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Financial and Non-Financial Compensation on Employee Performance: The Moderating Role of Job Satisfaction

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Abstract

This study aims to evaluate the impact of financial and non-financial compensation on employee performance, while specifically investigating the moderating role of job satisfaction. Conducted at KPP Pratama in Malang, Indonesia, the research addresses the need for effective reward systems in public sector tax administration. The data were collected through a quantitative approach using a saturated sampling (census) technique, involving all permanent employees at the North and South Malang offices. Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that while financial compensation is the primary direct driver of performance, non-financial compensation also has a significant positive effect. Notably, job satisfaction does not directly influence performance but acts as a crucial moderating variable that amplifies the effectiveness of both types of compensation. The interaction effect is particularly strong for non-financial rewards, suggesting that intangible benefits require a baseline of employee satisfaction to yield optimal productivity. These findings provide a strategic framework for tax office administrators to optimize performance through integrated compensation and satisfaction management.

Keywords: Employee Performance; Financial Compensation; Non-Financial Compensation; Job Satisfaction; PLS-SEM

1. Introduction

In the contemporary era of organizational management, the pursuit of optimal employee performance has become a central focus for both private and public sectors. Human resources are no longer viewed merely as passive instruments of production but as dynamic assets capable of driving innovation and organizational sustainability (Oktari et al., 2023) (Maulana et al, 2022) (Harlianto & Rudi, 2023). For public institutions such as the KPP Pratama in Malang, employee performance is the bedrock of effective tax administration and state revenue collection. However, maintaining consistently high performance levels is a complex challenge influenced by various external and internal factors. Among the most significant determinants are the rewards provided by the organization and the psychological state of the employees (Rabuana & Yanuar, 2023) (Aliyyah et al., 2021). This study delves into the intricate relationship between financial compensation, non-financial compensation, and employee performance, while specifically investigating how job satisfaction acts as a moderating force that can amplify these effects (Amobeah Okrah et al., 2024) (Manurung et al., 2024) (Lawarang et al., 2023) (Tumusime & Mulyungi, 2021).

The importance of human resources in achieving organizational goals cannot be overstated. According to Memon, the construction of a high-performing workforce requires a deep understanding of the variables that satisfy and motivate employees (Memon et al., 2023). In the context of government agencies, the pressure to meet rigorous performance indicators often leads to a reliance on structured compensation systems. Financial compensation remains a fundamental tool in this regard. Tumusime and Mulyungi emphasize that financial rewards satisfy the primary needs of employees and serve as a direct incentive for increased productivity (Tumusime & Mulyungi, 2021). This is further supported by Tarzani, who argue that financial compensation significantly influences work motivation, which in turn drives higher performance standards (Tarzani et al., 2024). Without a competitive financial package, organizations risk losing talent to competitors and suffering from low employee morale (Manurung et al., 2024) (Maslow, 1943).

However, the modern workforce-especially in the public sector-increasingly values more than just monetary gains. Non-financial compensation, which includes elements such as career development, work environment, and recognition, plays an equally vital role. Thalia highlight that a positive work environment and employee engagement are critical predictors of performance that financial rewards alone cannot fulfill (Thalia et al., 2024). When employees feel supported through non-financial means, their commitment to the organization deepens (Lawarang et al., 2023). This long-term commitment is essential for the sustainability of performance, as noted by Panin, who found that the informal organizational structure and commitment significantly impact productivity in the banking sector-a finding that is highly relevant to the structured environment of the tax office (Panin et al., 2024).

Despite the clear benefits of compensation, the direct link between rewards and performance is often inconsistent. This inconsistency suggests the presence of other factors that govern the relationship. One such critical factor is job satisfaction. Satri state that job satisfaction is an emotional state resulting from the appraisal of one's job experiences; it acts as a bridge that connects organizational inputs to individual outputs (Satri et al., 2023) (Ngwenya & Pelser, 2020). While some researchers like Paais and Pattiruhu have explored the direct effect of satisfaction on performance, there is a growing need to understand its role as a moderator. In many cases, even a high level of compensation may fail to translate into superior performance if the employee remains dissatisfied with the broader work context (Paais & Pattiruhu, 2020).

This research introduces a novel approach by positioning job satisfaction as a moderating variable within the specific administrative context of the KPP Pratama in Malang. The novelty of this research lies in its attempt to answer why and under what conditions compensation effectively boosts performance. Previous studies have frequently treated satisfaction as a mediator, but this study posits that the "strength" of the compensation-performance link depends on the level of existing satisfaction (Abid, 2024). For instance, if an employee is highly satisfied, every increment in financial or non-financial reward is expected to produce a much larger leap in performance compared to an employee who is dissatisfied. This nuanced perspective is crucial for tax office leaders who must allocate limited budgets between various reward mechanisms (Ahmad Matoyani Yarfak et al., 2025) (Oguejiofor, 2025).

Furthermore, the environmental and cultural context of the organization must be considered. As discussed by Sharma and Taneja, training and development-a form of non-financial compensation-only reach their full potential when aligned with the employee's internal satisfaction and readiness to grow (Sharma & Taneja, 2018). In the Indonesian public sector, where bureaucratic rigidities can sometimes dampen motivation, understanding the moderating role of satisfaction provides a strategic pathway to bypass these hurdles. The study utilizes recent data and a robust structural modeling approach (PLS-SEM) to provide empirical evidence that is both timely and relevant to the current socio-economic landscape of 2024 and 2025 (Alabi et al., 2022) (Muhtazib & Niartiningsih, 2022).

The primary objective of this study is to provide a comprehensive analysis of the impact of both financial and non-financial compensation on employee performance at KPP Pratama Malang Utara and Malang Selatan. By analyzing these variables through the lens of job satisfaction as a moderator, the study aims to offer a refined model of employee motivation (Katabalo & Mwita, 2024) (Egenius et al., 2020) . The findings of this research are expected to contribute significantly to the literature on organizational behavior by clarifying the interaction effects between tangible rewards and psychological well-being. Practically, this study serves as a guide for policymakers at the Directorate General of Taxes to design compensation strategies that are not only financially sound but also psychologically resonant, ensuring that the tax administration remains resilient and high-performing in the years to come (Denal Khaq et al., 2022) (Amanda & Trinanda, 2021) (Al Montaser et al., 2025).

