

# The Effect of Transfers, Employee Performance Appraisal, And Talent Management on Employee Engagement Mediated by Job Satisfaction at Tax Offices Under the Regional Office of The Directorate General of Taxes in Yogyakarta Special Region

Khanif Alkhusna<sup>1\*</sup>, Yuni Siswanti<sup>2</sup>, C. Ambar Pujiharjanto<sup>3</sup>

<sup>1</sup>Master Program in Management, Faculty of Economics and Business, Pembangunan Nasional (Veteran) Yogyakarta University, Yogyakarta, Indonesia

<sup>2,3</sup>Lecturer, Faculty of Economics and Business, Pembangunan Nasional (Veteran) Yogyakarta University, Yogyakarta, Indonesia

**ABSTRACT:** This study aims to analyze the effect of transfer, employee performance appraisal, and talent management on employee engagement, with job satisfaction as a mediating variable. The phenomenon of resignation requests or transfer of employees to other institutions is an issue frequently faced by various organizations, this is also the case at vertical units at the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta. The research focused on the variables of transfers, performance appraisal, and talent management in the public sector which is rarely conducted. The researcher intends to examine employee engagement within organizations relate to Human Resource Management (HRM) policies. This research is quantitative, using questionnaires as the data collection method. The population in this study consisted of 381 employees from five tax offices. A purposive sampling method was used. From the 76 questionnaires collected, the data were then analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results of the study show that: (1) Talent Management has a positive and significant effect on job satisfaction, (2) Employee Performance Appraisal has a positive and significant effect on employee engagement, (3) Job Satisfaction has a positive and significant effect on employee engagement, (4) Talent Management has a positive and significant effect on employee engagement mediated by job satisfaction. This study will strengthen existing knowledge that HRM practices should be context-specific rather than universal, in order to better accommodate the unique human resource conditions at the Directorate General of Taxes.

**KEYWORDS:** Employee Performance Appraisal, Employee Engagement, Job Satisfaction, Transfers, Talent Management.

## INTRODUCTION

The phenomenon of resignation requests or employee transfer to other institutions is an issue frequently faced by various organizations, both in public and private sectors. This also occurs at the Directorate General of Taxes (DJP) institutions in general and specifically within vertical units under the DJP Regional Office of Yogyakarta Special Region. These resignation requests arise from diverse factors, ranging from personal reasons to work environment issues. Based on preliminary research conducted by the researcher, common reasons cited by employees include: transfer policies, desire for new experiences, dissatisfaction with the work environment, lack of recognition/appreciation, and the need to adapt to family conditions. One critical aspect significantly influencing employees' decision to stay or resign is employee engagement.

Based on the aforementioned background, it is necessary to examine the relationship between policies issued by Human Resource Management and employee engagement, mediated by job satisfaction. Specifically, this study aims to investigate whether employee engagement, as mediated by job satisfaction, is influenced by transfer policies, employee performance appraisal, and talent management among employees of the Directorate General of Taxes in the Special Region of Yogyakarta. Studies exploring the role of job satisfaction as a mediating variable remain limited, even though job satisfaction can serve as a key factor in clarifying the relationship between strategic human resource policies and employee engagement.

In addition to the existing phenomena at the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta, this study is particularly conducted due to the tendency of limited research focusing on strategic human resource policy aspects such as transfer, employee performance appraisal and talent management whose related to employee engagement mediated

by job satisfaction. This study examines the relationship between three independent variables, which are transfer, employee performance appraisal and talent management on the dependent variable, namely employee engagement, which is mediated by job satisfaction.

Based on this gap, the purpose of this study is to analyze the role of job satisfaction in mediating the influence of transfer policies, employee performance appraisal, and talent management on employee engagement. By understanding these relationships, this research can provide valuable insights for organizations in designing more effective Human Resources Development policy strategies to enhance employee engagement. Research related to the variable of Human Resources Development Practices on employee engagement was conducted by Frank Nana Kweku Otoo, et. al. (2023), but did not specifically measure the relationship between each policy within Human Resources Development Policies. This is important because conditions differ in each organization.

Our aim in this paper is to describe the relationship between policies issued by Human Resources Management such as transfers, employee performance appraisal, talent management on employee engagement and employee satisfaction as a mediating variable.

A review of existing literature (e.g., Frank Nana Kweku Otoo, et. al. (2024) shows that there has been no analysis measuring individual human resource policies in a public organization related to employee engagement so far. Although there are studies that examine certain variables (Ali Mothana S. Al-Yafei (2024)), the relationship model for each human resource policy issued by management has not been tested so far.

## LITERATURE REVIEW

The theory underlying this research is the Equity Theory. According to Robbins and Judge (2008), Equity Theory states that when employees feel satisfied with the fairness they perceive, they will remain loyal to the organization. Equity Theory explains that a person's satisfaction depends on whether they perceive a situation as fair (equity) or unfair (inequity).

In this study, the researcher uses Equity Theory because the research aims to conduct an empirical study to identify the factors that influence employee engagement in relation to the policies issued by Human Resource Management for employees.

### Transfers (X<sub>1</sub>)

Transfers is the process of transferring employees from one position to another within an organization, either vertically (promotion or demotion) or horizontally. The purpose of transfer is career development, skill enhancement, and fulfilling organizational needs (Dessler, 2020).

Robbins (2016) states that transfers is the periodic change of employees from one task to another with the aim of reducing boredom and increasing motivation through the diversification of employee activities. Meanwhile, Kreitner and Kinicki (2008) define mutation as the transfer of employees from one specific job to another in order to prevent boredom, train abilities, and enhance career development.

Within the scope of public organizations, in this case government agencies, transfers in the context of the State Civil Apparatus (ASN) is the transfer of employees from one position or work unit to another equivalent position/unit for the purpose of human resource and organizational development. Transfers can be carried out based on a merit system, seniority, or organizational needs.

