THE INFLUENCE OF COMPENSATION, JOB STRESS AND COMMUNICATION ON EMPLOYEE PERFORMANCE IN TAX MANAGEMENT AGENCY AND REGIONAL LEVIES MEDAN CITY

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Abstract: This research aims to determine and analyze the effect of compensation on employee performance at the Medan City Regional Tax and Levy Management Agency, to determine and analyze the influence of work stress on employee performance at the Medan City Regional Tax and Levy Management Agency, to determine and analyze the effect of communication on employee performance at the Medan City Regional Tax and Levy Management Agency and to determine and analyze the influence of communication, work stress and communication on employee performance at the Medan City Regional Tax and Levy Management Agency. In this research the author used a quantitative data approach. The population of this study was all employees at the Medan City Regional Tax and Retribution Management Agency, totaling 575 people. Determining the number of samples taken as respondents using the Sovlin formula , the sample in this study was 85 employees of the Medan City Regional Tax and Levy Management Agency. Data collection techniques in this research are interviews , documentation studies and questionnaires. Meanwhile, the data analysis technique used is multiple linear regression, with classical assumptions. The individual test results show that there is a significant positive influence between compensation on Performance. There is a significant positive influence between work stress and performance. The results of individual testing show the influence of communication on performance. Meanwhile, simultaneously there is an influence of compensation, work stress and communication on performance.

Keywords: Compensation, Work Stress, Communication and Performance

Introduction

HR or employees are the most valuable asset a company has, HR is often called the most valuable asset, Lako (2011, p. 61). Thus, the importance of HR in a company cannot be separated from the role played by employees (HR), namely as managers of various company activities. Employee utilization is specifically directed so that employees can work as well as possible and are able to produce satisfactory performance. Satisfactory performance from employees will enable the company to continue to exist and develop. On the other hand, without satisfactory performance from employees, it will be difficult for the company to survive.

Employee's positive contributions to the company are realized through their performance in carrying out their duties. Performance is one of the basic functions of the personnel sector which in principle includes quantitative and qualitative aspects of work implementation, Simamora (2009, p. 93). Performance assessments relate to how well someone carries out the work assigned/charged to them . Employee performance can be

influenced by various factors. Factors that influence performance include motivation, leadership, communication, job satisfaction, stress levels, physical conditions of work, work systems, economic aspects and other technical aspects , Handoko (2012, p. 74).

Based on the opinion above, it can be concluded that many factors can influence employee performance. These factors in particular are compensation, work stress and communication. These three variables will be studied in this research to determine their effect on employee performance. Compensation is very important to support employee performance. If the compensation received from the company is felt to be commensurate with their hard work at work, then employees will be motivated to work well and achieve satisfactory performance.

Compensation is a form of cost that must be incurred by the company in the hope that the company will receive rewards in the form of work performance from employees, Sofyandi (2008, p. 159). Furthermore, compensation is all income in the form of money, direct or indirect goods received by employees as compensation for services provided to the company, Hasibuan (2009, p. 118).

Job stress can also affect employee performance. For example, this stress is in the form of work targets. Without stress, employees are less enthusiastic about work and do not have clear work orientation and goals.

Stress is a dynamic condition in which an individual is confronted with an opportunity, constraint, or demand that is associated with what he or she really wants and the outcome is perceived as uncertain and important , Robbins (2010, p. 69). Stress is a condition of tension that affects a person's emotions, thought processes and condition. People who experience stress become nervous and nervous experiencing chronic worry. They often become angry, aggressive, unable to relax, or show an uncooperative attitude, Hasibuan (2009, p. 87).

Another factor that can have an influence on employee performance is communication considering that the implementation of work in the company environment is team work , so that each other is interrelated and also dependent. Therefore, communication is needed so that work implementation can be well coordinated and ultimately this will have an impact on employee performance. Siagian (2014, p. 25) states that in order for individual goals and organizational goals to be harmonious, good communication is needed between leaders and subordinates. By receiving information from leaders to subordinates, it will help the work meet its objectives and give meaning to the work.

