

The Effect Of Job Training, Career Development, And Compensation On Employees Work Ethic At The Gresik Primary Tax Service Office

Rini Purnama Julaeka¹, Sri Rahayu², Rifda Fitrianty³
^{1,2,3} Management, STIE Mahardhika, Surabaya, Indonesia

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Corresponding Author:

Rini Purnama Julaeka,
Management, STIE
Mahardhika, Surabaya,
Indonesia

Email:
rini.pubaka@gmail.com

ABSTRACT

This study aims to examine the influence between job training, career development and compensation on employee work ethic at KPP Pratama Gresik. The sample in this study were 107 employees at the Gresik Primary Tax Service Office. The research data source is a Likert scale questionnaire. The analytical tool used is SPSS, using multiple linear regression analysis. The results showed that partially the variables of job training, career development and compensation had a significant effect on employee work ethic. Then simultaneously the variables of job training, career development and compensation affect the work ethic of employees at the Gresik Primary Tax Service Office.

Keywords: job training, career development, compensation, work ethic

1. INTRODUCTION

The Human resources are a key determinant of an organization's success or failure in achieving its goals, as they are integral in executing tasks and realizing strategic objectives. In line with growing public demands for quality services, government institutions must optimize employee performance to meet these expectations. This necessitates the presence of competent personnel capable of delivering productive and effective work outcomes.

The Directorate General of Taxes (DGT) is a government body tasked with assisting taxpayers in fulfilling their tax obligations. With over 45,000 employees nationwide, the DGT outlines its vision in the Strategic Plan (2020–2024), as stated in Decision No. KEP-389/PJ/2020: “to become a trusted partner in nation-building by collecting state revenue through efficient, effective, and fair tax administration with integrity.”

Taxes serve as a primary source of state revenue and are vital for funding national development. To enhance its work ethic, the DGT continues to reform various domains, including administration, human resources, IT systems, procedures, and tax laws—signaling that strengthening human resources is essential for achieving institutional goals.

Employees are the most valuable organizational asset, as they perform strategic functions such as planning, decision-making, and operations. Adiba (2018) emphasizes the need for alignment between employee and company expectations to ensure sustainability. Similarly, Khasbulloh (2018) suggests that companies compete to acquire and retain top talent, with training and human resource development programs playing a crucial role.

The quality of human resources is closely linked to individual performance. In organizations with Islamic work ethics, worship-motivated performance is a reflection of high-quality human capital. Employees must be placed according to their skills to ensure optimal outcomes. Among the key factors influencing employee work ethic are training, career development, and compensation.

According to Nursyahputri & Saragih (2019), training improves employee ability to complete tasks accurately. Conversely, inadequate training leads to poor adaptability and lower morale (Fizia & Muttaqin, 2018). Siswadi (2017) adds that ineffective training contributes to recurring errors, highlighting the need for better program delivery.

Another important factor is career development. Nitisemito (2010) defines it as a process of enhancing individual capabilities to achieve career goals. Career development initiatives improve employee motivation and morale, encouraging them to contribute more meaningfully to organizational success.

Compensation also plays a vital role in fostering employee motivation. Nurjannah et al. (2013) describe compensation as a reward for services rendered, emphasizing its impact on job performance when distributed fairly and on time. Arifin (2017) adds that compensation can take the form of money, goods, or facilities, depending on the employee's position and performance, and is regulated by national legislation.

This study focuses on KPP Pratama Gresik, a tax office under the DGT. Despite practical challenges, improving employee work ethic remains a critical issue. Thus, this research aims to analyze whether training, career development, and compensation significantly influence work ethic in the context of DGT, particularly in KPP Pratama Gresik.

The novelty of this research lies in the combination of these three variables—training, career development, and compensation—in a single study. Moreover, no previous research has examined this topic specifically at KPP Pratama Gresik.

