

The Effect of Work Experience, Work Discipline, and Physical Health on Employee Productivity at the KPP Madya Surabaya

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ABSTRACT

Employee productivity is a crucial factor in determining organizational performance in the public sector, particularly within tax administration institutions characterized by high workload intensity, strict accuracy requirements, and performance targets. This study aims to analyze the effect of work experience, work discipline, and physical health on employee productivity at KPP Madya Surabaya. A quantitative approach with a causal associative design was employed. Data were collected through structured questionnaires distributed to 124 employees using a census method and analyzed using multiple linear regression with SPSS. The results indicate that work experience, work discipline, and physical health each have a positive and significant effect on employee productivity. Among the three variables, work experience emerges as the most dominant determinant, followed closely by physical health, while work discipline also contributes significantly. Simultaneously, the regression model demonstrates strong explanatory power, indicating that these individual human capital factors jointly explain a substantial proportion of employee productivity in the studied institution. These findings suggest that employee productivity in tax administration institutions is strongly influenced by individual human capital attributes rather than organizational procedures alone. By integrating work experience, discipline, and physical health within a single empirical model, this study extends the public sector human resource management literature and provides practical insights for policymakers and managers in designing experience-based development programs, reinforcing disciplinary systems, and supporting employee health to enhance productivity.

Keywords: work experience, work discipline, physical health, employee productivity, public sector.

1. INTRODUCTION

Employee productivity is a critical determinant of organizational effectiveness and service quality, particularly in the public sector, where performance outcomes directly affect public trust and institutional credibility. In the context of bureaucratic reform and the transformation of tax administration services, public organizations are increasingly required to enhance employee productivity to meet performance targets, ensure service accuracy, and maintain operational efficiency. As a tax administration unit under the Directorate General of Taxes, KPP Madya Surabaya faces substantial demands related to workload intensity, strict deadlines, and high

accountability for state revenue realization. These conditions make employee productivity a strategic issue that cannot be separated from the quality of human resource management.

Previous studies have emphasized that employee productivity is not solely shaped by organizational systems or policies but is also influenced by individual-level factors inherent to employees. Among these factors, work experience, work discipline, and physical health are frequently highlighted as key determinants of work outcomes. Work experience contributes to employees' ability to adapt to job complexity, make accurate decisions, and solve problems effectively, which in turn enhances productivity (Rochman & Nurhasanah, 2022). Employees with sufficient experience tend to demonstrate higher efficiency due to accumulated knowledge and familiarity with work procedures.

Work discipline has also been consistently linked to productivity improvement. Discipline reflects employees' compliance with organizational rules, punctuality, and responsibility in carrying out tasks. Empirical evidence shows that disciplined employees are more likely to perform efficiently and consistently, leading to higher productivity levels (Nurmiati, 2023). In public organizations, where standardized procedures and accountability are crucial, discipline plays a vital role in ensuring service reliability and operational continuity.

However, empirical findings regarding the role of physical health in determining employee productivity remain inconclusive. From a theoretical perspective, good physical health is expected to support employees' stamina, concentration, and work consistency, thereby enhancing productivity. Nevertheless, Haryanto and Utami (2023) reported that occupational health did not have a significant effect on employee productivity in a public security institution. This inconsistency suggests that the relationship between health and productivity may be influenced by contextual factors such as job stress, workload pressure, and the nature of organizational tasks. Consequently, further empirical investigation is needed, particularly within public sector organizations characterized by high cognitive and administrative demands. This indicates that the impact of physical health on employee productivity requires further empirical examination, particularly in high-pressure public sector environments.

This phenomenon is highly relevant to the working environment of KPP Madya Surabaya. Employees are required to manage complex administrative processes, maintain data accuracy, and meet performance targets under considerable time pressure. If personal factors such as insufficient work experience, weak discipline, or poor physical health are not properly managed, employee productivity may decline. Reduced productivity can lead to service delays, decreased work accuracy, and weakened teamwork, ultimately affecting the quality of tax services and public confidence in government institutions.

