

**THE ROLE OF DISCIPLINE AND LOYALTY ON TAX VOLUNTEERS' WORK PERFORMANCE THROUGH ORGANIZATIONAL CITIZENSHIP BEHAVIOR AT THE TAX CENTER OF UNIVERSITY OF JEMBER**

**Galih Wicaksono**

**Faculty of Social and Political Science, University of Jember, Jember**

**Abstrak**

Relawan pajak merupakan salah satu program yang dibuat oleh Direktur Jenderal Pajak bekerja sama dengan tax center yang ada di perguruan tinggi, salah satunya adalah Tax Center Universitas Jember. Tujuan penelitian ini adalah untuk menganalisis pengaruh kedisiplinan, loyalitas, dan Organizational Citizenship Behavior (OCB) terhadap prestasi kerja, serta peran OCB sebagai variabel intervening pada pengaruh kedisiplinan dan loyalitas terhadap prestasi kerja. Data penelitian bersumber dari kuesioner yang didistribusikan secara daring dan luring dengan sampel terdiri dari 60 relawan pajak yang bertugas pada tax center Universitas Jember. Hasil penelitian menunjukkan bahwa kedisiplinan berpengaruh signifikan positif terhadap OCB, namun tidak berpengaruh terhadap prestasi kerja. Loyalitas berpengaruh signifikan positif terhadap OCB dan prestasi kerja. OCB berpengaruh signifikan positif terhadap prestasi kerja, namun OCB tidak berhasil menjadi intervening pengaruh kedisiplinan dan loyalitas terhadap prestasi kerja. Implikasi dari penelitian ini adalah bahwa pengurus relawan pajak pada tax center Universitas Jember harus senantiasa meningkatkan loyalitas anggotanya sehingga mampu meningkatkan OCB dan prestasi kerja baik secara individu maupun secara organisasi.

**Kata Kunci:**

*kedisiplinan, loyalitas, OCB, prestasi kerja, relawan pajak*

**Abstract**

Tax volunteer is one of the programs created by the Director General of Taxes in collaboration with tax centres in higher education, one of which is the Tax Center of the University of Jember. This study aims to analyze the effect of discipline, loyalty, and Organizational Citizenship Behavior (OCB) on work performance and the role of OCB as an intervening variable towards the effect of discipline and loyalty on work performance. Data were collected by distributing online and offline questionnaires, with the sample consisting of 60 tax volunteers at the Tax Center of the University of Jember. Data were analyzed using Partial Least Square software. The results showed that discipline had a significant positive effect on OCB but had no effect on work performance. Loyalty had a significant positive effect on OCB and work performance. OCB had a significant positive effect on work performance. However, OCB failed to intervene in the effect of discipline and loyalty on work performance. Results of this research indicated that the management of the tax volunteer at the University of Jember's tax centre must continuously increase the loyalty of its members in order to improve OCB and work performance.

**Keywords:**

*discipline, loyalty, OCB, tax volunteer, work performance*

## Introduction

Tax volunteer is one of the programs developed by the Directorate General of Taxes (DGT) to assist the DGT's duties related to services to taxpayers, both individual and corporate taxpayers. Tax volunteers are selected from active students in the Higher Education Tax Center in collaboration with the DGT. Most of the selected tax volunteers are active students and are guided and given direction by tax lecturers and tax office employees. In its implementation, the activities of tax volunteers are coordinated by the Tax Regional Office, which includes the area of duty tax volunteers. The assignment of tax volunteers usually begins in the month of reporting the annual tax return, around January to April. The existence of this tax volunteer activity also has an organizational structure in its assignment. The organizational structure of tax volunteers usually consists of a presiding officer, secretary, treasurer, division head, and members of tax volunteers. As an organization, tax volunteers and tax center activities require volunteers with a service spirit to taxpayers. So it is essential to measure their work performance, so tax volunteer activities are not only a formality but also need suggestions and recommendations in their implementation.

Work performance is an essential component in the progress of the organization, regardless of the form of the organization. Work performance is the result of work achieved by a person or group in the organization by their respective roles and responsibilities to achieve organizational goals. Meanwhile, according to Gibson (2010), performance is the level of success in carrying out tasks and the ability to achieve the goals that have been set. Performance is said to be excellent and successful if the goals are adequately achieved. Work performance can also be interpreted as the results achieved by a person according to the size applicable to the work in question. Performance appraisals can improve personnel decisions and provide feedback to employees about their performance.

Research related to the work performance of tax volunteers is interesting to do, for example, some research that has been done by

researchers related to the work performance of tax volunteers resulted in the finding that competence and training (Wicaksono, 2020) and leadership style also contributes significantly positively to work performance (Wicaksono, et al., 2022). However, this research will focus on discipline, loyalty, and Organizational Citizenship Behavior (OCB). So that distinguishes it from other studies the last research team has conducted.