2. LITERATURE REVIEW

Management

Management is generally understood as both an art and a science in organizing processes such as planning, organizing, mobilizing, and controlling. It is also defined as the science of understanding why and how people collaborate to produce outcomes that are beneficial for others, specific groups, and society at large. Etymologically, management refers to the art of executing and managing, and it is considered a discipline that teaches the process of achieving organizational goals through collective efforts (Hasibuan, 2018:41).

Hasibuan (2018) further explains that management is both a science and an art of utilizing human and other resources effectively to accomplish specific objectives. Meanwhile, Edison (2016:57) describes management as a unique process involving planning, organizing, mobilizing, and controlling actions to identify and achieve goals through the use of human and other organizational resources. From this, it can be concluded that management is a systematic way of coordinating efforts to effectively and efficiently reach organizational goals.

Management functions are crucial in supporting this coordination. According to Edison (2016:58), management involves distinct stages: planning, organizing, actuating,

and controlling. Each function plays a vital role in ensuring the organization operates optimally.

Planning is the foundation for setting objectives and preparing steps to achieve them. It involves identifying necessary resources, anticipating challenges, and formulating execution strategies to realize goals.

Organizing entails assembling individuals and assigning them roles based on their capabilities and expertise in accordance with the planned objectives.

Actuating (or directing) involves mobilizing all organizational resources to ensure tasks are carried out in line with job divisions, thus enabling the organization to operate as planned.

Controlling is the monitoring process to ensure that organizational activities align with initial plans and that resources are utilized efficiently and effectively without deviation.

Thus, management is not merely about administrative supervision but a comprehensive, strategic process of achieving goals through the structured use of all available resources.

Human Resource Management

Human Resource Management (HRM) is a fundamental component in modern organizations, positioning people as the primary asset in achieving corporate objectives. Historically, humans have played a vital role in the business world as collaborative entities working within a system to attain collective goals. Along with the advancement of organizations, science, and technology, the role of human resources has become increasingly complex, necessitating professional management. Within this context, human resources must be optimally utilized as valuable assets to support the realization of the organization's vision and mission.

According to Umar (2010:20), human resource management is a process involving planning, organizing, supervising, developing, compensating, maintaining, and terminating employment to achieve the desired organizational objectives. Similarly, Hasibuan (2012:10) defines human resource management as the science of regulating the relationship and management of employees to achieve the goals of the organization. Human resources are considered critical assets, and when properly managed, can yield highly skilled and competent individuals.

In practice, HRM functions are classified into two broad categories: managerial functions and operational functions. The managerial functions include: (1) Planning, which determines objectives, standards, and systems; (2) Organizing, which involves task allocation and job analysis; (3) Directing, aimed at ensuring employees fulfill their responsibilities; and (4) Controlling, which monitors and evaluates performance against established standards (Hasibuan, 2012:21).

The operational functions encompass several activities: (a) Recruitment, which assesses the technical, conceptual, and moral capabilities of candidates; (b) Development, through education and training to enhance employee skills; (c) Compensation, as a form of reward given to employees, both directly and indirectly; (d) Integration, aligning the interests of the organization and its employees to foster mutual benefit; (e) Maintenance, aimed at preserving the physical and mental well-being and loyalty of employees; (f) Discipline, considered crucial for the realization of organizational goals; and (g) Termination, which includes resignation, retirement, or contract conclusion.

When implemented synergistically, these functions position HRM as a strategic element in shaping a competent, productive, and loyal workforce within the organization.

Organizational behavior

Organizational behavior is a crucial area of study in modern management, focusing on how individuals and groups act within organizations and how such behaviors influence overall performance and goal achievement. Organizational behavior is based on two key elements: the individuals exhibiting behavior and the organization serving as the formal structure for that behavior. Therefore, organizational behavior can be defined as the systematic study of human actions and attitudes within organizational contexts. This field examines not only how organizations affect individuals but also how individuals impact organizations. The interconnection between individual and organizational behavior is essential in understanding workplace dynamics.

Hasibuan (2012:33) defines organizational behavior as the study and application of knowledge concerning how individuals act within organizations or companies. When effectively managed, such behavior can yield significant benefits, as it is closely related to how individuals respond and act in various work situations. Organizations serve as formal entities where individuals are employed, educated, trained, informed, protected, and developed. Thus, organizational behavior reflects how individuals interact and perform their roles within formal work systems.

