

The effect of Distributive Justice, Procedural Justice, and Interactional Justice on Job Satisfaction of Employees of The Tax Service Office (KPP) Pratama Sidoarjo Utara

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ABSTRACT

Keywords:

distributive justice;
procedural justice;
interactional justice; job
satisfaction

This research aims to analyze the influence of Distributive Justice, Procedural Justice, and Interactional Justice on the Job Satisfaction of employees at the North Sidoarjo Primary Tax Office (KPP Pratama Sidoarjo Utara). The research type is an influence study. The population in this research consists of 102 employees at KPP Pratama Sidoarjo Utara. The research sample was calculated using the Slovin formula, resulting in a sample size of 84. Data collection was conducted using a questionnaire, and variable measurement used the Likert scale. Data analysis utilized multiple linear regression and hypothesis testing. The research results form the regression equation as follows: $Y = 1.641 + 0.203X_1 + 0.225X_2 + 0.489X_3$. The hypothesis testing results indicate that: 1) Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant influence on the Job Satisfaction of employees at the North Sidoarjo Primary Tax Office (KPP Pratama Sidoarjo Utara); 2) Distributive Justice partially has a significant influence on the Job Satisfaction of employees at the North Sidoarjo Primary Tax Office (KPP Pratama Sidoarjo Utara); 3) Procedural Justice partially has a significant influence on the Job Satisfaction of employees at the North Sidoarjo Primary Tax Office (KPP Pratama Sidoarjo Utara); 4) Interactional Justice partially has a significant influence on the Job Satisfaction of employees at the North Sidoarjo Primary Tax Office (KPP Pratama Sidoarjo Utara).



Introduction

Employees who have good qualifications are the main factor for the success of an organization. But having highly qualified employees cannot guarantee that an organization will succeed, because the main key to success is an action, that is, the output of these employees (Siboro, Siahaan, Muda, & Ginting, 2018). In public organizations, the management of Human Resources (HR) is a special challenge, so organizational

leaders need to ensure that Human Resources (HR) within their organizations have been managed effectively and efficiently to achieve the goals of the organization (Agustina & Harijanto, 2022).

One parameter that can be used to see whether an organization has been able to manage its Human Resources (HR) is the high job satisfaction felt by its employees. The satisfaction felt by employees at work is an indication that employees have a feeling of pleasure in carrying out their job duties. Job satisfaction is also a positive attitude of employees towards various situations at work. For organizations, employee job satisfaction must receive attention and fulfillment of this is especially the task of organizational leaders (Mardhatillah, 2021).

Job satisfaction is a person's general attitude towards their job, the difference between the amount of income an employee receives and the amount they receive is what they should receive (Rawung, Dotulung, & Uhing, 2022). Job satisfaction will be created if aspects of justice are fulfilled, consisting of distributive justice, procedural justice, and interactional justice.

Fairness is an action that is given equally to all employees in an organization without distinction against one or several employees. While what is meant by distributive justice is a justice based on employee assessment based on fairness in terms of the results obtained by employees in work in an organization. This justice is not only related to giving, but also includes the distribution, distribution, placement and exchange of employee positions in an organization (Herdiyanti, Arta, Yusuf, Sutrisno, & Suyatno, 2022).

Procedural fairness is defined as the perception of fairness over which decisions in an organization are made. People in the organization are very concerned in making decisions fairly, and they feel that the organization and employees together benefit if the organization carries out procedures fairly (Afrilia, Musa, & Lestari, 2022).

While what is meant by interactional justice is a justice that focuses on individual perceptions of the quality of interpersonal treatment received during the enactment of organizational procedures. Interactional justice that focuses on how to treat others with respect and dignity (Jaenab & Kurniawati, 2020).

Research conducted by (Herdiyanti et al., 2022; Jaenab & Kurniawati, 2020; Kemarauwana & Darmawan, 2023; Mardhatillah, 2021; Rawung et al., 2022) have proven that there is a strong influence that distributive justice, procedural justice, and interactional justice have on job satisfaction, both simultaneous and partial influences. The results of these studies still have to be reexamined whether distributive justice, procedural justice, and interactional justice are still relevant to have a strong influence on job satisfaction, or whether there is a change in influence that occurs (Ilmaya, 2018).

As one of the public organizations, the Tax Service Office (KPP) Pratama Sidoarjo Utara is also required to continue to improve the job satisfaction of its employees so that with the job satisfaction possessed by KPP Pratama Sidoarjo Utara employees, they will be able to provide better services to the community to increase state revenue from the tax sector. This encourages the author to conduct research on the effect of distributive justice, procedural justice, and interactional justice on job satisfaction, therefore the title raised by the author in this study is: "The Effect of Distributive Justice, Procedural Justice, and Interactional Justice on Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara".(Amanda, Sayidah, Assagaf, & Sugiyanto, 2022)

The purpose of this study is to analyze the effect of Distributive Justice, Procedural Justice, and Interactional Justice simultaneously on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

Research Methods

In this study, the author uses a quantitative research approach, which is a type of research that uses research design based on statistical procedures to measure research variables.

When viewed from the data processing, this type of research is influence research. Influence research is research that aims to determine the influence between two or more variables, so that with this research it will be possible to build a theory that can function to explain a symptom (Wiratna, 2018).

