

THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP AND PERCEIVED ORGANIZATIONAL SUPPORT ON EMPLOYEE PERFORMANCE THROUGH EMPLOYEE ENGAGEMENT IN THE DIRECTORATE GENERAL OF TAXES OF NORTH SUMATRA I KPP PRATAMA MEDAN TIMUR

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Abstract

The performance of the employees at the KPP Pratama Medan Timur has not reached optimal results in recent years, as can be seen in the fluctuating realization of tax revenues. In order to improve employee performance at the tax office, good transformational leadership is needed, capable of motivating employees to give their maximum abilities. Additionally, support from the institution is equally important in increasing employee engagement in their work. This research aims to determine and analyze the influence of transformational leadership and perceived organizational support on employee performance through employee engagement at the Directorate General Of Taxes Of North Sumatra I KPP Pratama Medan Timur. This research is quantitative descriptive research. The population in this study is all structural employees at the KPP Pratama Medan Timur, totaling 84 employees. The sample used is a saturated sample where all populations are taken as samples. The data analysis used is Structural Equation Modeling. The results of this study indicate that transformational leadership does not directly affect employee performance significantly, while perceived organizational support has a positive and significant direct effect on employee performance. Then, transformational leadership and perceived organizational support directly have a positive and significant effect on employee engagement, and employee engagement directly has a positive and significant effect on employee performance. Indirectly, transformational leadership and perceived organizational support have a positive and significant effect on employee performance at the KPP Pratama Medan Timur, mediated by employee engagement.

Keywords: *Transformational Leadership, Perceived Organizational Support, Employee Performance, and Employee Engagement*

1. INTRODUCTION

Human resources play a crucial role and are considered the main capital in achieving organizational goals. Therefore, efforts are needed to maximize the potential of human resources. Both individuals in leadership positions and team members are key factors in every organization, whether in government institutions or private companies, particularly in achieving the organization's objectives (Purba & Ngatno, 2016). As a government institution tasked with providing public services in the financial sector, the Directorate General of Taxes must have human resources trusted by the public, with high integrity and professionalism. Based on data obtained from the Directorate of the Tax Office, the tax revenue realization of KPP Pratama Medan Timur in 2020 amounted to Rp943,908,005,233, which did not meet the tax revenue target of Rp1,082,222,000,000. In 2021, the tax revenue target for KPP Pratama Medan Timur was reduced to Rp770,000,000,000, but the actual tax revenue in 2021 also did not reach the set target, amounting to Rp696,445,691,001. There was a significant decrease in both the revenue target and the actual revenue received in 2021.

However, in 2022, KPP Pratama Medan Timur exceeded the tax revenue target of Rp1,020,000,000,000, with an actual revenue realization of Rp1,146,984,912,719. Employee

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performance is influenced by many factors, such as transformational leadership (Qalati et al., 2022), Perceived Organizational Support (Sabir et al., 2022), and Employee Engagement (Sungmala & Verawat, 2021). For employees, leaders always serve as examples and role models in the workplace, as leaders have the role of internal facilitators who conduct directed control functions over their subordinates. Among different leadership styles, transformational leadership has become one of the most successful management tools for inspiring people to make positive changes and achieve unexpected results (Wang, 2020). Avolio et al. (1999) stated that the concept of transformational leadership integrates idealized influence, individualized consideration, and intellectual stimulation to inspire employees. Based on interviews conducted, transformational leadership at the KPP Medan Timur Tax Office has not yet been fully effective. There is a lack of clear and effective communication from leaders to employees, and vice versa, which can hinder coordination and collaboration among the various work units at the tax office. Additionally, there is a lack of direct involvement from leaders in providing examples of the transformations being implemented by the tax office. Furthermore, insufficient corrective actions from leaders towards employees who fail to complete tasks on schedule have hindered the effectiveness of leadership implementation.