Despite the strategic importance of employee productivity in public organizations, empirical studies that simultaneously examine the effects of work experience, work discipline, and physical health within the context of tax administration institutions remain limited. Most existing studies focus on private sector organizations or examine these factors separately. This gap highlights the need for an integrated analysis that captures the combined influence of these internal factors on employee productivity in public sector settings. Consequently, there is a lack of integrated empirical evidence that captures how these individual human capital factors jointly influence employee productivity in tax administration institutions.

This study contributes to the existing literature in three important ways. First, it provides empirical evidence on employee productivity determinants within a tax administration institution, a public sector context that remains underrepresented in international productivity research. Second, unlike prior studies that examine work experience, work discipline, or physical health separately, this research integrates these three dimensions simultaneously within the framework of Human Capital Theory. Third, this study highlights the relative importance of work experience and physical

health in shaping employee productivity under demanding bureaucratic conditions, thereby extending previous international findings on public sector human resource management.

Therefore, this study aims to analyze the effect of work experience, work discipline, and physical health on employee productivity at KPP Madya Surabaya using a quantitative approach. By providing empirical evidence on the determinants of employee productivity in a tax administration institution, this study is expected to contribute to the human resource management literature in the public sector. Practically, the findings may serve as an evidence-based reference for policymakers and organizational leaders in designing human resource development programs, strengthening disciplinary systems, and promoting healthier work environments to enhance employee productivity and improve the quality of public services.

2. LITERATURE REVIEW

Human Capital Theory

This study is grounded in Human Capital Theory, which conceptualizes human resources as strategic assets that can be enhanced through continuous investment in education, experience, discipline, and health. Schultz (1961) initially emphasized that investment in human capabilities yields economic returns for both individuals and organizations. Becker (1993) further expanded this perspective by arguing that work experience, self-regulation through discipline, and physical health constitute forms of human capital that directly contribute to productivity improvement.

Within public sector organizations, employee productivity is highly dependent on the quality of human capital rather than technological or structural factors alone. Employees who accumulate relevant experience, demonstrate strong work discipline, and maintain good physical health tend to perform tasks more efficiently and consistently. Thus, Human Capital Theory provides a comprehensive framework for explaining how individual attributes translate into organizational productivity, particularly in bureaucratic institutions that demand accuracy, accountability, and sustained performance.

Work Experience

Work experience represents the accumulation of knowledge, skills, and problem-solving abilities acquired through prolonged involvement in job-related activities. Dessler (2017) defines work experience as experiential learning that enhances employees' competence and adaptability in performing tasks. Similarly, Mathis and Jackson (2011) argue that experience improves efficiency as employees learn from both successes and failures encountered during their work tenure.

Empirical studies consistently indicate a positive relationship between work experience and productivity. Employees with extensive experience tend to complete tasks more accurately, require less supervision, and respond more effectively to complex work situations (Rivai, 2018; Robbins & Judge, 2017). In the public sector, where administrative procedures and regulatory compliance are complex, experience becomes a critical determinant of productivity.

Previous empirical evidence supports this relationship. Arifin and Prasetyo (2021) found that work experience significantly improved productivity among public sector employees through enhanced efficiency and decision accuracy. Similarly, Ali and Raza (2020) reported that experienced employees demonstrated substantially higher output levels, particularly in roles requiring rapid and precise decision-making. These findings reinforce the Human Capital Theory assertion that experience constitutes a productive investment that yields long-term organizational benefits.

Work Discipline

Work discipline refers to employees' willingness and awareness to comply with organizational rules, procedures, and ethical standards. Rivai (2018) defines discipline as voluntary adherence to organizational regulations, while Hasibuan (2019) emphasizes its role as a fundamental function of human resource management that shapes effective work behavior.

In public organizations, discipline is essential for maintaining service quality, procedural consistency, and institutional credibility. Disciplined employees exhibit punctuality, responsibility, and compliance with standard operating procedures, which collectively enhance productivity. Empirical studies have demonstrated that higher levels of discipline are associated with improved work efficiency and reduced operational errors (Setiawan & Fitria, 2020; Nurmiati, 2023).

Furthermore, discipline fosters a structured work environment that minimizes delays and inefficiencies. Handoko (2017) notes that consistent enforcement of discipline strengthens employees' commitment and accountability, ultimately improving productivity outcomes. Therefore, discipline functions not merely as a control mechanism but as a behavioral foundation that supports sustainable productivity in public sector organizations.

