

Analysis of the Influence of Communication on Employee Performance at the Lubuk Pakam Pratama Tax Service Office

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh komunikasi terhadap kinerja pegawai pada Kantor Pelayanan Pajak Pratama Lubuk Pakam. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan regresi linier sederhana. Populasi penelitian berjumlah 119 pegawai, dengan sampel sebanyak 54 orang yang diambil menggunakan teknik non-probability sampling dan rumus Slovin. Data dikumpulkan melalui kuesioner dengan skala Likert dan dianalisis menggunakan uji validitas, reliabilitas, serta uji hipotesis. Hasil penelitian menunjukkan bahwa komunikasi berpengaruh positif dan signifikan terhadap kinerja pegawai. Hal ini dibuktikan dengan nilai thitung sebesar 7,255 > ttabel 2,006 dan nilai signifikansi 0,000 < 0,05. Persamaan regresi $Y = 15,234 + 0,682X$ mengindikasikan bahwa setiap peningkatan komunikasi satu satuan akan meningkatkan kinerja pegawai sebesar 0,682 satuan. Koefisien determinasi (R^2) sebesar 0,507 menunjukkan bahwa komunikasi berkontribusi sebesar 50,7% terhadap kinerja pegawai, sedangkan sisanya dipengaruhi oleh faktor lain. Dengan demikian, semakin baik komunikasi yang terjalin di lingkungan kantor, maka semakin tinggi kinerja pegawai.

Kata Kunci: Komunikasi; Kinerja Pegawai; KPP Pratama Lubuk Pakam.

Abstract

This study aims to analyze the influence of communication on employee performance at the Lubuk Pakam Primary Tax Service Office. The research method used is quantitative with a simple linear regression approach. The study population consisted of 119 employees, with a sample of 54 people taken using non-probability sampling technique and the Slovin formula. Data were collected through questionnaires using a Likert scale and analyzed using validity, reliability, and hypothesis testing. The results showed that communication has a positive and significant effect on employee performance. This is evidenced by the t-count value of 7.255 > t-table 2.006 and a significance value of 0.000 < 0.05. The regression equation $Y = 15.234 + 0.682X$ indicates that every one-unit increase in communication will increase employee performance by 0.682 units. The coefficient of determination (R^2) of 0.507 indicates that communication contributes 50.7% to employee performance, while the rest is influenced by other factors. Thus, the better the communication within the office environment, the higher the employee performance.

Keyword: Communication; Employee Performance; KPP Pratama Lubuk Pakam.

1. Introduction

In the current era of globalization and bureaucratic reform, human resources (HR) play a very strategic role in determining the success of an organization. Government agencies, as servants of the community, are required to be able to manage human resources professionally in order to realize good governance. The quality of public services is highly dependent on the quality of human resources, because it is humans who drive the wheels of the organization, formulate policies, and interact directly with the community. Without the support of competent and integrity human resources, the vision and mission of the organization will be difficult to achieve. One of the main indicators of the success of HR management is the high performance of employees. Performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given. Optimal performance is the dream of every organization because it will encourage the achievement of organizational goals effectively and efficiently. On the contrary, low performance will be an obstacle to the pace of the organization and can lower the image of the institution in the eyes of the public. The Lubuk Pakam Pratama Tax Service Office (KPP), as a vertical unit of the Directorate General of Taxes located in Medan, has a vital role in collecting state revenue from the tax sector. This institution is tasked with carrying out services, counseling, and supervision for taxpayers in the Deli Serdang Regency area. With a large working area and an increasing number of taxpayers, KPP Pratama Lubuk Pakam is required to constantly improve the performance of its employees so that the tax revenue target can be achieved and services to the community can run excellently. Based on the internal data presented in this thesis, it was identified that the performance of employees at KPP Pratama Lubuk Pakam is still not optimal. Some of the problems that arise include the existence of certain classifications based on education level which has an impact on differences in viewpoints and mindsets. This then triggers suboptimal work performance due to internal problems between employees. Other symptoms that appear are lack of direction from the leadership, low motivation, and lack of discipline and a sense of responsibility in completing the work.