Furthermore, organizational behavior influences not only individual performance but also serves as a foundational element in cultivating a productive work culture. Umar (2010:34) states that problems in organizational behavior can be divided into two major categories: individual issues and group issues. Individual issues involve biographical characteristics such as age, gender, family status, tenure, intellectual capacity, cultural attitudes, and learning motivation. Group issues, on the other hand, encompass group interaction, group behavior, member resources, group structure, internal and external conditions, decision-making, leadership, conflict, and negotiation. Understanding these elements enables organizations to develop appropriate managerial strategies to enhance work effectiveness and employee well-being comprehensively.

Work ethic

Work ethic is a concept rooted in the Greek language, originally meaning "a place of living," which later evolved to signify customs or traditions. Over time, this term expanded in meaning to refer to a set of values and beliefs that fundamentally influence an individual's life and serve as principles of movement and expression within a community that shares similar beliefs and culture. In an organizational context, work ethic is understood as the spirit, attitude, personality, and character that drive individuals to work optimally and productively. According to Lawu et al. (2019), work ethic represents the evaluative attitude of individuals or groups in assessing work activities. Somantri (2019) highlights that while definitions may vary, the core of work ethic lies in one's fundamental attitude toward work. Priansa (2018) adds that work ethic is the enthusiasm to perform better in order to create added value. Priansa (2016) classifies work ethic into three main characteristics: interpersonal skills, initiative, and reliability. Furthermore, there are eight essential dimensions of work ethic: work as grace, trust, calling, self-actualization, worship, art, honor, and service. Meanwhile, Salamun et al. (2017) identify several indicators for measuring work ethic, including hard work, discipline, honesty, responsibility, and diligence. A deep understanding and implementation of a strong work ethic in an organization significantly contributes to employee performance and productivity.

Job Training

Job training is a key component of human resource management, aimed at enhancing employee knowledge and skills to improve work performance. According to Meldona (2009), training serves as a tool to boost the knowledge and skills employees need to maximize their tasks. Rivai (2014) emphasizes that training helps employees gain skills that simplify their work and improve performance in response to change and competition. Dusauw (2016) highlights training as a learning process that fosters both knowledge and a positive attitude toward responsibilities. Similarly, Goldstein (2020) defines training as the structured acquisition of skills, concepts, or attitudes that result in better performance in a different work environment.

Training offers various benefits. For employees, it supports better decision-making, self-confidence, stress management, leadership, and communication skills (Rivai, 2014). For companies, it enhances profitability, efficiency, effectiveness, productivity, and organizational development, while also strengthening superior-subordinate relations. Furthermore, training improves interpersonal communication, team dynamics, and facilitates orientation for new hires and promotions for existing staff (Rivai, 2014).

According to Handoko (2018), training methods are divided into two main categories: on-the-job and off-the-job training. On-the-job training includes job rotation, job instruction, apprenticeship, coaching, and temporary assignments—methods in which employees learn directly through real work experiences under supervision. Off-the-job training includes case studies, role playing, vestibule training (held outside work hours but at the workplace), and executive development programs where employees attend external seminars or public courses.

Several factors influence training effectiveness. Dessler (2019) identifies five: the instructor, participant, training material, training method, and objectives. The instructor plays a central role in delivering the material and setting expectations. Meanwhile, participants must be motivated and appropriately placed in programs that match their interests. Training content should be clear, relevant, and aligned with both individual and organizational needs.

Career Development

Career development is an essential process that enables individuals to grow through experience, knowledge acquisition, and behavioral changes to achieve self-actualization in the workplace. Rivai (2014) defines a career as the entirety of work performed by an individual throughout their lifetime, while career development refers to efforts aimed at increasing an employee's status, responsibilities, or position within an organization. Nurwulandari (2017) adds that career development helps employees improve performance and adapt to change, requiring mutual commitment from both the organization and the employee.