Physical Health

Physical health is a fundamental component of human capital that enables employees to perform work activities without excessive fatigue, illness, or physiological stress. According to the World Health Organization (2020), health encompasses physical, mental, and social well-being, all of which influence work performance. Notoatmodjo (2018) emphasizes that physically healthy employees demonstrate higher concentration, endurance, and work consistency.

Despite its theoretical importance, empirical findings regarding the relationship between physical health and productivity remain mixed. While healthy employees are generally expected to be more productive due to lower absenteeism and higher stamina, Haryanto and Utami (2023) found no significant effect of occupational health on productivity in a public security institution. This inconsistency suggests that health may interact with other contextual factors such as workload intensity, job stress, and organizational support.

In tax administration institutions such as KPP Madya Surabaya, employees face high administrative demands, tight deadlines, and cognitive workload. Under such conditions, physical health plays a crucial role in sustaining performance and preventing productivity decline. Suma'mur (2019) argues that organizational responsibility in providing ergonomic environments and health-supportive policies is essential to maintaining employee productivity. Consequently, further empirical examination is required to clarify the role of physical health in determining productivity within high-pressure public sector settings.

Employee Productivity

Employee productivity refers to the ability of individuals to generate optimal output by efficiently utilizing available resources. Simanjuntak (2018) defines productivity as the ratio between output and input, emphasizing efficiency and effectiveness as key dimensions. In public sector organizations, productivity is reflected not only in output quantity but also in work quality, timeliness, and service accuracy (Sedarmayanti, 2020).

Productivity is influenced by multiple interrelated factors, including experience, discipline, motivation, health, and organizational support (Hasibuan, 2019; Mangkunegara, 2021). Employees who possess strong experience, adhere to discipline, and maintain good physical health are more capable of sustaining consistent performance levels. Therefore, understanding productivity as a multidimensional construct is essential for evaluating employee performance in public institutions.

Conceptual Framework

Based on Human Capital Theory and prior empirical studies, this research proposes a conceptual framework that explains the relationship between work experience, work discipline, and physical health as key determinants of employee productivity. Human Capital Theory posits that individual attributes developed through accumulated experience, behavioral discipline, and physical well-being function as strategic assets that enhance work efficiency and output. Accordingly, this

study assumes that improvements in work experience, discipline, and physical health will positively influence employee productivity, both individually and simultaneously.

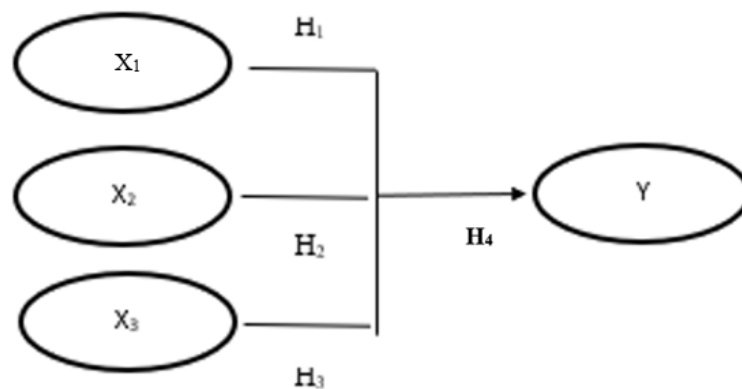


Figure 1
Conceptual Framework

Information:

- X1 = Work Experience
- X2 = Work Discipline
- X3 = Physical Health
- Y = Employee Productivity

Hypotheses Development

Work Experience

Work experience enhances employees' ability to understand job procedures, solve work-related problems, and perform tasks efficiently. Employees with accumulated experience tend to require less supervision and demonstrate higher accuracy in completing tasks. Previous studies indicate that work experience has a positive and significant effect on employee productivity, particularly in public sector organizations characterized by procedural complexity and administrative accountability.

Therefore, the first hypothesis is proposed:

H1: Work experience has a positive and significant effect on employee productivity.

Work Discipline

Work discipline reflects employees' compliance with organizational rules, punctuality, and responsibility in carrying out tasks. High levels of discipline create structured work behavior, minimize operational delays, and improve efficiency. Empirical evidence consistently shows that disciplined employees demonstrate higher productivity due to effective time utilization and reduced work errors.

