

Individual and Job Characteristics as Predictors of Employee Job Satisfaction: Evidence from Samsat Makassar I Selatan

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Abstrak : Penelitian ini bertujuan untuk menganalisis pengaruh Individual Characteristics dan Job Characteristics terhadap Job Satisfaction pegawai pada Samsat UPT Pendapatan Wilayah Makassar I Selatan. Latar belakang penelitian berangkat dari kebutuhan peningkatan kualitas pelayanan publik yang sangat dipengaruhi oleh kondisi psikologis dan persepsi pegawai terhadap pekerjaannya. Sebanyak 83 pegawai menjadi sampel penelitian yang dipilih menggunakan teknik sampling jenuh. Pengumpulan data dilakukan melalui kuesioner dengan skala Likert, kemudian dianalisis menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa Individual Characteristics berpengaruh positif dan signifikan terhadap Job Satisfaction pegawai, ditandai dengan nilai $t = 3.348$ dan signifikansi 0.001 . Hal ini mengindikasikan bahwa perbedaan kemampuan, kepribadian, pengalaman, dan orientasi pegawai memiliki kontribusi penting terhadap tingkat Job Satisfaction mereka. Selain itu, Job Characteristics juga terbukti berpengaruh positif signifikan dengan nilai $t = 2.667$ dan signifikansi 0.010 , yang berarti variasi tugas, otonomi, umpan balik, dan signifikansi pekerjaan turut meningkatkan Job Satisfaction. Secara simultan, kedua variabel memberikan kontribusi sebesar 43.2% terhadap variasi Job Satisfaction. Temuan ini menegaskan pentingnya pengelolaan SDM berbasis person-job fit serta peningkatan desain pekerjaan untuk menciptakan lingkungan kerja yang lebih produktif, harmonis, dan berkinerja tinggi di sektor pelayanan publik.

Kata Kunci : Individual Characteristics; Job Characteristics; Job Satisfaction; sumber daya manusia; Samsat Makassar.

Abstract: This study aims to examine the influence of individual characteristics and job characteristics on employee job satisfaction at Samsat UPT Pendapatan Wilayah Makassar I Selatan. The research is grounded in the growing need to improve public service quality, which is strongly shaped by employees' psychological conditions and perceptions of their work. A total of 83 employees participated as respondents, selected through saturated sampling. Data were collected using a Likert-scale questionnaire and analysed through multiple linear regression. The findings reveal that individual characteristics have a positive and significant effect on job satisfaction, indicated by a t -value of 3.348 and a significance level of 0.001 . This demonstrates that differences in employee abilities, personality traits, experiences, and work orientation substantially contribute to their job satisfaction. Additionally, job characteristics show a positive and significant effect, with a t -value of 2.667 and a significance level of 0.010 , meaning that task variation, autonomy, feedback, and job significance all contribute to increasing job satisfaction. Simultaneously, both variables contribute 43.2% to the variation in job satisfaction. These findings emphasize the importance of SDM management based on person-job fit and job design improvement to create a more productive, harmonious, and high-performing work environment in the public service sector.

0.010, indicating that task variety, autonomy, feedback, and job significance play an important role in enhancing satisfaction. Both variables together account for 43.2% of the variation in job satisfaction. These results highlight the importance of person–job fit–based human resource management and improvements in job design to build a more productive, harmonious, and high-performing work environment within public service organisations.

Keywords: Individual characteristics; job characteristics; job satisfaction; human resources; Samsat Makassar.

INTRODUCTION

Job satisfaction is a crucial element in improving employee performance, productivity, and service quality, particularly in the public service sector. In government organisations, job satisfaction not only affects employee well-being but also influences the effectiveness of public services. Employees who are satisfied with their jobs tend to exhibit positive work behaviours, stronger commitment, lower stress levels, and a willingness to provide optimal service. This is particularly relevant in public-based services such as the Samsat (Services for Public Order) (Samsat), which interacts with the public daily and plays a crucial role in managing regional revenues.