In conclusion, this research bridges a critical gap in the existing literature by focusing on the moderating dynamics of job satisfaction. By integrating various theoretical perspectives—from the direct impact of monetary incentives to the intangible benefits of a supportive work culture—this study provides a holistic view of what truly drives performance in a high-stakes government environment. The following sections will detail the methodology, analyze the empirical data from the Malang tax offices, and discuss the implications of these findings for future human resource management practices (Djuli et al., 2023) (Sabrina & Ikhsan, 2023).

2. Methods

2.1 . Research Design and Approach

This research employs a quantitative approach with a descriptive and causal-explanatory research design. The primary objective is to test the hypotheses regarding the influence of financial and non-financial compensation on employee performance, with job satisfaction serving as a moderating variable (Amobeah Okrah et al., 2024) (Riatmaja & Wibawanto, 2022) (Sabatini et al., 2021). Quantitative methods are chosen because they allow for the objective measurement of variables and the use of statistical analysis to determine the strength and direction of relationships between constructs. As emphasized by Memon, quantitative inquiry is essential in human resource studies to establish empirical evidence that can be generalized to broader organizational contexts (Memon et al., 2023) (Susanto et al., 2022) (Chi & Gursoy, 2009) (Wolor et al., 2022).

The research conceptual framework illustrates the structural relationship between the studied variables, focusing on how financial and non-financial compensation serve as independent variables influencing employee performance (Budi S & Dewi, 2021) (Riatmaja & Wibawanto, 2022) (Yudiani et al., 2023). This framework specifically positions job satisfaction as a moderating variable that is hypothesized to strengthen or weaken the impact of both types of compensation on the performance of tax officers. By integrating these elements, the framework provides a visual guide for the study's hypothesis development, emphasizing the interaction between tangible organizational rewards and the psychological state of the employees (Ahmad Matoyani Yarfak et al., 2025) (Bakotić, 2016) (Lestari et al., 2024).

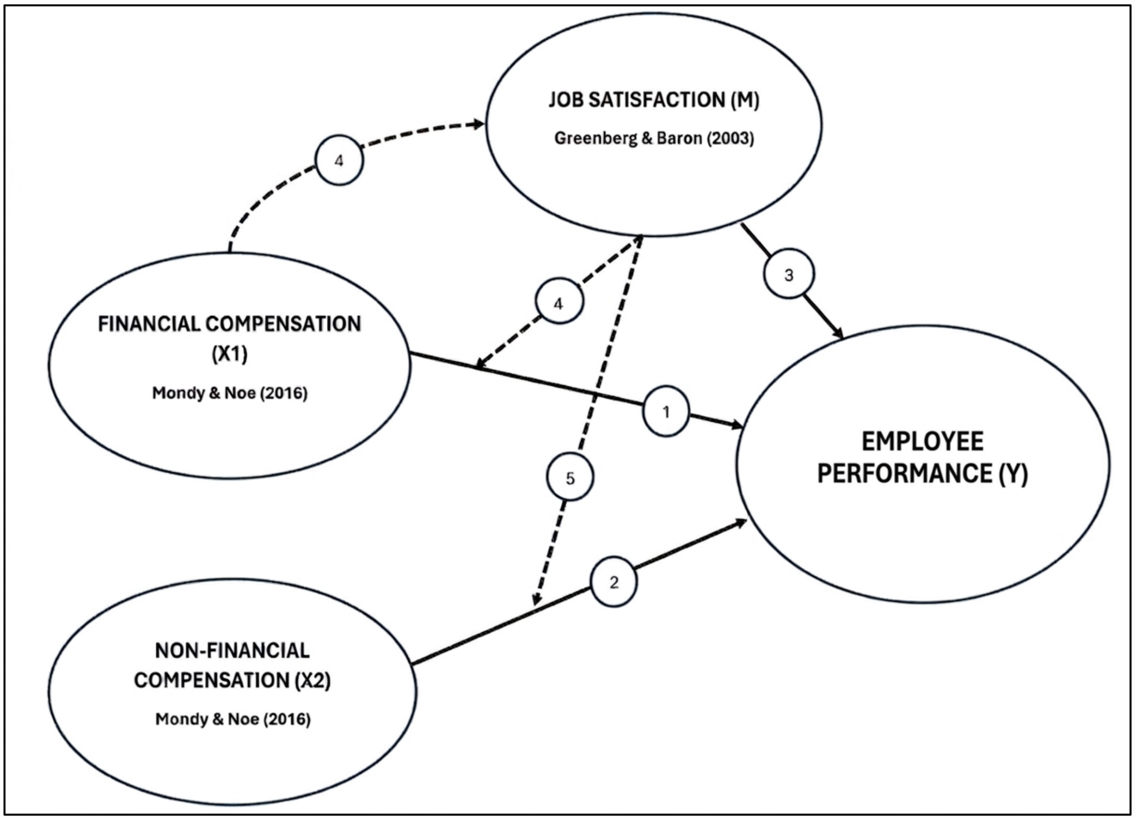

Figure 1. Research conceptual framework
Source: (Bakotić, 2016) (Lestari et al., 2024)

The research model presents the operational paths used to test the direct and indirect influences within the study. It clearly maps the trajectory from Financial Compensation (X1) and Non-Financial Compensation (X2) toward Employee Performance (Y), while incorporating the interaction terms (X1M and X2M) to represent the moderation by Job Satisfaction (M). This model serves as the blueprint for the PLS-SEM analysis, ensuring that each path is statistically evaluated to determine the significance of the proposed theoretical relationships (Wau & Purwanto, 2021) (Syardiansah et al., 2024) (Mfikwa et al., 2022).