Meldona (2009) outlines six stages of career development: Preparing, which anticipates future changes and aligns organizational needs; Profiling, which assesses employee performance and maps strengths and weaknesses; Targeting, which communicates available roles and their requirements; Strategizing, which provides career path guidance and mentoring; Implementing, which offers relevant training; and Sustaining, which ensures fair compensation and evaluates progress to maintain motivation and satisfaction.

Several factors influence career development. Siagian (2018) highlights five key aspects: fair treatment, achieved through transparent and objective promotion criteria; supervisor support, reflected through constructive feedback; access to promotion

information, which helps employees prepare for internal opportunities; employee interest in promotion, which requires proactive and flexible managerial approaches; and job satisfaction, which drives ongoing ambition and growth. Career advancement thus depends not only on organizational systems but also on personal motivation and satisfaction alignment.

Compensation

Compensation refers to everything an employee receives as a reward for their work, which can be in the form of physical or non-physical, direct or indirect benefits. Hasibuan (2012) defines compensation as all rewards received by employees for their services or contributions to an organization, which may include money or goods. Handoko (2018) echoes this by stating that compensation is anything received by employees as a return for their labor. Furthermore, according to Sikula in Mangkunegara (2011), compensation includes direct cash payments, indirect benefits, and incentives designed to motivate employees to achieve high productivity. Mangkunegara (2011) also emphasizes that compensation represents a cost to the company with the expectation of receiving performance in return. Similarly, Rivai (2009) and Danti et al. (2018) state that compensation is what employees receive in return for their contribution to the company.

Rivai (2014) outlines the components of compensation into three major types: salary, which is a fixed payment based on job contribution; wages, which are financial rewards calculated based on working hours or units produced; and incentives, which are additional direct payments given to employees whose performance exceeds the expected standards.

The goals of compensation, according to Hasibuan (2010), go beyond merely attracting qualified employees—they are also meant to retain them. An effective compensation system fosters cooperative work relationships, provides job satisfaction, ensures efficient recruitment, maintains employee stability, and encourages discipline. When employees perceive their compensation as fair and adequate, they are more likely to follow company rules and remain committed to the organization.

Conceptual Framework

The analytical model in this study is a derivative of the theoretical study discussed in the previous chapter, which conceptually states that there is an influence between job training, career development, and compensation on employee work ethic. Thus, based on the background of the problem and literature review, a conceptual framework is made as shown in Figure 1 below:

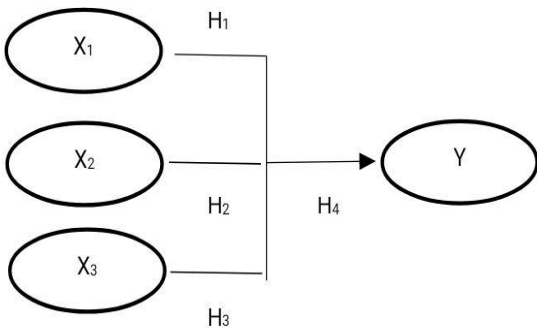


Figure 1
Conceptual Framework
Description

X1 = Job Training

X2 = Career Development

X3 = Compensation

Y = Employee Work Ethic

Hypothesis

The hypothesis is a temporary answer to the formulation of research problems, it is said to be a temporary answer because the answer is still presumptive of the existing problem, and still has to be proven. So what can be done is to answer first while still presumptive. A hypothesis will be accepted if the data collected supports the statement. The following is a research hypothesis based on the framework above:

1. Effect of Job Training on employee work ethic
H1: Job Training partially affects the work ethic of employees at the Gresik Primary Tax Service Office
2. Effect of Career Development on employee work ethic
H2 : Career Development partially affects the work ethic of employees at the Gresik Primary Tax Service Office
3. Effect of Compensation on employee work ethic
H3 : Compensation partially affects the work ethic of employees at the Gresik Primary Tax Service Office
4. Simultaneous influence
H4: Job training, career development, and compensation simultaneously affect the work ethic of employees at the Gresik Primary Tax Service Office.