### Employee Performance Appraisal (X<sub>2</sub>)

Performance appraisal is the process of measuring employees' contributions and work results towards organizational goals. An objective performance appraisal system is important to provide constructive feedback and encourage better performance (Bernardin & Russell, 2013). According to Kasmir (2017), performance appraisal is a system carried out periodically to review and evaluate individual performance within an organization.

Mathis and Jackson (2006) state that performance appraisal is the process of evaluating how well employees perform their jobs compared to a set of standards, and then communicating this information to the employees. According to Stephen P. Robbins, performance appraisal is the evaluation process of the work performed by individuals compared to predetermined criteria or standards within the organization. This appraisal aims to assess employees' contributions over a certain period and provide feedback that enables employees to understand how well their performance aligns with organizational standards. Robbins also emphasizes

that performance is the result of evaluating employees' work, which includes various aspects such as quality, quantity, timeliness, effectiveness, independence, and work commitment.

### **Talent Management (X<sub>3</sub>)**

Talent Management is a strategic and integrated process designed to attract, develop, motivate, and retain talented individuals within an organization. Dessler explains that Talent Management encompasses various aspects of human resource management, such as recruitment, training and development, performance management, and succession planning. Its goal is to ensure that the organization has individuals with the right skills and competencies to achieve its business objectives (Dessler, 2015).

According to Sekaran and Bougie (2013), talent management is a series of integrated activities aimed at managing high-performing employees at all levels of the organization. This process includes attracting talent through procurement and orientation, developing talent through performance management, learning, and talent review, as well as retaining talent through career planning, succession planning, and talent engagement to ensure maximum contribution to the organization. In other words, talent management according to Sekaran and Bougie (2013) is a strategic approach focused on identifying, developing, and retaining talented individuals with high potential to support the organization's long-term growth and success.

In public organizations such as the Ministry of Finance, where the Directorate General of Taxes is located, to realize an objective, planned, transparent, timely, and accountable succession planning that strengthens and accelerates the implementation of the Merit System in the Ministry of Finance in accordance with Law Number 5 of 2014 concerning the State Civil Apparatus, it is necessary to have the best Civil Servants in the Ministry of Finance who possess the qualifications, competencies, and optimal performance to fill structural positions that significantly impact the achievement of the Ministry of Finance's vision, mission, and strategy.

In line with the goals of good governance and to ensure the availability of the best Civil Servants in the Ministry of Finance, it is necessary to manage human resources in the Ministry of Finance in a planned and measured manner through Talent Management.

### **Job Satisfaction (Z)**

Job satisfaction is a positive or negative feeling an employee has towards their job, influenced by various factors such as work environment, salary, relationships with colleagues, development opportunities, and fairness within the organization (Dessler, 2020). Robbins and Judge (2017) define job satisfaction as a person's general attitude towards their job, indicating the difference between the rewards received and those expected.

Meanwhile, Locke (2015) views job satisfaction as the level of positive and pleasurable emotion an individual feels towards their job.

### **Employee Engagement (Y)**

The term *employee engagement* was first introduced by William Kahn in 1990, who stated that engagement is the harnessing of organization members' selves to their work roles, involving the physical, cognitive, and emotional expression of themselves during role performance in the organization. Employee engagement refers to employees' enthusiasm at work, which occurs when they channel their energy into work that aligns with the company's strategic priorities. This enthusiasm is formed when employees feel engaged, which in turn fosters engaged behavior. Such engaged behavior has a positive impact on the organization, including increased revenue.

Employee engagement is one of the most important areas of concern for companies. It is often described as employees' satisfaction and involvement in their work. Engagement can play a crucial role in employee retention. Employees who are satisfied with their jobs tend to be more creative and better equipped to face current workforce challenges.

In an organization or company, both job satisfaction and employee engagement are related to policies issued by the Human Resource Management (HRM) department, including career development, training and development opportunities, job transfer policies, compensation and recognition, as well as performance appraisal. HRM plays an important role in reducing burnout and determining job satisfaction. It is a systematic process that directs and controls employee activities and significantly influences work outcomes, including job satisfaction, burnout, performance, engagement, employee turnover, and overall well-being (Gile et al., 2022), while also helping to achieve organizational goals and objectives (Rotea et al., 2023). HRM encompasses policies and strategies for managing people and resources within the organization to meet these objectives (Anwar & Abdullah, 2001).



**RESEARCH AND METHODOLOGY**

This study uses an explanatory research method that objectively tests theory by examining the relationships between variables using statistical procedures and a quantitative approach. The population in this study consists of structural position employees at five tax offices within the regional office of the Directorate General of Taxes in the Special Region of Yogyakarta. Purposive sampling technique is used in this study. The sample is selected with the aim that it consists of employees who are part of the elements examined in this research, covering the variables of transfer, employee performance appraisal, and talent management. Specifically, the Talent Management Policy is regulated in the Director General of Taxes Regulation Number: PER-25/PJ/2021 concerning Career Management within the Directorate General of Taxes, dated December 28, 2021.

**Table 1: Questionnaire Distribution Details**

Information	Research Location				
	Tax Office 1	Tax Office 2	Tax Office 3	Tax Office 4	Tax Office 5
Number of Respondents					
Questionnaires Distributed	35	30	44	58	51
Questionnaires Returned	11	28	7	19	11
Questionnaires Processed	11	28	7	19	11
Total	11	28	7	19	11

**Table 2: Respondent Profile**

Employee Characteristics					
Gender	Percentage	Age	Percentage	Education	Percentage
Man	52.6%	20-29 years	3.9%	Diploma	21.1%
Woman	47.4%	30-39 years	52.6%	Bachelor	52.6%
		40-49 years	28.9%	Master	26.3%
		50-59 years	14.6%	Doctoral	0%
Total	100%		100%		100%

The data used in this study come from survey results and documentation. A Likert scale is used in the questionnaire sent to determine the extent to which respondents express their opinions on a predetermined scale. The data is analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS). PLS data analysis is used because its concept is to test the modification results of several research models to provide an overview of the variables studied (Garson, 2016).