Thus, the second hypothesis is formulated:

H2: Work discipline has a positive and significant effect on employee productivity.

Physical Health

Physical health enables employees to maintain stamina, concentration, and work consistency under demanding conditions. Although theoretical perspectives suggest that healthy employees are more productive, empirical findings remain inconsistent, particularly in public sector institutions with high workload pressure. This study re-examines the role of physical health in influencing productivity within a tax administration context.

Accordingly, the third hypothesis is stated as follows:

H3: Physical health has a positive and significant effect on employee productivity.

Simultaneous Effect of Work Experience, Discipline, and Physical Health

Human Capital Theory emphasizes that productivity is shaped by the combined contribution of multiple individual attributes rather than isolated factors. Work experience, discipline, and physical health collectively represent complementary dimensions of human capital that strengthen employees' capacity to perform effectively.

Therefore, the final hypothesis is proposed:

H4: Work experience, work discipline, and physical health simultaneously have a positive and significant effect on employee productivity.

3. RESEARCH METHOD

Research Design

This study employed a quantitative approach with a causal associative research design to examine the effect of work experience, work discipline, and physical health on employee productivity. A causal associative design is appropriate for identifying cause-effect relationships among variables within an organizational context (Sugiyono, 2013). The independent variables in this study consist of work experience, work discipline, and physical health, while employee productivity serves as the dependent variable.

Population and Sample

The population of this study comprised all employees of KPP Madya Surabaya, totaling 124 individuals. Given the relatively small population size, this study applied a census method, in which all population members were included as research respondents. The use of a census approach allows for comprehensive data representation and minimizes sampling bias (Sugiyono, 2009).

Data Collection Method

Primary data were collected through a structured questionnaire distributed directly to employees of KPP Madya Surabaya. The questionnaire items were developed based on established theories and previous empirical studies related to work experience, work discipline, physical health, and employee productivity. Secondary data were obtained from institutional documents, reports, and relevant literature to support the analysis and interpretation of results.

All questionnaire items were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), which is commonly used to capture respondents' perceptions, attitudes, and evaluations of social phenomena (Sugiyono, 2011).

Place and Time of Research

This research was conducted at the Surabaya Medium Tax Office, located at Jalan Jagir Wonokromo No. 100-104, Surabaya. The research was conducted in December 2025.

Operational Definition of Variables

Work experience was operationalized as employees' accumulated knowledge, skills, and work-related competencies gained through tenure, job understanding, autonomy, initiative, and work quality.

Work discipline was defined as employees' compliance with organizational rules, punctuality, responsibility, attendance consistency, and adherence to ethical standards.

Physical health referred to employees' physical and mental well-being that supports work performance, including physical fitness, nutritional balance, sleep quality, stress management, personal hygiene, and absence of health complaints.

Employee productivity was measured as employees' ability to produce optimal work output efficiently and effectively, reflected through work quantity, work quality, efficiency, timeliness, initiative, teamwork, and responsibility.

Data Analysis Technique

Data analysis was conducted using the Statistical Package for Social Sciences (SPSS) version 20. The analysis procedure included validity testing, reliability testing, classical assumption tests, and multiple linear regression analysis.

Instrument validity was assessed using Pearson's product-moment correlation, where an item was considered valid if the calculated correlation coefficient exceeded the critical value. Reliability was evaluated using Cronbach's alpha, with a threshold value greater than 0.60 indicating acceptable reliability (Ghozali, 2016).

Classical assumption tests consisted of normality, multicollinearity, and heteroscedasticity tests. Normality was examined using probability-probability (P-P) plots, multicollinearity was assessed through tolerance values and Variance Inflation Factor (VIF), and heteroscedasticity was evaluated using scatterplot analysis.

Multiple Linear Regression Model

To test the proposed hypotheses, multiple linear regression analysis was employed to estimate the effect of the independent variables on employee productivity. The regression model is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y = Employee productivity

a = Constant Value

X₁ = Faktor Work Experience

X₂ = Faktor Work Discipline

X₃ = Faktor Physical Health

b₁, b₂, b₃ = Coefficient variables

e = *standar error*

4. RESULTS AND ANALYSIS

Validity Test Results

The validity test results indicate that all measurement items are valid, as each item shows a Pearson correlation coefficient exceeding the critical r-value (r-table = 0.1764) at a 5% significance level. This confirms that all indicators appropriately measure their respective constructs and are suitable for further analysis.