The location of this research is at the Tax Service Office (KPP) Pratama Sidoarjo Utara with an address at Jalan Pahlawan No. 55, Jetis, Lemah Putro, Sidoarjo District, Sidoarjo Regency, East Java 61213.

The determination of the number of samples in this study, taken using the slovin formula, with the following formula:

$$n = \frac{N}{1 + N \cdot e^2}$$

Information:

n = Number of Samples

N = Total Population

e = Level error 0.05 or 5%

Based on the formula above, the calculation of the number of samples in this study is as follows:

$$n = \frac{N}{1 + N \cdot e^2}$$

$$n = \frac{107}{1 + 107 \cdot (0,05)^2}$$

$$n = \frac{107}{1 + (107 \times 0,0025)}$$

$$n = \frac{107}{1 + (107 \times 0,0025)}$$

$$n = \frac{107}{1 + 0,2675}$$

$$n = \frac{107}{1,2675}$$

$$n = 84,42 = 84 \text{ People}$$

Using the Slovin Formula, a sample calculation of 84 was obtained, so that the sample in this study was 84 employees of KPP Pratama Sidoarjo Utara (Sugiyono, 2021).

Results and Discussion

Overview of KPP Pratama Sidoarjo Utara

The Tax Service Office (KPP) Pratama Sidoarjo Utara began operating on November 27, 2007 based on the Decree of the Directorate General of Taxes Number KEP-158 / PJ / 2007 concerning the organization, work procedures, and operational time of KPP Pratama and the Office of Tax Services, Counseling, and Consultation within the DJP East Java Regional Office I, DJP East Java II Regional Office, East Java Regional Office III, and DGT Bali Regional Office. Formerly known as the East Sidoarjo Tax Service Office, the KPP Pratama Sidoarjo Utara building was inaugurated by the Minister of Finance, Mrs. Sri Mulyani, on December 4, 2007.

KPP Pratama Sidoarjo Utara remains responsible for carrying out services, administrative supervision, and simple audits of Taxpayers (WP) in the fields of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and other Indirect Taxes in accordance with its jurisdiction based on applicable laws and regulations. In addition, the task has been adjusted to the new regulations that support and underlie the change to KPP Pratama Sidoarjo Utara. In carrying out its duties, KPP Pratama Sidoarjo Utara carries out the following functions :

1. Data collection and processing, presentation of tax information, observation of taxation potential and extensification of taxpayers.
2. Research and administration of Annual Returns, Period Notices and Taxpayer files.
3. Supervision of the payment of Income Tax, Value Added Tax, Sales Tax on Luxury Goods and other Indirect Taxes.
4. Administration of tax receivables, receipt, collection, settlement of objections, administration of appeals and settlement of restitution of Income Tax, Value Added Tax, Sales Tax on Luxury Goods and other Indirect Taxes.
5. Simple Inspection and application of tax sanctions.
6. Issuance of Tax Assessment Letter.
7. Correction of Tax Assessment Letter.
8. Reduction of tax sanctions.
9. Tax counseling and consulting.
10. Implementation of the administration of the Primary Tax Service Office.

The working area of the North Sidoarjo Pratama Tax Service Office includes:

1. Waru District
2. Sedati District
3. Buduran District
4. Gedangan District



Figure 1 Working Area of KPP Pratama Sidoarjo Utara
Source: KPP Pratama Sidoarjo Utara, 2023

Descriptive Analysis Results
Results of Descriptive Analysis of Respondent Identity
Descriptive Respondents' Identity Based on Gender

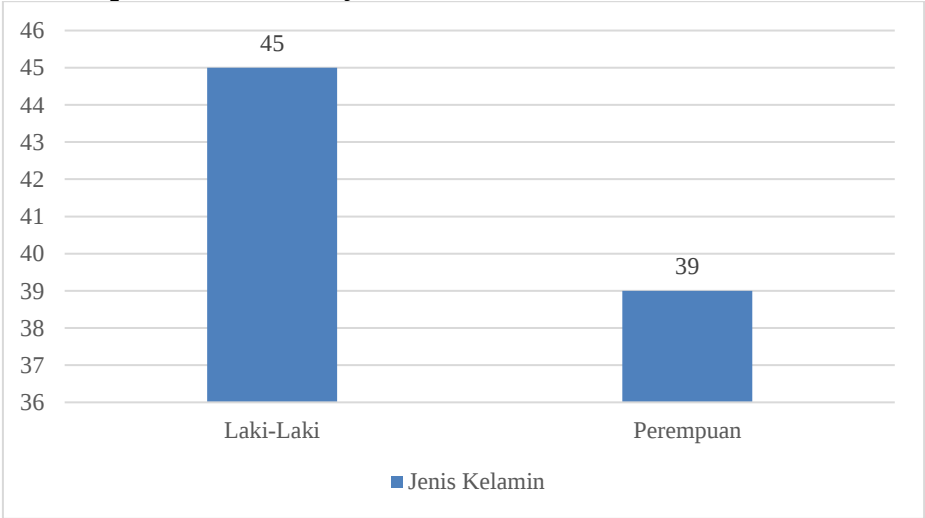


Figure 2 Descriptive Respondents by Gender
Source: Data Processed by the Author, 2023

By gender, of the 84 respondents in this study, consisted of:
45 respondents or 53.57% of respondents were male.
39 respondents or 46.43% of respondents were female.