These phenomena indicate the existence of factors that affect employee performance. In the thesis prepared by Imelda Mestikawaty Sihombing, three main factors that are suspected of having an influence are stated, namely communication, work involvement, and organizational culture. However, if we look deeper, communication has a very fundamental position because it is the basis of all interactions and work processes in the organization. Communication in an organization is defined as the process of conveying information, ideas, and instructions between individuals or work units. Effective communication is able to create a common understanding of the vision, mission, and tasks that must be carried out. On the other hand, poor communication can cause misunderstandings, conflicts between employees, work delays, and decreased work morale. At KPP Pratama Lubuk Pakam, indications of weak communication can be seen from the protracted differences of viewpoints between employees and the lack of an open attitude in solving problems. Communication is also the main medium in conveying direction, appreciation, criticism, and feedback. A leader who is able to communicate well will more easily move his subordinates to achieve goals. Similarly, between fellow employees, smooth communication will strengthen teamwork and create a harmonious work environment. In the context of KPP Pratama Lubuk Pakam, where the workload is quite high and requires coordination between sections, smooth communication is a necessity. Furthermore, participatory and two-way communication will increase employees' trust and ownership of the organization. Employees who feel listened to and valued for their opinions are more likely to be more involved in their work. This suggests that communication not only has a direct impact on performance, but can also affect other variables such as work engagement. Thus, a focus on strengthening communication can be a strategic leverage point to improve overall performance. Previous research cited in this thesis, as done by (Yuditio *et al.*, 2024), proving that communication has a significant effect on employee performance. Similarly, research (ACHMAD, 2022) which shows similar results within the Bandar Lampung City Population and Civil Registration Office. These findings strengthen the argument that communication is an important variable that needs to be studied more deeply, especially in the Lubuk Pakam Primary Election Bureau.

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Therefore, this study will specifically analyze the influence of communication on employee performance. Although the master thesis also discusses work engagement and organizational culture, a sharp focus on communication is expected to provide a more detailed and in-depth picture of the mechanisms of its influence. This analysis will cover the dimensions of internal and external communication, as well as how daily communication practices in the office affect the quality and quantity of employee work. From the theoretical side, this study will re-examine the theories of organizational communication put forward by experts such as (Robbins & Coulter, 2005) in the context of government agencies. The results are expected to enrich the treasures of human resource management science, especially related to the role of communication in improving performance in the public sector. In addition, this research will also make a practical contribution to KPP Pratama Lubuk Pakam in formulating policies to improve the internal communication system. This research is expected to provide benefits, both theoretically and practically. Theoretically, the results of this research can be a reference for the development of human resource management science. Practically, the results can be an input for KPP Pratama Lubuk Pakam to increase the effectiveness of internal communication. For future researchers, this study can be a foothold to explore other variables that might moderate or mediate the relationship between communication and performance. Thus, the research on the analysis of the influence of communication on employee performance at KPP Pratama Lubuk Pakam is very relevant and urgent to be carried out. Through a systematic quantitative approach, it is hoped that strong empirical evidence can be found about the strategic role of communication in building superior employee performance. In the end, improving employee performance will contribute to optimizing tax services and achieving state revenue targets.

2. Literature Review

2.1 Basic Concept of Employee Performance

Employee performance is a central element in the study of human resource management because it is a benchmark for the success of individuals in carrying out their duties and responsibilities. Definitively, performance is defined as the level of achievement of results for the implementation of certain tasks, or in other words, the extent to which a person successfully completes the work for which he or she is responsible within a certain period of time (Widodo & Sari, 2024). This opinion is reinforced by (Anwar Prabu, 2017) which states that employee performance is the result of work in terms of quality and quantity achieved by a person in carrying out his duties in accordance with the responsibilities given to him. Thus, performance does not only talk about the final result, but also about the process and behavior during work. (Priansa, 2016) adding that performance is the result produced by a particular job function or activities in a particular job over a certain period of time. Furthermore, (Muis & Hasibuan, 2021) Explains that performance is an overview of the level of achievement of the implementation of an activity program or policy to realize the target targets which include the goals, vision, and mission of the organization. (Halawa, 2021) emphasizing that performance is a meaningful aspect in efforts to achieve a goal, where the achievement of optimal goals is the fruit of good team or individual performance. Based on these several views, it can be synthesized that employee performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period. This understanding becomes important because high performance will directly contribute to the overall effectiveness of the organization.