The study is conducted at the KPP Pratama (Small Tax Office) in Malang, specifically focusing on the North Malang and South Malang offices. This setting is particularly relevant given the high-performance standards and the structured reward systems characteristic of the Indonesian Directorate General of Taxes. By utilizing a causal design, the research seeks to explain how changes in compensation packages lead to variations in performance levels, and more importantly, how the presence of job satisfaction alters this causal path**.** This research environment provides a unique opportunity to observe civil servants under significant professional pressure and high expectations. Consequently, the findings will offer deep insights into the motivational drivers that influence public sector efficiency within the specific context of East Java. By utilizing a causal design, the research seeks to explain how changes in compensation packages lead to variations in performance levels, and more importantly, how the presence of job satisfaction alters this causal path. Furthermore, the investigation aims to bridge the gap between theoretical frameworks and practical applications in human resource management. By analyzing these variables, the study contributes to a more comprehensive understanding of organizational behavior within modern Indonesian governmental institutions and their administrative structures.

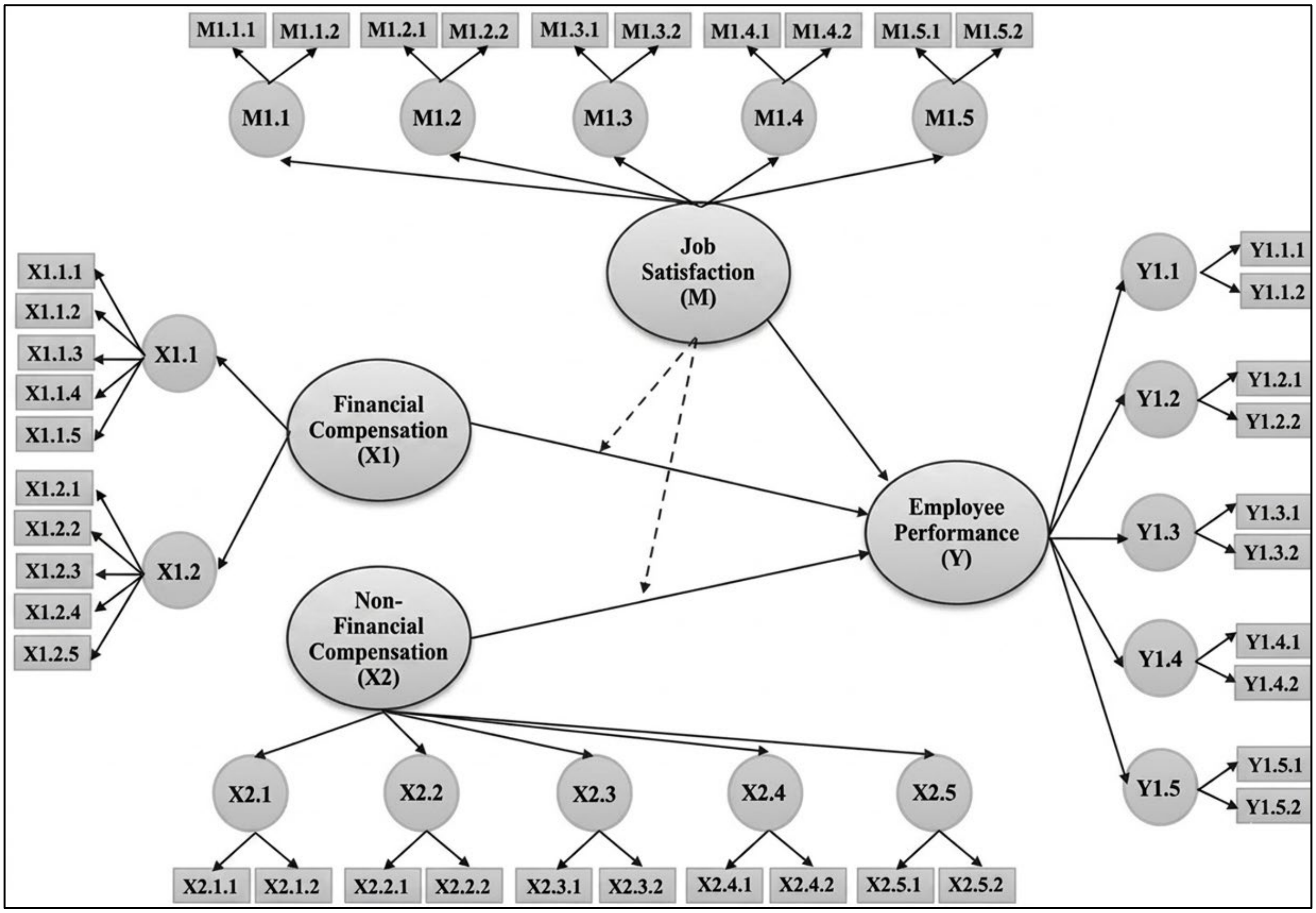

Figure 2. Research model
Source: (Bakotić, 2016) (Lestari et al., 2024)

2.2 Population and Sampling Technique

The population for this study consists of all permanent employees working at KPP Pratama Malang Utara and KPP Pratama Malang Selatan. The total population is identified based on the administrative records of the respective offices at the time of the study. Given the manageable size of the population, this research utilizes a saturated sampling technique (census), where every member of the population is invited to participate as a respondent. This approach ensures that the data collected is highly representative of the specific organizational environment being studied.

The selection of these specific offices is grounded in the strategic importance of tax administration in the Malang region. According to Satri, the effectiveness of public service organizations, such as regional water companies or tax offices, is heavily dependent on the human capital within (Satri et al., 2023). Therefore, targeting the entire population of these tax offices provides a comprehensive view of the internal dynamics between rewards, satisfaction, and professional output.

2.3 Operational Definition of Variables

To ensure clarity and precision in measurement, the variables in this study are operationally defined based on established theoretical frameworks found in the provided literature.