Descriptive Respondents by Age

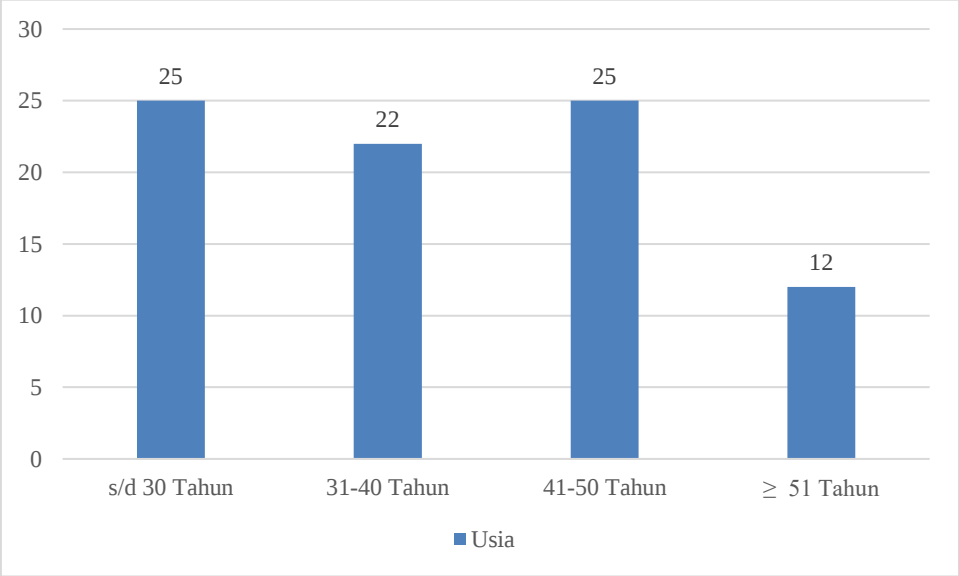


Figure 3 Descriptive Respondents by Age

Source: Data Processed by the Author, 2023

Based on age, of the 84 respondents in this study, consisting of:
25 respondents or 29.76% of respondents have the age of up to 30 years.
22 respondents or 26.19% of respondents had the age of 31-40 years.
25 respondents or 29.76% of respondents had the age of 41-50 years.
12 respondents or 14.29% of respondents have the age of ≥ 51 years.

Descriptive Respondents Based on Education

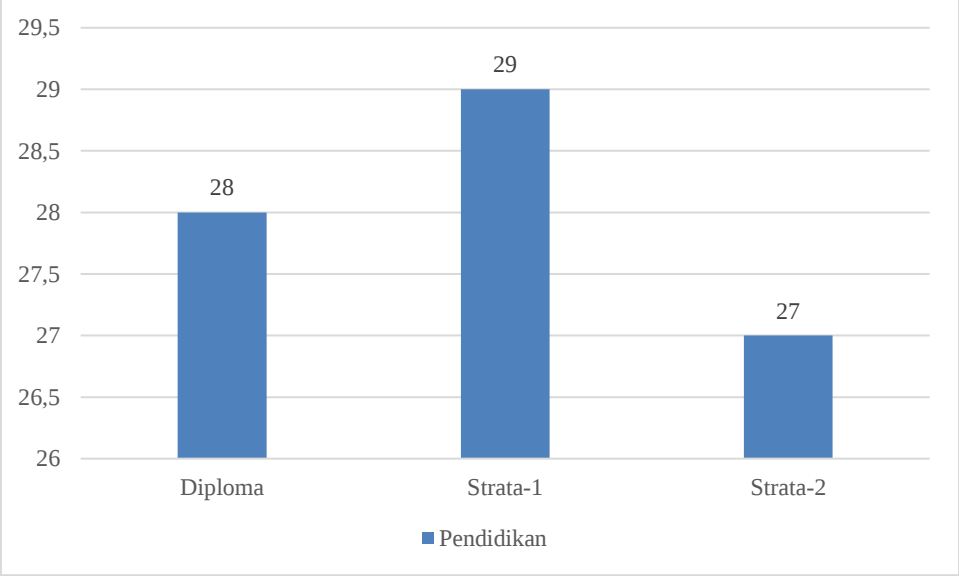


Figure 4 Descriptive Respondents Based on Education

Source: Data Processed by the Author, 2023

Based on education, of the 84 respondents in this study, consisting of:
28 respondents or 33.33% of respondents have Diploma Education.
29 respondents or 34.52% of respondents have a Strata-1 Education.
27 respondents or 32.14% of respondents have an Average Education Level-2.

