

Analysis of Work Discipline And Work Facilities On Employee Performance With Work Motivation As A Mediating Variable In The Medan Belawan Primary Tax Office Medan Belawan

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ABSTRAK

Employee performance is a key factor in supporting the success of public organizations, including the Medan Belawan Primary Tax Office, which plays a strategic role in tax services and state revenue. This study aims to analyze the effect of work discipline and work facilities on employee performance with work motivation as a mediating variable. The study used a quantitative approach with a survey method of all 100 employees of the Medan Belawan Primary Tax Office, so the sampling technique used was a census. Data were collected through questionnaires and analyzed using the Partial Least Squares (PLS) method with the help of SmartPLS software. The results show that work discipline has a positive and significant effect on employee performance and work motivation. Work facilities also have a positive and significant effect on employee performance and work motivation. Furthermore, work motivation has a positive and significant effect on employee performance. The indirect effect test showed that work motivation was able to mediate the effect of work discipline on employee performance, as well as mediate the effect of work facilities on employee performance. The coefficient of determination value showed that work discipline and work facilities were able to explain 35.9% of the variation in work motivation, while work discipline, work facilities, and work motivation together were able to explain 55.2% of the variation in employee performance. Based on these results, it can be concluded that improving the performance of employees at the Medan Belawan Tax Office does not only depend on the implementation of work discipline and the provision of adequate work facilities, but is also greatly influenced by the level of employee work motivation. Therefore, management is expected to strengthen disciplinary policies, improve the quality of work facilities, and create a work environment that can encourage employee motivation in order to improve performance and the quality of public services.

ABSTRACT

Employee performance is a key factor in supporting the success of public organizations, including the Medan Belawan Primary Tax Office, which plays a strategic role in tax services and state revenue. This study aims to analyze the effect of work discipline and work facilities on employee performance with work motivation as a mediating variable. The study used a quantitative approach with a survey method of all 100 employees of the Medan Belawan Primary Tax Office, so the sampling technique used was a census. Data were collected through questionnaires and analyzed using the Partial Least Squares (PLS) method with the help of SmartPLS software. The results show that work discipline has a positive and significant effect on employee performance and work motivation. Work facilities also have a positive and significant effect on employee performance and work motivation. Furthermore, work motivation has a positive and significant effect on employee performance. The indirect effect test showed that work motivation was able to mediate the effect of work discipline on employee performance, as well as mediate the effect of work facilities on employee performance. The coefficient of determination value showed that work discipline and work facilities were able to explain 35.9% of the variation in work motivation, while work discipline, work facilities, and work motivation together were able to explain 55.2% of the variation in employee performance. Based on these results, it can be concluded that improving the performance of employees at the Medan Belawan Tax Office does not only depend on the implementation of work discipline and the provision of adequate work facilities, but is also greatly influenced by the level of employee work motivation. Therefore, management is expected to strengthen disciplinary policies, improve the quality of work facilities, and create a work environment that can encourage employee motivation in order to improve performance and the quality of public services.

INTRODUCTION

Employee performance is one of the fundamental factors that determine the success of public organizations in achieving their service and administrative goals. The Medan Belawan Primary Tax Office (KPP), as a government agency under the Directorate General of Taxes, has a major responsibility in collecting state revenue, providing tax services, and increasing taxpayer compliance in its working area. To carry out these strategic functions, employees who are highly performing, professional, and consistent in carrying out their duties are needed. However, the achievement of optimal performance is greatly influenced by various internal and external factors inherent in employees and the work environment.

One important factor that affects employee performance is work discipline. Discipline is a form of awareness and willingness of employees to obey all applicable rules, comply with working hours, and carry out tasks in accordance with established procedures. According to Nurjaya (2021), discipline is a crucial factor that determines the level of employee performance, because disciplined employees will work more effectively, efficiently, and responsibly. Research by Hidayati & Ramadhan (2020) also shows that low discipline has a direct impact on decreased productivity and service quality. In the context of tax agencies such as the Medan Belawan Tax Office, work discipline becomes even more important given the high workload, strict revenue targets, and demands for accuracy in tax administration.