3. RESEARCH METHOD

Type of Research

Based on the research methods carried out, this research is causal associative research. According to Sugiono (2013: 16) "Causal associative research is research intended to reveal problems that are causal relationships between 2 or more variables, in this study there are independent variables (those that affect) and dependent variables (those that are affected)".

This study only discusses the effect of job training, career development, and compensation on employee work ethic. job training, career development, and compensation as independent variables and employee work ethic as the dependent variable.

Population and Research Sample

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2009: 80). The number of employees of KPP Pratama Gresik is 107 people. The population in this study were all 107 employees of KPP Pratama Gresik. This research was conducted on the entire population. Thus, the method used in this research is a census.

Data Analysis

The purpose of data analysis is to obtain relevant information contained in the data and use the results to solve a problem (Ghozali, 2016: 3). Data analysis in this study was processed using Statistical Package For Social Sciences (SPSS) software version SPSS 20 for Windows. Data analysis in this study includes validity and reliability tests, classical assumption tests, regression tests, coefficient of determination tests, and hypothesis testing.

Place and Time of Research

This research was conducted at KPP Pratama Gresik Office, which is located at Jl. Dr. Wahidin Sudirohusodo No.710, Kembangan, Kec. Kebomas, Gresik Regency, East Java. The research implementation time was in April 2025.

4. RESULTS AND ANALYSIS

Normality test

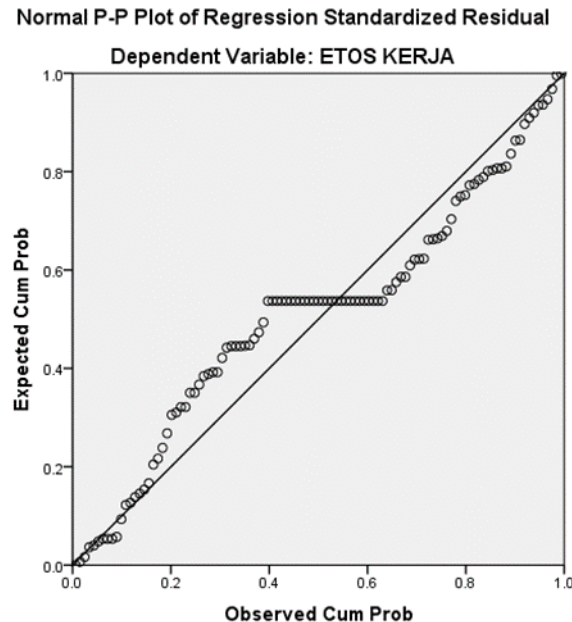


Figure 2

Normality Test Graph

Source: Based on the test results in Figure 2,

Based on the test results in Figure 2, it can be seen that the distribution of existing data has followed the diagonal line between 0 and the intersection of the X and Y axes. So it can be concluded that the data used in this study is declared normal and has met the requirements of the normality test.

Multicollinearity Test

Tabel 1
Multicollinearity Test Result
Coefficients^a

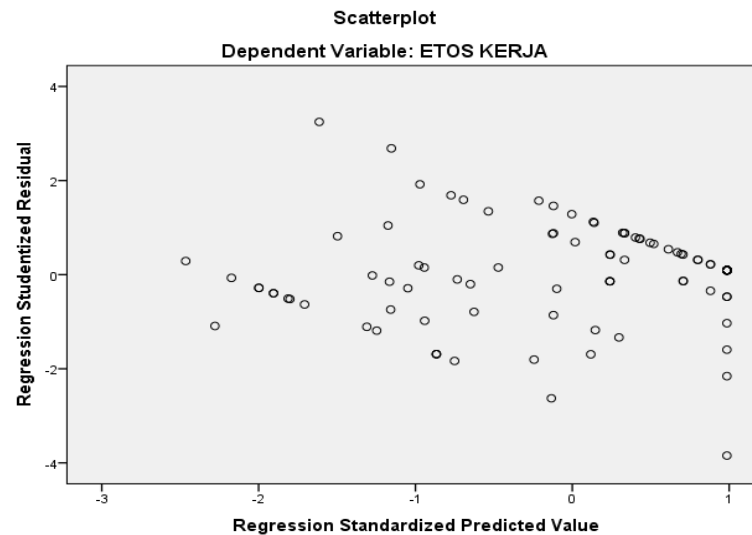
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Job Training (PK)	0.505	1.980
Career Development (PK)	0.666	1.502
Compensation (K)	0.592	1.690