2.2 Factors Affecting Employee Performance

The high and low performance of an employee does not occur suddenly, but is influenced by a complex series of factors. (Sedarmayanti & Haryanto, 2017) Identify several main factors that affect performance, including work performance which includes work results both in quality and quantity, expertise or level of technical ability possessed by employees, behavior that includes attitude, honesty, and responsibility, and leadership which is a managerial aspect in influencing others. A more

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comprehensive view was put forward by (FoEh & Papote, 2021) which divides these factors into three large groups. First, the internal factors of employees, which include talents, personal traits, physical and psychological conditions, as well as things obtained such as knowledge, skills, and work motivation. Second, the internal environment factor of the organization, which is in the form of support from the organization where employees work, such as vision and mission, policies, management systems, leadership, organizational culture, and colleagues. Third, the external environmental factors of the organization, namely the circumstances outside the organization that affect performance, such as the economic, political, and social life of the community. Among these various factors, communication plays a very crucial role. Effective communication can bridge differences, align perceptions, and create synergy at work. On the other hand, poor communication can be a major obstacle to optimal performance.

2.3 The Essence of Communication in Organizations

Communication is a basic activity in organizational life because it is the main medium for interaction between individuals. In terminology, communication is defined as a mutual effort by two interlocutors to agree on meaning, especially in situations where the necessary structure of meaning is not shared (Novianti *et al.*, 2017). In the context of the organization, (Hermawan & Barlian, 2004) states that communication is a process of conveying information, ideas, between members reciprocally in order to achieve a predetermined goal. This process is not only limited to the delivery of verbal messages, but also includes nonverbal communication that involves stimuli in a communication environment that have potential message value (Parianto & Marisa, 2022). (Anwar Prabu, 2017) emphasizing that communication can be interpreted as the process of transferring information, ideas, and understandings from one person to another in the hope that the other person can interpret it according to the intended purpose. Communication in an organization has several important functions. (Judge & Robbins, 2013) mentioning the informative function, namely the distribution of information for the smooth running of organizational processes; regulatory functions, which are related to supervision through regulation; persuasion or motivation function, which is related to employee motivating activities; integrative function, which provides a channel for the execution of tasks; and emotional function, which is the channeling of one's feelings. Meanwhile, judging from the type, organizational communication can be differentiated into downward communication, upward communication, horizontal communication, and diagonal communication. This type of diversity shows that communication must take place in a multidirectional manner so that all levels of the organization can be well connected.

2.4 Communication and Performance Dimensions and Indicators

To be able to measure the extent of communication and employee performance in an organization, it is necessary to understand the dimensions and indicators of each variable. (Agustini & Purnaningsih, 2018) stated that communication can be measured through two main dimensions, namely internal communication and external communication. Internal communication is the process of conveying messages between members of the organization for the benefit of the organization, which includes vertical communication (from superiors to subordinates and vice versa) and horizontal communication (between fellow employees). Vertical communication allows instructions, instructions, and information to flow from leader to subordinate, and reports, suggestions, and complaints flow from subordinate to leader. Meanwhile, horizontal communication facilitates the exchange of knowledge, experience, and work methods to build work morale. External communication is communication between organizational leaders and audiences outside the organization, which is informative and aims to build public engagement. On the other hand, employee performance can be measured through several dimensions and indicators as stated by (Anwar Prabu, 2017). These dimensions include the quality of work, the indicators of which include neatness, precision, and work results; quantity of work, which is measured by the speed and ability of employees to complete tasks; responsibility, which is reflected in the results of work and decision-making ability; cooperation, which is indicated by cooperation and cohesiveness with colleagues; as well as initiative, which is the ability to do work and solve problems without waiting for orders from superiors. By referring to these clear dimensions and indicators, research can be conducted in a more measurable way

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to see the relationship between the quality of communication established in the work environment and employee performance achievements.