In addition to work discipline, work facilities also play a role as external factors that affect employee performance. Work facilities include facilities and infrastructure that support the smooth running of work, such as workspaces, computers, internet networks, tax information systems, and other administrative equipment. According to Budiarti (2024), adequate work facilities can increase the effectiveness of civil servants because employees can more easily complete tasks and provide services to the community. Research by Lubis & Darmawan (2021) also confirms that complete and modern work facilities can increase the productivity of public sector employees. In the context of the Medan Belawan Tax Office, the smooth operation of the internet network, the availability of adequate computers, and an effective administrative system are crucial in determining the quality of tax services.

On the other hand, work motivation is a psychological factor that plays an important role in determining the extent to which discipline and work facilities can improve employee performance. Work motivation is understood as internal and external drives that make employees want to work optimally. Robbins & Judge (2020) emphasize that highly motivated employees tend to perform better, be more disciplined, and be able to make maximum use of work facilities. Research by Sari & Pratama (2021) found that motivation is a mediating variable that strengthens the influence of the work environment on employee performance. Similarly, Nugroho & Abdullah (2023) proved that work motivation can be a bridge between organizational factors and improved performance of public sector employees.

Based on these findings, it can be assumed that work discipline and work facilities have a significant influence on employee performance, both directly and indirectly through work motivation as a mediating variable. However, research integrating these three variables in the context of tax organizations, particularly the Medan Belawan Primary Tax Office (KPP Pelayanan Pajak Pratama Medan Belawan), is still very limited. In fact, the characteristics of work in the KPP environment are very complex, involving a high administrative burden, demanding revenue targets, and a considerable intensity of public service. Therefore, it is important to conduct research that comprehensively analyzes the influence of work discipline and work facilities on employee performance with work motivation as a variable that mediates this relationship.

Thus, this study aims to provide empirical understanding of how work discipline and work facilities can improve employee performance through work motivation, as well as provide strategic recommendations for the management of the Medan Belawan Primary Tax Office in improving the performance of its employees.

LITERATURE REVIEW

Employee Performance

According to Buadiarti (2024), employee performance is the result or output of the duties and responsibilities carried out by civil servants in performing public service, government administration, and national development functions.

Factors Affecting Employee Performance

Factors Affecting Employee Performance according to Budiarti (2024): Quality of Human Resources, performance will be low if employees do not have the knowledge, skills, or technical abilities required for the job. Work Discipline, low work discipline results in slow service, delayed administrative processes, and overall decreased performance. Work Facilities, the performance of civil servants is highly dependent on the availability of work facilities. The poorer the facilities, the slower the service output. Work Motivation, adequate compensation increases motivation → motivation has a direct impact on performance. Smooth Internet Access, the smoother the internet → the easier it is for employees to provide services → performance improves

Employee Performance Indicators

According to Buadiarti (2024), employee performance indicators consist of: Understanding of Duties and Responsibilities, one of the obstacles to civil servant performance is employees' lack of understanding of the tasks assigned to them. Work Discipline and Compliance with Working Hours, discipline is a key component in assessing civil servant performance. Ability to Complete Work, technical and professional skills are part of performance. Use of Work Facilities and Infrastructure, civil servant

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performance is influenced by the extent to which employees can work optimally with the available facilities. Quality of Public Services to the Community, civil servants are assessed based on their ability to provide good public services.

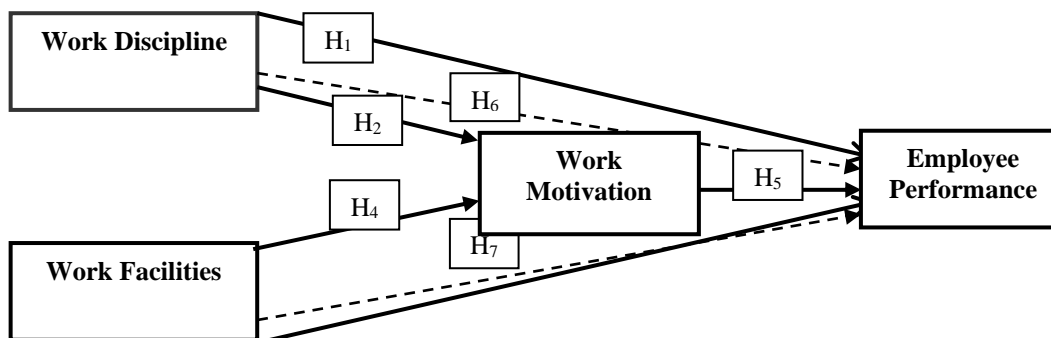
Work Motivation

According to Vo et al., 2022, work motivation is a drive that stems from individual needs (competence, autonomy, social relations) that encourages productive and effective individual work behavior.