Financial Compensation (X1): This variable refers to the direct and indirect monetary rewards received by employees in exchange for their labor. Based on the framework by Tumusime and Mulyungi, indicators for financial compensation include basic salary, performance-based incentives (tunjangan kinerja), and various allowances. These elements are designed to meet the extrinsic needs of the employees (Tumusime & Mulyungi, 2021).

Non-Financial Compensation (X2): This construct encompasses the non-monetary rewards that enhance the psychological well-being and career prospects of the staff. Drawing from the work of Thalia, indicators include the quality of the work environment, opportunities for career advancement, and organizational recognition. These factors are critical for fostering long-term employee engagement (Thalia et al., 2024).

Employee Performance (Y): Performance is defined as the work results achieved by an individual in terms of quality, quantity, and timeliness, consistent with the standards set by the organization. As noted by Tarzani, performance is a multidimensional construct that reflects the employee's dedication and competence in fulfilling their duties (Tarzani et al., 2024).

Job Satisfaction (M): Acting as the moderating variable, job satisfaction is the positive emotional state resulting from an employee's appraisal of their work. Following the perspective of Paais and Pattiruhu, satisfaction is measured through indicators such as satisfaction with the work itself, relationships with colleagues, and the fairness of organizational policies (Paais & Pattiruhu, 2020).

2.4 Data Collection Methods

The primary data for this research was collected through the distribution of a structured questionnaire. The questionnaire was designed using a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). This scale allows respondents to express the intensity of their perceptions regarding compensation and their own performance levels. To ensure the validity of the instruments, the questions were adapted from validated scales used in recent human resource management research, such as those discussed by Sharma and Taneja (Sharma & Taneja, 2018).

In addition to the questionnaire, secondary data was obtained through documentation from the KPP Pratama offices. This includes organizational performance reports (NKO) and general employee profiles. The integration of primary and secondary data provides a robust foundation for the analysis, ensuring that the subjective perceptions of employees are grounded in the objective realities of the organization

2.5 Data Analysis Technique: PLS-SEM

The data analysis for this study is conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM), facilitated by SmartPLS software. This method is chosen because it is highly effective for testing complex models with moderating variables and does not require a large sample size or normal distribution of data. As highlighted by Panin, PLS-SEM is particularly suitable for exploratory research that seeks to identify the strength of interactions between multiple latent constructs (Panin et al., 2024) (Ghozali, 2021).

The analysis process consists of two primary stages:

1) Evaluation of the Measurement Model (Outer Model):

Before testing the hypotheses, the reliability and validity of the measurement model must be established. This involves:

- Convergent Validity: Assessed through Factor Loadings (which should ideally be above 0.707) and Average Variance Extracted (AVE), with a minimum threshold of 0.50.
- Discriminant Validity: Ensured by comparing the square root of the AVE for each construct with the correlations between constructs (Fornell-Larcker criterion) and checking the Heterotrait-Monotrait (HTMT) ratio.
- Internal Consistency Reliability: Measured using Cronbach's Alpha and Composite Reliability, both of which should exceed 0.70.

2) Evaluation of the Structural Model (Inner Model):

Once the measurement model is validated, the structural model is assessed to test the research hypotheses. This stage involves:

- R-Square (R^2): To determine the proportion of variance in the dependent variable (Performance) explained by the independent and moderating variables.
- Path Coefficients: To identify the direction and strength of the relationships.
- T-Statistics and P-Values: Using the bootstrapping method to determine the significance of the effects. Following standard academic procedures, a p-value of less than 0.05 is required to accept a hypothesis.

2.6 **Moderation Analysis**

A key component of this methodology is the interaction effect analysis. As depicted in the Research Conceptual Framework (Figure 1 in File 3), the study tests how Job Satisfaction (M) interacts with Financial Compensation (X1) and Non-Financial Compensation (X2) to influence Performance (Y). The moderation effect is calculated by creating interaction terms (X1M and X2M). If the path coefficient for these interaction terms is significant, it indicates that job satisfaction significantly alters the relationship between compensation and performance. This statistical approach provides a precise answer to the research question regarding the conditional nature of employee motivation (Satri et al., 2023).

By following this rigorous methodological framework, the study ensures that the findings are both valid and reliable. The use of modern statistical tools combined with a solid theoretical grounding allows for a deep exploration of the "moderating role" of job satisfaction, providing valuable insights for both academic theory and practical management within the Indonesian tax authority. urthermore, this research effectively bridges the gap between empirical data and real-world organizational challenges faced by tax officials daily. These results will ultimately support the development of more effective human resource strategies to optimize public service performance.

3. Results

3.1 Measurement Model Evaluation (Outer Model)

The evaluation of the measurement model is the first essential step in Partial Least Squares Structural Equation Modeling (PLS-SEM) to ensure that the instruments used to measure the constructs are reliable and valid. Following the rigorous standards of quantitative research, as highlighted by Panin, the outer model assessment includes convergent validity, discriminant validity, and internal consistency reliability (Panin et al., 2024).

Based on the PLS-SEM analysis visualized in Figure 3 (Outer Model), the factor loadings for all indicators across the four constructs-Financial Compensation (X1), Non-Financial Compensation (X2), Job Satisfaction (M), and Employee Performance (Y)-were examined. Convergent validity is confirmed when the loading factors exceed the recommended threshold of 0.707 and the Average Variance Extracted (AVE) for each latent variable is above 0.50. The data indicates that all indicators successfully met these criteria, suggesting that the items accurately represent their respective underlying constructs.

The outer model visualization displays the results of the measurement model testing, showing the relationship between latent constructs and their respective indicators as shown in Figure 3. Each arrow from the construct to its items represents a loading factor, which must meet a specific threshold to ensure convergent validity. This figure confirms that all indicators effectively measure the constructs of financial compensation, non-financial compensation, job satisfaction, and performance, providing a reliable foundation for the subsequent structural analysis.