3. Research Methodology

3.1 Location, Object, and Time of Research

This research was carried out at the Lubuk Pakam Primary Tax Service Office which is located at Jalan Pangeran Diponegoro Number 30A, Madras Hulu Village, Medan Polonia District, Medan City, North Sumatra Province. The selection of this location is based on the consideration that KPP Pratama Lubuk Pakam is a government agency that has a strategic role in tax services and has been identified as having problems related to employee performance that are allegedly related to communication aspects. The objects in this study are communication as an independent variable (X) and employee performance as a bound or dependent variable (Y). The research period is planned to last for three months, starting from July to September 2025, which includes the activities of submitting titles, preparing proposals, collecting data, processing data, and preparing the final research report.

3.2 Population and Research Sample

The population in this study is all employees who work at the Lubuk Pakam Primary Tax Service Office. Based on the data obtained, the total employee population is 119 people consisting of Head of Office, Head of Section, Tax Auditor, Extension Officer, Appraiser, Account Representative (AR), and Implementer. The sampling technique used in this study is non-probability sampling, which is a technique that does not provide the same opportunity or opportunity for each member of the population to be selected as a sample. To determine the representative sample size, the researcher used the Slovin formula with an error rate of 10 percent. Based on the calculation with this formula, the number of samples was obtained as many as 54 people. Furthermore, to determine the sample allocation of each section, the researcher used a proportional sampling technique, where the Head of Office and Appraiser were not included in the sample because of the very small number, so that the sample distribution consisted of 4 Section Heads, 10 Tax Auditors, 3 Extension Officers, 17 Account Representatives, and 20 Implementers.

3.3 Research Variables and Operational Definitions

This study uses two types of variables, namely independent variables and bound variables. The independent variable in this study is communication (X), while the bound variable is employee performance (Y). Communication is defined as the reciprocal effort of two interlocutors to agree on meaning in a situation where the necessary structure of meaning is not shared by the (Indah & Hariyanti, 2018). Operationally, communication is measured through two main dimensions, namely internal communication which includes vertical and horizontal communication, and external communication which includes communication from the organization to the audience and from the audience to the organization. Meanwhile, employee performance is defined as the level of achievement of results for the implementation of certain tasks, where an individual achieves the results of the work of the goals that must be achieved within a certain period of time (Raharjo *et al.*, 2023). Operationally, employee performance is measured through five dimensions, namely work quality, quantity of work, responsibility, cooperation, and initiative, with indicators that include neatness, thoroughness, work results, speed, ability, decision-making, cooperation, cohesiveness, and initiative in work as stated by (Anwar Prabu, 2017). All measurements in this study use the Likert scale with a value range of 1 to 5.

3.4 Data Sources and Types

The data sources in this study are divided into two, namely primary data and secondary data. Primary data was obtained directly from the first source, namely the employees of the Lubuk Pakam Primary Tax Service Office who were the respondents to the study. Primary data was collected through the distribution of questionnaires containing statements related to communication variables and employee performance.

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In addition, primary data was also obtained through direct observation in the field and brief interviews with several employees to strengthen understanding of objective conditions at the research site. The secondary data is obtained from indirect sources, such as internal company documents, personnel reports, organizational structure, and various relevant literature such as books, scientific journals, and other publications that discuss employee communication and performance. This study uses a quantitative approach, because the data obtained will be processed and analyzed using statistical methods to test the hypothesis that has been formulated.