Test 1
Validity Test Result

Variable	Indicator	r count	r table	Information
Work Experience (X1)	PK1	0.754	0.1764	Valid
	PK2	0.820	0.1764	Valid
	PK3	0.812	0.1764	Valid
	PK4	0.819	0.1764	Valid
	PK5	0.865	0.1764	Valid
Work Discipline (X2)	DK1	0.789	0.1764	Valid
	DK2	0.833	0.1764	Valid
	DK3	0.801	0.1764	Valid
	DK4	0.802	0.1764	Valid

Variable	Indicator	r count	r table	Information
	DK5	0.784	0.1764	Valid
	DK6	0.705	0.1764	Valid
	DK7	0.727	0.1764	Valid
	DK8	0.355	0.1764	Valid
	DK9	0.655	0.1764	Valid
	DK10	0.218	0.1764	Valid
Physical Health (X3)	KT1	0.725	0.1764	Valid
	KT2	0.770	0.1764	Valid
	KT3	0.760	0.1764	Valid
	KT4	0.695	0.1764	Valid
	KT5	0.652	0.1764	Valid
	KT6	0.802	0.1764	Valid
Employee Productivity (Y)	PP1	0.841	0.1764	Valid
	PP2	0.883	0.1764	Valid
	PP3	0.852	0.1764	Valid
	PP4	0.823	0.1764	Valid
	PP5	0.834	0.1764	Valid
	PP6	0.672	0.1764	Valid
	PP7	0.660	0.1764	Valid
	PP8	0.283	0.1764	Valid
	PP9	0.609	0.1764	Valid
	PP10	0.308	0.1764	Valid

Reliability Test Results

The reliability test results, as presented in Table 2, show that all variables have Cronbach's alpha values greater than 0.60. This indicates good internal consistency and confirms that the research instruments are reliable for measuring work experience, work discipline, physical health, and employee productivity.

Tabel 2
Reliability Test Results

Variabel	Cronbach's Alpha	Kriteria	Keterangan
Work Experience	0.868	0,60	Reliable
Work Discipline	0.874	0,60	Reliable
Physical Health	0.821	0,60	Reliable
Employee Productivity	0.889	0,60	Reliable

All variables demonstrated Cronbach's alpha values greater than 0.60, indicating good internal consistency and reliability.

Classical Assumption Test Results

The results of the classical assumption tests demonstrate that the regression model satisfies all required assumptions. The normality test indicates that the residuals are normally distributed, while the multicollinearity test shows that all tolerance values exceed 0.10 and Variance Inflation Factor (VIF) values are below 10, indicating the absence of multicollinearity. Additionally, the heteroscedasticity test confirms that the variance of the residuals is constant. Therefore, the regression model is deemed appropriate for hypothesis testing..

Tabel 3
Multicollinearity Test Results
Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	Conclusion
(Constant)			
1 Work Experience	0.790	0.790	No multicollinearity
Work Discipline	0.853	0.853	No multicollinearity
Physical Health	0.829	0.829	No multicollinearity

Multiple Linear Regression Results

The results of multiple linear regression analysis are summarized in Table 4.

Tabel 4
Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	Constant	-5.642	2.323		
1 Work Experience	0.614	0.063	0.461	9.709	0.000
Work Discipline	0.260	0.048	0.248	5.424	0.000
Physical Health	0.788	0.080	0.455	9.821	0.000

The regression results show that all independent variables have positive and significant effects on employee productivity.

Coefficient Determination

The results of the multiple linear regression analysis are presented in Table 4. The findings indicate that work experience, work discipline, and physical health each have a positive and significant effect on employee productivity, as evidenced by significance values below 0.05.

Based on the standardized coefficients (β), work experience ($\beta = 0.461$) and physical health ($\beta = 0.455$) emerge as the most dominant variables influencing employee productivity, while work discipline ($\beta = 0.248$) shows a comparatively smaller, yet still significant, effect.

This suggests that accumulated competence and physical well-being play a more substantial role in enhancing productivity than behavioral discipline alone in the context of tax administration work.

