remains optimal.

Workability

Workability refers to the skills, knowledge, and competencies possessed by employees in carrying out their duties. According to (McShane & Von Glinow, 2011), employability consists of two main aspects, namely technical skills and non-technical skills. Technical skills include specific knowledge related to the job, such as an understanding of tax regulations at KPP Pratama Binjai. Meanwhile, non-technical skills include communication skills, leadership, and critical thinking skills.

Study conducted by (Dessler, 2013) It shows that employees with a high level of employability tend to have better productivity compared to employees who have limited skills. This is due to their ability to complete tasks faster and more efficiently. In addition, high employability also allows employees to more easily adapt to changes in policies and technology in the organization.

In the context of public organizations such as KPP Pratama Binjai, improving work ability is very important. Evolving tax regulations and the use of technology in tax administration require employees to continuously improve their competencies. Therefore, employee training and development is one of the main strategies in improving their employability.

The Relationship between Work Experience, Work Climate, and Work Ability to Employee Performance

Various studies have discussed the relationship between work experience, work climate, and work ability on employee performance. According to research conducted by (Armstrong, 2014), these three factors have a significant contribution in determining employee productivity in an organization. Work experience provides provisions for employees in understanding their duties and responsibilities, while a good work climate can increase motivation and work morale. High employability is also a major factor in ensuring that employees can carry out their duties effectively.

Employees who have enough experience, work in a supportive environment, and have adequate skills tend to be more motivated to do their jobs well. However, research also shows that if one of these factors is not supportive, then employee performance can decrease. For example, employees with high work experience but working in an uncondusive environment tend to experience stress and decreased productivity. Therefore, organizations need to ensure that all these factors are taken into account in their human resource management strategies.

METHODOLOGY

Research Approach

This study uses a qualitative approach to deeply understand the contribution of work experience, work climate, and work ability to employee performance at the Pratama Binjai Tax Service Office (KPP). The qualitative approach was chosen because this study aims to explore employees' experiences, perceptions, and subjective views on factors that affect their performance.

According to (Creswell & Creswell, 2018), qualitative research allows researchers to understand the phenomenon from the perspective of participants through direct interaction, in-depth interviews, and analysis of relevant documents. In the context of this research, a qualitative approach helps in identifying factors that affect employee performance in a more comprehensive and contextual manner.

Location and Subject of Research

This research was conducted at KPP Pratama Binjai, which is one of the government agencies that plays a role in tax services in Indonesia. The selection of this location is based on the relevance of the role of the agency in providing public services and the importance of employee performance in supporting the effectiveness of tax administration.

The research subjects consisted of KPP Pratama Binjai employees who had various levels of work experience, both employees who had just joined and those who had worked for a long time. In addition, leaders and managerial staff are also involved as informants to get a broader perspective on the work climate and organizational policies related to improving employee performance.

The purposive sampling technique is used in the selection of informants, where informants are selected based on certain criteria that are considered relevant to the research objectives. The criteria for selecting an informant include:

- a. Employees who have a minimum of two years of work experience at KPP Pratama Binjai.
- b. Employees involved in various work units with different responsibilities.
- c. Leaders or managers who have a role in human resource management and organizational policy-making.

Data Collection Techniques

In this study, data was collected through several main techniques, namely (Jogiyanto Hartono, 2018):

In-Depth Interview

Interviews were conducted in a semi-structured manner with employees and leaders of KPP Pratama Binjai to understand their perceptions of work experience, work climate, and work ability in relation to employee performance. The questions in the interview focus on daily work experience, challenges faced, relationships with colleagues and employers, and strategies used to improve performance.

Participatory Observation

Observation was carried out by directly observing the work environment at KPP Pratama Binjai. Through this technique, researchers can gain an understanding of work dynamics, communication patterns between employees, and factors in the work environment that affect employee performance.

Document Study

Documents related to human resource policies, employee performance evaluations, and related regulations will be analyzed to get a more in-depth picture of the factors that affect employee performance. The study of this document aims to enrich the results of interviews and observations with objective data

Data Analysis Techniques

Data obtained from interviews, observations, and document studies were analyzed using thematic analysis methods (Braun & Clarke, 2019). This analysis is carried out with the following steps:

- a. Recognize and understand data – Transcripts of interview results and observation notes are read repeatedly to understand emerging patterns and themes.
- b. Encode data – Each relevant piece of data is encoded based on specific categories, such as work experience, work climate, work ability, and its impact on employee performance.
- c. Identify key themes – The key themes that emerge from the data are categorized and analyzed to understand the relationships between the research variables.
- d. Interpret findings – The data that has been analyzed is then interpreted to answer research questions and provide a deeper understanding of the contribution of work experience, work climate, and work ability to employee performance.