Descriptive Respondents Based on Years of Service

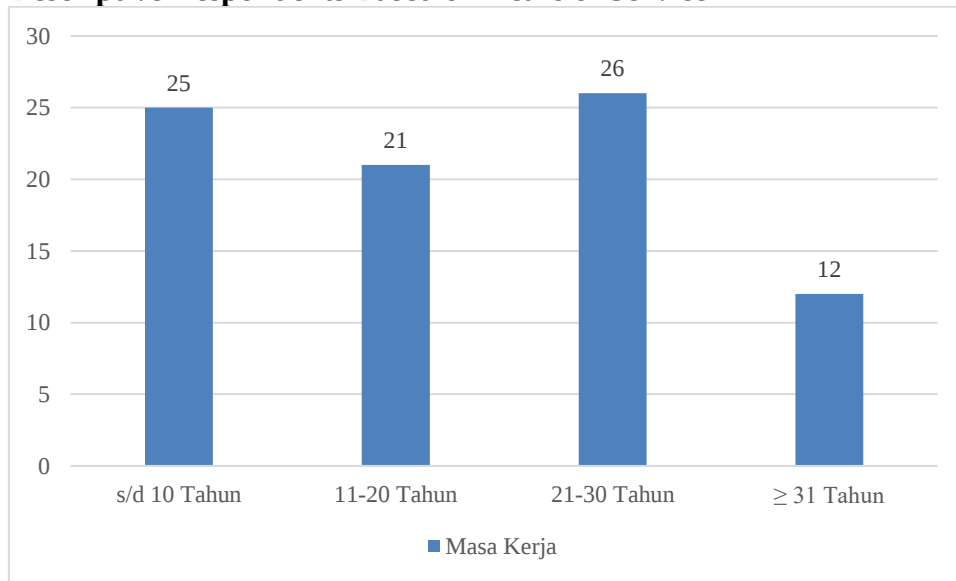


Figure 5 Descriptive Respondents by Length of Service

Source: Data Processed by the Author, 2023

Based on length of service, of the 84 respondents in this study, consisting of:

25 respondents or 29.76% of respondents have a working period of up to 10 years.

21 respondents or 25.00% of respondents have a working period of 11-20 years.

26 respondents or 30.95% of respondents have a working period of 21-30 years.

12 respondents or 14.29% of respondents have a working period of ≥ 31 years.

Respondents' Answers

The answers of 84 respondents to the research questionnaire are in the appendix to this study.

Data Analysis Results

Data Quality Test Results

Data quality testing is intended to ensure that the data to be processed has a quality that is worthy of being used as research data. The results of data quality measurements in this study, are as follows:

Validity Test Results

Validity is a measure that indicates the level of validity or validity of an instrument. An instrument is said to be valid if it is able to measure according to what it wants to measure. The decision-making criterion in the validity test is to compare the calculated and rtable values. If the calculated value $>$ rtable, then the question item or statement in the questionnaire is declared valid. With a sample of 84 so that the value of Degree of Freedom ($Df = N - 2 = 84 - 2 = 82$) at the level of significance of 5% obtained the value of rtable = 0.215. The results of the validity test in this study, are as follows:

Table 1 Validity Test Results

No	Variable	Grain	rcalculate	>/<	rtable	Result
1	Distributive Justice	Point 1	0,827	>	0,215	Valid
2	Distributive Justice	Point 2	0,897	>	0,215	Valid
3	Distributive Justice	Point 3	0,946	>	0,215	Valid
4	Distributive Justice	Point 4	0,885	>	0,215	Valid
5	Distributive Justice	Point 5	0,929	>	0,215	Valid
6	Procedural Fairness	Point 1	0,850	>	0,215	Valid
7	Procedural Fairness	Point 2	0,918	>	0,215	Valid

No	Variable	Grain	rcalculate	>/<	rtabel	Result
8	Procedural Fairness	Point 3	0,852	>	0,215	Valid
9	Procedural Fairness	Point 4	0,779	>	0,215	Valid
10	Procedural Fairness	Point 5	0,692	>	0,215	Valid
11	Interactional Justice	Point 1	0,844	>	0,215	Valid
12	Interactional Justice	Point 2	0,916	>	0,215	Valid
13	Interactional Justice	Point 3	0,891	>	0,215	Valid
14	Interactional Justice	Point 4	0,890	>	0,215	Valid
15	Interactional Justice	Point 5	0,841	>	0,215	Valid
16	Job Satisfaction	Point 1	0,788	>	0,215	Valid
17	Job Satisfaction	Point 2	0,823	>	0,215	Valid
18	Job Satisfaction	Point 3	0,887	>	0,215	Valid
19	Job Satisfaction	Point 4	0,776	>	0,215	Valid
20	Job Satisfaction	Point 5	0,749	>	0,215	Valid

Source: SPSS Data Processing Results, 2023

From the results of the validity test, all questionnaire statement items have a calculated value greater than the rtabel value, therefore a decision can be made that the items in the questionnaire are declared valid.

Reliability Test Results

Reliability is a measure of how much confidence an instrument can use as a good and correct data collection tool. The decision-making criterion in reliability testing is to look at *Cronbach's Alpha* value. If *Cronbach's Alpha score* > 0.6, then the respondent's answer to the questionnaire is considered reliable. The results of the reliability test in this study, are as follows:

Table 2 Reliability Test Results

No	Variable	Cronbach's Alpha Value	Result
1	Distributive Justice	0,933	Reliable
2	Procedural Fairness	0,877	Reliable
3	Interactional Justice	0,918	Reliable
4	Job Satisfaction	0,860	Reliable

Source: SPSS Data Processing Results, 2023

The results of the reliability test showed that each research variable had a *Cronbach's Alpha value* above 0.6 so that it could be stated that the respondents' answers were declared reliable.