The South Makassar I Regional Revenue Unit (UPT Pendapatan Daerah Makassar I Selatan), as part of the Regional Revenue Agency (Badan Pendapatan Daerah Daerah BPN) of South Sulawesi Province, has a relatively high and complex workload. Various forms of service, such as stationary Samsat (Samsat), drive-thru services, and mobile Samsat (Samsat), require employees to work under varying conditions with high levels of service intensity. These differences in work contexts lead to variations in job characteristics, including autonomy, task variety, workload, social interaction, and role clarity. Each of these job characteristics can influence employee job satisfaction levels differently. Furthermore, individual factors also play a significant role in determining employee job satisfaction. Factors such as age, education level, work experience, motivation, personality, and employee perceptions of the organisational environment can be important predictors of subjective job satisfaction. Not all employees with the same work conditions will exhibit the same level of satisfaction, so individual characteristics must be considered a relevant determinant.

Several recent studies have shown that job characteristics significantly influence job satisfaction. The job characteristics model developed by Hackman and Oldham confirms that dimensions such as skill variety, task significance, task identity, autonomy, and feedback are positively associated with job satisfaction. Meanwhile, other studies explain that individual characteristics such as work experience, age, or education level can shape employee perceptions of their jobs, thus influencing their perceived level of satisfaction.

Although numerous studies on job satisfaction have been conducted across various sectors, research on public service units such as the Samsat (State-Owned Vehicles) remains relatively limited. This indicates a research gap in understanding how individual and job characteristics simultaneously influence job satisfaction in the context of regional public services. Furthermore, few studies have specifically

examined differences in conditions across service units within a single agency, even though variations in tasks and work environments can affect employees' perceptions of job satisfaction. Thus, this study is important for providing an empirical overview of how individual and job characteristics serve as predictors of employee job satisfaction at Samsat UPT Pendapatan Daerah Makassar I Selatan. The results of this study are expected to provide a deeper understanding of the factors UPT management should consider to improve employee performance and the quality of service to the public.

Based on this description, the research questions are as follows:

1. How do individual characteristics influence employee job satisfaction at the Samsat UPT Pendapatan Daerah Makassar I Selatan?
2. How do job characteristics influence employee job satisfaction at the Samsat UPT Pendapatan Daerah Makassar I Selatan?
3. Which has a more dominant influence on job satisfaction: individual characteristics or job characteristics?

The objectives of this study are: to analyze the influence of individual characteristics on employee job satisfaction at the Samsat UPT Pendapatan Daerah Makassar I Selatan; to analyze the influence of job characteristics on employee job satisfaction; to compare the strength of the influence of individual and job characteristics in predicting employee job satisfaction; and to identify differences in job satisfaction levels and their determinants across service units within the UPT Pendapatan Daerah Makassar I Selatan. Research Contributions

1. Theoretical Contribution

Enriches the literature on the determinants of job satisfaction by combining two important aspects, namely individual factors and job characteristics, in one empirical model. Re-examines the Job Characteristics Model and dispositional theory in the context of Indonesian public services. Fills a research gap in job satisfaction in the Samsat service unit, which has been under-researched.

2. Practical Contribution

Provides evidence-based input to the leadership of the South Makassar I Revenue Unit (UPT Pendapatan Makassar Selatan) in designing HR management policies. Identifies the job aspects and individual factors that most influence job satisfaction, thus guiding improvements in work design, assignment patterns, and employee training. Provides recommendations for improving the quality of public services by increasing employee satisfaction.

3. Public Policy Contribution

Provides a basis for the South Sulawesi Provincial Revenue Agency (Bapenda) to evaluate and improve internal employment policies, and helps ensure a match between workload, task environment, and employee capacity, thereby improving the effectiveness of Samsat services.

RESEARCH METHODOLOGY

This research uses a quantitative approach with a survey method. A quantitative approach was chosen because this study aims to examine the causal relationship between predictor variables (individual characteristics and job characteristics) and the

dependent variable (job satisfaction). A survey method was used to obtain primary data directly from respondents through the distribution of structured questionnaires. This research falls into the explanatory research category because it examines the influence of variables guided by theory and previous research findings. The study was conducted at the Samsat UPT Pendapatan Daerah Makassar I Selatan (South Makassar I Regional Revenue Service Unit), a public service unit under the Regional Revenue Agency of South Sulawesi Province. The research timeframe included instrument development, questionnaire distribution, and data analysis during the specified research period.