Work Facilities

According to Sedarmayanti (2020), work facilities are all the tools and infrastructure used to support the smooth running of work processes in an organization, whether in the form of equipment, supplies, or the physical environment that enables employees to work effectively and efficiently.

Figure 1. Conceptual Framework



Research Hypothesis

1. H₁ : Work discipline has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- a. H₂ Work discipline has a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- b. H₃ Work facilities have a negative and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- c. H₄ Work facilities have a negative and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- d. H₅: Work motivation has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- e. H₆: Work discipline has a positive and significant effect on employee performance through work motivation at the Medan Belawan Primary Tax Office.
- f. H₇ : Work facilities have a positive and significant effect on employee performance through work motivation at the Medan Belawan Primary Tax Office.

RESEARCH METHOD

Type of Research

The type of research used by the researcher is quantitative research. According to Sugiyono (2022), quantitative research can be defined as a method based on positivism philosophy, used to study a specific population or sample, with sampling techniques generally conducted randomly, data collection using research instruments, and quantitative/statistical data analysis with the aim of testing predetermined hypotheses. This type of quantitative research was conducted to create a study aimed at adjusting a study and analyzing work discipline and work facilities on employee performance with work motivation as a mediating variable at the Medan Belawan Tax Office.

RESULTS AND DISCUSSION

Validity Test

Table 1. Outer Loadings Values

	Employee Performance	Work Discipline	Work Facilities	Work Motivation
X1.1		0.831		
X1.2		0.748		
X1.3		0.814		
X1.4		0.751		
X1.5		0.864		
X2.1			0.735	
X2.2			0.780	
X2.3			0.683	
X2.4			0.812	
Y.1	0.833			
Y.2	0.809			
Y.3	0.850			
Y.4	0.786			
Y.5	0.660			
Z.1				0.869
Z.2				0.896
Z.3				0.849

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, which show the results of outer model testing through loading factor/outer loadings values, all indicators in each variable have a loading value ≥ 0.60. This indicates that each indicator is measured validly and strongly. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as shown in the following figure.

Figure 2 Outer Loading



In this study, there is an equation, and that equation consists of two substructures for substructure

1:

$$Z = \beta_1 X_1 + \beta_2 X_2 + e_1$$

$$Z = 0.339 X_1 + 0.451 X_2 + e_1$$

For substructure 2:

$$Y = \beta_2 X_1 + \beta_3 X_2 + \beta_3 Z + e_2$$

$$Y = 0.201 X_1 + 0.251 X_2 + 0.486 Z + e_2$$

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Employee Performance	0.847	0.853	0.892	0.625
Work Discipline	0.863	0.886	0.900	0.645
Work Facilities	0.750	0.775	0.840	0.569
Work Motivation	0.841	0.842	0.905	0.760

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Thus, the research instrument is declared reliable and suitable for use in structural model testing.

Coefficient of Determination (R^2)

In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. The table below shows the R-square estimation results using SmartPLS.

Table 3. R Square Results

	R Square	Adjusted R-Square
Work Motivation	0.359	0.345
Employee Performance	0.552	0.538

Source: Smart PLS, 2025

Table 3 shows the R-square values for both dependent variables. For the work motivation variable, the R-square value is 0.359, meaning that the influence of work discipline and work facilities is 0.359 or 35.9%, with the remainder attributable to other variables outside the model. The R-square value for employee performance is 0.552, meaning that work discipline, work facilities, and employee motivation account for 0.552 or 55.2%, with the remainder attributable to other variables outside the model.

Hypothesis Testing

The direct effect between variables can be seen in the *path coefficients*. The data processing results show the direct effect values in the following table.