RESULTS

The Effect of Work Experience on the Performance of Employees of the Binjai Pratama Tax Service Office

The results of interviews with employees showed that work experience played a role in improving their understanding of duties and responsibilities at KPP Pratama Binjai. Employees who have worked longer tend to be faster in completing administrative tasks, understanding tax regulations, and having better abilities in handling taxpayers.

From observations, employees who have more than five years of work experience tend to be more confident in decision-making and have better communication skills than new employees. However, there are some cases where long work experience does not always guarantee better performance, especially if employees do not have the motivation to continue learning and keep up with policy changes.

Table 1. The Relationship between Work Experience and Employee Performance

Work Experience Category	Performance Indicators	Research Findings
0 – 2 years	Understanding of tax regulations is low	Still need assistance
3 – 5 years	Increased working speed	Start understanding tasks more independently
> 5 years	Better decision-making skills	More efficient in completing tasks

The Effect of Work Climate on the Performance of Employees of the Binjai Pratama Tax Service Office

The work climate at KPP Pratama Binjai was found to have a significant impact on employee performance. A supportive work environment, such as a good relationship between employees and superiors, adequate work facilities, and effective communication, increases employee morale and productivity.

From the results of the interviews, some employees stated that transparency in communication and appreciation from leaders contributed to increasing their motivation. On the other hand, some employees complain of high work pressure, especially when approaching tax reporting deadlines, which can lower their job satisfaction levels.

Table 2. The Relationship between Work Climate and Employee Performance

Aspects of the Work Climate	Impact on Performance
Good relationship with the leadership	Increases work motivation
Open communication	Improve work efficiency
High working pressure	Potential to reduce productivity
Respect for employees	Increase job satisfaction and loyalty

The Effect of Work Ability on the Performance of Employees of the Binjai Pratama Tax Service Office

The ability of employees, both technical and non-technical skills, plays an important role in the effectiveness of the implementation of duties at KPP Pratama Binjai. Employees who have high competence in tax administration and public services tend to be more efficient in completing their tasks.

The results of the document study show that employees who have participated in tax training or certification have a higher level of accuracy in processing taxpayer data compared to employees who have not received training. In addition, communication skills and problem-solving skills are also factors that affect the quality of services provided to taxpayers.

Table 3. The Relationship between Employability and Employee Performance

Types of Abilities	Impact on Employee Performance
Technical capabilities	Improve accuracy in work
Communication skills	Improve interaction with taxpayers

Problem-solving	Simplify the resolution of administrative issues
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The Effect of Work Experience, Work Climate, and Work Ability on the Performance of Employees of the Binjai Pratama Tax Service Office

The results of the study show that work experience, work climate, and work ability have an interrelated influence in improving employee performance. Employees with high work experience tend to understand their duties better, but without the support of a good work environment and continuously improved skills, their performance can be stagnant.

A positive work climate can strengthen employee motivation, while good work skills allow employees to apply their knowledge and skills more effectively. Therefore, the combination of these three factors is very important in ensuring productivity and work efficiency at KPP Pratama Binjai.

Table 4. The Relationship between Work Experience, Work Climate, Work Ability, and Employee Performance

Factor	Impact on Employee Performance
Work experience	Improve understanding and speed of work
Good working climate	Increases motivation and job satisfaction
High workability	Improve efficiency and quality of work
A combination of all three factors	Produce optimal performance.

DISCUSSION

The Effect of Work Experience on Employee Performance

This study found that work experience plays an important role in improving job understanding, work efficiency, and employees' ability to deal with various situations in the work environment. Employees with more than five years of experience show a higher level of confidence and are faster in completing tasks compared to employees with less than two years of experience.

This finding is in line with the theory of (Judge & Robbins, 2013), which states that work experience allows individuals to develop skills, improve adaptation to the work environment, and improve decision-making. In addition, research conducted by (Dessler, 2013) also stated that longer work experience contributes to improved skills and a deeper understanding of tasks.

However, while work experience has a positive impact, the study also found that long work experience does not always guarantee better performance. Some employees with more than five years of experience show a tendency to stagnate if they do not have the motivation to continue learning or keep up with

tax policies. This supports the findings of the (Bili et al., 2018) which states that work experience must be supported by continuous training so that employees still have competencies relevant to changes in the work environment.

The Influence of Work Climate on Employee Performance

Work climate was found to be a significant factor in improving employee performance. Employees who work in a supportive environment, have good communication with superiors and colleagues, and receive awards from leaders tend to show higher work motivation.

Theory of (López et al., n.d.) stated that a positive work climate can increase employee job satisfaction, loyalty, and productivity. In this study, employees who feel comfortable with the work environment show better performance compared to employees who experience high work pressure. These results are also in line with research conducted by (Schein, 2010), which shows that a conducive work climate can increase employee engagement in the organization and reduce work stress levels.