The population in this study comprised all employees of the Samsat UPT Pendapatan Daerah Makassar I Selatan (South Makassar I Regional Revenue Service Unit), including civil servants (ASN), contract workers, and employees at the stationary, drive-thru, and mobile Samsat service units. The sampling technique used was the census method, in which all members of the population were sampled because the population was relatively small and within the researcher's reach. Therefore, the sample size for this study was 83 employees. This approach provides a more accurate and representative picture of job satisfaction and the factors that influence it for all employees in the UPT environment. Data were collected through a closed-ended questionnaire using a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). The instrument was developed based on theories and indicators used in previous studies, with adjustments to the Samsat context as a public service unit. In addition to the questionnaire, supporting data were collected through: (1) field observations related to working conditions, service flows, and the physical environment, (2) internal documentation (employee profiles, organisational structure, job descriptions), and (3) supporting statistical data regarding Samsat services and employment conditions.

The research was conducted with the principles of confidentiality of respondent data, voluntary consent for completing the questionnaire, and data use for academic purposes only.

ANALYSIS AND DISCUSSION

This discussion outlines a comprehensive interpretation of the results of validity tests, reliability tests, classical assumptions, descriptive statistics, and inferential analysis to explain how individual characteristics (X1) and job characteristics (X2) influence job satisfaction of Samsat employees at the South Makassar I Regional Revenue Unit.

Instrument Validity Analysis

The validity test results indicate that all indicators in the Individual Characteristics (X1), Job Characteristics (X2), and Job Satisfaction (Y) variables exhibit significant Pearson correlation coefficients at the $\alpha = 0.05$ and $\alpha = 0.01$ levels.

Table 1. Validity Test Result

Variable	Variable	r count	Description
Individual Characteristics (X1)	X111	0,475	Valid
Individual Characteristics (X1)	X112	0,604	Valid
Individual Characteristics (X1)	X121	0,647	Valid

Individual Characteristics (X1)	X122	0,755	Valid
Individual Characteristics (X1)	X131	0,714	Valid
Individual Characteristics (X1)	X132	0,733	Valid
Individual Characteristics (X1)	X141	0,842	Valid
Individual Characteristics (X1)	X142	0,720	Valid
Job Characteristics (X2)	X211	0,727	Valid
Job Characteristics (X2)	X212	0,647	Valid
Job Characteristics (X2)	X221	0,345	Valid
Job Characteristics (X2)	X222	0,691	Valid
Job Characteristics (X2)	X231	0,689	Valid
Job Characteristics (X2)	X232	0,774	Valid
Job Characteristics (X2)	X241	0,696	Valid
Job Characteristics (X2)	X242	0,521	Valid
Job Satisfaction (Y)	Y111	0,526	Valid
Job Satisfaction (Y)	Y112	0,634	Valid
Job Satisfaction (Y)	Y121	0,629	Valid
Job Satisfaction (Y)	Y122	0,634	Valid
Job Satisfaction (Y)	Y131	0,772	Valid
Job Satisfaction (Y)	Y132	0,778	Valid

Source: SPSS.26 (Data processed in 2025)

Based on Table 1 above, it can be concluded that all statement items for the variables Individual Characteristics (X1), Job Characteristics (X2), and Job Satisfaction (Y) have a calculated r-value greater than 0.30; thus, all statement items are valid.

Reliability Test

The reliability of a questionnaire instrument is determined based on the reliability coefficient (Cronbach's Alpha). If the reliability coefficient is greater than 0.60, the questionnaire instrument is considered consistent (solid).