Classical Assumption Test Results

Normality Test Results

The data normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution (Sujarweni, 2018: 187). The results of the data normality test in this study, are as follows:

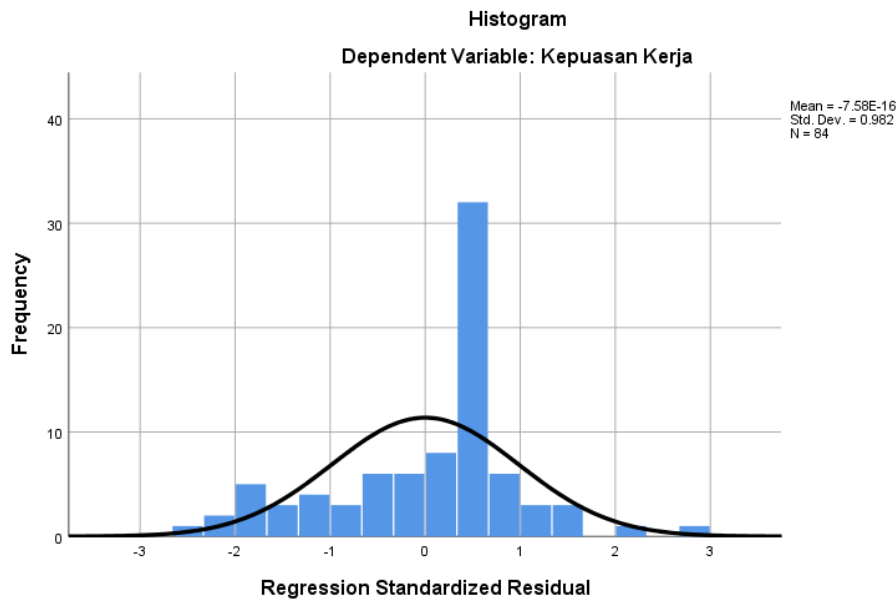


Figure 6 Data Normality Test Results

Source: SPSS Data Processing Results, 2023

The results of the data normality test show that the histogram forms a curve with a peak point that is in the middle so that it has a symmetrical left side and right side. These results prove that the research data meets the assumption of data normality.

Multicollinearity Test Results

Multicollinearity tests are needed to determine the presence or absence of independent variables that have similarities between independent variables in a model. The similarity between independent variables will result in a very strong correlation, besides that the multicollinearity test is also intended to avoid habits in the decision-making process regarding the influence on the partial test of each independent variable on the dependent variable. The way to detect the presence or absence of multicollinearity is to look at the *Variance Inflation Factor* (VIF), that is, if the value of the *Variance Inflation Factor* (VIF) value is 1-10, multicollinearity does not occur (Sujarweni, 2018: 188). The results of the multicollinearity test in this study, are as follows:

Table 3 Multicollinearity Test Results

No	Variable	VIF value	Result
1	Distributive Justice	2,072	No Multicollinearity
2	Procedural Fairness	4,440	No Multicollinearity
3	Interactional Justice	2,953	No Multicollinearity

Source: SPSS Data Processing Results, 2023

The results of the multicollinearity test show that all independent variables in this study, namely Distributive Justice, Procedural Justice, and Interactional Justice have a Variance Inflation Factor (VIF) value that does not exceed 10, so the decision taken is that there is no multicollinearity between independent variables in this regression model.

Heteroscedasticity test results

Heteroscedasticity test to test the occurrence of *residual variance* from one observation period to another. How to predict the presence or absence of heterokedasticity in a model can be seen by scatterplot image patterns . The results of the heteroscedasticity test in this study, are as follows:

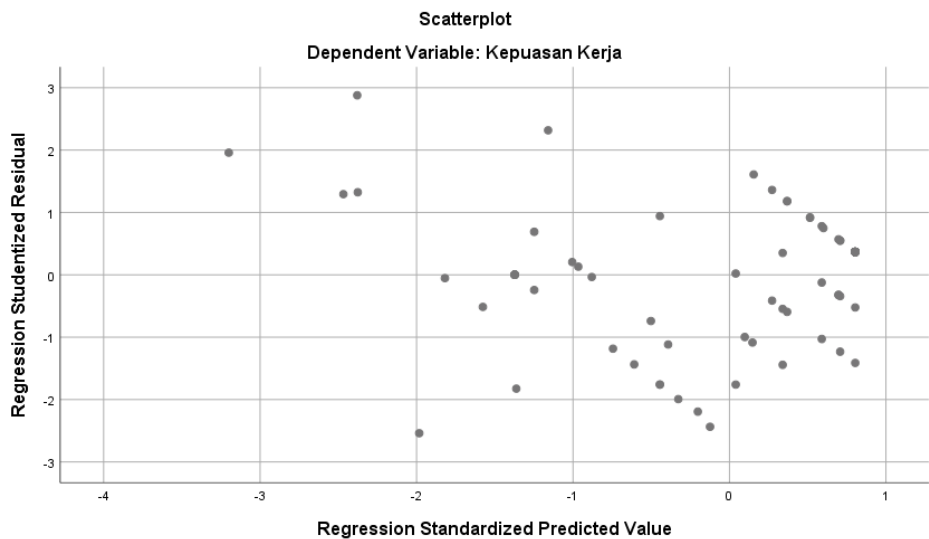


Figure 7 Heteroscedasticity Test Results

Source: SPSS Data Processing Results, 2023

The results of the heteroscedasticity test show that the data points spread randomly both above and below the zero on the Y axis, and spread randomly both on the left and right sides of the Zero on the X axis, referring to these results it can be decided that the research data is free from heteroscedasticity.

