

ABSTRAK

PENGARUH KEPEMIMPINAN, PENGEMBANGAN KOMPETENSI DAN KEPUASAN KERJA TERHADAP KINERJA PEGAWAI DI UPT PAJAK KEC. JATI AGUNG

Disusun Oleh :

**Devi Nopiyanti
2322310010**

UPT Pajak Jati Agung merupakan bagian dari upaya Pemerintah untuk meningkatkan pelayanan pajak daerah kepada masyarakat di Jati Agung Lampung Selatan. Penelitian ini bertujuan untuk menganalisis pengaruh kepemimpinan, pengembangan kompetensi, dan kepuasan kerja terhadap kinerja pegawai di UPT Pajak Kecamatan Jati Agung. Ketiga variabel independen tersebut dipilih karena perannya yang strategis dalam mendukung efektivitas dan produktivitas sumber daya manusia dalam lingkungan kerja pemerintah daerah, khususnya pada instansi perpajakan. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan eksplanatif. Populasi dalam penelitian ini mencakup seluruh pegawai aktif di UPT Pajak Kec. Jati Agung sebanyak 45 orang, sehingga teknik pengambilan sampel menggunakan *Sampling Purposive*. Data dikumpulkan melalui kuesioner yang telah divalidasi dan diuji reliabilitasnya, kemudian dianalisis menggunakan regresi linier berganda dengan bantuan software SmartPLS4. Hasil penelitian menunjukkan bahwa secara parsial (uji t), ketiga variabel tersebut juga memiliki pengaruh positif dan signifikan terhadap kinerja. Hal ini mengindikasikan bahwa semakin baik gaya kepemimpinan yang diterapkan, semakin intensif program pengembangan kompetensi, serta semakin tinggi tingkat kepuasan kerja pegawai, maka akan semakin meningkat pula kinerja mereka. Berdasarkan temuan tersebut, disarankan bagi manajemen UPT Pajak Kec. Jati Agung untuk terus memperkuat aspek kepemimpinan melalui pelatihan manajerial, meningkatkan kesempatan pengembangan kompetensi melalui pelatihan berkala, serta menciptakan lingkungan kerja yang kondusif guna meningkatkan kepuasan kerja sebagai upaya strategis dalam meningkatkan kinerja pegawai secara berkelanjutan.

Kata kunci: Kepemimpinan, Pengembangan Kompetensi, Kepuasan Kerja, Kinerja Pegawai, UPT Pajak.

ABSTRACT

THE INFLUENCE OF LEADERSHIP, COMPETENCE DEVELOPMENT, AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE AT THE TAX OFFICE OF JATI AGUNG DISTRICT

Compiled by:
Devi Nopiyanti
2322310010

The Jati Agung Tax Office is part of the government's efforts to improve regional tax services to the community in Jati Agung, South Lampung. This study aims to analyze the influence of leadership, competency development, and job satisfaction on employee performance at the Jati Agung District Tax Office. These three independent variables were selected because of their strategic role in supporting the effectiveness and productivity of human resources within the local government work environment, particularly within the taxation agency. The research method used was quantitative with an explanatory approach. The population in this study included all 45 active employees at the Jati Agung District Tax Service Unit (UPT Pajak), therefore, purposive sampling was used as the sampling technique. Data were collected through a validated and reliability-tested questionnaire, then analyzed using multiple linear regression with the aid of SmartPLS4 software. The results showed that, partially (t-test), these three variables also had a positive and significant influence on performance. This indicates that the better the leadership style implemented, the more intensive the competency development program, and the higher the level of employee job satisfaction, the higher their performance will be. Based on these findings, it is recommended that the management of the Jati Agung District Tax Service Unit (UPT Pajak) continue to strengthen leadership aspects through managerial training, increase competency development opportunities through regular training, and create a conducive work environment to enhance job satisfaction as a strategic effort to continuously improve employee performance.

Keywords: *Leadership, Competency Development, Job Satisfaction, Employee Performance, Tax UPT.*