Communication is the process of transferring understanding in the form of ideas or information from one person to another. This transfer of meaning involves more than just the words used in conversation , but also facial expressions, intonation, vocal break points and so on. According to Handoko (2009 p. 272)

The Medan City Regional Tax and Levy Management Agency is an Organization of the Medan City Regional Tax and Levy Management Agency. As an implementing element of the Medan City Government in the field of tax collection, regional levies and other regional revenues. The Regional Tax and Levy Management Agency is led by a Head of the Agency who is and is responsible to the regional head through the regional secretary, consisting of 1 (one). Administration Section with 4 (four) sub-sections and 5 (five) sub-agencies with 4 (four) functional position group sections each.

Literature Review
Employee Performance

Performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of an agency's results related to the vision carried out by an organization or company as well as knowing the positive and negative impacts of an operational policy.

In general, the definition of performance is the work results achieved by a person based on job requirements. A job has certain requirements to be carried out to achieve goals which are also known as job standards. To determine whether an employee's performance is good or not, depends on the results of the comparison with work standards. Work results are the results obtained by an employee or employee in carrying out work according to job requirements or performance standards.

According to Sutrisno (2012, p. 170) performance is a person's success in carrying out tasks. In general , performance is defined as a person's success in carrying out a job.

Meanwhile, according to Tiffin (2010, p. 172) states "Performance is the quantity, quality and time used in carrying out tasks". Quantity is a result that can be calculated to what extent someone can succeed in achieving the goals that have been set. Quality is how someone carries out their duties, namely regarding the number of mistakes made, discipline and determination. Working time is related to the number of absences made, tardiness and the length of the working period in the year that has been served.

Based on the explanation above, it can be concluded that employee performance is the result achieved by employees in carrying out a job given to them both in quantity and quality through procedures that focus on the goals to be achieved and on fulfilling implementation standards.

According to Sutrisno (2012, p. 176) Factors that influence employee or employee performance are as follows:
1) Effectiveness and Efficiency
2) Authority and Responsibility
3) Discipline
4) Initiative

Performance indicators are something that will be calculated and measured. The performance indicators Mangkunegara (2013, p. 75) state are:
1) Work quality
2) Work Quantity
3) Reliable or not
4) Attitude

Compensation

In general, the compensation for each person who works has been determined and known in advance, so that employees know exactly what compensation they will receive. The amount of this compensation reflects the status, experience and fulfillment of needs enjoyed by the employee and his family. The greater the remuneration received by the employee means the higher the position held . carried . Furthermore, more and more needs can be fulfilled so that job satisfaction gets better. Herein lies the importance of compensation for employees as sellers of labor (physical and mental).

To be clearer, the following is a definition of compensation from experts, as stated by Torang , (2013, p. 45) stating "Compensation can be defined as any form of reward given to employees as compensation for the contributions they make to the organization".

Furthermore, according to Sastrohadiwiryo (2009, p. 181): Compensation is compensation for services or remuneration provided by the company to its workers, because these workers have contributed energy or thoughts for the progress of the company in order to achieve the goals that have been set.

Meanwhile, Handoko (2009, p. 155) argues that: "Compensation is everything that employees receive as remuneration for their work." Compensation or remuneration can be calculated as money wages/real wages *as* according to Hasibuan (2009, p. 119) as follows:

"The price for services that have been provided by someone to another person or in other words every payment in the form of money or goods received by employees as compensation for the energy and thoughts contributed to the company."

Based on the definition stated above, it can be seen that essentially the meaning of compensation is the same , namely as compensation/remuneration for services provided by an employer to someone who receives work which is paid in the form of cash and other regulations.

This compensation/reward program is generally aimed at the interests of the company, employees and the government /community. In order to achieve this goal and provide satisfaction for all parties , the compensation program should be established based on fair and reasonable principles, labor laws, as well as paying attention to internal and external consistency.

The compensation indicators according to Mangkunegara (2013, p. 86 are as follows:
1) Payment level, namely the amount of compensation given to employees
2) Payment method, namely the way compensation is paid by the company.
3) Payment control, supervision carried out on compensation payments.