Table 5
Coefficient Determination Test Result

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.887 ^a	.786	.781		3.099

It can be seen that the R square value of 0.781 or 78.1% is the contribution of the independent variable to the dependent variable, and 21.9% is explained by other variables outside the research model. Meanwhile, the R value is 0.887 or 88.7.5%.

T Test Result

The partial hypothesis testing results demonstrate that all independent variables significantly affect employee productivity.

Work experience shows a significant positive effect on employee productivity ($t = 9.709$; $p < 0.05$), supporting the first hypothesis. Work discipline also has a significant positive effect ($t = 5.424$; $p < 0.05$), confirming the second hypothesis. Physical health demonstrates a strong positive and significant effect ($t = 9.821$; $p < 0.05$), supporting the third hypothesis.

The magnitude of the t-values further reinforces that work experience and physical health exert stronger influences on productivity compared to work discipline, highlighting their strategic importance in high-pressure administrative environments.

Table 6
T Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	Constant	-5.642	2.323		
1 Work Experience	0.614	0.063	0.461	9.709	0.000
Work Discipline	0.260	0.048	0.248	5.424	0.000
Physical Health	0.788	0.080	0.455	9.821	0.000

Based on Table 6, the effect of each independent variable on the dependent variable can be explained as follows:

1. Hypothesis testing of Work Experience (X1) on Employee Productivity (Y)

The significance value (Sig.) for the Work Experience variable is 0.000 (< 0.05) with a t-value of 9.709. Thus, the first hypothesis, which states that work experience has a partial effect on employee productivity, is accepted.

2. Testing the hypothesis of Work Discipline (X2) on Employee Productivity (Y)

The significance value (Sig.) for the Work Discipline variable is 0.000 (< 0.05) with a t-value of 5.424. Therefore, the second hypothesis, which states that work discipline has a partial effect on employee productivity, is accepted.

3. Testing the hypothesis of Physical Health (X3) on Employee Productivity (Y)

The significance value (Sig.) for the Physical Health variable is 0.000 (< 0.05) with a t-value of 9.821. Thus, the third hypothesis, which states that physical health has a partial effect on employee productivity, is accepted.

F Test Result

The results of the F-test indicate that work experience, work discipline, and physical health simultaneously have a significant effect on employee productivity ($F = 146.912$; $p < 0.05$). This confirms that the regression model is statistically fit and supports the fourth hypothesis.

These findings demonstrate that employee productivity is best explained through an integrated perspective, where multiple dimensions of human capital interact to shape performance outcomes rather than operating independently..

Table 7
F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4232.538	3	1410.846	146.912	0.000 ^b
	Residual	1152.398	120	9.603		
	Total	5384.935	123			

The results of the simultaneous test (F-test) indicate that the regression model is statistically significant. The F-value of 146.912 with a significance level of 0.000 ($p < 0.05$) demonstrates that work experience, work discipline, and physical health simultaneously have a significant effect on employee productivity. Therefore, the regression model is considered fit, and Hypothesis 4 (H4) is supported.

DISCUSSION

Effect of Work Experience on Employee Productivity

The results indicate that work experience has the strongest influence on employee productivity. This finding suggests that employees with extensive work experience possess deeper procedural knowledge, higher task mastery, and stronger problem-solving capabilities, which are essential in complex administrative environments such as tax offices.

This result is consistent with the findings of Handayani (2024), who demonstrated that work experience significantly improves employee productivity by enhancing efficiency and accuracy in task execution. Similarly, Arifin and Prasetyo (2021) found that experienced employees in public institutions tend to perform better due to accumulated tacit knowledge and familiarity with organizational procedures. These findings support Becker's Human Capital Theory, which conceptualizes work experience as an investment that increases individual productivity over time.

In the context of KPP Madya Surabaya, experience plays a crucial role in handling high workloads, regulatory complexity, and performance targets, making it a dominant factor in sustaining productivity.

This finding extends previous public sector studies by demonstrating that the productivity-enhancing role of work experience becomes more pronounced in tax administration institutions characterized by high accountability and error-sensitive tasks.

Effect of Work Discipline on Employee Productivity

The analysis shows that work discipline has a positive and significant effect on employee productivity, although its influence is relatively smaller compared to work experience and physical health. This finding indicates that disciplined behavior—such as punctuality, rule compliance, and responsibility—supports productivity by ensuring operational consistency.