In this study, the transfer variable uses indicators from the Minister of Finance Regulation Number 224/PMK.01/2020. The employee performance appraisal variable uses indicators from the Minister of Finance Decree Number 467/KMK.01/2014. The talent management variable uses indicators from the Minister of Finance Regulation Number 60/PMK.01/2016. Research using those variables are still very limited. Furthermore, job satisfaction uses indicators adapted from Robbins and Judge (2017), and employee engagement uses indicators adapted from Schaufeli (2022):

**Table 3: Measurement**

Variable	Indicator	Item
Transfer (Regulation of the Minister of Finance Number 224/PMK.01/2020)	Composition of employee	T1
		T2
	Individual career development plan	T3
		T4
	The principle of prohibition of conflict of interest	T5
		T6
	Job Category	T7
		T8



	Time of implementation of Transfer	T9
	History of imposition of ethical code sanctions and disciplinary punishments	T10
	Position in the Ministry of Finance’s civil servant mapping box and/or civil servant competency and performance scores	T11
		T12
	Work Zone, geographical or territorial zone in vertical units spread throughout Indonesia, the division of which is adjusted to the characteristics of each unit	T13
Employee Performance Appraisal (Decree of the Minister of Finance Number 467/KMK.01/2014)	Employee Performance Achievements	EPA1
		EPA2
	Behavioral Score	EPA3
		EPA4
	Employee Performance Scores	EPA5
		EPA6
	Additional Assignment Scores	EPA7
EPA8		
Creativity Scores	EPA9	
	EPA10	
Talent Management (Regulation of the Minister of Finance Number 60/PMK.01/2016)	Talent Needs Analysis	TM1
	Talent Identification	TM2
		TM3
	Talent Development	TM4
	Talent Retention	TM5
	Talent Evaluation	TM6
TM7		
Job Satisfaction (Robbins dan Judge, 2007)	Pay	JS1
		JS2
	Promotion	JS3
		JS4
	Supervision	JS5
		JS6
	Co-workers	JS7
Employee Engagement (Schaufeli, 2022)	Vigor	EE1
		EE2
		EE3
	Dedication	EE4
		EE5
	Absorption	EE6
		EE7
		EE8

The Regional Office of the Directorate General of Taxes (DGT) in the Special Region of Yogyakarta, as a vertical unit under the DGT Headquarters, has implemented policies regarding job transfers, employee performance appraisal, and talent management in accordance with prevailing regulations. However, many employees have still submitted resignation requests. These resignations stem from various factors, ranging from personal reasons to aspects of the work environment. Some common reasons cited by employees, which are related to HRM policies, include job transfer policies, dissatisfaction with the work environment, and lack of recognition or appreciation.

Based on this background, it is necessary to examine the relationship between policies issued by Human Resource Management and employee engagement, mediated by job satisfaction. Specifically, the researcher aims to explore whether employee engagement, as mediated by job satisfaction, is influenced by job transfer policies, employee performance appraisal, and talent management among employees of the Directorate General of Taxes in the Special Region of Yogyakarta.

This study includes variable job satisfaction as a mediating variable among transfers, employee performance appraisal, and talent management on employee engagement. Several studies have been conducted on the influence of each of these variables on employee engagement, such as the study titled "The Relationship between Job Rotation and Work Engagement: The Mediating Role of Job Satisfaction" (Ali Mothana S. Al Yafei, 2024), "Impact of Performance Appraisal on Employee Engagement: Case of Academic Staff of Federal Polytechnic, Ilaro" (Akeem A. Taiwo et al., 2023), and "The Impact of Talent Management on Job Satisfaction of Registered Nurses in Malawian Public Hospital" (George L. Dzimbiri et al., 2021). Based on the concepts explained in previous research, the researchers can create the following research conceptual framework:

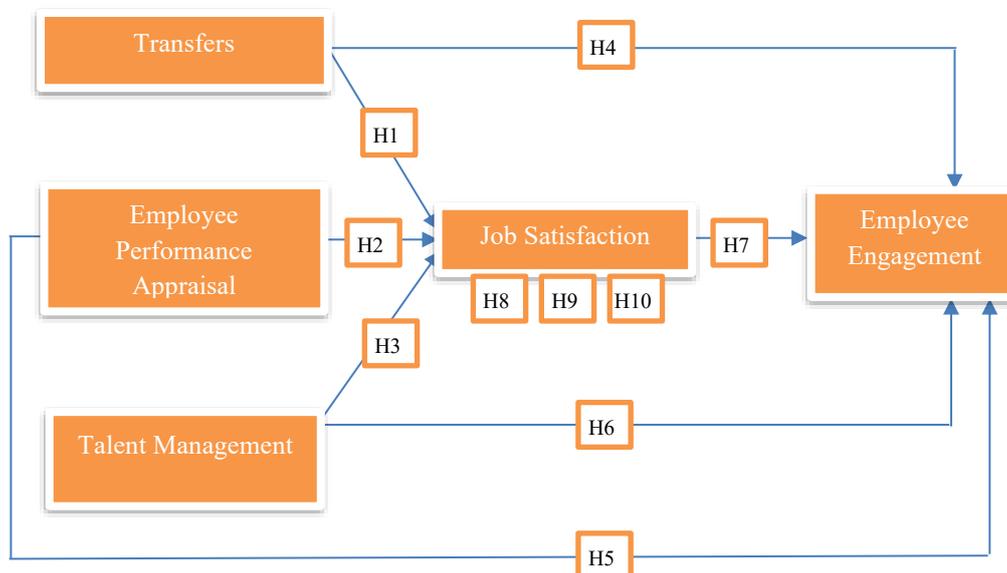


Figure 1 Research Conceptual Framework

Source: Research, 2025

**I. Hypothesis Development**

In an organization or company, job satisfaction and employee engagement are related to policies issued by the Human Resources Management (HRM) Department, including career development, training and development opportunities, transfer policies, compensation and recognition and performance assessment. Human Resource Management (HRM) plays an important role in reducing fatigue and determining job satisfaction. HRM is a systematic process that directs and controls employee activities, plays an important role in influencing employee work outcomes, including job satisfaction, burnout, performance, engagement, employee turnover, and overall well-being (Gile et al., 2022), and also fulfills organizational goals and objectives (Rotea et al., 2023). HRM includes policies and strategies for managing people and resources in an organization to meet these goals and objectives (Anwar & Abdullah, 2001).