Meanwhile, according to Simamora (2009, p. 97), employee compensation indicators are:
1) Fair salary commensurate with the job.
2) Incentives commensurate with sacrifice.
3) Benefits in line with expectations.
4) Adequate facilities.

Job Stress

One of the problems that every person will definitely face in their working life is work stress which must be overcome, either by the employee himself without the help of others, or with the help of other parties such as specialists provided by the organization where the employee works. Work stress is an adaptive response , limited by individual differences and psychological processes, namely the consequences of every activity (environment), situation or external event that imposes excessive psychological or physical demands on a person where the individual is located. Positive stress is called eustress , while stress that is excessive and detrimental is called distress .

In general, work stress, according to Mangkunegara (2013, p. 157), states that "work stress is a feeling of pressure experienced by employees when facing work". This work stress can be seen from symptoms , including unstable emotions, feeling uneasy, liking to be alone, difficulty sleeping, excessive smoking, unable to relax, tension, nervousness, increased blood pressure and digestive disorders.

Meanwhile, according to Hasibuan (2009, p. 204) provides the following definition of work stress: "A condition that affects a person's emotions, thought processes and condition, people who are stressed become nervous and feel chronic worry." Work stress is a condition that reflects a feeling of pressure, tension, which affects an employee's

emotions and thought processes in carrying out their work, thus hindering organizational goals.

Stressors are causes of stress, namely any environmental conditions that place physical and emotional demands on a person.

According to Sopiah (2008, p. 87) states that there are *stressors* in organizations and other life activities divided into 4 main types, including :
1) Physical environment
2) Stress due to a role or task
3) Personal stress
4) Organization

Sources of stress can be classified as those originating from work and from outside a person's work. The indicators of work stress according to Prasetiyo (2009, p. 6) include the following:
1) Task Demands
2)   Role Demands
3)   Interpersonal Demands
4) Organizational structure
5) Organizational Style Leadership

Communication

Communication is a process that connects various components of an organization together. Communication takes place within and between organizational units so that the organization becomes dynamic. Communication is what binds the unity of the organization. Communication helps organizational members achieve individual and organizational goals, respond to and implement organizational changes, coordinate organizational activities, and play a role in almost all relevant organizational actions. If an organization gets to the point where communication within the organization is not as effective as it should be, the organization will not function as effectively as it should. Communication experts state that effective communication is a mutual understanding between the person who conveys the message and the person who receives the message. In fact, existing facts show that the word communication comes from the Latin communis , which means together. The communicator or sender of the message, tries to find togetherness with the recipient. message.

According to Ivancevich , et al (2009 , p . 116) stated that communication is the transition of information and understanding through the use of shared symbols from one person or group to another. Based on this statement, it can be interpreted that communication is an activity to form similarities between the sender of the message content and the recipient of the message in terms of conveying information, ideas, knowledge, attitudes and behavior. So that in the end there is a real statement between the recipient of the communication and the communication system. .

Communication problems are very important problems for organizations and organizational development . In an organizational context, communicators or managers have ideas, intentions, information and goals for communicating. Communicators become a systematic set of symbols, which express the meaning of accounting information, sales reports, as well as computer data, and then converting this information into a form of message such as a company report. Therefore, communication experts and other business communication scientists have contributed their opinions or thoughts regarding communication. According to Thoha (2011 , p. 167) Communication is a process of conveying and receiving news or information from one person to another.

Meanwhile, according to Handoko (2012 , p . 271), communication is the process of transferring understanding in the form of ideas or information from one person to another, involving more than just the words used in conversation, facial expressions, intonation, vocal breaking points, and so on. . Based on definitions above , it can be seen that communication is the exchange (transmission and reception) of information between the sender and recipient (person or place) so that there is mutual understanding because they have the same meaning about the message sent. Through communication, people exchange and share information with others.

The research results indicate that there are several important factors that influence communication in an organization, where according to Silalahi (2011 , p. 277) there are several factors, namely:

1) Quality
2) Timelines
3) Completeness
4) Relevance

To understand communication, you must know how to achieve effective communication. According to Umar (2015. Page; 26-27) there are four indicators including:

1) Openness
2) Empathy
3) Support
4) Similarity

Method

The approach used in this research is an associative approach. The population in this study were all honorary employees of the City Regional Tax and Retribution Management Agency, totaling 575 people. The results of the Slovin formula calculation obtained a total of 85.18 . After rounding the results, the sample size was 85 honorary employees.