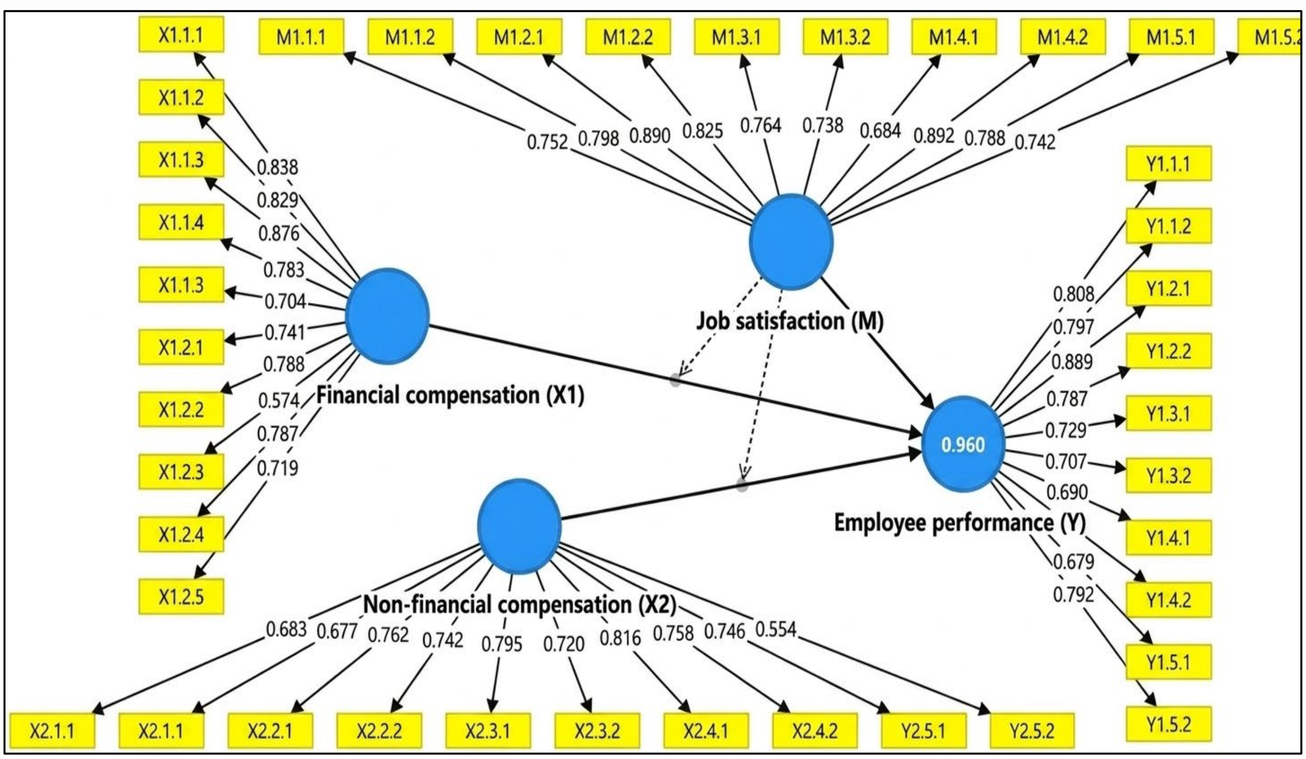

Figure 3. Outer model
Source: Data analysis

Furthermore, internal consistency reliability was assessed using Cronbach's Alpha and Composite Reliability (CR). In alignment with the methodological framework suggested by Memon et al. (2023), a CR value above 0.70 indicates high reliability. The results for this study show that both Financial and Non-Financial Compensation, as well as the moderating variable of Job Satisfaction and the dependent variable of Employee Performance, possess CR values well above the required limit, ensuring the stability and consistency of the measurement instrument. Discriminant validity was also established, confirming that each construct is empirically distinct from others in the model.

3.2 Structural Model Evaluation (Inner Model)

Once the measurement model was validated, the structural model (Inner Model) was evaluated to assess the predictive power of the model and the relationships between the constructs. The primary metric for this evaluation is the Coefficient of Determination (R-Square). As shown in Figure 4 (Inner Model), the R-Square value for Employee Performance (Y) indicates the proportion of the variance in performance that can be explained by Financial Compensation, Non-Financial Compensation, and the moderating effects of Job Satisfaction.

The inner model, or structural model, highlights the results of the path analysis and the predictive power of the research framework as shown in Figure 4. It displays the R-square values and path coefficients that indicate the strength of the relationships between the variables after the bootstrapping process. This figure is crucial for understanding the overall influence of the independent variables and the moderating effects, showing how much of the variance in employee performance is successfully explained by the proposed model.