**H1:** Transfer has a positive and significant effect on Employee Engagement

Well-designed transfers can influence employee engagement by increasing their experience and skills, so that they feel more valued and contribute to organizational goals (Robbins & Judge, 2018).

**H2:** Employee Performance Appraisal has a positive and significant effect on Employee Engagement.

Transparent and objective performance appraisals can increase employee engagement, because employees feel valued and cared for. This assessment is also the basis for determining employee development and career needs (Armstrong, 2014).

**H3:** Talent Management has a positive and significant effect on Employee Engagement.

A good talent management program can strengthen employee engagement, because employees feel empowered and are given the opportunity to develop their abilities and careers within the organization (Schuler et al., 2011).

**H4:** Transfer has a positive and significant effect on Job Satisfaction.

Job satisfaction can act as a mediator between transfers, performance appraisals, and talent management on employee engagement. This means that with increasing job satisfaction, the influence of these three variables on employee engagement can become stronger (Judge et al., 2001).

**H5:** Employee Performance Appraisal has a positive and significant effect on Job Satisfaction.

By ensuring performance evaluations are meaningful development opportunities, organizations can further increase employee engagement (Aditi Pandey, 2024), Performance Appraisal Affects Employee Job Satisfaction; Performance Appraisals Can Affect Employee Work Motivation; Work Motivation Can Increase Employee Job Satisfaction (Ika Raharja Salim, et. Al, 2023).

**H6:** Talent Management has a positive and significant effect on Job Satisfaction

Talent management has a positive and significant effect on job satisfaction (Fitria Khairina, et.al., 2022), Talent management is an important element for modern organizations (Lewis & Heckman, 2006) and (Collings & Mellahi, 2009). Increased attention to talent management is also driven by the perception that an organization's resources are available in limited quantities, including human resources. The success of an organization is largely determined by the human resources within it, especially human resources who occupy key or strategic positions. In a dynamic era full of competition like today, attention to talent management is increasing because talent management is one of the most important keys in human resource management (Raja et al., 2021).

**H7:** Job Satisfaction has a positive and significant effect on Employee Engagement

Job satisfaction is positively related to employee productivity and negatively related to employee turnover. It is also stated that higher job satisfaction is associated with higher productivity, which implies that more satisfied employees will be more productive (Silverthorne, 2004). Engaged employees are also more productive and less likely to leave the organization, which allows us to conclude that job satisfaction is related to employee engagement. There is a positive and significant relationship between job satisfaction and employee engagement; Employee engagement is influenced by job satisfaction (Tays Abderrahim, et.al., 2023)

**H8:** Transfer has a positive and significant effect on Employee Engagement mediated by Job Satisfaction

Job rotation has a positive and significant relationship with job satisfaction and work engagement (Ali Mothana S. Al-Yafei, 2024), Mutation is an employment activity related to the process of transferring functions, responsibilities and status of workers to a certain situation with the aim of ensuring that the workforce concerned obtains deep job satisfaction and can provide the maximum possible work performance to the organization (Kadarisman, 2012)

**H9:** Employee Performance Appraisal has a positive and significant effect on Employee Engagement mediated by Job Satisfaction

the study revealed opportunities for organizations to align performance appraisal processes more effectively with employees' career development goals. By ensuring that performance evaluations serve as meaningful developmental opportunities, organizations can further enhance employee engagement and promote professional growth and advancement (Aditi Pandey, 2024), Managerial Appraisal had a statistically significant, if modestly positive, impact on Employee Engagement in the research region, indicating that a rise in Managerial Appraisal causes a corresponding rise in Employee Engagement. (Akeem A. Taiwo, 2023)

**H10:** Talent Management has a positive and significant effect on Employee Engagement mediated by Job Satisfaction



Fitria Khairina, et. al (2022) stated that Talent Management has a positive and significant effect on employee engagement. Employee Attachment Bhatnagar (2007), in his research in accordance with the direction and objectives in the study. When the workload given by the company to employees is low, the employee engagement is also low and vice versa if the middle work load shows a high level of employee engagement. According to Sadeli (2013) also mentioned the practice of talent managements well as organizational culture affect employee engagement, while organizational support indirectly affects employee engagement where the organizational support dimension is the strongest dimension in the engagement variable.

**RESULTS**

**I. Respondent Characteristics**

Based on the distributed questionnaires, it was found that of the 76 respondents, the majority were male employees (40 employees) and female employees (36 employees) spread across five tax service offices. This almost even number of respondents in terms of gender percentage also enriches the views or opinions of the questions that have been asked in the distributed questionnaires, so that the results of the data measurement can also describe the views between the genders.

The results of the questionnaire survey indicate that the majority of respondents (40 employees) were between 30 and 39 years old. Twenty-two employees were between 40 and 49 years old, three employees were between 20 and 29 years old, and 11 employees were between 50 and 59 years old.

This indicates that the majority of respondents were in the productive age range, between 30 and 49 years old (81.5%). This productive age group also reflects the majority of all Directorate General of Taxes employees who are in their productive age. This employee age is also the range that is still actively impacted by various Human Resource Management policies of the Directorate General of Taxes, including Transfer Policies, Employee Performance Assessments, and Talent Management Policies related to employee careers.