According to Rhoades & Eisenberger (as cited in Astuty and Udin, 2020), when organizations develop employees' skills and knowledge through various resources and mechanisms, employees assume that their contributions are valued by the organization and that the organization cares about their well-being. Support from supervisors towards employees reflects concern and makes employees feel appreciated for their work (Supriadi et al., 2021). This support influences employee performance because they feel they are receiving guidance and assistance in solving problems. Organizational support has a significant impact on employees, speeding up task completion and enhancing their performance (Ekowati & Finthariasari, 2021). Some of the support provided by the tax office to its employees includes consultation guidance, supervision, exploration of taxation potential, and technical support. Additionally, there are training and skill development programs for employees, as well as recognition and rewards for high-performing employees. This support aims to enhance employee performance and engagement, thereby providing quality public service and meeting societal needs. Issues related to the phenomenon of Perceived Organizational Support at the tax office involve how employees at the Tax Office (KPP) evaluate and perceive the extent to which the organization, including leadership and organizational frameworks, supports their needs. Employees still feel that their leaders do not provide adequate support, clear guidance, or sufficient inspiration, which can negatively impact their work outcomes. Additionally, employees face challenges in effective communication and lack appreciation for their contributions.

According to Schaufeli & Bakker (as cited in Putri & Soedarsono, 2017), employee engagement is related to work and has a positive impact distinguished into three aspects: vigor, absorption, and dedication. Engaged employees tend to be more committed, motivated, and creative, making them more innovative and competitive in their work (Bedarkar & Pandita, 2014). They are also more aware of the context in which their organization operates and are willing to work effectively with their teams to enhance performance. The issues related to employee engagement in the KPP Medan Timur tax office environment include employee indifference and failure to optimize the responsibilities assigned to them. There is also a lack of discipline among employees in adhering to time management policies of the institution, frequent lateness in arriving at the office, indicating non-compliance with the established regulations, and employees' reluctance to work beyond regular hours.

2. IMPLEMENTATION METHOD

This research was conducted at the Regional Office of the Directorate General of Taxes North Sumatra I, KPP Pratama Medan Timur, located at Jalan Suka Mulia No. 17A, A U R, Kec. Medan Maimun, Kota Medan, North Sumatra. The research took place from July 2023 to May 2024. The population in this study consists of all structural employees at the Regional Office of the Directorate General of Taxes North Sumatra I, KPP Pratama Medan Timur, totaling 84 employees. The sampling method used in this study is the saturated sample method, where the entire population is used as the sample, totaling 84 employees. Data collection for the research was carried out using the Questionnaire Distribution Technique, a method for gathering information from respondents by involving a series of predetermined questions. These questions are answered by the research respondents and measured using an Interval Scale. This research employs Structural Equation Modeling (SEM) for analysis, a multivariate statistical analysis method (Hair et al., 2021). In the PLS (Partial Least Square) method, the outer model analysis includes several indicators: convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. Additionally, there is the inner model analysis, also known as the inner relation or structural model. The inner model analysis can be evaluated using R-square for dependent constructs, the Stone-Geisser Q-square test for predictive relevance, and the t-test and significance of the structural path coefficient (Hair et al., 2021). Before conducting further research, the researcher will first carry out a pilot test to determine the validity and reliability of the questionnaire prepared for the research. This test will be conducted on 30 individuals outside the sample using the SPSS program and will be conducted on employees of the KPP Pratama Medan Polonia Tax Office.

3. RESULTS AND DISCUSSION

3.1 Outer Model Evaluation Results

The outer model analysis is conducted to ensure that the measurement used is valid and reliable (Hair et al., 2021).

- 1. Convergent Validity** is assessed based on the correlation between the item score/component score and the construct score.