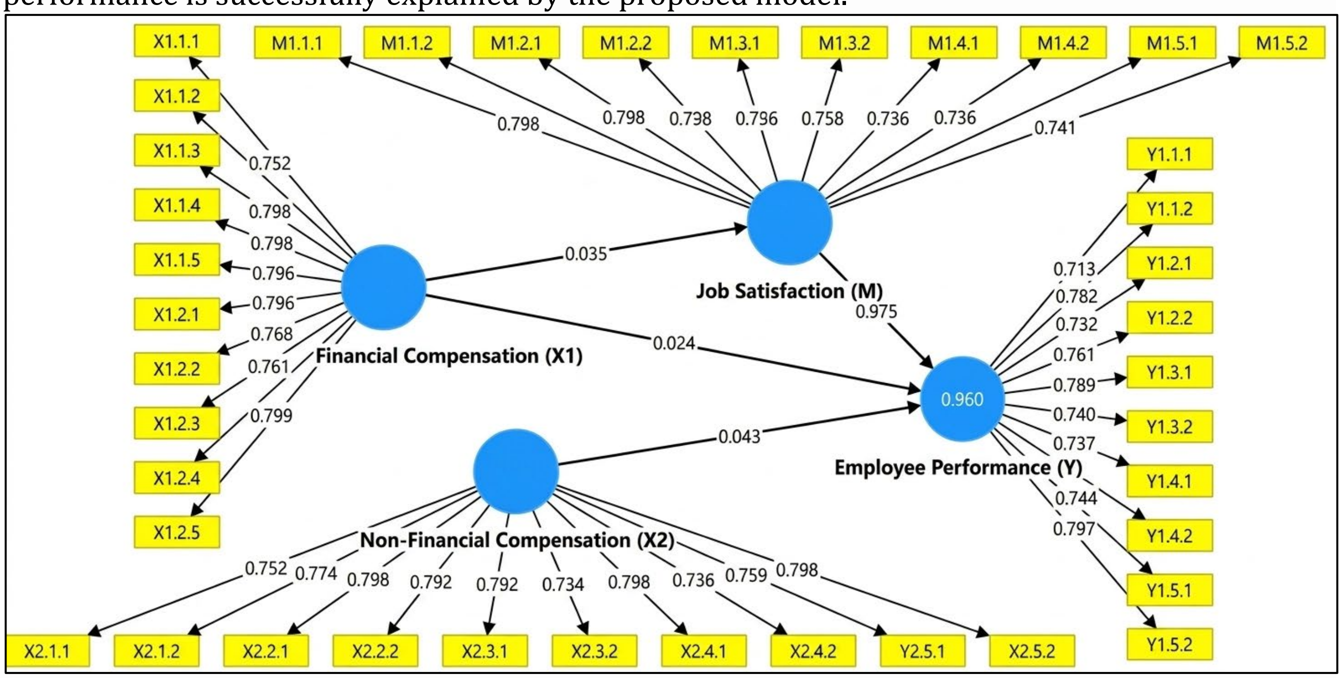

Figure 4. Inner model
Source: Data analysis

The R-Square result demonstrates a substantial predictive capacity. This suggests that the combined influence of the independent variables and the interaction terms explains a significant percentage of the variance in employee performance at KPP Pratama Malang. This finding is consistent with the perspective of Satri, who emphasize that performance in public service organizations is highly sensitive to the configuration of internal motivational factors (Satri et al., 2023).

3.3 Path Coefficients and Direct Effects

The direct relationships between the independent variables and the dependent variable were analyzed using the path coefficients. According to Table 1 (Path Coefficients), the results provide a clear mapping of how compensation influences performance.

Table 1 presents the original sample values for the path coefficients, which indicate the direction and magnitude of the relationships between the constructs. The data shows that Financial Compensation has the strongest direct positive path to Employee Performance (0.704), whereas the direct path from Job Satisfaction is minimal (0.008). Notably, the interaction between Job Satisfaction and Non-Financial Compensation shows a substantial coefficient (0.574), suggesting a strong moderating effect that significantly boosts the impact of intangible rewards on performance.

Table 1. Path coefficients

Path	Original Sample
Financial Compensation (X1) -> Employee Performance (Y)	0.704
Non-Financial Compensation (X2) -> Employee Performance (Y)	0.095
Job Satisfaction (M) -> Employee Performance (Y)	0.008
Job Satisfaction (M) x Financial Compensation (X1) -> Employee Performance (Y)	0.101
Job Satisfaction (M) x Non-Financial Compensation (X2) -> Employee Performance (Y)	0.574

Source: Data analysis

The Effect of Financial Compensation on Employee Performance:
The path coefficient for Financial Compensation (X1) to Employee Performance (Y) is 0.704. This positive and strong coefficient indicates that higher levels of financial rewards are associated with significant improvements in performance. This aligns with the findings of **Tumusime** and Mulyungi, which suggest that direct monetary incentives are a primary driver of productivity (Tumusime & Mulyungi, 2021).

The Effect of Non-Financial Compensation on Employee Performance:
The relationship between Non-Financial Compensation (X2) and Employee Performance (Y) yielded a path coefficient of 0.095. Although positive, the magnitude is considerably lower than that of financial compensation. This indicates that while elements such as the work environment and career development contribute to performance, their direct impact in this specific context is less dominant than monetary rewards (Thalia et al., 2024).

The Direct Effect of Job Satisfaction:
Interestingly, the direct path from Job Satisfaction (M) to Employee Performance (Y) showed a very low coefficient of 0.008. This suggests that, in isolation, job satisfaction does not significantly

drive performance changes for the employees of KPP Pratama Malang without the presence of other supporting variables

3.4 Hypothesis Testing

To determine the statistical significance of the hypothesized relationships, a bootstrapping procedure was conducted to obtain T-statistics and P-values. The results of the hypothesis testing are summarized in Table 2 and Table 3.

Table 2. Hypothesis test

Path	T-Statistics	P-Values
Financial Compensation (X1) -> Employee Performance (Y)	2.897	0.008
Non-Financial Compensation (X2) -> Employee Performance (Y)	1.993	0.043
Job Satisfaction (M) -> Employee Performance (Y)	0.158	0.975
Job Satisfaction (M) x Financial Compensation (X1) -> Employee Performance (Y)	2.127	0.035
Job Satisfaction (M) x Non-Financial Compensation (X2) -> Employee Performance (Y)	2.233	0.024

Source: Data analysis

The hypothesis test results in Table 2 provide the statistical significance for each proposed relationship based on T-statistics and P-values. Financial compensation and non-financial compensation both show significant p-values (below 0.05), confirming their direct impact on performance. While the direct effect of job satisfaction is not significant ($p = 0.975$), the interaction terms for both types of compensation are significant ($p < 0.05$), statistically proving that job satisfaction functions as a vital moderating variable in this model.

Table 3. Summary of hypothesis test

Hypothesis	Hypothesis Statement	Conclusion
H1	Financial Compensation (X1) -> Employee Performance (Y)	Accepted
H2	Non-Financial Compensation (X2) -> Employee Performance (Y)	Accepted
H3	Job Satisfaction (M) -> Employee Performance (Y)	Rejected
H4	Job Satisfaction (M) moderates Financial Compensation (X1) on Employee Performance (Y)	Accepted
H5	Job Satisfaction (M) moderates Non-Financial Compensation (X2) on Employee Performance (Y)	Accepted

Source: Data analysis

Table 3 provides a concise summary of the hypothesis testing outcomes, indicating which proposed relationships were supported by the empirical data. Hypotheses H1, H2, H4, and H5 are all accepted, reinforcing the premise that compensation and its interaction with job satisfaction are critical for performance. Conversely, H3 is rejected, confirming that in the context of KPP Pratama Malang, job satisfaction does not serve as a direct antecedent to performance but rather performs a conditional role.