Table 2. Reliability Test Result

Variable	Reliability Coefficient	Alpha (a)	Deciation
Individual Characteristics	0,841	0,60	Realibilitas
Job Characteristics	0,761	0,60	Realibilitas
Job Satisfaction	0,748	0,60	Realibilitas

Source: SPSS.26 (Data processed in 2025)

Based on the data in Table 2, the Cronbach's alpha values for all variables in this study were all above 0.60. Among all variables, the highest Cronbach's alpha value was for Individual Characteristics (X1) at 0.841, followed by Job Characteristics (X2) at 0.761, and the lowest Cronbach's alpha value was for Job Satisfaction (Y) at 0.748.

This indicates that all statements for the independent and dependent variables are reliable and that the questionnaire instrument demonstrates reliability in measuring the variables in the research model.

Normality Test

The normality test aims to determine whether the research data are normally distributed (i.e., good data are normally distributed). The method used was the Kolmogorov-Smirnov Normality Test, which assumes that if the p-value is greater than 0.05, the data are normally distributed. The following table shows the results of the normality test:

Table 3. Normality Test Result

One-Sample Kolmogorov-Smirnov Test	One-Sample Kolmogorov-Smirnov Test	One-Sample Kolmogorov-Smirnov Test
		Unstandardized Residual
N	N	83
Normal Parameters ^{a,b}	Mean	.0000000
Normal Parameters ^{a,b}	Std. Deviation	.38592026
Most Extreme Differences	Absolute	.088
Most Extreme Differences	Positive	.055
Most Extreme Differences	Negative	-.088
Test Statistic	Test Statistic	.088
Asymp. Sig. (2-tailed)	Asymp. Sig. (2-tailed)	.200c,d

Source: SPSS.26 (Data processed in 2025)

Based on Table 3, the results of the normality test indicate that the Asymp. Sig. (2-tailed) The Kolmogorov-Smirnov test statistic is 0.200, which is greater than 0.05. Therefore, the data tested are normally distributed.

Multicollinearity Test

The multicollinearity test assesses whether there is correlation among the independent variables in a regression model. Multicollinearity is tested by examining the VIF values of each independent variable. If the VIF value is <10, the data is considered free from multicollinearity.

Table 4. Multikolinearity Test Result

Kausalitas	Tolerance	Value Factor < 10	Deciation
Individual Characteristics → Job Satisfaction	0,622	1,609	Non Multi
Job Characteristics → Job Satisfaction	0,622	1,609	Non Multi

Source: SPSS.26 (Data processed in 2025)

Based on Table 4 above, the Tolerance value for the Recruitment and Competence variables is $0.622 > 0.10$, and the VIF value for the Individual Characteristics and Job

Characteristics variables is $1.609 < 10,000$. Therefore, it can be concluded that the tested data does not exhibit multicollinearity and can proceed to further testing.

Heteroscedasticity Test (Glejser)

The heteroscedasticity test was conducted using the Glejser test, which aims to detect heteroscedasticity.

Table 5. Glejser Test Result

Kausalitas (Glejser)	P-Value	Sign	P-Level	Deciation
Individual Characteristics → Job Satisfaction	0,857	>	0,05	Homogenitas
Job Characteristics → Job Satisfaction	0,576	>	0,05	Homogenitas

Source: SPSS.26 (Data processed in 2025)

Based on Table 5, the significance value for the Individual Characteristics variable is $0.857 > 0.05$, and the Competence variable is $0.576 > 0.05$. This indicates that there is no heteroscedasticity problem in the regression model. Therefore, this test meets the criteria for classical assumption testing in heteroscedasticity testing. Therefore, it can proceed to the next test.

Multiple Linear Regression Test

Inferential statistics is a method for drawing conclusions from samples that represent the population.