Characteristics based on the highest level of education consist of four categories: Diploma, Bachelor’s, Master’s, and Doctoral. Based on data obtained from 76 respondents, it was found that the majority of respondents’ highest education was a Bachelor’s degree, amounting to 40 employees or 52.6%. For employees with the highest education of Master’s/Postgraduate, of these respondents, there were 20 employees, and 21.1% of respondents were employees with the highest education of Diploma or as many as 16 employees.

**II. Reliability and Validity**

**Table 4: Results of Validity and Reliability Tests**

Variable	Item	Validity Test		Reliability Test	
		Factor Loading	Decision	Cronbach’s Alpha	Decision
Transfer (Regulation of the Minister of Finance Number 224/PMK.01/2020)	T1	0.684	Valid	0.928	Reliable
	T2	0.722	Valid		
	T3	0.737	Valid		
	T4	0.782	Valid		
	T5	0.800	Valid		
	T6	0.587	Valid		
	T7	0.759	Valid		
	T8	0.849	Valid		
	T9	0.616	Valid		
	T10	0.707	Valid		
	T11	0.859	Valid		
	T12	0.678	Valid		
	T13	0.721	Valid		
	EPA1	0.686	Valid	0.895	Reliable



Employee Performance Appraisal (Decree of the Minister of Finance Number 467/KMK.01/2014)	EPA2	0.738	Valid		
	EPA3	0.634	Valid		
	EPA4	0.629	Valid		
	EPA5	0.773	Valid		
	EPA6	0.787	Valid		
	EPA7	0.783	Valid		
	EPA8	0.744	Valid		
	EPA9	0.637	Valid		
	EPA10	0.746	Valid		
	Talent Management (Regulation of the Minister of Finance Number 60/PMK.01/2016)	TM1	0.856		
TM2		0.729	Valid		
TM3		0.723	Valid		
TM4		0.803	Valid		
TM5		0.837	Valid		
TM6		0.857	Valid		
TM7		0.851	Valid		
Job Satisfaction (Robbins dan Judge, 2007)	JS1	0.714	Valid	0.894	Reliable
	JS2	0.770	Valid		
	JS3	0.778	Valid		
	JS4	0.789	Valid		
	JS5	0.847	Valid		
	JS6	0.841	Valid		
	JS7	0.726	Valid		
Employee Engagement (Schaufeli, 2022)	EE1	0.910	Valid	0.941	Reliable
	EE2	0.861	Valid		
	EE3	0.852	Valid		
	EE4	0.833	Valid		
	EE5	0.839	Valid		
	EE6	0.797	Valid		
	EE7	0.837	Valid		
	EE8	0.797	Valid		

Convergent Validity shows that a collection of indicators represents one variable and underlies that variable. An individual's reflective measure is considered high if it correlates with the construct to be tested with a factor loading value of more than 0.70. This value shows appropriate convergent validity, which shows that the average variable can show more than half of the variation in its indicators (Ghozali, 2016). However, according to Chin (1998) for early stage research developing a measurement scale, a loading value of 0.5-0.6 is considered sufficient. In this research, a loading factor limit of 0.5 will be used.