3.5 Data Collection Techniques

The data collection technique in this study is carried out through two main ways, namely field research and literature research. Field research was carried out by visiting the research location directly to obtain primary data. The methods used in the field research include observation, namely direct observation of employee activities and interactions in the office environment; interviews, namely questions and answers with related parties to obtain more in-depth information; and questionnaire, which is the dissemination of a list of written statements to respondents who have been designated as samples. The questionnaire was compiled using the Likert scale which has five alternative answers, ranging from Strongly Agree with a score of 5 to Strongly Disagree with a score of 1. Literature research is carried out by reading, studying, and reviewing various literature sources such as textbooks, scientific journals, and previous research results that are relevant to the research topic to obtain a solid theoretical foundation.

3.6 Data Analysis Techniques

The data analysis technique in this study begins with a data quality test which includes a validity test and a reliability test. The validity test is used to determine the feasibility of the items stated in the questionnaire, where an item is declared valid if the value of the calculation is greater than the table at the significance level of 5 percent. Meanwhile, the reliability test is used to show the level of consistency and accuracy of the measurement results, with the criterion that the instrument is declared reliable if the Alpha Cronbach value is greater than 0.60. Furthermore, a classical assumption test was carried out consisting of a normality test to determine the distribution of data, a multicollinearity test to ensure that there is no correlation between independent variables, and a heteroscedasticity test to determine the similarity of variants from residuals. However, it should be noted that because this study used only one independent variable, the multicollinearity test becomes irrelevant and can be eliminated.

3.7 Hypothesis

The hypothesis test in this study used simple linear regression analysis, because it only involved one independent variable and one dependent variable. The regression equation used is $Y = a + bX + e$, where Y is employee performance, X is communication, a is constant, b is the regression coefficient, and e is error. To test the influence partially, a t-test was used which aimed to find out whether individual communication variables had a significant influence on employee performance. The test criterion is that if the tcount is greater than the table and the significance value is less than 0.05, then the hypothesis is accepted, which means that communication has a significant effect on employee performance. Finally, a determination coefficient (R^2) analysis was carried out to find out how much of the variation in employee performance variables can be explained by communication variables. The value of R^2 ranges from 0 to 1, where the closer to 1 means the greater the ability of the free variable to explain the bound variable.

4. Results and Discussion

4.1 Results

4.1.1 Description of Respondent Data

This research was carried out at the Lubuk Pakam Primary Tax Service Office by distributing questionnaires to 54 employees who were the research samples. All questionnaires that were distributed

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were completely redistributed and can be further processed. The description of the respondents aims to provide an overview of the characteristics of the employees who are the subject of this study, which includes gender, education level, age, and working period. Based on the results of data processing, the characteristics of respondents by gender showed that of the 54 employees, as many as 30 people or 55.6 percent were male, while 24 people or 44.4 percent were female. This indicates that the composition of employees at the Lubuk Pakam Primary Tax Service Office is dominated by men, although the comparison is not too uneven. Judging from the level of education, the most respondents were Strata One or Diploma IV graduates, namely 26 people or 48.1 percent. Furthermore, respondents with Postgraduate education (S2) were 11 people or 20.4 percent, Diploma I was 14 people or 25.9 percent, and Diploma III was 3 people or 5.6 percent. There were no respondents with high school education. This data shows that the majority of employees have an adequate higher education background. Based on age, the most respondents were in the age range of 31 to 40 years, which was 19 people or 35.2 percent. The age group of 41 to 50 years is 15 people or 27.8 percent, the age group of 20 to 30 years is 14 people or 25.9 percent, and the age group of 51 to 60 years is 6 people or 11.1 percent. This shows that most employees are of productive age. Meanwhile, based on the length of service, the most respondents had a working period of 16 to 20 years, namely 20 people or 37.0 percent. Respondents with a working period of 11 to 15 years were 17 people or 31.5 percent, 13 people or 24.1 percent had a working period of 6 to 10 years, and 4 people or 7.4 percent had a working period of more than 25 years.

4.1.2 Descriptive Statistics of Research Variables

Descriptive statistics are used to provide an overview of the distribution of respondents' answers to statement items on communication variables and employee performance. The following is presented a recapitulation of the respondents' answers for each variable.