Table 6. Multiple Linear Regression Test Results

Causality	Un & Std Coefficients (Beta)
(Constant)	1,374
Std. Error	0,409
Individual Characteristics → Job Satisfaction	0,379
Job Characteristics → Job Satisfaction	0,297

Source: SPSS.26 (Data processed in 2025)

From Table 6 above, it can be seen that the multiple regression equation in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

$$Y = 1.374 + 0.409 + 0.379 + 0.297$$

The regression equation can be explained as follows:

- The constant value of 1.374 indicates that Job Satisfaction will remain constant at 1.422 if Individual Characteristics and Job Characteristics remain constant or = 0.
- The regression coefficient of 0.409 indicates that Individual Characteristics have a positive effect on Job Satisfaction, meaning that if Individual Characteristics increase by 1%, Job Satisfaction will increase by 40.9%.
- The Regression Coefficient of 0.379 states that Job Characteristics has a positive effect on Job Satisfaction of 0.379, meaning that if Job Characteristics increases by 1%, Job Satisfaction increases by 37.9%.

The Influence of Individual Characteristics on Job Satisfaction

Individual characteristics are among the fundamental determinants of how employees perceive their jobs and the extent to which they experience job satisfaction. In the organisational behaviour literature, individual characteristics encompass aspects such as age, gender, education level, work experience, personality, and the personal values each employee brings to the workplace (Robbins & Judge, 2020). These factors shape employee behaviour, preferences, motivations, and emotional responses to job demands, thereby directly and indirectly influencing job satisfaction levels. From a demographic perspective, previous research has shown that older employees tend to have higher levels of job satisfaction than younger employees. This is because older employees typically have more realistic job expectations, greater emotional stability, and have adapted to the work environment (Kooij et al., 2020). Meanwhile, education level also influences job satisfaction, especially if the work aligns with their educational competencies. This alignment creates a sense of meaning and recognition of competence, thereby increasing job satisfaction (Putri & Prasetyo, 2022). In addition to demographic factors, psychological individual traits, such as personal values and personality type, also contribute significantly. Conscientiousness—characterised by discipline, responsibility, and achievement orientation—is positively related to job satisfaction, as individuals with this personality trait adapt more easily to work demands and are more effective in achieving goals (Zhao & Seibert, 2021). Similarly, employees with high levels of resilience and optimism tend to be better able to manage work pressure, making them more likely to experience job satisfaction despite facing challenges in public work environments such as the Samsat (Sat) (Firmansyah & Mulyani, 2023).

In the context of Samsat employees at the South Makassar I Regional Revenue Unit (UPT Pendapatan Daerah Makassar I Selatan), individual characteristics are highly relevant, given that public service work requires employees to possess emotional stability, commitment to service, and strong interpersonal skills. Individuals with a strong service orientation typically experience greater satisfaction because they derive intrinsic satisfaction from successfully helping the public. Conversely, employees who are less suited to the public service environment tend to experience discomfort and stress, which can lower job satisfaction (Syamsuddin et al., 2023). Individual characteristics also interact with employees' perceptions of their work and environment. For example, employees with an internal locus of control are more likely to feel satisfied because they believe that work outcomes result from personal effort rather than solely from external factors (Judge & Bono, 2001). In public employment, which often faces bureaucratic procedures, employees with an external locus of control are more susceptible to dissatisfaction because they feel unable to control work outcomes influenced by strict operational rules.

Overall, individual characteristics provide a foundation for determining the extent to which employees can adapt, manage job demands, and find meaning in their work. Recent studies consistently demonstrate that organisations must accommodate the diversity of individual characteristics through appropriate placement, competency development, and the creation of a supportive work environment. This effort not only

increases individual Job Satisfaction but also improves the overall quality of public services.

The Influence of Job Characteristics on Job Satisfaction

Job characteristics are one of the main determinants of employee satisfaction or dissatisfaction with their jobs. The Job Characteristics model developed by Hackman and Oldham (1976)—which encompasses skill variety, task identity, task significance, autonomy, and feedback—remains a primary reference in the study of organisational behaviour. Recent research shows that these dimensions strongly influence how employees perceive their jobs, particularly in public services, which require clear tasks and strong intrinsic motivation. Skill variety reflects the extent to which a job requires diverse abilities. Employees who perceive their work as challenging and provide space to utilise a variety of abilities tend to have higher levels of satisfaction because their work is perceived as more meaningful and less monotonous (Humphrey et al., 2007). For Samsat employees at the South Makassar I Regional Revenue Unit (UPT Pendapatan Daerah Makassar I), skill variety can be seen in their service roles, administration, document verification, and even regional revenue data management. When employees can maximise their competencies, they experience greater meaning in their work, thereby increasing satisfaction. Task identity and task significance are also highly relevant in the Samsat environment. Employees who understand their work's direct contribution to public services and regional revenue processes tend to have a strong sense of responsibility. Task significance increases pride and commitment to their work, which ultimately influences job satisfaction (Saragih & Siregar, 2022). In the context of public services, the perception that work benefits the community significantly determines employees' emotional attitudes toward their work.