a. Predictors: (Constant), JOB TRAINING, CAREER DEVELOPMENT, COMPENSATION

b. Dependent Variable: WORK ETHIC

Based on table 1, it can be seen that the VIF value of each independent variable (Job Training, Career Development, Compensation) used in this study is < 10 , while the tolerance value of each variable is > 0.10 . So it can be stated that all independent variables used in this study have met the provisions or requirements in the multicollinearity test, so it is said to be free from multicollinearity.

Heteroscedasticity Test



Figur 3
Heteroscedasticity Test Graph
Source: Data Processing Results, 2025

Based on Figure 3, it can be seen that the points in the image are randomly scattered and do not form a certain pattern. So it can be concluded in this regression model, no heteroscedasticity occurs.

Multiple Linear Regression Analysis

Tabel 3
Multiple Linear Regression Analysis Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.107	2.410		2.119	.036
1 Job Training (PK)	.223	.075	.263	2.959	.004
Career Development (PK)	.392	.083	.366	4.731	.000
Compensation (K)	.198	.055	.293	3.579	.001

a. Dependent Variable: WORK ETHIC

Source: Data Processing Results, 2025

From the multiple linear regression equation, it can be concluded:

1. Constant value constant
The constant constant value (α) is 5.107, meaning that if all independent variables (KK, LK, BO = 0) then the Work Ethic (EK) is 5.107.
2. Job Training

The coefficient value of the Job Training variable is 0.223. The positive sign explains that the Job Training variable has a unidirectional (positive) relationship with the Work Ethic (EK) variable. So it can be interpreted that every increase in Job Training, the Work Ethic (EK) will increase. Assuming other independent variables are costumes.

3. Career Development

The coefficient value of the Career Development variable is 0.392. The positive sign explains that the Career Development variable has a unidirectional (positive) relationship with the Work Ethic (EK) variable. So it can be interpreted that every increase in Career Development, Work Ethic (Ek) will increase. Assuming other independent variables are costumes.

4. Compensation

The coefficient value of the Compensation variable is 0.198. The positive sign explains that the Compensation variable has a unidirectional (positive) relationship with the Work Ethic (EK) variable. So it can be interpreted that every increase in compensation, the work ethic (EK) will increase. Assuming other independent variables are costumes.

Coefficient of Determination (R^2)

Tabel 4
Determination Coefficient Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.768 ^a	.590	.579	1.795

a. Predictors: ((Constant), PK, PK, K)

b. Dependent Variable: EK

Source: Data Processing Results, 2025

Based on table 4, it can be seen that the R square value of 0.590 or 59% is the magnitude of the contribution of the independent variable to the dependent variable and 41% is explained by other variables outside the research model. while the R value is 0.768 or 76.8%, where the correlation of the independent variables (Job Training, Career Development, Compensation), has a strong enough relationship to explain the dependent variable (Work Ethic).