Table 1. Distribution of Respondent Answers for Communication Variables (X1)

No.	Statement	SS(5)	S(4)	KS(3)	TS (2)	STS(1)	Total
1.	My boss was able to convey information in a language that I could easily understand	24,1%	64,8%	11,1%	0%	0%	100%
2.	Good relationships between employees are indispensable	27,8%	66,7%	5,6%	0%	0%	100%
3.	I always speak politely to anyone at all levels of the organization	20,4%	70,4%	7,4%	1,9%	0%	100%
4.	If I receive useful information, I try to disseminate it	37,0%	63,0%	0%	0%	0%	100%
5.	I am willing to provide information about the company to other parties with agency permission	31,5%	63,0%	5,6%	0%	0%	100%
6.	Employees must have the ability to formulate ideas in communication	22,2%	72,2%	5,6%	0%	0%	100%
7.	The communication process at KPP Pratama Lubuk Pakam creates maximum results	25,9%	68,5%	3,7%	1,9%	0%	100%
8.	I know how to put myself in different situations with the other person	38,9%	61,1%	0%	0%	0%	100%
9.	The boss understands the information that will be conveyed to me correctly	24,1%	59,3%	14,8%	1,9%	0%	100%
10.	Leaders always give orders at the right time	13,0%	53,7%	31,5%	1,9%	0%	100%

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Based on Table 1 above, it can be seen that in general, respondents gave a positive assessment of the communication variables. Most respondents expressed agreement and strongly agreed on each item of the statement. However, it is necessary to pay attention to the 10th statement item regarding "Leaders always give orders at the right time", where there are still 31.5 percent of respondents who answered disagree and 1.9 percent who answered disagree. This indicates that there are still some employees who feel that the timeliness of giving orders from the leadership needs to be improved.

Table 2. Distribution of Respondent Answers for Employee Performance Variables (Y)

No.	Statement	SS(5)	S(4)	KS(3)	TS(2)	STS (1)	Total
1.	I am able to carry out the assigned tasks quickly according to the SOP	46,3%	48,1%	5,6%	0%	0%	100%
2.	My work always reaches the set target	27,8%	64,8%	7,4%	0%	0%	100%
3.	The quality of my work is as expected	37,0%	63,0%	0%	0%	0%	100%
4.	I always do attendance and get home on time	38,9%	61,1%	0%	0%	0%	100%
5.	I attended and went home according to the specified schedule	22,2%	64,8%	13,0%	0%	0%	100%
6.	My work is completed according to the stipulated time	42,6%	57,4%	0%	0%	0%	100%
7.	I am able to take full responsibility for the work I receive	44,4%	55,6%	0%	0%	0%	100%
8.	I have a high commitment to getting the job done	40,7%	59,3%	0%	0%	0%	100%
9.	I am able to use office facilities to support my work	42,6%	48,1%	9,3%	0%	0%	100%
10.	I am always compact with my teammates when getting work done	31,5%	61,1%	7,4%	0%	0%	100%

Table 2 shows that respondents' perceptions of employee performance also tend to be positive. The majority of respondents expressed their agreement and strongly agreed on all statement items. However, there were several notes on the 5th statement item regarding attendance and return as scheduled, where 13.0 percent of respondents answered disagreed. This indicates that there is still a small percentage of employees who are not disciplined in terms of attendance time.

4.1.3 Validity Test

The validity test was carried out to determine the feasibility of the statement items in measuring the research variables. An item of a statement is declared valid if the value of the r_{table} is greater than the r_{table} . In this study, the number of samples (n) = 54, so that the r_{table} value at the free degree (df) = $n-2$ = 52 with a significance level of 5 percent is 0.268.