This result aligns with the research conducted by Salsafila et al. (2023), who found that disciplined employees demonstrate higher productivity due to structured work behavior and accountability. Furthermore, Nartasari, Yuventius, and Wibowo (2025) emphasized that work discipline functions as a control mechanism that stabilizes performance outcomes, particularly in organizations with standardized operating procedures.

These findings suggest that while discipline is essential for maintaining order and minimizing inefficiencies, its contribution to productivity becomes more substantial when combined with experience and good health.

This implies that discipline functions more as a supporting mechanism rather than a primary productivity driver, especially in environments where task complexity and cognitive demands are high.

Effect of Physical Health on Employee Productivity

One of the most important findings of this study is the strong positive effect of physical health on employee productivity, nearly equal to that of work experience. This result highlights that healthy employees are more capable of maintaining concentration, managing work pressure, and sustaining performance over time.

This finding supports the study by Kurniawan, Darmawati, and Puspita (2025), which demonstrated that occupational health significantly enhances productivity by reducing fatigue and absenteeism. Similarly, research by Suma'mur (2019) emphasized that physical health is a fundamental prerequisite for consistent work performance, particularly in mentally demanding jobs.

The strong effect of health in this study also helps explain inconsistencies in earlier research. In high-pressure environments such as tax administration, physical and mental health become decisive factors that enable employees to cope with workload intensity without performance deterioration.

This suggests that the influence of physical health on productivity is highly context-dependent and becomes increasingly critical in deadline-driven and cognitively intensive public sector institutions.

Simultaneous Effects of Work Experience, Discipline, and Physical Health

The simultaneous significance of work experience, work discipline, and physical health confirms that employee productivity is the result of interacting dimensions of human capital. This finding is consistent with Handayani (2024) and Kurniawan et al. (2025), who reported that productivity increases substantially when experience, discipline, and health are managed collectively rather than independently.

The high explanatory power of the regression model indicates that productivity at KPP Madya Surabaya is predominantly shaped by individual-level capacities. This suggests that productivity improvement strategies should adopt an integrated human resource approach that simultaneously enhances experience accumulation, reinforces discipline, and maintains employee health.

Accordingly, focusing on a single human capital dimension is unlikely to generate optimal productivity outcomes in high-pressure bureaucratic organizations such as tax administration offices.

5. CONCLUSION

This study aimed to examine the effect of work experience, work discipline, and physical health on employee productivity at KPP Madya Surabaya. Based on the results of multiple linear regression analysis, it can be concluded that all proposed hypotheses are supported, both partially and simultaneously.

- 1) First, work experience has a positive and significant effect on employee productivity and emerges as the strongest determinant among the examined variables. This finding indicates that accumulated experience enhances employees' procedural understanding, efficiency, and ability to handle complex administrative tasks. In a tax administration context characterized by high regulatory demands and performance targets, experience functions as a critical form of human capital that directly strengthens productivity.
- 2) Second, work discipline positively and significantly affects employee productivity. Although its influence is relatively smaller compared to work experience and physical health, discipline remains an essential factor in maintaining consistency, compliance with organizational rules, and effective time management. Discipline supports productivity by ensuring that work processes run in an orderly and predictable manner.

- 3) Third, physical health shows a strong positive and significant effect on employee productivity, nearly comparable to the effect of work experience. This finding highlights the importance of physical and mental well-being in sustaining employees' work capacity, concentration, and resilience under high workload pressure. In demanding public sector environments, health is not merely a supporting factor but a key determinant of sustained productivity.
- 4) Finally, the simultaneous test confirms that work experience, work discipline, and physical health jointly explain a substantial proportion of employee productivity. This result underscores that productivity improvement cannot rely on a single factor, but rather requires an integrated human resource approach that balances experience development, behavioral discipline, and health maintenance.

Overall, this study contributes to the empirical literature on human capital and productivity in the public sector by demonstrating that internal individual factors play a dominant role in shaping employee productivity within tax administration institutions. The findings also provide practical insights for policymakers and managers in designing evidence-based strategies to enhance productivity through experience-based development programs, consistent disciplinary systems, and comprehensive employee health support.

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