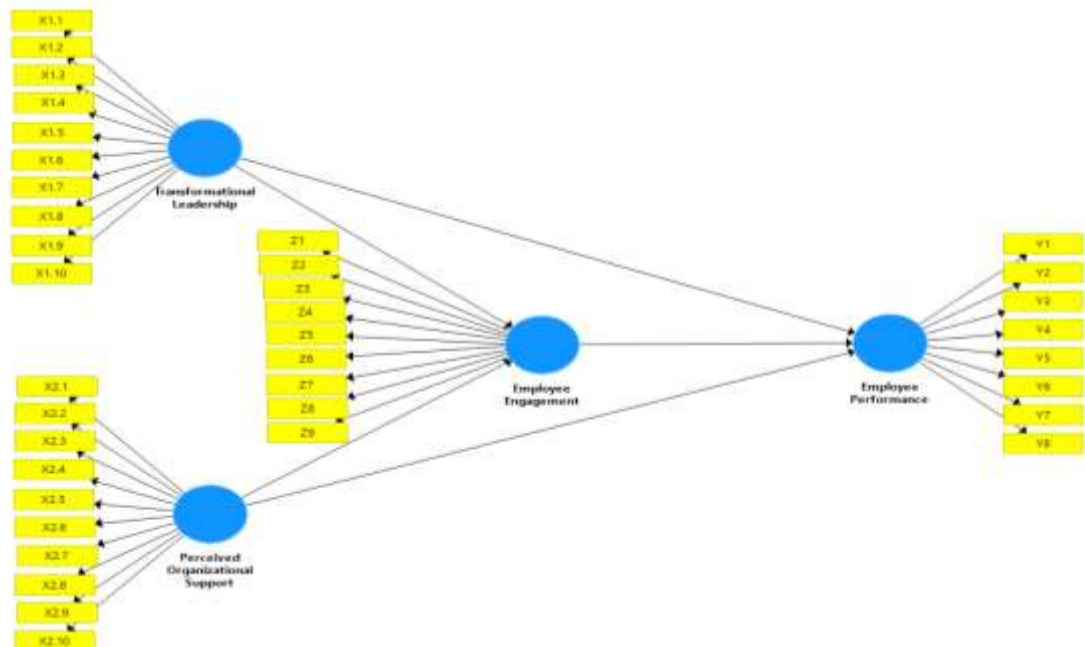


Figure 1. Outer Model
Source: Researcher Processing Results Using SmartPLS (2024)

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Table 1 Convergent Validity Test Results

Variable	Variable	Outer Loadings
Transformational Leadership (X1)	X1.1	0,777
	X1.2	0,789
	X1.3	0,751
	X1.4	0,799
	X1.5	0,846
	X1.6	0,848
	X1.7	0,832
	X1.8	0,772
	X1.9	0,726
	X1.10	0,725
Perceived Organizational Support (X2)	X2.1	0,860
	X2.2	0,875
	X2.3	0,895
	X2.4	0,879
	X2.5	0,873
	X2.6	0,825
	X2.7	0,846
	X2.8	0,812
	X2.9	0,842
	X2.10	0,875
Employee Performance (Y)	Y1	0,733
	Y2	0,756
	Y3	0,744
	Y4	0,872
	Y5	0,750
	Y6	0,822
	Y7	0,787
	Y8	0,739
Employee Engagement (Z)	Z1	0,782
	Z2	0,815
	Z3	0,794
	Z4	0,839
	Z5	0,739
	Z6	0,842
	Z7	0,837
	Z8	0,849
	Z9	0,863

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 1 above, it is known that each indicator of the research variables has an outer loading value > 0.7, which is good and sufficient to meet the requirements for convergent validity.

2. Discriminant Validity is assessed by comparing the discriminant validity with the square root of average variance extracted (AVE).

Table 2 Discriminant Validity Test Results

Variable	Average Variance Extracted (AVE)
Transformational Leadership (X1)	0,621
Perceived Organizational Support (X2)	0,737
Employee Performance (Y)	0,603
Employee Engagement (Z)	0,670

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 2 above, it is known that the AVE values for the variables of transformational leadership, perceived organizational support, employee performance, and employee engagement are all > 0.5 , thus meeting the validity requirements.

- 3. Composite Reliability** is an index that indicates the extent to which a measurement tool can be trusted. To evaluate composite reliability, there are two measures: internal consistency and Cronbach's alpha.

Table 3 Composite Reliability Test Result

Variable	Composite Reliability
Transformational Leadership (X1)	0,942
Perceived Organizational Support (X2)	0,965
Employee Performance (Y)	0,924
Employee Engagement (Z)	0,948

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 3 above, it is known that the composite reliability values for all research variables are > 0.7 . This result indicates that each variable has met the composite reliability requirement, thus it can be concluded that all variables have a high level of reliability.

- 4. Cronbach's Alpha**, reliability testing with composite reliability can be further strengthened by using the cronbach's alpha value. A variable can be declared reliable or meet Cronbach's alpha if it has a Cronbach's alpha value > 0.7 .

Table 4 Cronbach's Alpha Test Result

Variable	Cronbach's Alpha
Transformational Leadership (X1)	0,932
Perceived Organizational Support (X2)	0,960
Employee Performance (Y)	0,905
Employee Engagement (Z)	0,938

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 4 above, it is known that the Cronbach's alpha values for each research variable are > 0.7 . Therefore, this result indicates that each research variable has met the Cronbach's alpha requirement, thus it can be concluded that all variables have a high level of reliability.