Table 3. Results of the Validity Test of Research Instruments

Variabel	Statement Items	Calculation	r_{table}	Remarks
Communication (X1)	K1	0,301	0,268	Valid
	K2	0,291	0,268	Valid
	K3	0,442	0,268	Valid
	K4	0,648	0,268	Valid
	K5	0,576	0,268	Valid
	K6	0,522	0,268	Valid
	K7	0,530	0,268	Valid
	K8	0,479	0,268	Valid

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Employee Performance (Y)	K9	0,622	0,268	Valid
	K10	0,633	0,268	Valid
	KP1	0,316	0,268	Valid
	KP2	0,437	0,268	Valid
	KP3	0,739	0,268	Valid
	KP4	0,761	0,268	Valid
	KP5	0,652	0,268	Valid
	KP6	0,711	0,268	Valid
	KP7	0,833	0,268	Valid
	KP8	0,784	0,268	Valid
	KP9	0,623	0,268	Valid
	KP10	0,650	0,268	Valid

Based on Table 3, all statement items for the communication variable (X1) and employee performance (Y) have a greater calculation value compared to the rtable (0.268). Thus, it can be concluded that all statements in this research questionnaire are declared valid and suitable for use as research instruments.

4.1.4 Reliability Test

The reliability test was carried out to determine the consistency of the measuring instrument in measuring the research variables. An instrument is declared reliable if Cronbach's Alpha value is greater than 0.60.

Table 4. Results of the Reliability Test of Research Instruments

Variabel	Cronbach's Alpha	Reliability Limits	Remarks
Communication (X1)	0,708	0,60	Reliabel
Employee Performance (Y)	0,757	0,60	Reliabel

Table 4 shows that Cronbach's Alpha value for the communication variable is 0.708 and the employee performance variable is 0.757. Both values are greater than the 0.60 reliability limit. Thus, it can be concluded that this research instrument is reliable or consistent in measuring the variables studied.

4.1.5 Normality Test

The normality test aims to test whether the residual value resulting from the regression is normally distributed or not. A good regression model is one that has a normally distributed residual. Normality testing in this study was carried out using the Normal P-P Plot graph.

Based on the test results, the Normal P-P Plot graph shows that the data points are spread around the diagonal line and follow the direction of the diagonal line. This indicates that the residual regression model is normally distributed, so that the assumption of normality is met.

4.1.6 Simple Linear Regression Analysis

This study uses simple linear regression analysis to test the influence of communication on employee performance. This analysis aims to determine the form of relationship between independent variables (communication) and dependent variables (employee performance). The results of simple linear regression analysis are presented in the following table.

Table 5. Results of Simple Linear Regression Analysis

Model	Unstandardized Coefficients	Standardized Coefficients	t	Say.	
	B	Std. Error	Beta		
(Constant)	15,234	3,892		3,914	0,000
Communication	0,682	0,094	0,712	7,255	0,000

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Based on Table 5, the following simple linear regression equation is obtained:

$$Y = 15.234 + 0.682X$$

The regression equation can be interpreted as follows:

- 1) The value of constant (a) of 15.234 indicates that if there is no communication ($X = 0$), then the employee's performance will be at 15.234. This value is the basic value of employee performance before it is influenced by communication.
- 2) The regression coefficient for the communication variable (b) of 0.682 is positive. This shows that communication has a one-way relationship with employee performance. This means that every one unit increase in the communication variable will be followed by an increase in employee performance by 0.682 units, assuming the other variable is considered constant.

4.1.7 T test (Partial test)

The t-test is used to find out whether the communication variable partially has a significant influence on employee performance. The test criterion is that if the tcount is greater than the ttable and the significance value is less than 0.05, then the hypothesis is accepted, which means that communication has a significant effect on employee performance. The value of the table at the significance level of 5 percent with free degrees ($df = n - 2 = 54 - 2 = 52$) is 2.006. Based on Table 5.5, the tcal value for the communication variable was 7.255 with a significance value of 0.000. Thus, the tcount (7.255) > the ttable (2.006) and the significance value (0.000) < 0.05. This shows that communication has a positive and significant effect on the performance of employees at the Lubuk Pakam Primary Tax Service Office.

4.1.8 Coefficient of Determination (R^2)

The determination coefficient is used to measure how much contribution or contribution communication variables make in explaining the variation in employee performance variables. The value of R^2 ranges from 0 to 1, where the closer to 1 means the greater the ability of the free variable to explain the bound variable.