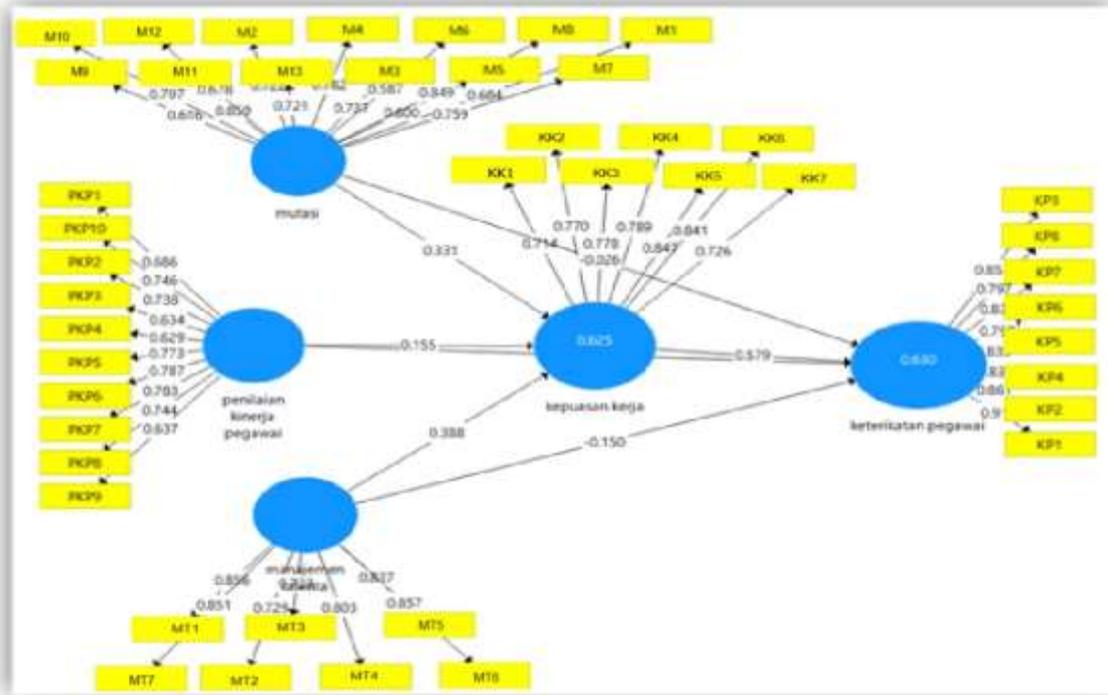


Figure 2 : Structural Model  
Source : Data Analysis from SmartPLS 3.0

III. Hypothesis Testing Results

Table 5: Result For Specific Indirect Effect

Hypothesis	Path	Original Sample	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic	P Values	Description
H1	$X_1 > Y$	0.331	0.349	0.181	1.825	0.069	Rejected
H2	$X_2 > Y$	0.155	0.178	0.135	1.147	0.252	Rejected
H3	$X_3 > Y$	0.388	0.354	0.149	2.595	0.010	Accepted
H4	$X_1 > Z$	-0.026	-0.054	0.169	0.156	0.876	Rejected
H5	$X_2 > Z$	0.443	0.454	0.109	4.072	0.000	Accepted
H6	$X_3 > Z$	-0.150	-0.146	0.150	0.996	0.320	Rejected
H7	$Z > Y$	0.579	0.593	0.123	4.702	0.000	Accepted
H8	$H_1 > Z > Y$	0.191	0.210	0.122	1.572	0.117	Rejected
H9	$H_2 > Z > Y$	0.090	0.105	0.085	1.059	0.290	Rejected
H10	$H_3 > Z > Y$	0.224	0.209	0.099	2.269	0.024	Accepted

The results of this research show that:

- 1) Transfer has a positive but not significant effect on job satisfaction.
- 2) Employee Performance Assessment has a positive but not significant effect on job satisfaction.
- 3) Talent Management has a positive and significant effect on job satisfaction.
- 4) Transfer have a negative and insignificant impact on employee engagement.
- 5) Employee Performance Assessment has a positive and significant effect on employee engagement.
- 6) Talent Management has a negative and insignificant effect on employee engagement.

- 7) Job satisfaction has a positive and significant effect on employee engagement.
- 8) Transfer has a positive but insignificant effect on work engagement mediated by job satisfaction.
- 9) Employee Performance Appraisal has a positive but insignificant effect on employee engagement mediated by job satisfaction.
- 10) Talent Management has a positive and significant effect on employee engagement mediated by job satisfaction.

There is a direct negative relationship between the variables of transfer and talent management to employee engagement. The lowest indicator scores for the transfer variable were found in the statement, "The transfer pattern implemented is clear and aligns with employee career development objectives." For the talent management variable, the lowest indicator resulted from the statement, "The process of analyzing talent needs in the organization is conducted systematically and continuously." This means that the implementation of transfer policies related to transfer patterns has not been perceived positively by employees in terms of clarity and its connection to career development. Similarly, for the talent management variable, employees at the five Tax Service Offices within the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta provided the lowest average score for the indicator "Talent Needs Analysis," which can be interpreted as the absence of clear information regarding the number of talents actually required by the organization within a given period. Clarity on the required number of talents, resulting from the analysis, can help employees plan their career paths more clearly in the future. Low employee perceptions directly relate to employee engagement, even though they do not significantly affect the dependent variable, indicating that there may be other influential variables beyond transfer and talent management.

### **The Effect of Transfer Policies on Job Satisfaction**

The transfer policy has a direct positive influence but does not significantly affect the job satisfaction of employees at the Tax Service Offices within the Regional Office of the Directorate General of Taxes (DJP) in the Special Region of Yogyakarta. This means that although better transfer policies are positively correlated with job satisfaction, they do not significantly impact employee job satisfaction, or the effect is very small and not statistically proven. These results can serve as a basis for reviewing the implementation of transfer policies or improving the methods used in carrying out transfer so that their impact on job satisfaction becomes more apparent.

From interviews with respondents, it was found that even though transfer policies are improving, there are still several aspects that need attention, including:

- a. Equal treatment of all employees regarding the parameters for the required length of service before a transfer can occur.
- b. The duration of time provided to employees to prepare for relocation to a new location.

### **The Effect of Employee Performance Appraisal on Job Satisfaction**

Organizational policies regarding employee performance appraisal have a direct and positive influence in increasing job satisfaction but are not significant in their impact on job satisfaction. This indicates that the effect is very small so that, scientifically, the effect could be due to chance or influenced by factors outside the variables being tested. Although performance appraisal policies tend to increase job satisfaction, the effect is too small and not strong enough to serve as a basis for effective policy without further improvement.

Based on interviews with several respondents regarding the questionnaire results related to employee performance appraisal, it was concluded that the reason performance appraisal does not have a significant influence on job satisfaction is due to a "formal" obligation to rate peers or supervisors favorably. This occurs due to an organizational culture that has formed in the public sector in general. Further research is necessary regarding the phenomenon of performance appraisal culture and its impact on job satisfaction among employees in the public sector in Indonesia.

### **The Effect of Talent Management on Job Satisfaction**

Talent management policy has a direct, positive, and significant impact on job satisfaction at the five Tax Service Offices under the DJP Regional Office in the Special Region of Yogyakarta. Better talent management practices lead to higher employee job satisfaction, while poor talent management practices decrease satisfaction. This result is consistent with findings that talent management can significantly affect job satisfaction in the public sector, supporting the notion that effective talent management creates optimal human resource outcomes.



This research examined five Talent Management indicators as set forth in the Regulation of the Minister of Finance of the Republic of Indonesia Number 60/PMK.01/2016. The highest average score was found in the "Talent Identification" indicator with the statement "All employees categorized as talent have the right to enter the talent pool," scoring an average of 4.02 (High). Organizations can use this as a reference for analyzing talent needs in HRM for optimal results.

### **The Effect of Transfer on Employee Engagement**

Transfer policies have a direct but negative and not significant impact on employee engagement. The findings indicate that implementing transfer policies tends to decrease employee engagement. More frequent or broader transfer policies can make employees feel uncomfortable, require adaptation to new environments, or lose their sense of belonging to the workplace. Although the impact was not significant at the five Tax Service Offices in the DJP Yogyakarta Region, these results suggest the need for improvement in transfer policies to enhance retention and maintain the contribution of high-quality employees.