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3.2 Evaluation of Inner Model

The structural model (Inner Model) evaluation is conducted by examining the R-Square (R²) value. R-square is used to assess whether certain independent latent variables have a substantive influence on dependent latent variables (Hair et al., 2021).

Table 5 R-Square Value Test Results

Variable	R-Square
Employee Performance	0.884
Employee Engagement	0.812

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 5 above, the R-Square value for the employee performance variable is 0.884 and for the employee engagement variable is 0.812. These values indicate that 88.4% of the variance in employee performance can be explained by transformational leadership, perceived organizational support, and employee engagement. Similarly, 81.2% of the variance in employee engagement can be explained by transformational leadership and perceived organizational support.

Table 6 Direct and Indirect Effects

Direct Effect	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Hypothesis
X1 -> Y	0.166	0.174	0.122	1.359	0.175	Rejected
X2 -> Y	0.499	0.499	0.127	3.927	0.000	Accepted
X1 -> Z	0.411	0.426	0.148	2.769	0.006	Accepted
X2 -> Z	0.506	0.493	0.147	3.451	0.001	Accepted
Z -> Y	0.306	0.298	0.096	3.194	0.001	Accepted
Indirect Effect						
X1-> Z -> Y	0.126	0.124	0.057	2.220	0.027	Accepted
X2 -> Z -> Y	0.155	0.149	0.071	2.193	0.029	Accepted

Source: Researcher Processing Results Using SmartPLS (2024)

Based on Table 6 above, for the direct effect the influence of transformational leadership on employee performance at KPP Pratama Medan Timur shows a coefficient value of 0.166 with a t-statistic value of 1.359, which is less than the t-table value of 1.663, and a significance value of 0.175, which is greater than 0.05. The influence of perceived organizational support on employee performance at KPP Pratama Medan Timur shows a coefficient value of 0.499 with a t-statistic value of 3.927, which is greater than the t-table value of 1.663, and a significance value of 0.000, which is less than 0.05. The influence of transformational leadership on employee engagement at KPP Pratama Medan Timur shows a coefficient value of 0.411 with a t-statistic value of 2.769, which is greater than the t-table value of 1.663, and a significance value of 0.006, which is less than 0.05. The influence of perceived organizational support on employee engagement at KPP Pratama Medan Timur shows a coefficient value of 0.506 with a t-statistic value of 3.451, which is greater than the t-table value of 1.663, and a significance value of 0.001, which is less than 0.05. The influence of employee engagement on employee performance at KPP Pratama Medan Timur shows a coefficient value of 0.306 with a t-statistic value of 3.194, which is greater than the t-table value of 1.663, and a significance value of 0.001, which is less than 0.05.

And for indirect effect, the influence of perceived organizational support on employee engagement at KPP Pratama Medan Timur shows a coefficient value of 0.506 with a t-statistic value of 3.451, which is greater than the t-table value of 1.663, and a significance value of 0.001, which is less than 0.05. The influence of employee engagement on employee performance at KPP Pratama Medan Timur shows a coefficient value of 0.306 with a t-statistic value of 3.194, which is greater than the t-table value of 1.663, and a significance value of 0.001, which is less than 0.05.

4. DISCUSSION

1. The Influence of Transformational Leadership on Employee Performance at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, it is shown that transformational leadership does not have a significant effect on employee performance at KPP Pratama Medan Timur. This means that Hypothesis 1 is rejected, indicating that transformational leadership is not yet capable of significantly improving employee performance at KPP Pratama Medan Timur. This is evident from the direct test where t-statistics (1.359) < t-table (1.663) and significance (0.175) > 0.05. The main focus of employees at the Directorate General of Taxes (DJP) is to achieve targets set by the government, such as tax revenue targets, which often require strict supervision and firmness. Transformational leadership, despite its strengths in motivating individuals, is less effective in directing employees to achieve the quantitative targets set by the tax office. In the DJP environment, decisions are often made based on established procedures and regulations, rather than individual leadership. Thus, the role of transformational leadership may be limited in altering or enhancing performance. Additionally, the lack of close relationships between leaders and their subordinates also contributes to the limited impact of transformational leadership on employee performance at the tax office. This research aligns with studies conducted by Rafia et al. (2020), which found that transformational leadership does not significantly affect employee performance, and by Hasib et al. (2020), which also found no significant impact of transformational leadership on employee performance.