Table 4. Path Coefficients (Direct Effects)

	Original Sample	T Statistics	P Values	Conclusion
Work Discipline -> Employee Performance	0.201	2.277	0.023	Accepted
Work Discipline -> Work Motivation	0.339	4.325	0.000	Accepted
Work Facilities -> Employee Performance	0.251	3,158	0.002	Accepted
Work Facilities -> Work Motivation	0.451	5.599	0.000	Accepted
Work Motivation -> Employee Performance	0.486	6,799	0.000	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Work discipline has a positive and significant effect on employee performance, with a t-statistic value of 2.277 above 1.96 and a significance of 0.023 below 0.05, meaning that work discipline has a real effect on employee performance because the significance value is above 0.05. The results of this study are in line with previous studies, namely that work discipline has a positive and significant effect on employee performance (Mesra et al., 2024).
2. Work discipline has a positive and significant effect on work motivation with a t-statistic value of 4.325 above 1.96 and a significance of 0.000 below 0.05, meaning that work discipline has a significant effect on work motivation because the significance value is below 0.05. The results of this study are in line with previous studies, namely that work discipline has a positive and significant effect on work motivation (Dwipayana et al., 2023).

3. Work facilities have a positive and significant effect on employee performance with a t-statistic value of 3.158 above 1.96 and a significance of 0.002 below 0.05, meaning that work facilities have a significant effect on employee performance because the significance value is below 0.05. The results of this study are in line with previous studies, namely that work facilities have a positive and significant effect on employee performance (Harahap et al., 2025).
4. Work facilities have a positive and significant effect on work motivation with a t-statistic value of 5.599 above 1.96 and a significance of 0.000 below 0.05, meaning that work facilities have a significant effect on work motivation because the significance value is above 0.05. The results of this study are in line with previous studies, namely that work facilities have a positive and significant effect on work motivation (Ginting & Indrawan, 2023).
5. Work motivation has a positive and significant effect on employee performance with a t-statistic value of 9.932 above 1.96 and a significance of 0.000 below 0.05, meaning that job satisfaction has a real effect on employee performance because the significance value is below 0.05. The results of this study are consistent with previous studies, which found that the determining factors of employee performance are work motivation (Yudistira et al., 2025).

Indirect Effects Between Variables

The indirect effect between variables can be seen in the *specific indirect effects* value. The data analysis results show the indirect effect value in Table 5 below.

Table 5. Specific Indirect Effects (Indirect Effects)

	Original Sample	T Statistics	P Values	Conclusion
Work Discipline -> Work Motivation -> Employee Performance	0.165	3.277	0.001	Accepted
Work Facilities -> Work Motivation -> Employee Performance	0.219	4.206	0.000	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, namely:

1. Work discipline has a positive and significant effect on employee performance through work motivation with a t-statistic value of 3.277 above 1.96 and a significance value of 0.001 below 0.05, meaning that work motivation acts as an intervening variable between work discipline and employee performance.
2. Work facilities have a positive and significant effect on employee performance through work motivation with a t-statistic value of 4.206 above 1.96 and a significance value of 0.000 below 0.05, meaning that work motivation acts as an intervening variable between work facilities and employee performance.

CONCLUSION

1. Work discipline has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
2. Work discipline has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
3. Work facilities have a negative and significant effect on employee performance at the Medan Belawan Tax Office.
4. Work facilities have a negative and significant effect on work motivation at the Medan Belawan Primary Tax Office.
5. Work motivation has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
6. Work discipline has a positive and significant effect on employee performance through work motivation at the Medan Belawan Primary Tax Office.
7. Work facilities have a positive and significant effect on employee performance through work motivation at the Medan Belawan Tax Office.



RECOMMENDATIONS

1. The lowest-scoring employee performance statement was "I provide good quality and professional public services to the community." Therefore, the recommendation is that the Medan Belawan Primary Tax Office should improve the quality of its public services by strengthening work discipline, providing adequate work facilities, and increasing employee motivation so that services to the community can be provided professionally and in accordance with established service standards.
2. Work motivation with the lowest score was "I am motivated to work because I have a harmonious working relationship with my colleagues and superiors." The Medan Belawan Tax Office is advised to strengthen harmonious working relationships by improving internal communication, teamwork, and the role of leaders in creating a mutually respectful work environment, so that employee motivation can increase.
3. Work facilities with the lowest score: "The quality of available work facilities supports the smooth execution of tasks." The Medan Belawan Tax Office is advised to improve the quality and maintenance of work facilities on a regular basis and adjust them to the operational needs of employees so that tasks can be carried out more smoothly and effectively.
4. Work discipline with the lowest score of "I arrive and complete my work on time in accordance with applicable regulations." The Medan Belawan Primary Tax Office is advised to strengthen the implementation of time discipline through consistent supervision, leadership by example, and the fair application of sanctions and rewards so that employees arrive and complete their work on time in accordance with applicable regulations.

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