The data collection technique used was carried out using documentation techniques. The tests used in this research are autocorrelation , multiple linear regression is used as an analytical tool and to test the hypothesis the t-test, f-test and determination test are used.

Result and Discussion
Classic assumption test

Classical assumption testing is carried out to detect whether or not there are deviations from classical assumptions in multiple regression. The classical assumption tests used are the normality test , multicollinearity test , heteroscedasticity test and autocorrelation test .

Normality test

This test aims to test whether in the regression model, the dependent (dependent) variable and the independent (free) variable both have a normal distribution or not. The normality test used in this research is the Normal PP Plot of Regression Standardized Residual Test.

This test can be used to see whether the regression model is normal or not with conditions. That is, if it follows a diagonal line and spreads around the diagonal line.

1) If the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the assumption of normality .

2) If the data spreads far from the diagonal and follows the direction of the diagonal line or the histogram graph does not show a normal distribution pattern, then the regression model does not meet the assumption of normality .
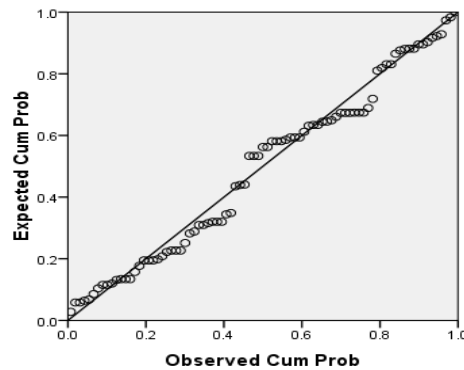

Figure 1. P-Plot of Regression Standardized Residual Normality Test Results

From the results of the P-Plot Regression test, it can be seen that the regression model is normal with the data following the diagonal line and spread around the diagonal line points, so it can be concluded that the regression model has met the normality assumption .

Multicollinearity Test

This test aims to test whether the regression model found a correlation between the independent variables. A good regression model should be free of multicollinearity which can be seen from: the tolerance value and its opposite , and *the Variance Inflation Factor* (VIF). If the tolerance value is greater than 0.1 or the VIF value is smaller than 10, it can be concluded that there is no multicollinearity in the data to be processed.

Table 1. Multicollinearity Test Results
Coefficients ᵃ

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Compensation	,995	1,005
Job Stress	,985	1,015
Communication	,990	1,010

a. Dependent Variable: Employee Performance

Based on the test results above, the two independent variables, namely compensation, work stress and communication, have *a Variance Inflation Factor* (VIF) value, the tolerance value for each variable is compensation 0.995, work stress 0.985 and communication 0.990 > 0.1 and the *Variance Inflation Factor* value each variable is compensation 1.005, work stress 1.015 and communication 1.010 > 0.1 and the *Variance Inflation Factor value* < 10, so it can be concluded that there are no symptoms of multicollinearity .

Heteroscedasticity Test

Heteroscedasticity Test aims to test whether in the regression model there is inequality of variance from the residuals of one observation to another. If the variance of the residuals from one observation to another remains, it is called homoscedasticity and if it is different it is called heteroscedasticity . A good regression model is one that is homoscedastic or does not have heteroscedasticity .

The way to detect the presence or absence of heteroscedasticity is to look at the plot graph between the predicted value of the dependent variable, namely ZPRED , and the residual. SDRESID . Detection of whether heteroscedasticity exists or not can be done by looking at whether there is a certain pattern in the scatterplot graph between SDRESID and ZPRED where the Y axis is what has been predicted and the residual X axis (the actual Y predicted Y) has been standardized. The basis for heteroscedasticity analysis is as follows:

1. If there is a certain pattern, such as points that form a regular pattern (wavy, widening then narrowing), then this indicates heteroscedasticity has occurred .
2. If there is no clear pattern, and the points are spread above and below the number 0 on the Y axis, then there is no heteroscedasticity .
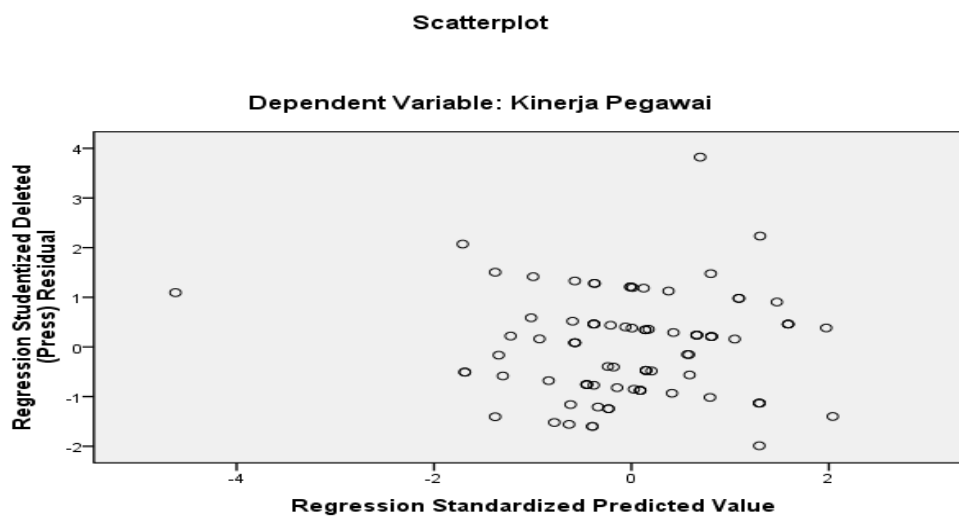

Figure 2. Heteroscedasticity Test Results

From the Scatterplot graph , it can be seen that if there is no clear pattern, and the points are spread above and below the number 0 on the Y axis, then this indicates that heteroscedasticity is not occurring . It can be concluded that there is no heteroscedasticity in the regression model so that the regression model is suitable for use to see the performance of the Medan City Regional Tax and Retribution Management Agency based on the input of independent variables, namely compensation, work stress and communication.

The results of the classical assumption test above show that the regression model has a normal distribution, there are no symptoms of multicollinearity , and there are no symptoms of heteroscedasticity , so the regression model is suitable for use for multiple linear regression tests. The following are the results of data processing using IBM SPSS Statistics version 16.00.

Table 2. Multiple Linear Regression Test Results
Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	25,346	6,171	
Compensation	,829	,692	,234
Job Stress	,695	.311	,492
Communication	,440	,221	,336

a. Dependent Variable: Employee Performance

From the table above , the following values can be seen :
Constant (a)   = 25.346
Compensation (X1) = 0.829
Job Stress (X2)   = 0.695
Communication   = 0.440
linear regression equation model is as follows:

$$Y = 25.346 + 0.829 X_1 + 0.329 X_2 + 0.329 X_3 + \textit{e}$$

Information :
a. The value "a" = 25.346 indicates that the value of the Motivation and Compensation dimensions is zero. So the performance of the Medan City Regional Tax and Levy Management Agency is 25,346, or it could be said that the performance is still worth 25,346 if it is not influenced by compensation, work stress and communication.
b. Compensation (
c. Work stress (X_2) as big as 0.695 with a positive relationship direction shows that every increase in work stress will be followed by an increase in performance of 0.695 with the assumption that other independent variables are considered constant.
d. Communication (X_2) as big as 0.440 with a positive relationship direction indicates that every increase in communication will be followed by an increase in performance of 0.440 assuming other independent variables are considered constant.

Hypothesis Testing
    Hypothesis testing is data analysis carried out during research to answer the problem formulation and prove the research hypothesis. The analysis carried out in this research was the t test and F test using the IBM SPSS Statistics 16.00 program.

t test (t-Test)
    The t test is carried out to test whether the independent variable (X) partially has a significant relationship or not with the dependent variable (Y). The results of IBM SPSS Statistics 16.00 data processing can be seen in table IV-11 as follows:

Table 3. t Test Results
Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.