2. The Influence of Perceived Organizational Support on Employee Performance at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, it is shown that the perceived organizational support has a positive and significant effect on employee performance at KPP Pratama Medan Timur. This means that Hypothesis 2 is accepted, indicating that the organizational support provided is capable of significantly improving employee performance at KPP Pratama Medan Timur. This is evident from the direct test where t-statistics (3.927) > t-table (1.663) and significance (0.000) < 0.05. Organizational support creates a positive and supportive work environment. When employees feel supported by their institution and colleagues, they tend to feel more motivated and enthusiastic about their work, which can enhance overall productivity and performance. Organizational support also includes improved access to resources and training necessary for performing their jobs effectively. For example, if an employee feels that the organization provides quality training and career development opportunities, they will be more motivated to improve their skills and deliver better results. The support provided by the Directorate General of Taxes to its employees includes implementing human resource development programs with a talent management concept. The programs conducted by DJP include digital talent training, talent management workshops, talent development workshops for employees in the talent pool, and conducting employee transfers and promotions. This research aligns with studies conducted by Sabir et al. (2022) and Li et al. (2022), which found that perceived organizational support has a significant positive impact on employee performance.

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3. The Influence of Transformational Leadership on Employee Engagement at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, transformational leadership has a positive and significant effect on employee engagement at KPP Pratama Medan Timur. This means Hypothesis 3 is accepted, indicating that transformational leadership can enhance employee engagement at KPP Pratama Medan Timur, as shown by the direct test where t-statistics (2.769) > t-table (1.663) and significance (0.006) > 0.05. Transformational leadership is a style that focuses on inspiring and motivating subordinates to achieve higher goals through a clear vision and strong relationships between leaders and team members. In the Directorate General of Taxes, transformational leadership can influence employee engagement in several ways. Leaders practicing transformational leadership tend to have a strong vision of the necessary changes and improvements within the organization, which can inspire employees to actively participate in the transformation process initiated by the Directorate General of Taxes. This is supported by research conducted by Lisabella & Hasmawaty (2021), which found a positive and significant influence of transformational leadership on employee engagement. Research by Irianto & Basbeth (2021) also found that transformational leadership has a positive relationship and influence on employee engagement. Another study by Fransiska et al. (2021) found that transformational leadership positively and significantly affects employee engagement.

4. The Influence of Perceived Organizational Support on Employee Engagement at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, perceived organizational support has a positive and significant effect on employee engagement at KPP Pratama Medan Timur. This means Hypothesis 4 is accepted, indicating that perceived organizational support can enhance employee engagement at KPP Pratama Medan Timur, as shown by the direct test where t-statistics (3.451) > t-table (1.663) and significance (0.001) < 0.05. Perceived organizational support is a crucial factor in shaping employee engagement at the Directorate General of Taxes. It shows the organization's commitment to employee well-being. When employees feel supported by the organization, they are more motivated to give their best at work. The support provided by the tax office includes healthcare facilities, training programs, improvements in work processes that facilitate their tasks, and substantial bonuses or allowances. This research aligns with studies by Canboy et al. (2021), Al-Omar et al. (2019), and Nguyen and Tran (2021), which also found a positive and significant relationship between perceived organizational support and employee engagement.

5. The Influence of Employee Engagement on Employee Performance at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, employee engagement has a positive and significant effect on employee performance at KPP Pratama Medan Timur. This means Hypothesis 5 is accepted, indicating that employee engagement can enhance employee performance at KPP Pratama Medan Timur, as shown by the direct test where t-statistics (3.194) > t-table (1.663) and significance (0.001) < 0.05. Employee engagement has an effective impact as it instills a sense of energy and capability in employees to meet job demands and complete their tasks (Alexandri et al., 2018). It is crucial for the Directorate General of Taxes to pay attention to employee engagement. This can be achieved through various means, such as recognizing employee achievements, providing support for career development, creating an inclusive and supportive work environment, offering comprehensive work facilities, providing training that meets job requirements, and giving bonuses or allowances to employees. This research aligns with studies by Cahyandani (2021), Umihastanti & Frianto

(2022), Sungmala and Verawat (2021), and Syaifullah et al. (2021), which found that high employee engagement has a positive impact on improving employee performance.