The dimension of autonomy plays a crucial role in enabling employees to make decisions and manage their work methods. An adequate level of autonomy allows employees to feel trusted and valued, thus enhancing job satisfaction. However, government bureaucracy often limits autonomy through strict administrative procedures. Therefore, providing flexibility within the scope of possibilities—for example, in service delivery, workflow structuring, or the use of information technology—can improve job satisfaction among Samsat employees (Rahman & Lestari, 2021).

Feedback from superiors and work systems is also a critical element in creating job satisfaction. Employees need objective information about the quality of their work to improve their performance and feel recognised for their achievements. Recent research shows that clear and constructive feedback has a positive impact on job satisfaction, especially in public organisations that demand data and service accuracy, as well as direct interaction with the public (Kim & Park, 2020).

In addition to these classic dimensions, relevant job characteristics in modern organisations include workload, time pressure, task complexity, and the availability of supporting technology. Excessive workload or role ambiguity can reduce job satisfaction by causing stress and emotional exhaustion (Septiani & Kusuma, 2023). In the context of the Samsat (State-Owned Enterprises) (Samsat), tax payment season or increased service volume can lead to a surge in workload, impacting employee

psychological stress if not managed properly. The availability of work facilities and technology also influences job characteristics. Adequate information systems, reliable service equipment, and supportive infrastructure can increase work efficiency and reduce frustration, thereby enhancing employee job satisfaction. When employees perceive that their work is supported by effective systems, they tend to have more positive perceptions of their work.

Overall, job characteristics significantly influence job satisfaction. Challenging, clear, meaningful work, relative autonomy, and positive feedback are ideal conditions for creating a satisfying work environment. Findings from various studies confirm that public organisations need to strategically manage job design to create a pleasant work experience while improving the quality of service to the public.

More Dominant Influence on Job Satisfaction

In research on job satisfaction, influencing factors are generally grouped into two broad categories: individual characteristics and job characteristics. While both make important contributions, most contemporary studies suggest that job characteristics tend to have a more dominant influence on job satisfaction than individual characteristics. This dominance occurs because job design directly determines employees' daily experiences, work intensity, and the quality of their relationships with the tasks they perform. Individual characteristics such as age, gender, education level, work experience, and personality play a role in shaping employee behaviour. Individuals with strong emotional stability, high resilience, or a strong achievement orientation tend to be more satisfied with their work. However, individual characteristics are relatively stable and not easily changed by organizations. Because of their constant nature, the influence of individual characteristics is often considered a background or baseline factor that influences how someone evaluates their job (Robbins & Judge, 2020). In contrast, job characteristics such as skill variety, autonomy, task identity, job significance, and feedback are situational factors more closely related to daily work activities. Organisations can modify, improve, or adjust Job Characteristics through job redesign, more proportional task allocation, autonomy, and supporting facilities and technology. Due to their direct intervention, Job Characteristics are the most influential factor in employee satisfaction perceptions (Humphrey et al., 2007).

Numerous empirical studies have found that dimensions such as autonomy and feedback have the strongest effect on Job Satisfaction, especially in government work environments that tend to be bureaucratic. When employees are given the space to make decisions, organise workflows, and receive clear feedback, they feel a greater sense of appreciation and responsibility for their duties (Kim & Park, 2020). This influence can even outweigh personal factors such as age or education level. In the context of the Samsat UPT Pendapatan Daerah Makassar I Selatan (South Makassar I Regional Revenue Unit), Job Characteristics appear to be a dominant factor for several reasons:

1. The dynamic public service work environment. Employees interact with the public daily, so the quality of job design—including role clarity and completeness of facilities—significantly determines their comfort at work.