	B	Std. Error	Beta		
1 (Constant)	25,346	6,171		9.107	,000
Compensation	,829	,692	,234	5,313	,000
Job Stress	,695	.311	,492	3,751	,007
Communication	,440	,221	,336	2,328	.018

a. Dependent Variable: Employee Performance

For the t test criteria, it is carried out at the α = 5% level in two directions with a value of n = 85 – 2 = 83 which is 1.663. Based on the table above , it can be concluded that the hypothesis test of each independent variable on the dependent variable is as follows:

1) The Effect of Compensation on Performance
The t test is used to determine whether there is compensation individually has a significant relationship or not with the performance of IBM SPSS Statistics version 16.00 data processing, the t test results can be obtained as follows:
a) t-count   = 5.313
b) t-table   = 1.663
Based on the results of individual testing, the effect of compensation on performance was obtained by a t-count value of 5.313 > t-table 1.663 and had a significant number of 0.000 < 0.05. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive influence between compensation on the Performance of the Medan City Regional Tax and Levy Management Agency, Medan .

2) The Effect of Job Stress on Performance
The t test is used to determine whether individual Job Stress has a significant relationship or not with the performance of IBM SPSS Statistics version 16.00 data processing, so the t test results can be obtained as follows:
a) t-count   = 3.751
b) t-table   = 1.663
Based on the results of individual testing, the influence of Job Stress on Performance obtained a t-value of 3,751 > 1.663 and had a significant number of 0.007 ≤ 0.05. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive influence between Job Stress on Performance at the Medan City Regional Tax and Levy Management Agency.

3) The Effect of Communication on Performance
The t test is used to determine whether individual communication has a significant relationship or not with the performance of IBM SPSS Statistics version 16.00 data processing, so the t test results can be obtained as follows:
a) t-count   = 2.328
b) t-table   = 1.663
Based on the results of individual testing, the effect of communication on performance obtained a t-value of 2,328 > 1.663 and had a significant number of 0.008 ≤ 0.05. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this

shows that there is a significant positive influence between communication on performance at the Medan City Regional Tax and Levy Management Agency .

F Test (F-Test)

The F test or also known as the simultaneous significant test is intended to see the overall ability of the independent variables, namely Motivation and Compensation, to explain behavior or performance diversity. The F test is also intended to find out whether all variables have a regression coefficient equal to zero. The following are the statistical results of the test .

Table 4. F test
ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21,469	3	7,156	31,171	. 000 [a]
	Residual	494,954	81	6.111		
	Total	516,424	84			

a. Predictors: (Constant), Communication, Compensation, Job Stress

b. Dependent Variable: Employee Performance

From the processing results using IBM SPSS Statistics version 16.00, the following results can be obtained:
1) F count   = 31.171
2) F table   = 3.11

Criteria :
1) Reject Ho if Fcount < 3.11 or - Fcount > -3.11
2) Accept Ha if Fcount > 3.11 or - Fcount < 3.11

[calculated] F test results in table IV-12 above, the calculated F value is 31.171, while the F t [table] [value] based on dk = n – k – 1 = 82 with a significance level of 5% is 3.11 . So F count is 31.171 > F table 3.11 then seen with the results of a significant probability value of 0.000 < 0.05, then Ha is accepted and (H [0 is rejected]). [From the] SPSS calculation results above it shows that there is a significant simultaneous influence of compensation, work stress and communication on Performance of the Medan City Regional Tax and Levy Management Agency, Medan .

Coefficient of Determination Test

The purpose of the coefficient of determination test is to determine the percentage of the independent variable that influences the dependent variable. The value of the coefficient of determination can be seen in the table below .

Table 5. Coefficient of Determination Test
Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson

1	.804 a	,646	,416	2.47195	,646	1,171	3	81	,326	2,061

a. Predictors: (Constant), Communication, Compensation, Job Stress
b. Dependent Variable: Employee Performance

In the table above, it can be seen that the results of the overall regression analysis show an R value of 0.804, indicating that the correlation or relationship between performance (dependent variable) with Compensation , Work Stress and Communication (independent variables) has a moderate level of relationship, namely:

$D = R^2 \times 100\%$

$D = 0.804^2 \times 100\%$

$D = 64.4\%$

This figure identifies that Performance (dependent variable) can be explained by Compensation, Job Stress and Communication (independent variables) amounting to 64.4%, while the remaining 35.6% is explained by other factors not studied.