Based on the Regulation of the Minister of Finance No. 224/PMK.01/2020, transfer practices scored lowest on the statement "The transfer pattern is clear and aligns with individual career development goals" with an average score of 3.35 (Moderate). This suggests improvement is needed in transfer patterns that support individual career development and thus can increase employee engagement. Supporting interview findings reveal:

- a. Most respondents feel unable to plan their career development as expected due to limited career development opportunities.
- b. Employee rankings used in transfer are considered highly subjective (Quarterly Performance Reviews/SABCD scores).

Additionally, most respondents reside in or near Yogyakarta, and many have previously experienced transfer outside their home region. This influences their perception—they prefer not to be transferred out of their comfort zone (homebase). Transfer to unfamiliar regions can decrease organizational engagement.

Hence, the hypothesis that better transfer policies increase employee engagement was not supported in this research. These findings reinforce that tailoring HR policies (especially talent management and transfer practices) to the specific needs and contexts of the organization is essential for optimizing job satisfaction and engagement.

### **Effect of Employee Performance Appraisal on Employee Engagement**

Employee performance appraisal policy has a direct, positive, and significant effect on employee engagement. This means that the better the performance appraisal procedures, the higher the employee engagement; conversely, poor appraisal policies will decrease employee engagement. Perception of the employee performance appraisal, measured according to Minister of Finance Decree Number 467/KMK.01/2014, resulted in an average score of 4.30 (in the interval of 4.20–5.00), which is considered Very High. This indicates that employees have sufficient understanding of the performance appraisal procedures implemented by the organization.

### **Effect of Talent Management on Employee Engagement**

Talent management as studied among employees at the Tax Service Offices within the Regional Office of the Directorate General of Taxes (DJP) in the Special Region of Yogyakarta showed a direct negative effect, but not a statistically significant influence on employee engagement. This finding suggests that talent management policies actually tend to decrease employee engagement; in other words, the more talent management is implemented, the lower the inclination for employees to be engaged. However, this negative effect is not strong enough to be considered real or meaningful, as the significance value (p-value) is greater than the threshold, at 0.320.

The lowest average score for the Talent Management variable was found in the indicator "Talent Needs Analysis," specifically on the statement "The process of analyzing talent needs in the organization is conducted systematically and continuously," which scored an average of 3.60. The organization can use this as a consideration in conducting talent needs analysis in human resource management to achieve optimal results.

Interviews with respondents revealed that, regarding talent needs analysis, employees do not have a clear understanding of how to map their careers going forward, resulting in uncertainty about the career levels they hope to achieve in the future.

### **The Effect of Job Satisfaction on Employee Engagement**

Job satisfaction has a direct and significant positive effect on employee engagement. This means that the higher employees' job satisfaction, the higher their engagement with the organization. Research conducted by Ali Mothana S. Al-Yafei (2024) also



found similar results, showing that employee satisfaction has a positive and significant impact on employee engagement in a study of an oil and gas company in Qatar.

### **The Effect of Transfer on Employee Engagement Mediated by Job Satisfaction**

The results of the research indicate that the transfer policy has a positive but not significant effect on employee engagement through job satisfaction. In terms of the relationship direction, transfer tend to increase employee engagement by improving job satisfaction. This means that transfer conducted properly can enhance employees' job satisfaction, which in turn can increase their engagement with the organization. However, in this study, although the effect is positive, it is not strong enough to conclude a real and significant influence among employees at the DJP Regional Office in the Special Region of Yogyakarta. The organization needs to evaluate and improve the implementation of transfer and other factors that could strengthen employee engagement.

### **The Effect of Employee Performance Appraisal on Employee Engagement Mediated by Job Satisfaction**

Employee performance appraisal has a positive effect on employee engagement, but it is not significant through job satisfaction. This means that a good employee performance appraisal policy can improve job satisfaction, which then contributes to greater employee engagement with the organization. The p-value in this study shows an average score of 0.290, indicating that although the direction of the effect is positive, the statistical results show that the relationship is not strong enough to be considered a real and significant influence among employees at the Tax Service Offices in the Regional Office of DJP Special Region of Yogyakarta.

### **The Effect of Talent Management on Employee Engagement as Mediated by Job Satisfaction**

Talent management has a positive and significant effect on employee engagement through job satisfaction. This means that the better the talent management policies implemented at the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta, the higher the employee engagement will be, as job satisfaction increases. These research findings are in line with the study by Fitria Khairina et al. (2022) at PT Bank Negara Indonesia Tbk Regional Office 02, which also showed that talent management has a positive and significant impact on employee engagement. This indicates that one effective way to increase employee retention at the Tax Service Offices in the Regional Office of DJP Special Region of Yogyakarta is by maintaining and improving talent management policies, thereby enhancing employee engagement.

## **DISCUSSIONS AND RECOMMENDATIONS**

### **I. Implications**

#### **A. Transfer Policies Require Greater Clarity and Alignment**

Although job transfers show a positive but insignificant effect on job satisfaction and a negative, insignificant impact on employee engagement, the qualitative feedback highlights *concern among employees regarding the transparency and alignment* of transfer patterns with their career development objectives. By doing so, organizations can potentially enhance both job satisfaction and engagement, even if the direct statistical effects appear limited.

#### **B. Importance of Talent Management Transparency and Consistency**

Talent management demonstrates a positive and significant effect on job satisfaction, particularly when it is linked to clarity in the analysis of organizational talent needs. However, the lowest scores relate to employees' perceptions of the systematic and ongoing nature of talent needs assessments.

#### **C. Performance Assessment Practices**

Employee performance assessment's significant positive impact on engagement (though only positive and insignificant regarding job satisfaction) suggests that well-implemented assessment systems can enhance an employee's willingness to commit and contribute to organizational goals.

#### **D. Mediating Role of Job Satisfaction**

Job satisfaction serves as an important conduit for other factors (transfer, performance appraisal, talent management) to influence employee engagement. Specifically, when employees are satisfied with their jobs, mediating effects enhance engagement—even when direct effects from transfer or appraisal are limited.