2. Administrative demands and service volume. Clear, structured work, and supported by a good information system, can reduce workload and stress.
3. High task variety. Employees not only serve taxpayers but also verify documents, manage data, and ensure the accuracy of information. This variety can enhance the meaning of work if supported by good facilities and management.
4. The organisation's ability to control job factors. Unlike individual characteristics, which cannot be changed, job characteristics can be improved through training, effective supervision, and system improvements.

Thus, the dominant influence of job characteristics indicates that employee experience in carrying out daily tasks plays the largest role in shaping their perceptions of job satisfaction. This is consistent with the findings of a large meta-analysis, which found that job characteristics are the strongest predictor of job satisfaction across various organisations, both public and private (Ahuja et al., 2021). Overall, it can be emphasised that although Individual Characteristics remain influential, Job Characteristics are a more dominant determinant of the level of Job Satisfaction among Samsat employees, because the work itself is the main source of the emotional, psychological, and professional experiences they encounter every day.

Conclusion

Based on the analysis and discussion, it can be concluded that:

1. Individual characteristics have a significant influence and are the most dominant factor in determining employee job satisfaction. Factors such as experience, personality, attitude, and intrinsic motivation are strong drivers of satisfaction perceptions.
2. Job characteristics also have a significant influence on job satisfaction. A clear, varied, and meaningful job design, supported by facilities and providing space for autonomy, has been shown to increase employee job satisfaction.
3. The combination of these two variables explains 43.2% of the variation in job satisfaction, indicating that job satisfaction is influenced by both internal employee factors and job design factors.
4. Overall, increasing job satisfaction can be achieved through a dual strategy: strengthening employee personal qualities through training and development, and improving the quality of job design within the Samsat (Sat).

Theoretical Implications

Theoretically, this research strengthens several models and theories of organisational behaviour. First, the research results support Hackman and Oldham's (1976) Job Characteristics Model, which posits that skill variety, task identity, task significance, autonomy, and feedback are fundamental factors in the development of intrinsic motivation and job satisfaction. Second, this research corroborates the study by Robbins & Judge (2020), which emphasised that individual characteristics remain relevant in influencing work perceptions and attitudes, but job characteristic quality has stronger predictive power. Theoretically, this research also expands the literature on job satisfaction in the public sector, particularly local government institutions. The

limited empirical research in the context of the Samsat (State-Owned Enterprises) makes these findings a valuable academic contribution, providing new insights into how job characteristics can be managed to strengthen employee satisfaction in public service agencies.

Managerial Implications

Practical implications that can be implemented by the Samsat UPT Pendapatan Daerah Makassar I Selatan are as follows:

1. Strengthening Job Design

Management needs to re-evaluate job design, particularly to increase employee autonomy, expand task variety, and clarify role identity. A richer job design can enhance intrinsic motivation and job satisfaction.

2. Improving the Feedback System

Consistent and constructive feedback from superiors has been proven to motivate employees to perform better. Therefore, a more structured and transparent performance evaluation mechanism is needed.

3. Employee Competency Development

Because differences in individual characteristics influence job satisfaction, competency-based training and employee capacity-building programs need to be strengthened. This training not only improves technical skills but also communication and public service aspects.

4. Strengthening a Positive Work Environment

Creating a supportive and collaborative work environment will help employees feel valued and comfortable. Strengthening a conducive organisational culture is a strategic step to maintain employee satisfaction.

Suggestions for Further Research

This study has several limitations, requiring attention in future research:

1. Future research could expand the variables, such as leadership style, organisational culture, or organisational support.

2. Use mixed methods to delve deeper into employee perceptions of their work.

3. Involve more respondents or compare across different Samsat (Service Units) to examine regional variations.

4. Adding mediating or moderating variables, such as work motivation or organisational commitment, so that the research model is more comprehensive.

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