Discipline is no less important in supporting the work performance of tax volunteers. According to Hasibuan (2018), discipline is a person's awareness and willingness to obey the rules and social norms. Discipline can improve the performance and achievement of organizational members at work. If members of the organization have high discipline, then, of course, it will improve the work performance of the organization.

Other statements about discipline by Fathoni (2006) argues that discipline is a person's awareness and willingness to obey all company regulations and social norms. Awareness is the attitude of a person who voluntarily obeys all regulations and knows his duties and responsibilities. The willingness to take action with a disciplined attitude is the attitude, behaviour and actions of a person following company regulations, whether written or not. And then Sondang (2008) states that discipline is a management action to encourage members of the organization to meet the demands of these provisions.

Based on the results of research findings by Lauhery and Warbal (2018), Yunus (2014), and Riyanda (2017) stated that discipline has a positive and significant effect on work performance. If discipline increases, of course, it will also increase work performance. However, Maulana (2016) found that discipline did not affect work performance. So it is necessary to study the effect of discipline on work performance to get a more accurate picture.

Another factor that is thought to affect work performance is loyalty. According to Safitri (2015), loyalty is essential for the organization. Marketing experts or business practitioners

often hear the term loyalty. The word loyalty seems easy to talk about in everyday contexts, but loyalty will be difficult when analyzed in many ways.

Loyalty is dedication, trust and loyalty given to individuals for the organization with full responsibility and always well-behaved. Loyalty can also be interpreted as a strong ability and determination to carry out tasks and obey all regulations with self-awareness and a complete sense of responsibility. Based on the two definitions above, it can be concluded that loyalty is the loyalty of employees to the organization, which is manifested by the willingness of employees to carry out company duties with full awareness and responsibility so that the company's goals are maximized.

Poerwadarminta (2016) defines loyalty, devotion, and trust as given or shown to a person or organization in which there is a sense of love and responsibility to try to provide the best service and behaviour. Other definitions by Lumiu, et al. (2019) stated that loyalty is an attitude of loyalty shown by someone through service and responsibility with the best behaviour.

Loyalty to the organization also needs to be owned by members. According to Hasibuan (2018), loyalty is one of the elements used in employee assessment which includes loyalty to work, position, and organization. Loyalty is reflected by the willingness of organizational members to maintain and defend the organization inside and outside of work from irresponsible people. Organizational members who have high loyalty can also create a pleasant atmosphere at work to positively impact other members and their organizational environment. A conducive work atmosphere will support the work environment to create maximum work performance.

Research results by Andayani (2018) found that loyalty has a positive and significant effect on employee performance. If loyalty increases, then, of course, employee performance and employee work performance will increase. Contrary to this research, the results of the study by Marjanuardi and Ratnasari (2019) actually found that loyalty had no effect on

employee performance, so the size of loyalty had nothing to do with performance.

The difference between this study and other similar studies is that this study will add OCB as an intervening variable between discipline and loyalty to work performance. OCB can be defined as positive social behaviour carried out by members of the organization by contributing to the organization beyond the demands of their role or position at work. This behaviour can be referred to as extra-role behaviour or good citizen who is a social being by prioritizing public interest over personal interests (Nisa, et al., 2018). Furthermore, OCB as a worker's contribution is more than a formal job description and involves several behaviours, including helping others, volunteering for extra tasks, and obeying the rules and procedures in the workplace.

More definition about of OCB by Stephen and Judge (2016) defines that OCB is a behaviour of choice that is not part of the formal work obligations of a member of the organization but supports the effective functioning of the organization. OCB is predicted as one of the factors that influence work performance. According to research by Ihsan, et al. (2022), Afuan, et al. (2020), and Hadiwijaya (2017), there is a partially significant positive effect between OCB on employee work performance. OCB, as informal behaviour, exceeds the organization's normal expectations, which can ultimately lead to the organization's welfare. The benefits of OCB are that it can increase co-workers' productivity, increase the organization's ability to attract and retain the best employees, become an effective means to coordinate work group activities, improve organizational performance stability, and increase the organization's ability to adapt to environmental changes. Thus, OCB can improve employee performance.

Based on the inconsistency of several previous studies, as well as the importance of measuring the work performance of tax volunteers based on their discipline and loyalty, this study will replicate previous research with the object of research on members of the Jember University tax center tax volunteers. This is because it is essential to know the work performance of

members of the organization so that they can be prepared early on what affects work performance and its relation to discipline and loyalty. So this study seeks to determine the effect of discipline and loyalty on the work performance of tax volunteers at the University of Jember. The rationale for this research is the existence of discipline; it will increase the work performance of tax volunteers. Furthermore, loyalty will also affect the work performance of tax volunteers. In addition, OCB can be an intermediary for discipline and loyalty to the work performance of tax volunteers.