However, the study also found that high work pressure, especially when approaching tax reporting deadlines, can reduce employee productivity and job satisfaction. This is in line with research from (Luthans et al., 2006), which states that high work stress can negatively impact employee motivation and mental health, thereby reducing their work effectiveness. Therefore, it is important for organizations to create a balance in their workload to keep employee performance optimal.

The Effect of Work Ability on Employee Performance

Work ability, both in technical and non-technical aspects, was found to be a factor that greatly determines the effectiveness of employees' work. Employees who have good technical competencies, such as an understanding of tax regulations and administrative skills, show more efficient and accurate performance compared to less trained employees.

These results support the theory of (Boyatzis, 1991), which states that work competence is a combination of knowledge, skills, and attitudes needed to achieve good performance. In addition, research from (Spencer & Spencer, 2008) It also emphasizes that high employability can increase the effectiveness of individuals in completing tasks faster and more accurately.

In this study, employees who have taken tax training or certification show a better level of performance compared to those who have not received formal training. This supports the research of (McClelland, 1973), which emphasizes the importance of training-based competency development to improve employee performance. Therefore, it is important for KPP Pratama Binjai to continue to provide training to employees so that they can develop skills that are relevant to the demands of the job.

The Influence of Work Experience, Work Climate, and Work Ability on Employee Performance

The results of this study show that work experience, work climate, and work ability have a complementary relationship in improving employee performance. Work experience allows employees to understand tasks better, a conducive work climate can increase motivation and job satisfaction, while high work ability allows employees to complete tasks more effectively.

These findings support research from (Gibson, n.d.), which states that employee performance is influenced by a combination of experience, work environment, and individual competence. In addition, research from (Budianto & Katini, 2015) It also emphasizes that optimal performance can be achieved if individuals have sufficient experience, are supported by a good work environment, and have skills that are appropriate to the tasks given.

However, the study also found that all three factors must be developed simultaneously to achieve maximum results. For example, employees with long work experience but do not have constantly updated skills tend to show less than optimal performance. Conversely, employees who have high skills but work in a stressful environment also have the potential to experience decreased performance due to work stress. Therefore, the human resource management strategy at KPP Pratama Binjai needs to consider the development of these three factors simultaneously.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research that has been conducted, it can be concluded that work experience, work climate, and work ability have a significant influence on employee performance at the Pratama Binjai Tax Service Office (KPP). These three factors interact with each other and contribute to increasing the effectiveness and productivity of employee work. Work experience has proven to play a role in improving employees' understanding of their duties and responsibilities. Employees with more than five years of work experience tend to have a higher level of confidence in completing tasks compared to employees who have just worked. However, long work experience does not always guarantee improved performance if it is not balanced with the motivation to continue learning and adapting to changes in tax policies and regulations. Therefore, good work experience must be supported by ongoing training to remain relevant to the demands of the job. A conducive work climate also contributes to improving employee performance. A supportive work environment, good communication between leaders and employees, and a clear reward system can increase employee motivation and job satisfaction. On the other hand, high work pressure can have a negative impact on employee productivity and well-being. Therefore, a balance is needed in the workload so that employees can still work optimally without experiencing excessive stress. Work ability, both in technical and non-technical aspects, is found to be the main factor that determines the quality of employee work. Employees who have high competence in the field of tax administration and public service show better efficiency and accuracy in completing their tasks. Training and skill development

are important steps in improving the employability of employees so that they can keep up with the development of policies and technology in the field of taxation. Furthermore, this study shows that work experience, work climate, and work ability cannot be separated in determining employee performance. The combination of these three factors results in more optimal performance than if only one factor is considered. Employees with good work experience, supported by a positive work environment, and have adequate skills will be better able to face job challenges and provide better service to the community. As a practical implication, KPP Pratama Binjai needs to develop a sustainable strategy to improve employee performance. This can be done by: Providing training and skill development programs on a regular basis to improve employee competence in the field of taxation and administration. Creating a more positive work environment, by improving communication, rewarding good performance, and ensuring workload balance so that employees do not experience excessive stress. Encourage an adaptive and innovative work culture, so that employees can continue to learn and develop according to the increasingly dynamic demands of work. With the implementation of the right strategies in managing work experience, work climate, and work ability, KPP Pratama Binjai is expected to improve the overall performance of employees, so that tax services to the community can run more effectively and efficiently.

FURTHER STUDY

Future research can explore additional variables that may influence employee performance at KPP Pratama Binjai, such as leadership style, organizational culture, and technological adaptation in taxation services. Investigating the role of digital transformation in enhancing work efficiency and accuracy could provide valuable insights into optimizing tax administration. Moreover, longitudinal studies can be conducted to analyze how work experience, work climate, and work ability evolve over time and their long-term impact on employee performance. Comparative studies with other tax service offices may also help identify best practices that can be implemented to improve overall service quality and employee productivity.

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