Table 6. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,712	0,507	0,497	2,841

Based on Table 6, the value of the determination coefficient (R Square) obtained is 0.507. This means that 50.7 percent of variations or changes in employee performance can be explained by communication variables. In other words, the contribution of communication to employee performance was 50.7 percent, while the remaining 49.3 percent was influenced by other factors outside of the variables studied, such as work involvement, organizational culture, motivation, leadership, and other factors.

4.2 Discussion

This study aims to determine the influence of communication on employee performance at the Lubuk Pakam Primary Tax Service Office. Based on the results of statistical analysis that has been carried out, it is found that communication has a positive and significant effect on employee performance (Hartati *et al.*, 2020). This finding means that the better the communication that is established within the Lubuk Pakam Primary Tax Service Office, the higher the performance produced by its employees. On the other hand, if communication is less effective, then employee performance tends to decrease. The results of this study are in line with the theory put forward by (Hermawan & Barlian, 2004) which states that communication in an organization is the process of conveying information, ideas, and ideas between members reciprocally in order to achieve predetermined goals. Effective communication will create common understanding, avoid misunderstandings, and facilitate coordination in the execution of tasks. This will ultimately have a positive impact on the achievement of employee performance.

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Furthermore, the findings of this study also support the opinion (Anwar Prabu, 2017) which states that smooth communication between superiors and subordinates as well as between fellow employees can increase work motivation and encourage employees to work better. In the context of KPP Pratama Lubuk Pakam, good vertical communication between leaders and employees, as well as horizontal communication between colleagues, will create a conducive work environment, support each other, and ultimately increase work productivity. The results of this study are also consistent with several previous studies. As quoted in this thesis, the research conducted by (Yogatama, 2022) proves that communication has a significant effect on the performance of Tuban Regency Health Office employees. Similarly, research (ACHMAD, 2022) which found that communication had a significant effect on the performance of employees of the Bandar Lampung City Population and Civil Registration Office. Thus, the results of this study reinforce previous findings that communication is an important factor that affects employee performance in various government agencies. Based on descriptive statistical analysis, it is known that most respondents give a positive assessment of communication in their work environment. This is reflected in the high percentage of respondents who agree and strongly agree on the items of the communication statement. However, there are still some notes that need attention. On the statement item "Leaders always give orders at the right time", there are still 33.4 percent of respondents who stated that they disagreed and disagreed. This indicates that the timeliness of giving orders from the leadership still needs to be improved.

In terms of employee performance, the statement item regarding attendance and return according to the schedule showed that there were still 13.0 percent of respondents who did not agree. This indicates that time discipline is still a challenge that needs to be improved. Leaders need to provide better examples and supervision related to employee time discipline. The large contribution of communication to employee performance which reached 50.7 percent shows that communication plays a very important role in determining the high and low performance of employees at KPP Pratama Lubuk Pakam. Therefore, efforts to improve the quality of communication, both vertical and horizontal communication, need to be continued. Leaders need to encourage the creation of open two-way communication, provide clear directions, and ensure that important information can be well received by all employees. In addition, it should also be noted that there are still 49.3 percent of other factors that affect employee performance outside of communication variables. These factors include work engagement, organizational culture, motivation, compensation, leadership, and work environment. Further research can be conducted to test the influence of these factors simultaneously to gain a more comprehensive understanding of the determinants of employee performance within KPP Pratama Lubuk Pakam.

5. Conclusion

Based on the results of the analysis and discussion that has been presented, it can be concluded that communication has a positive and significant effect on the performance of employees at the Lubuk Pakam Primary Tax Service Office. This is evidenced by a *t*-cal value of 7.255 which is larger than the *t*-table 2.006, and a significance value of 0.000 which is smaller than 0.05. The regression equation $Y = 15.234 + 0.682X$ shows that every increase in communication by one unit will be followed by an increase in employee performance by 0.682 units. Communication contributes 50.7 percent to employee performance, while the rest is influenced by other factors. Thus, the better the communication that is established, both vertically and horizontally, the higher the performance of employees in the office environment.

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