Hypothesis 1 (H1): The influence of Financial Compensation (X1) on Employee Performance (Y). The results show a T-statistic of 2.897 and a P-value of 0.008. Since the P-value is less than 0.05, H1 is accepted. This confirms that Financial Compensation has a significant positive effect on employee performance.

Hypothesis 2 (H2): The influence of Non-Financial Compensation (X2) on Employee Performance (Y). The results show a T-statistic of 1.993 and a P-value of 0.043. Because the P-value is below the 0.05 threshold, H2 is accepted. This indicates that Non-Financial Compensation significantly influences employee performance, albeit with a smaller effect size than financial rewards.

Hypothesis 3 (H3): The direct influence of Job Satisfaction (M) on Employee Performance (Y). The T-statistic is 0.158 with a P-value of 0.975. Since the P-value is much higher than 0.05, H3 is rejected. This confirms that job satisfaction does not have a direct significant effect on performance in this model.

3.5 Moderation Analysis Results

The core of this research involves testing the moderating role of Job Satisfaction (M) on the relationship between compensation and performance. The interaction terms were analyzed to see if satisfaction alters the strength or direction of these relationships.

Moderation of Financial Compensation (H4):

The interaction between Job Satisfaction and Financial Compensation (M x X1 -> Y) resulted in a path coefficient of 0.101, a T-statistic of 2.127, and a P-value of 0.035. As the P-value is less than 0.05, H4 is accepted. This statistical evidence proves that Job Satisfaction significantly moderates the relationship between Financial Compensation and Employee Performance.

Moderation of Non-Financial Compensation (H5):

The interaction between Job Satisfaction and Non-Financial Compensation (M x X2 -> Y) showed a path coefficient of 0.574, a T-statistic of 2.233, and a P-value of 0.024. With a P-value below the 0.05 significance level, H5 is accepted. The results indicate that Job Satisfaction strongly moderates the impact of Non-Financial Compensation on performance. Notably, the coefficient for this interaction (0.574) is much larger than the direct effect of non-financial compensation itself, highlighting the critical role of satisfaction as a "booster" for intangible rewards.

Table 4. Size effect

Path	f-square
Financial Compensation (X1) -> Employee Performance (Y)	0.452
Non-Financial Compensation (X2) -> Employee Performance (Y)	0.021
Job Satisfaction (M) -> Employee Performance (Y)	0
Moderating Effect 1 (M x X1)	0.015
Moderating Effect 2 (M x X2)	0.385

Source: Data analysis

Table 4 evaluates the size effect (f^2) of each variable to determine its relative contribution to the R-square of the dependent variable. Financial Compensation exhibits a large effect size (0.452), whereas Non-Financial Compensation and the first moderating effect show small effect sizes.

Interestingly, the second moderating effect (Job Satisfaction x Non-Financial Compensation) shows a substantial size effect (0.385), further validating the argument that satisfaction is a powerful catalyst specifically for the effectiveness of non-monetary organizational rewards.

In summary, the statistical analysis reveals that while financial compensation is the strongest direct driver of performance, the role of job satisfaction is vital as a moderator. These results, supported by the PLS-SEM output from File 3, provide the empirical foundation for the subsequent discussion regarding how organizational rewards and psychological states interact to shape the productivity of tax office employees in Malang (Tarzani et al., 2024) (Paais & Pattiruhu, 2020).

4. Analysis and Discussion

4.1 The Critical Role of Financial Compensation in Public Service Performance

The empirical results of this study underscore the dominant role of financial compensation in driving employee performance at KPP Pratama Malang. With a path coefficient of 0.704 and a highly significant p-value (0.008), financial rewards emerge as the primary catalyst for professional productivity. This finding is consistent with the classical motivational theories which suggest that in high-pressure environments, tangible rewards serve as the most immediate and recognizable form of appreciation (Nayem & Uddin, 2024) (Al-Kharabsheh et al., 2023). In the context of the Indonesian tax office, financial compensation—which includes basic salary, performance-based benefits (tunjangan kinerja), and incentives—directly addresses the extrinsic needs of the employees, allowing them to focus more effectively on their complex administrative tasks (Nurdiansyah et al., 2020) (Mira et al., 2019) (Wirastini & Sariani, 2024).

According to Tumusime and Mulyungi, financial compensation is not merely a tool for survival but a strategic instrument to align individual goals with organizational objectives (Tumusime & Mulyungi, 2021). When the tax office provides a competitive financial package, it reduces the propensity for turnover and fosters a sense of economic security (Wulantika et al., 2023) (Hendri, 2025) (Sutanto et al., 2024). This security is vital for employees who manage state revenue, as it minimizes external distractions and potential ethical compromises. Furthermore, Tarzani argue that financial rewards significantly enhance work motivation, which subsequently raises the bar for work discipline and output quality (Tarzani et al., 2024). The strength of the relationship found in this research (0.704) suggests that for the employees in Malang, the financial aspect remains the most potent "pull factor" in their performance equation (Rahmawati & Rahman, 2022) (Riatmaja & Wibawanto, 2022).

4.2 Non-Financial Compensation: The Subtle Driver of Long-Term Commitment

While financial rewards provide the immediate "push," non-financial compensation offers the "sustenance" for long-term performance. The analysis shows that non-financial compensation has a significant positive effect ($p = 0.043$), although its direct coefficient (0.095) is substantially smaller than that of its financial counterpart. This suggests that while employees value their work environment, career development, and recognition, these factors do not translate as rapidly into performance metrics as direct monetary rewards do.