Partial test (t test)

Tabel 5
T Test Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	5.107	2.410		2.119	.036
1 Job Training (PK)	.223	.075	.263	2.959	.004
Career Development (PK)	.392	.083	.366	4.731	.000
Compensation (K)	.198	.055	.293	3.579	.001

a. Dependent Variable: WORK ETHIC

Source: Data Processing Results, 2025

Based on table 5, it is explained about how much influence the independent variable has on the dependent variable. Then the hypothesis results can be described as follows:

1. Hypothesis testing of Job Training (PK) on Work Ethic (EK). Sig. value of t test for Job Training variable (PK) is 0.000 or <0.05 . So it can be concluded that the first hypothesis which states that Job Training (PK) has a partial effect on Work Ethic is accepted.
2. Hypothesis testing of Career Development (PK) on Work Ethic (EK). Sig. value of t test for Career Development (PK) variable is 0.000 or <0.05 . So it can be concluded that the second hypothesis which states that Career Development (LK) has a partial effect on Work Ethic is accepted.
3. Hypothesis testing Compensation (K) on Work Ethic (EK). Sig. value of t test for Compensation variable (K) is 0.000 or <0.05 . So it can be concluded that the third hypothesis which states that Compensation (K) has a partial effect on Work Ethic is accepted.

Simultaneous test (F test)

Tabel 6
Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	478.681	3	159.560	49.503	.000 ^b
	Residual	331.992	103	3.223		
	Total	810.673	106			

a. Predictors: ((Constant) PK, PK, K)

b. Dependent Variable: EK

Source: Data Processing Results, 2025

Based on table 6 it can be seen that the F value is 49.503 with a Sig level. $0.000 < 0.05$. So it can be concluded that the fourth hypothesis which states that the variables of Job Training, Career Development, and Compensation simultaneously affect Work Ethic is accepted.

DISCUSSION

The Influence of Job Training on Employee Work Ethic

Based on statistical tests, job training significantly influences employees' work ethic, as evidenced by a significance value of $0.000 (< 0.05)$, thereby supporting the first hypothesis. According to Terry and Rue (2010), job training aligned with employee needs enhances their skills in carrying out tasks. The quality of training depends on the method used, instructor competence, and training duration. Proper training improves employees' ideological understanding, moral attitudes, motivation, and work ethic (Rahayu & Cahyono, 2018).

This finding aligns with previous studies by Saputro and Siagian (2017), who found a significant positive relationship between training and work ethic. At KPP Pratama Gresik, management regularly provides training sessions throughout the year to enhance employee competence. In addition to training, employees foster harmonious interpersonal relationships, further supporting a strong work ethic.

Survey responses show that the training programs at KPP Pratama Gresik are well-executed—employing effective methods, involving professional instructors, and

motivating staff by equipping them with new knowledge and problem-solving abilities. Most employees agree that training supports their work ethic. These results are consistent with studies by Mariatie and Hasanah (2021) and Timporok et al. (2023), both of which found that job training positively influences work ethic, with the latter identifying work ethic as a mediating variable.

The Influence of Career Development on Employee Work Ethic

Based on the statistical test results, career development has a significant influence on employee work ethic, with a significance level of 0.000 (< 0.05). Thus, the second hypothesis—stating that career development partially affects work ethic—is accepted.

According to Dubrin (2015), career development is a personnel activity that helps employees plan their future within the organization to achieve maximum potential. Career planning involves present decisions for future goals, requiring individuals to take concrete steps to achieve their career aspirations (Sudwiyatmoko et al., 2014). One form of career development is promotion, which increases an employee's authority, responsibility, and compensation (Mulawarman et al., 2019).

At KPP Pratama Gresik, career development is reflected in the promotion system within defined career paths. The goal is to improve job effectiveness and ensure employees contribute optimally to achieving organizational goals. Employees with strong work ethic show punctuality, rule compliance, and full responsibility—factors that contribute to career growth and align with institutional objectives.

Career development programs at KPP Pratama Gresik are considered effective. Survey responses indicate that job performance plays a key role in promotion decisions, and employees are encouraged to pursue higher education to improve their skills. Most employees agree that these opportunities positively influence their work ethic.

These findings are consistent with prior research. Rizki and Thamrin (2021) found that career development significantly influences employee performance, while Subali and Farida (2021) concluded that career development positively impacts employee morale.