Discussion

       This discussion is an analysis of the findings of this research regarding the suitability of theories, opinions and previous research that have been put forward by the results of previous research as well as behavioral patterns that must be carried out to overcome this. Below are 3 (three) main parts that will be discussed in the analysis of research findings, namely as follows:

The Effect of Compensation on Performance

       The results of individual testing of the effect of compensation on performance obtained a t-count value of 5.313 > t-table 1.663 and had a significant number of 0.000 < 0.05. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive influence between compensation on the Performance of the Medan City Regional Tax and Levy Management Agency, Medan .

       According to Handoko (2010, p. 251) Compensation is everything that employees receive as remuneration for their work. Meanwhile, according to Martoyo (2013, p. 78) Compensation is defined as the overall arrangement of providing remuneration to *employers* (leaders) and *employees* (employees) both directly in the form of money (financial) and indirectly in the form of money (*nonfinancial*).

       According to Suharto and Yamit (2010, p. 55) Compensation refers to all things, both in the form of financial and non-financial remuneration from the company to its employees. If the compensation received by employees is high, employees will feel more satisfied. On the other hand, if the compensation received by employees is small, employees will feel dissatisfied with their work. Compensation is what employees receive in exchange for their contributions to the organization. Compensation helps organizations achieve their goals and acquire and retain productive employees.

       Performance-based compensation encourages employees to change their enthusiasm for fulfilling their own interests into a desire to fulfill organizational goals. Compensation1 given to employees greatly influences the level of job satisfaction and work compensation, as well as work results (Mangkunegara , 2013 p. 67). Employees need expectations regarding rewards if certain levels of performance are achieved. These expectations determine future goals and levels of performance. If employees see that hard work and high performance are recognized and compensated appropriately by the company, they will expect such a

relationship in the future. Therefore, they will determine a higher level of performance and expect a higher level of compensation as well.

Respondents expect an increase in compensation to realize a significant increase in employee performance at the Medan City Regional Tax and Retribution Management Agency . The results of individual testing show that there is a significant positive influence between compensation and performance at the Medan City Regional Tax and Retribution Management Agency . This is in line with research by Ni Made Nurcahyani (2016) which concluded that partial compensation has a positive and significant influence on employee performance at PT. Sinar Sosro Bali. From the definition and partial testing, it can be realized that compensation can increase or decrease the performance of employees at the Medan City Regional Tax and Retribution Management Agency . Therefore, it is very important for organizations to increase attention to regulating compensation correctly and fairly.

The Effect of Job Stress on Performance

The results of individual testing of the influence of work stress on performance obtained a t-value of 3,751 > 1.663 and had a significant number of $0.007 \leq 0.05$. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive influence between Job Stress on Performance at the Medan City Regional Tax and Levy Management Agency .

Job stress is helpful but can play a wrong role or damage performance. In simple terms, this means that stress has the potential to encourage or interfere with work implementation, if there is no stress there are no work challenges and performance tends to be low. Unresolved stress will definitely affect performance. At some level stress is necessary. If there is no stress at work, employees will not feel challenged with the result that performance will be low. On the other hand, with stress, employees feel the need to use all their abilities to achieve high performance and thus be able to complete tasks well. For a leader, the pressures placed on an employee must be related to whether the stress caused by these pressures is still reasonable.

Furthermore, according to Robbins (2010, p. 31) Stress has an effect on work performance, this is proven by the inverted U relationship between work stress and work performance. Below is the relationship between stress and work performance which is depicted as an inverted U. The logic underlying the inverted U is that low to moderate levels of stress stimulate the body and result in the ability to be creative. At that time individuals often perform their tasks better, more intensively, or more quickly. However, if there is more stress, it will result in lower or decreased performance.