6. The Influence of Transformational Leadership on Employee Performance through Employee Engagement at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, transformational leadership has a positive and significant effect on employee performance through employee engagement at KPP Pratama Medan Timur. This means Hypothesis 6 is accepted, indicating that employee engagement can mediate the influence of transformational leadership on employee performance at KPP Pratama Medan Timur, as shown by the direct test where t -statistics (2.220) > t -table (1.663) and significance (0.027) < 0.05. The Directorate General of Taxes can enhance employee performance by increasing employee engagement through effective implementation of transformational leadership, by increasing employees' trust and awareness of organizational goals, and providing opportunities to contribute and develop. Thus, the Directorate General of Taxes can improve employee performance and enhance overall organizational efficiency. Transformational leadership at KPP Pratama Medan Timur so far can serve as an example for employees to follow the work ethic demonstrated by the leadership. This research aligns with studies by Lai et al. (2020), Buil et al. (2019), and Jiatong et al. (2022), which found that employee engagement partially mediates the relationship between transformational leadership and employee performance.

7. The Influence of Perceived Organizational Support on Employee Performance through Employee Engagement at the Directorate General of Taxes Sumatera Utama I KPP Pratama Medan Timur

Based on the Path Coefficient, perceived organizational support has a positive and significant effect on employee performance through employee engagement at KPP Pratama Medan Timur. This means Hypothesis 7 is accepted, indicating that employee engagement can mediate the influence of perceived organizational support on employee performance at KPP Pratama Medan Timur, as shown by the direct test where t -statistics (2.193) > t -table (1.663) and significance (0.029) < 0.05. Employee engagement includes loyalty, identification, and individual involvement with the organization they work for. If employees feel connected to the organization, they tend to have higher motivation to perform well. In the context of the Directorate General of Taxes, employee engagement can be reflected in how much they feel connected to the goals and vision of the country's taxation, and how much they identify themselves as an integral part of the institution. Therefore, it is important to understand that perceived organizational support by employees influences their engagement. The Directorate General of Taxes, especially KPP Pratama Medan Timur, focuses on strategies to enhance employee engagement through the development of an inclusive organizational culture, providing constructive feedback, and offering clear and sustainable career development opportunities. The findings of this research align with studies by Nazir & UI Islam (2017), Fristin et al. (2019), Weny et al. (2021), and Chang et al. (2019), which indicate a positive and significant relationship between perceived organizational support and employee performance mediated by employee engagement.

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5. CONCLUSION

Based on the results of the analysis conducted under the title "The Influence of Transformational Leadership and Perceived Organizational Support on Employee Performance through Employee Engagement in the Directorate General of Taxes of North Sumatra I KPP Pratama Medan Timur," the following conclusions can be drawn:

1. Transformational leadership does not have a significant effect on the performance of employees at KPP Pratama Medan Timur, indicating that transformational leadership is considered not yet capable of improving the performance of employees at KPP Pratama Medan Timur.
2. Organizational support has a positive and significant effect on the performance of employees at KPP Pratama Medan Timur, meaning that the organizational support provided is capable of enhancing the performance of employees at KPP Pratama Medan Timur.
3. Transformational leadership has a positive and significant effect on the engagement of employees at KPP Pratama Medan Timur, indicating that transformational leadership is capable of increasing the engagement of employees at KPP Pratama Medan Timur.
4. Perceived organizational support has a positive and significant effect on the engagement of employees at KPP Pratama Medan Timur, meaning that perceived organizational support is capable of enhancing the engagement of employees at KPP Pratama Medan Timur.
5. Employee engagement has a positive and significant effect on the performance of employees at KPP Pratama Medan Timur, indicating that employee engagement is capable of improving the performance of employees at KPP Pratama Medan Timur.
6. Transformational leadership has a positive and significant effect on the performance of employees through employee engagement at KPP Pratama Medan Timur. This means that employee engagement can mediate the influence of transformational leadership on the performance of employees at KPP Pratama Medan Timur.
7. Perceived organizational support has a positive and significant effect on the performance of employees through employee engagement at KPP Pratama Medan Timur. This means that employee engagement can mediate the influence of perceived organizational support on the performance of employees at KPP Pratama Medan Timur.

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THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP AND PERCEIVED ORGANIZATIONAL SUPPORT ON EMPLOYEE PERFORMANCE THROUGH EMPLOYEE ENGAGEMENT IN THE DIRECTORATE GENERAL OF TAXES OF NORTH SUMATRA I KPP PRATAMA MEDAN TIMUR

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