With this research, it is hoped that it can contribute to the development of human resources, given that the Jember University tax center is one of the most active tax centers in East Java in the 2021 period, so to maintain this achievement, it is necessary to study the work performance of its members.

### Method

This research is a type of quantitative research, namely a research method based on the philosophy of positivism, used to examine specific populations or samples, data collection using research instruments, and statistical quantitative data analysis to test predetermined hypotheses (Sugiyono, 2019). The approach used in this study is an associative approach, which is research asking about the relationship between two or more variables.

This study consists of four variables, with details of each two independent variables, one dependent variable, and one intervening variable. The independent variables in this study consisted of Discipline and Loyalty. The dependent variable in this study is work performance. Furthermore, the intervening variable of this research is OCB.

According to Sekaran (2011), the population is the collection of people, events, or things of interest to be investigated. In this study, the population is all members of the Tax Center volunteers at the University of Jember. The sample is part of the population that is the object of research. The population is used as a

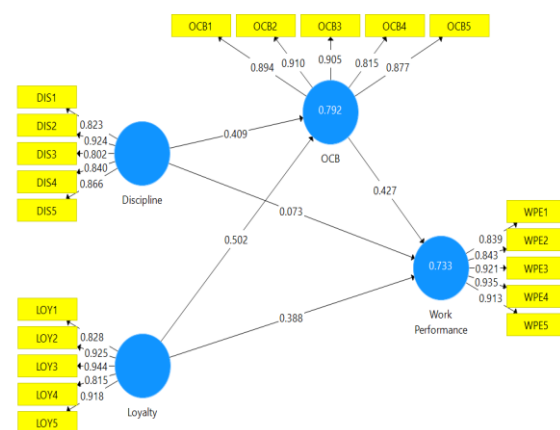
sample, or a saturated sampling, which is obtained from a sample of 60 people.

The type of data is qualitative data, which is made quantitative through measurements in the form of numbers. The data source is primary data from questionnaire results, while secondary data is from regulations and SOPs regarding the tax volunteer program.

The technique of collecting data is through the distribution of questionnaires either directly or indirectly through google form media. After the respondents' answers were collected, then statistical analysis was carried out using Partial Least Square (PLS) software

### Results and Discussions

Based on the results of PLS data processing, here is a full picture of the research model.



**Figure 1. Full Model**  
Source: Processed data (2022)

Figure 1 shows that this research model has passed the validity test, so statistical analysis can be continued. However, the discriminant validity test results are presented below to strengthen the picture.

**Table 1. Discriminant Validity Test**

Variable	Discipline	Loyalty	OCB	WPE
Discipline	0,852			
Loyalty	0,909	0,912		
OCB	0,865	0,873	0,881	
WPE	0,795	0,827	0,829	0,891

Source: Processed data (2022)

In table 1, the discriminant validity test, it is known that the AVE value of the average variance of each variable is greater than the correlation involving the latent variable so that the research model passes the validity test. The next step is the reliability test as follows.

**Table 2. Reliability Test**

Variable	Cronbach's Alpha	rho_A	Composite Reliability
Discipline	0,905	0,913	0,930
Loyalty	0,932	0,938	0,949
OCB	0,927	0,929	0,945
WPE	0,935	0,942	0,951

Source: Processed data (2022)

In table 2 of the reliability test, it is known that the value of Cronbach's alpha for each variable is above 0.7, and the value of composite reliability is greater than the value of Cronbach's alpha, so it can be concluded that this research model has met the reliability assumption. After this test, it is continued with the model fit test to see whether the research model is fit or not.

**Table 3. Fit Model Test**

Variable	Saturated Model	Estimated Model
SRMR	0,068	0,068
d_ULS	0,968	0,968
d_G	2,773	2,773
Chi-Square	582,577	582,577
NFI	0,668	0,668

Source: Processed data (2022)

Based on table 3, by looking at the SRMR of 0.068 (fit range <0.10 or 0.08), and NFI yielding 0.668 (fit range in the range of 0 and 1), it can be concluded that this research model is in the model fit category, so it deserves to be analyzed further related to the relationship between the variables. The next stage will look at the coefficient of determination to see how much the exogenous construct can explain the endogenous construct. The following is the result of the coefficient of determination.

**Table 4. Coefficient of Determination**

Variable	R Square	Adjusted R Square
OCB	0,792	0,784
WPE	0,733	0,718

Source: Processed data (2022)

In the table above, the exogenous construct can explain 78.4% of OCB, while the remaining 21.6% can be explained by other variables not proposed in this study. Exogenous constructs can explain 71.8% of work performance, while other variables outside this study explain the remaining 28.2%.