Multiple Linear Regression Test Results

Multiple linear regression test is a tool that can be used to measure how much influence two or more independent variables exert on the dependent variable, including the direction of influence whether it has a negative impact or has a positive impact. In research, multiple linear regression tests are intended to measure how much influence distributive justice, procedural fairness, and interactional justice have on job satisfaction. The results of the multiple linear regression test in this study, are as follows:

Table 4 Multiple Linear Regression Test Results
Coefficients^a

Type	Unstandardize d Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.641	1.266		1.297	.199		
Distributive Justice	.203	.060	.255	3.386	.001	.483	2.072
Procedural Fairness	.225	.109	.227	2.061	.043	.225	4.440
Interactional Justice	.489	.086	.513	5.717	.000	.339	2.953

a. Dependent Variable: Job Satisfaction

Source: Data Processed by the Author, 2023

Referring to the results above, multiple linear regression equations were produced in this study, namely:

Y= 1.641 + 0.203 X1 + 0.225 X2 + 0.489 X3

Where:

Y = Job Satisfaction

X1 = Distributive Justice Variable

X2 = Procedural Fairness Variables

X3 = Interactional Justice Variable

Based on the multiple linear regression equation above, it can be explained, among others, as follows:

The multiple linear regression equation has a constant value of 1.641. This number shows the magnitude of the value of variable Y, namely Job Satisfaction when all independent variables, namely Distributive Justice, Procedural Justice, and Interactional Justice have a value of Zero.

Distributive Justice has a regression coefficient value of 0.203. The regression coefficient has a positive value indicating that there is a positive influence of Distributive Justice on Job Satisfaction, if there is an increase in the value of Distributive Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.203. Similarly, what happens when there is a decrease in the value of Distributive Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.203.

Procedural Justice has a regression coefficient value of 0.225. The regression coefficient has a positive value indicating that there is a positive influence of Procedural Fairness on Job Satisfaction, if there is an increase in the value of Procedural Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.225. Similarly, what happens when there is a decrease in the value of Procedural Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.225.

Interactional Justice has a regression coefficient value of 0.489. The regression coefficient has a positive value indicating that there is a positive influence of Interactional Justice on Job Satisfaction, if there is an increase in the value of Interactional Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.489. Similarly, what happens when there is a decrease in the value of Interactional Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.489.

F Test Results (Simultaneous Test)

Simultaneous test or also called F test is a test that aims to see the level of significance of the influence of the independent variable on the dependent variable as a whole. The simultaneous test in this study was to examine the effect of Distributive Justice, Procedural Justice, and Interactional Justice as a whole on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

The hypotheses proposed in simultaneous tests are as follows:

Ho: Distributive Justice, Procedural Justice, and Interactional Justice simultaneously do not have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

Ha : Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

With the level of significance (confidence) used is 5% or 0.05, the criteria for making simultaneous test decisions are:

If $\text{sig.} > 0.05$ and $F_{\text{calculate}} < F_{\text{tabel}}$, then Ho is accepted, meaning: Distributive Justice, Procedural Fairness, and Interactional Justice simultaneously do not have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

If $\text{sig.} < 0.05$ and $F_{\text{calculate}} > F_{\text{tabel}}$, then Ha is accepted, meaning: Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant

effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

Referring to the F_{table} in the research appendix, the F_{table} value is 2.72, so that the results of simultaneous tests in this study, are as follows:

Table 5 Simultaneous Test Results

ANOVAa						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	368.952	3	122.984	95.444	.000b
	Residuals	103.084	80	1.289		
	Total	472.036	83			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Interactional Justice, Distributive Justice, Procedural Justice

Source: SPSS Data Processing Results, 2023

The simultaneous test results in a Significance value (Sig.) of 0.000 and an $F_{calculate}$ value of 95.444. Because the value of Sig. 0.000 is smaller than 0.05 and the value of $F_{calculate}$ 95.444 is greater than the value of F_{table} 2.72, the decision taken is that H_0 is rejected and H_a is accepted, meaning that Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on the Job Satisfaction of Tax Service Office (KPP) Employees of Pratama Sidoarjo Utara.