The Influence of Compensation on Employee Work Ethic

Statistical analysis shows that compensation significantly affects employee work ethic, with a significance level of 0.000 (< 0.05), thus supporting the third hypothesis. According to Susanto (2017), compensation includes all forms of financial and non-financial rewards such as salaries, wages, allowances, bonuses, meal allowances, overtime pay, guarantees, and incentives provided as compensation for organizational tasks. Syarif (2024) states that employees who are driven solely by material rewards tend to have fluctuating motivation. Their work ethic is highly dependent on whether they feel adequately compensated—if not, their performance may decline.

These findings demonstrate that fair and structured compensation policies can boost employee work ethic. This aligns with the study by Abadi Wijaya (2008), which found a significant positive effect of compensation on work ethic. At KPP Pratama Gresik, implementing compensation policies in accordance with labor law—including proper wage scales and structures—is crucial to avoid disparities. When compensation is perceived as fair, it fosters employee loyalty, a sense of belonging, and optimal performance.

Survey results confirm that compensation practices at KPP Pratama Gresik are well-managed. Most employees agree that base salaries and incentive structures aligned with their roles contribute positively to their work ethic.

These findings are supported by studies such as Zagoto (2020), which found that compensation significantly affects teacher work ethic at private high schools in Teluk

Dalam, Nias. Similarly, Febrianti and Wati (2020) reported that compensation has a significant positive impact on the work ethic of employees at PT Artha Retailindo.

Simultaneous influence

Based on the explanation related to the results of the F test to determine the results of the simultaneous influence that has been explained in table 6 in the previous chapter, it can be seen that the calculated F value is F 49.503 with a Sig level. $0,000 < 0,05$. So it can be concluded that the fourth hypothesis which states that the variables of Job Training, Career Development, and Compensation simultaneously affect Work Ethic is accepted.

CONCLUSION

Based on the explanations described in the previous chapter, the following conclusions can be drawn:

1. **Hypothesis testing of Job Training (JT) on Work Ethic (WE):** The t-test significance value for the Job Training (JT) variable is 0.000 or < 0.05 . Thus, it can be concluded that the first hypothesis, stating that Job Training (JT) has a partial effect on Work Ethic (WE), is accepted.
2. **Hypothesis testing of Career Development (CD) on Work Ethic (WE):** The t-test significance value for the Career Development (CD) variable is 0.000 or < 0.05 . Thus, it can be concluded that the second hypothesis, stating that Career Development (CD) has a partial effect on Work Ethic (WE), is accepted.
3. **Hypothesis testing of Compensation (C) on Work Ethic (WE):** The t-test significance value for the Compensation (C) variable is 0.000 or < 0.05 . Thus, it can be concluded that the third hypothesis, stating that Compensation (C) has a partial effect on Work Ethic (WE), is accepted.

Suggestions

Based on the conclusions presented above, the researcher offers the following suggestions which may be considered as input, especially for the related institution—Kantor Pelayanan Pajak Pratama (KPP) Gresik—as well as for future researchers conducting similar studies:

1. **For KPP Pratama Gresik leadership:** It is advisable for the management to consistently and proactively enhance existing training programs to ensure their maximum effectiveness. Evaluation of human resource development initiatives should also be prioritized to ensure they are truly beneficial for employees, not merely procedural obligations. If implemented effectively, these programs can positively impact work ethic, employee performance, and the overall quality of the workforce.
2. **Regarding Career Development:** The leadership at KPP Pratama Gresik should pay more attention to and maintain the fulfillment of employees' basic needs to foster a better working environment. The organization must consider all aspects that influence career development patterns to ensure job stability and continuous improvement.
3. **Concerning Compensation:** The HR division at KPP Pratama Gresik is encouraged to revise the compensation system to ensure it is fair and performance-based. Additionally, non-financial compensation should be enhanced by providing training and career development programs for employees who meet specific qualifications. The institution should also adopt a more personalized approach to compensation by considering the diverse needs of its workforce.

4. For future researchers:

- a) It is recommended that future studies be conducted in different government institutions or private companies to allow for comparison with this research, which focuses on a government office (KPP Pratama Gresik).
- b) Future researchers are also encouraged to explore additional factors that may influence employee work ethic, such as job design, employee placement, and other relevant elements.

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