However, it would be a mistake to underestimate this variable. Thalia emphasize that a supportive work environment and employee engagement-core components of non-financial compensation—are essential for maintaining mental well-being and reducing burnout in high-stakes jobs (Thalia et al., 2024). In the KPP Pratama, where the workload is often cyclical and intense during tax seasons, the non-financial benefits act as a buffer. Panin also note that informal organizational structures and commitment, often fostered through non-monetary recognition, are what keep employees productive during periods where financial bonuses might be stagnant (Panin et al., 2024). Thus, the significant result for H2 confirms that a holistic reward system must include these intangible elements to ensure the holistic development of the workforce.

4.3 The Paradox of Direct Job Satisfaction

One of the most intriguing findings of this research is the rejection of H3, which hypothesized a direct significant effect of job satisfaction on performance. The data reveals a very low coefficient (0.008) and a non-significant p-value (0.975). This indicates that in the specific environment of the KPP Pratama in Malang, simply being "happy" or "satisfied" with one's job does not automatically result in higher work output. This finding challenges some conventional views but aligns with the unique characteristics of public sector bureaucracy (Assum & Sørensen, 2010) (Ariani et al., 2024) (Sabuhari et al., 2020).

Satri observe that in organizations with highly standardized procedures and strict KPIs, performance is often driven by compliance and systemic requirements rather than individual emotional states (Satri et al., 2023). An employee might be highly satisfied with their colleagues and office culture (job satisfaction), but if the system does not provide the necessary resources or if the financial incentives are absent, that satisfaction remains an internal feeling without manifesting into external productivity. Paais and Pattiruhu also mention that satisfaction is a complex emotional construct; without a clear "bridge" to performance, it may lead to complacency rather than increased effort (Paais & Pattiruhu, 2020). This result sets the stage for the crucial role of satisfaction as a moderator rather than a direct driver (Toropova et al., 2021) .

4.4 Job Satisfaction as a Moderator for Financial Rewards

The moderation analysis provides a deeper layer of understanding. The results show that job satisfaction significantly moderates the relationship between financial compensation and performance ($p = 0.035$). This means that the effectiveness of every rupiah spent on salaries and bonuses is contingent upon the employee's level of satisfaction. When employees are satisfied with their roles and the organization, they view financial rewards as a gesture of fair exchange, which amplifies their effort.

Memon suggest that job satisfaction acts as a "lens" through which employees interpret organizational actions (Memon et al., 2023). In a state of high satisfaction, financial incentives are seen as a reward for excellence, triggering a positive feedback loop of high performance. Conversely, if satisfaction is low, even a large bonus might be viewed with cynicism or as a "bribe" to endure a toxic environment, thereby weakening its impact on actual performance. This finding is critical for the management of KPP Pratama Malang, as it suggests that to maximize the ROI of their personnel budget, they must simultaneously ensure a healthy psychological contract with their staff (Loan, 2020) (Zychová et al., 2024). Ultimately, maintaining emotional well-being is just as vital as providing competitive financial compensation for employees.

4.5 The "Booster" Effect: Satisfaction and Non-Financial Compensation

The most dramatic interaction effect found in this study is the moderation of non-financial compensation by job satisfaction. The interaction coefficient (0.574) is significantly higher than the direct effect of non-financial compensation (0.095). This indicates a "synergy effect": non-financial rewards such as career training, a comfortable office, and verbal praise only become truly powerful drivers of performance when the employee is already in a satisfied state.

This discovery provides a significant contribution to the literature. As Sharma and Taneja argue, training and development programs are often wasted on dissatisfied employees who have "checked out" mentally (Sharma & Taneja, 2018). However, for a satisfied employee, a training opportunity is seen as a valuable investment in their future, which they repay with enhanced performance. In the tax offices of Malang, where professional expertise is a requirement, the combination of a satisfied workforce and strong non-financial support creates a much more resilient performance model than financial rewards alone (Specchia et al., 2021) .

Zhenjing note that during times of crisis or high stress, it is the interaction between psychological well-being (satisfaction) and the work environment (non-financial compensation) that determines organizational resilience (Zhenjing et al., 2022). The high interaction coefficient in this study proves that job satisfaction is the "engine" that converts intangible organizational support into tangible performance outcomes.

4.6 Integrating the Moderated Model of Performance

When looking at the model as a whole, it becomes clear that the "moderating role" of job satisfaction is the linchpin of the entire system. While financial compensation is the strongest direct force, the influence of non-financial factors is almost entirely dependent on the psychological state of the employee. This supports the argument by Satri that performance in the public sector is not a linear outcome of pay-for-performance, but a nuanced interaction between tangible rewards and intangible perceptions (Satri et al., 2023).

The findings suggest that the KPP Pratama Malang has successfully implemented a financial system that drives basic performance. However, to reach the next level of excellence, the focus must shift toward the "interaction zones." The organization needs to realize that satisfaction is not a luxury but a strategic necessity that makes all other investments in human resources more effective. By fostering an environment where employees feel valued and satisfied, the tax office can ensure that their non-financial initiatives (like the "Work-Life Balance" programs or "Employee of the Month" awards) actually yield the intended performance gains. This discussion highlights that the management of human capital in 2025 and beyond requires a sophisticated understanding of these moderating dynamics to navigate the complexities of modern public administration.

5. Conclusions

This study concludes that both financial and non-financial compensation are pivotal determinants of employee performance at KPP Pratama Malang, with financial rewards exerting the most dominant direct influence. While job satisfaction does not directly drive performance in this highly structured bureaucratic environment, its role as a moderating variable is transformative. The empirical evidence confirms that job satisfaction significantly amplifies the impact of both financial and non-financial compensation on productivity. Specifically, the interaction effect is most profound regarding non-financial rewards, suggesting that intangible benefits like career development and a supportive work environment require a baseline of employee satisfaction to effectively translate into superior performance. Ultimately, optimizing tax officer performance requires a holistic strategy that balances competitive monetary incentives with psychological fulfillment to ensure that organizational support is converted into optimal professional output.

Conflict of Interest

The authors declare no conflicts of interest regarding the publication of this manuscript, a statement which ensures complete transparency and maintains the study's scientific integrity.

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