Results of the Coefficient of Determination

The coefficient of determination is intended to determine the contribution of influence possessed by all independent variables (namely: Distributive Justice, Procedural Justice, and Interactional Justice) in providing changes to the dependent variable (ie Job Satisfaction). The results of the coefficient of determination in this study, are as follows:

Table 6 Results of the Coefficient of Determination

Model Summary ^b				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.884a	.782	.773	1.13514

a. Predictors: (Constant), Interactional Justice, Distributive Justice, Procedural Justice

b. Dependent Variable: Job Satisfaction

Source: SPSS Data Processing Results, 2023

The Coefficient of Determination or R^2 produced in this study is 0.782 or equivalent to a value of 78.2%. The figure shows that Distributive Justice, Procedural Justice, and Interactional Justice have the ability to provide changes to Job Satisfaction by 78.2% while the remaining 21.8% are factors provided by other variables outside the variables of Distributive Justice, Procedural Justice, and Interactional Justice which have the ability to influence Job Satisfaction but were not included in this study, examples are Compensation, Leadership, Organizational Culture, and others.

Test t Results (Partial Test)

Partial tests are often referred to as statistical tests t. Partial tests are intended to examine the effect of partial or individual independent variables on the dependent variable. The partial test in this study was to examine the effect of Distributive Justice, Procedural Justice, and Interactional Justice individually on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

The hypotheses proposed in the partial test are as follows:

The effect of Distributive Justice, Procedural Justice, and Interactional Justice on Job Satisfaction of Employees of The Tax Service Office (KPP) Pratama Sidoarjo Utara

Ho: Distributive Justice, Procedural Justice, and Interactional Justice do not have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

Ha : Distributive Justice, Procedural Justice, and Interactional Justice partially have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

With the level of significance (confidence) used is 5% or 0.05, the criteria for making partial test decisions are:

If $\text{sig.} > 0.05$ and $t_{\text{calculate}} < t_{\text{table}}$, then Ho is accepted, meaning: Distributive Justice, Procedural Justice, and Interactional Justice partially do not have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

If $\text{sig.} < 0.05$ and $t_{\text{calculate}} > t_{\text{table}}$, then Ha is accepted, meaning: Distributive Justice, Procedural Justice, and Interactional Justice partially have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

Referring to the value of t_{table} in the research appendix, which is 1.663, the results of the partial test in this study, are as follows:

Table 7 Test Results t

		Coefficients^a					
		Unstandardize d Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics	
Type		B	Std. Error	Beta		Tolerance	VIF
1	(Constant)	1.641	1.266		1.297	.199	
	Distributive Justice	.203	.060	.255	3.386	.001	.483
	Procedural Fairness	.225	.109	.227	2.061	.043	.225
	Interactional Justice	.489	.086	.513	5.717	.000	.339

a. Dependent Variable: Job Satisfaction

Source: SPSS Data Processing Results, 2023

The results of the partial test (t-test) are as follows:

Distributive Justice has a Significance value (Sig.) of 0.001 where the value of Sig. ini is less than 0.05 and Distributive Justice has a calculated value of 3.386 where the value of this tcount is greater than the value of t_{table} 1.663. Referring to this result, the decision taken was that Ho was rejected and Ha was accepted, meaning that Distributive Justice partially had a significant effect on the Job Satisfaction of Tax Service Office (KPP) Employees of Pratama Sidoarjo Utara.

Procedural Justice has a Significance value (Sig.) of 0.043 where the value of Sig. ini is less than 0.05 and Procedural Justice has a calculated value of 2.061 where this calculated value is greater than the value of t_{table} 1.663. Referring to this result, the decision taken was that Ho was rejected and Ha was accepted, meaning that Procedural Justice partially had a significant effect on the Job Satisfaction of North Sidoarjo Pratama Tax Service Office (KPP) Employees.

Interactional Justice has a Significance value (Sig.) of 0.000 where the value of Sig. ini is less than 0.05 and Interactional Justice has a calculated value of 5.717 where the value of this tcount is greater than the value of t_{table} 1.663. Referring to this result, the

decision taken was that H_0 was rejected and H_a was accepted, meaning that Interactional Justice partially had a significant effect on the Job Satisfaction of Tax Service Office (KPP) Employees of Pratama Sidoarjo Utara.

Discussion

The Simultaneous Effects of Distributive Justice, Procedural Fairness, and Interactional Justice on Job Satisfaction

The simultaneous test results in a Significance value (Sig.) of 0.000 and an Fcalculate value of 95.444. Because the value of Sig. 0.000 is smaller than 0.05 and the value of Fcalculate 95.444 is greater than the value of Ftable 2.72, the decision taken is that Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

This result proves that the 1st hypothesis (H_1) which reads: "Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara" is empirically accepted. The results of this study support the results of research that has been conducted by (Mardhatillah, 2021; Rawung et al., 2022) where the results of his research also stated that Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on Job Satisfaction.

The Coefficient of Determination or *R Square* produced in this study is 0.782 or equivalent to a value of 78.2%. The figure shows that Distributive Justice, Procedural Justice, and Interactional Justice have the ability to provide changes to Job Satisfaction by 78.2% while the remaining 21.8% are factors provided by other variables outside the variables of Distributive Justice, Procedural Justice, and Interactional Justice which have the ability to influence Job Satisfaction but were not included in this study, examples are Compensation, Leadership, Organizational Culture, and others.