This inverted U pattern also describes a reaction to stress over time and to the intensity of stress, meaning that moderate levels of stress can actually have a negative effect on long-term performance or achievement because the intensity of sustained stress can destroy an individual and weaken his energy resources . The results of Edi Sutrisno's research (2014) show that there is an influence of work stress on performance.

The Effect of Communication on Performance

The results of individual testing on the effect of communication on performance obtained a t-value of 2,328 > 1.663 and had a significant number of $0.008 \leq 0.05$. Based on the decision making criteria, it can be concluded that Ha is accepted (Ho is rejected), this shows that there is a significant positive influence between communication on performance at the Medan City Regional Tax and Levy Management Agency .

According to Effendy (2015, p. 51), "Communication is the process of conveying thoughts or feelings by someone to another person using symbols that are meaningful for

both parties, in certain situations communication uses certain media to change the attitude or behavior of a person or a number of people so that there is a certain effect that is expected".

Communication is the most important thing and must occur between superiors and subordinates as well as fellow employees in a company. Good and effective communication can make employee performance better, because basically as human resources they need something to stimulate their desire to be able to work diligently so that they are able to increase their creativity and work enthusiasm according to the limits of their respective abilities. Srimiatun's research results (2014) show that there is a relationship between communication and employee performance Madiun State Polytechnic educational staff .

The Influence of Compensation, work stress and communication on Employee Performance

$_{calculated}$ F test results in table IV-12 above show an F calculated value of 31.171, while the F t $_{table\ value}$ based on $dk = n - k - 1 = 82$ with a significance level of 5% is 3.11 . So F count is $31.171 > F$ table 3.11 then seen with the results of a significant probability value of $0.000 < 0.05$, then Ha is accepted and (H $_{0\ is\ rejected}$). $_{From\ the}$ SPSS calculation results above it shows that there is a significant simultaneous influence of compensation, work stress and communication on Performance of the Medan City Regional Tax and Levy Management Agency, Medan .

Employee performance can be influenced by various factors. According to Handoko (2012, p. 97), factors that influence performance include motivation, leadership, communication, job satisfaction, stress levels, physical conditions of work, work systems, economic aspects and other technical aspects.

Based on the opinion above, it can be concluded that many factors can influence employee performance. These factors in particular are compensation, work stress and communication. These three variables will be studied in this research to determine their effect on employee performance.

Compensation is very important to support employee performance. If the compensation received from the company is felt to be commensurate with their hard work at work, then employees will be motivated to work well and achieve satisfactory performance.

According to Notoatmodjo (2010, p. 81) the size of compensation can influence work performance, work motivation and employee performance. In line with this, Handoko (2010, p. 67) emphasizes that if compensation is given correctly, employees will be more satisfied and motivated to achieve organizational goals.

Work stress can also affect employee performance. For example, this stress is in the form of work targets. Without stress, employees are less enthusiastic about work and do not have clear work orientation and goals. According to Szilagy & Wallace (in Handoko , 2010, p. 70) the relationship between work stress and work performance (performance) is very complex, stress can have a negative, positive impact, or no impact at all . When stress levels are low or non-existent , employees do not do anything to improve their work performance , they just work as usual.

Another factor that can have an influence on employee performance is communication considering that the implementation of work in the company environment is team work, so that each other is interrelated and also dependent. Therefore, communication is needed so that work implementation can be well coordinated and ultimately this will have an impact on employee performance. In order for individual goals and organizational goals to be harmonious, good communication is needed between leaders and subordinates. By receiving information from leaders to subordinates, it will help the work meet its objectives and give meaning to the work.

The results of research by Lynawati (2016) show that there is a simultaneous influence of compensation, work stress and communication on the performance of PT Bank Rakyat Indonesia Puwokerto Branch employees .

Conclusion

Based on the results of the discussion, several conclusions can be drawn, as follows:

1. Partially compensated influence the performance of the Medan City Regional Tax and Levy Management Agency .
2. Partially, work stress influences the performance of the Medan City Regional Tax and Retribution Management Agency .
3. Partially, communication influences the performance of the Medan City Regional Tax and Levy Management Agency .
4. Simultaneously, compensation, work stress and communication influence the performance of the Medan City Regional Tax and Retribution Management Agency .

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