After knowing the coefficient of determination, the next step is to test the direct and indirect effects between the proposed variables. The direct relationship between the variables will be explained in the following table in the first stage.

**Table 5. Direct Effect**

Variable	T Statistics ( O/STDEV )	P Values
Discipline -> OCB	2,440	0,015
Discipline -> WPE	0,382	0,702
Loyalty -> OCB	3,060	0,002
Loyalty -> WPE	2,259	0,024
OCB -> WPE	2,343	0,020

Source: Processed data (2022)

In table 5 regarding the direct effect test, it can be seen that discipline has a significant and positive effect on OCB. This can be seen from the statistical T value of 2.440 and a significance of 0.015 or below the tolerance of 0.05. This means that discipline, will increase OCB. The more disciplined tax center tax volunteers are in carrying out their duties, the OCB will also increase—Vice versa. The high discipline possessed by tax volunteer members automatically has the potential to increase the OCB of tax volunteer members. The OCB, for example, is in the form of carrying out all activities exceeding the expected normal limits.

Discipline has no significant effect on work performance. This can be seen from the statistical T value of 0.382 and a significance of 0.702. This means that the increase or decrease in discipline carried out by tax center volunteers does not affect the work

performance of tax volunteers. This study's results differ from Ihsan, et al. (2022), which found that discipline is related to work performance, whereas disciplined employees improve their work performance and vice versa.

Loyalty has been shown to have a significant and positive effect on OCB. This can be seen from the T statistic of 3.060, and the significance is 0.002. So it can be concluded that the increased loyalty of tax volunteers in providing services to taxpayers will also increase the OCB of the tax volunteers. Loyalty is a form of loyalty to the organization and willingness to sacrifice for the progress of the organization. The willingness of tax volunteers to be obedient and loyal to the tax center and tax volunteer activities will increase OCB. OCB, a form of commitment to the organization, will also grow and develop with high loyalty. However, low loyalty will also reduce the OCB owned by tax center volunteer members.

Loyalty also has a significant and positive effect on the work performance of tax volunteers, as the results of the T statistic of 2,259 with a significance of 0,024. This indicates that the increase or decrease in the loyalty of tax volunteers will also affect the rise and fall of tax volunteer work performance. Loyalty is seen as loyalty to the organization, commitment to the activities, willingness to carry out tasks, and responsibility for carrying out tasks. If the tax volunteer members have loyalty, commitment, and responsibility, work performance will improve. The results of this study support the findings of Andayani (2018) which states that loyalty has a significant positive effect on work performance.

OCB also has a significant and positive effect on the work performance of tax volunteers. As described in the results of the T statistic of 2.344, with a significance of 0.020, this indicates that an increase in OCB owned by tax volunteers will automatically increase the work performance of tax volunteers. OCB is the willingness of organizational members to carry out activities that exceed the specified standards, so that with this, of course, will improve the work performance of tax volunteers. Suppose tax volunteers carry out

activities that exceed the limits set with full awareness and dedication. In that case, this will increase the work performance of tax volunteers in particular and tax centers in general. The results of this study support the findings of Ihsan, et al., (2022), Afuan, et al., (2020), and Hadiwijaya (2017) that found there is a partially significant positive effect between OCB on work performance.

**Table 6. Indirect Effect**

Keterangan	T Statistics ( O/STDEV )	P Values
Discipline -> OCB -> WPE	1,656	0,098
Loyalty -> OCB -> WPE	1,699	0,090

Source: Processed data (2022)

The indirect effect test will measure how much influence discipline and loyalty have on work performance through OCB, as shown in Table 6. It can be seen that OCB cannot be an intervening influence of discipline on work performance. This is due to discipline, which does not automatically affect OCB and work performance. As in the direct effect test, discipline does not directly affect work performance, so the presence of OCB cannot be an intervening between discipline and work performance.

Furthermore, OCB cannot be an intervening relationship between loyalty and work performance. Although loyalty has a significant positive effect on OCB and work performance, and OCB also has a significant positive effect on work performance, this does not automatically intervene in the relationship between loyalty and work performance. This is because, despite the high loyalty of tax volunteers, this will not automatically affect work performance through OCB.

## Conclusion

The result of this study is that discipline has a significant positive effect on OCB but has no effect on work performance. Loyalty has a significant positive effect on OCB and work performance. OCB has a significant positive effect on work performance, but OCB has not succeeded in intervening in the relationship

between discipline and loyalty to work performance.

The limitation of this research is that it only focuses on tax center volunteers at the University of Jember, so it cannot be generalized in general. For future researchers, it would be better if the sample was tax volunteers from several universities so they could be generalized.

This research implies that the tax center volunteer management must constantly increase its members' loyalty to improve OCB and work performance both individually and as an organization.

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