The Partial Effect of Distributive Justice on Job Satisfaction

Distributive Justice has a Significance value (Sig.) of 0.001 where the value of Sig. ini is less than 0.05 and Distributive Justice has a calculated value of 3.386 where the value of this tcount is greater than the value of ttable 1.663. Referring to this result, the decision taken is that Distributive Justice partially has a significant effect on the Job Satisfaction of Tax Service Office (KPP) Employees Pratama Sidoarjo Utara.

The results of this study prove that Hypothesis 2 (H_2) which reads: "Distributive Justice partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara" Distributive Justice partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara" is empirically accepted. The results of this study support the results of research conducted by (Kemarauwana & Darmawan, 2023; Rawung et al., 2022) Where the results of their research also state that Distributive Justice partially has a significant effect on Job Satisfaction.

Distributive justice is justice that deals with the distribution of resources and the measures used to determine the share of those resources. This type of justice affects the perception of employees whether the services they receive are fair or not (Hastari, Kirana, & Subiyanto, 2023).

The better the distributive justice provided by the organization to its employees, the more it will increase the job satisfaction felt by these employees. This is in line with the results of (Rawung et al., 2022) and the results of data analysis in this study which shows that Distributive Justice has a regression coefficient value of 0.203. The regression

coefficient has a positive value indicating that there is a positive influence of Distributive Justice on Job Satisfaction, if there is an increase in the value of Distributive Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.203. Similarly, what happens when there is a decrease in the value of Distributive Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.203.

The Partial Effect of Procedural Fairness on Job Satisfaction

Procedural Justice has a Significance value (Sig.) of 0.043 where the value of Sig. ini is less than 0.05 and Procedural Justice has a calculated value of 2.061 where this calculated value is greater than the value of ttable 1.663. Referring to this result, the decision taken is that Procedural Justice partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara.

This result proves that the 3rd Hypothesis which reads: "Procedural Fairness partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara" is empirically accepted. The results of this study support the results of research conducted by (Kemarauwana & Darmawan, 2023; Mardhatillah, 2021) where the results of their research also state that Procedural Justice partially has a significant effect on Job Satisfaction.

Procedural justice is justice in the judgment process or justice related to the process of obtaining the result of the verdict. The management system or planning system ensures that the processes used will be considered fair if those affected by the decision-making process have the opportunity to influence the decision-making process and provide feedback (Hastari et al., 2023).

The better an organization provides procedural fairness to its employees, the more it will increase the job satisfaction of those employees. This is in line with the results of research by (Kemarauwana & Darmawan, 2023) and the results of data analysis in this study which shows that Procedural Justice has a regression coefficient value of 0.225. The regression coefficient has a positive value indicating that there is a positive influence of Procedural Fairness on Job Satisfaction, if there is an increase in the value of Procedural Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.225. Similarly, what happens when there is a decrease in the value of Procedural Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.225.

The Partial Effect of Interactional Justice on Job Satisfaction

Interactional Justice has a Significance value (Sig.) of 0.000 where the value of Sig. ini is less than 0.05 and Interactional Justice has a calculated value of 5.717 where the value of this tcount is greater than the value of ttable 1.663. Referring to this result, the decision taken was that H_0 was rejected and H_a was accepted, meaning that Interactional Justice partially had a significant effect on the Job Satisfaction of Tax Service Office (KPP) Employees of Pratama Sidoarjo Utara.

The results of this study prove that Hypothesis 4 (H_4) which reads: "Interactional Justice partially has a significant effect on Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara" is empirically accepted. The results of this study support the results of research conducted by (Rawung et al., 2022) Where the results of the study also stated that Interactional Justice partially has a significant effect on Job Satisfaction.

Interactional fairness is an employee's perception of the extent to which he or she receives dignified, caring, and respectful treatment. This interactional justice refers to the way of relationship with all parts of the organization, both leaders and colleagues, where

employees are treated fairly and equitably within the organization (Hastari et al., 2023; Putri & Merkusiwati, 2014).

The better the organization provides interactional fairness to its employees, the more job satisfaction of these employees. This is in line with the results of research by (Rawung et al., 2022) and the results of data analysis in this study show that Interactional Justice has a regression coefficient value of 0.489. The regression coefficient has a positive value indicating that there is a positive influence of Interactional Justice on Job Satisfaction, if there is an increase in the value of Interactional Justice by 1 point, it will cause an increase in the value of Job Satisfaction by 0.489. Similarly, what happens when there is a decrease in the value of Interactional Justice by 1 point, will cause a decrease in the value of Job Satisfaction by 0.489

Conclusion

Distributive Justice, Procedural Justice, and Interactional Justice simultaneously have a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara. Distributive Justice, Procedural Justice, and Interactional Justice have the ability to change the value of Job Satisfaction by 78.2% while the remaining 21.8% is the influence of other variables that were not included in this study, such as Compensation, Organizational Culture, Leadership, and others.

Distributive Justice partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara. When there is an increase in distributive justice, it increases their job satisfaction.

Procedural Fairness partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara. When there is an increase in procedural fairness, it increases their job satisfaction.

Interactional Justice partially has a significant effect on the Job Satisfaction of Employees of the Tax Service Office (KPP) Pratama Sidoarjo Utara. When there is an increase in interactional fairness, it increases their job satisfaction.

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