## II. Limitations

The author acknowledges several limitations in this study. The questionnaire, used as a data collection instrument, may not comprehensively capture all the required information. Furthermore, the study only used five variables: three independent variables (transfer, employee performance appraisal, and talent management); one mediating/intervening variable (job satisfaction); and one dependent variable (employee engagement). Other measurable variables that influence employee engagement, such as family factors and workload, remain measurable.

The author hopes that this study can be refined through further research by incorporating other variables not yet used and by expanding the research area beyond the specific regional office environment to obtain a more diverse range of perceptions from Directorate General of Taxes employees.

## III. Recommendations

1. For future researchers, research on transfers, employee performance appraisals, and talent management, which influence employee engagement, should be conducted within the broader scope of the Directorate General of Taxes (not limited to Java). This is because Java in general and the Special Region of Yogyakarta in particular are the preferred placement locations for most employees and serve as their home base. This significantly influences employee perceptions and opinions when completing surveys/questionnaires related to human resource management policies within the organization.

The researcher also suggests that future researchers measure other variables related to employee engagement, such as family factors and workload.

2. Indicators that have similar meanings and/or purposes across different variables need to be retested, namely:
  - a. The Job Satisfaction variable, in the "Nature of Work" indicator, with the statements "Employees feel they have done something very valuable in their work" and "I do something very valuable in my work," as in the instrument developed by Luthan (2010).
  - b. The Employee Engagement variable, in the "Dedication" indicator, with the statement "I am proud of the work I am doing," as in the instrument developed by Schaufeli, W., & Bakker, A. (2003).

This is because in this study, the Discriminant Validity value for the Job Satisfaction variable, measured using the Fornell-Lacker Criterion, which includes the "Nature of Work" indicator, showed a lower construct value than the correlation of that construct with other constructs. So in this study, the requirement for a higher correlation value for the construct compared to other constructs was not met, so the construct was considered not to have good discriminant validity.

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Filling Instructions

Please mark with a cross (X) the answer that best corresponds to your assessment.

Score 1 = Strongly Disagree

Score 2 = Disagree

Score 3 = Neutral

Score 4 = Agree

Score 5 = Strongly Agree

TRANSFER (X1)						
NO.	Statement	SD	D	N	A	SA
Employee Requirements Composition						
1	I understand the reasons behind the transfers carried out by the organization related to the composition of employee needs	1	2	3	4	5
2	The placement of the number of employees has been adjusted according to the workload in each work unit	1	2	3	4	5
Employee Records History						
3	The transfer pattern implemented is clear and in accordance with the objectives of employee career development	1	2	3	4	5
Individual Career Development Plan						
4	The transfer I experienced is part of a career development program	1	2	3	4	5
The Principles of Prohibition of Conflict of Interest						
5	The transfers conducted in my organization are carried out objectively and without any conflict of interest	1	2	3	4	5
6	One of the purposes of transfers is to avoid conflicts of interest	1	2	3	4	5
Job Categories						
7	The transfer gives me an opportunity to learn new skills	1	2	3	4	5
8	The transfer carried out is already in accordance with the job allocation needs	1	2	3	4	5
Transfer Implementation Schedule						
9	The organization provides sufficient support during the transfer process (duration, allowances, etc.)	1	2	3	4	5
10	Position transfers provide me with the opportunity to move up to a higher job category.	1	2	3	4	5



The Positions Within The Civil Servant (ASN) mapping						
11	The procedures for job transfer within the Ministry of Finance generally follow the needs of each job category.	1	2	3	4	5
12	I understand the cross-function transfer policy that has been implemented in the Ministry of Finance	1	2	3	4	5
Zones						
13	The transfer policy has been communicated/informed to the employees	1	2	3	4	5

Employee Performance Appraisal (X2)						
NO.	Statement	SD	D	N	A	SA
Employee Performance Achievement (CKP)						
1	I understand the procedure for calculating the Employee Performance Achievement (CKP) based on the achievements of the Key Performance Indicators (IKU) in my Performance Contract	1	2	3	4	5
2	I am able to achieve the Key Performance Indicator (IKU) targets in my Performance Contract	1	2	3	4	5
Behavioral Score						
3	My behavior assessment is conducted by coworkers (peers) and direct supervisors	1	2	3	4	5
4	I objectively assess the behavior of my coworkers	1	2	3	4	5
Employee Performance Score (NKP)						
5	I understand that the Employee Performance Score (NKP) is the value obtained from the sum of Employee Performance Achievement (CKP) and Behavior Score (NP)	1	2	3	4	5
6	The Employee Performance Score (NKP) shows the percentage of an employee's performance achievement within one year	1	2	3	4	5
Additional Task Score						
7		1	2	3	4	5



	I can add tasks outside of the job description and that are not included in the Employee Performance Targets (SKP)					
8	Additional tasks outside the job description can enhance employee work performance	1	2	3	4	5
Creativity Score						
9	If I find an idea/work method that benefits the organization, it can improve my performance appraisal	1	2	3	4	5
10	The organization encourages every employee to contribute ideas, suggestions, or methods that benefit organizational performance	1	2	3	4	5

<b>Talent Management (X<sub>3</sub>)</b>						
NO.	Statement	SD	D	N	A	SA
Talent Needs Analysis						
1	The process of talent needs analysis in the organization is carried out systematically and continuously	1	2	3	4	5
Talent Identification						
2	All employees categorized as talent have the right to enter the talent pool	1	2	3	4	5
3	The organization has clear criteria to assess and select talent.	1	2	3	4	5
Talent Development						
4	Career development programs make me stay in the organization	1	2	3	4	5
Talent Retention						
5	I understand that job promotion in the organization is carried out to retain the best talent	1	2	3	4	5
Talent Evaluation						
6	Talent evaluation is conducted objectively and transparently	1	2	3	4	5
7	Talent evaluation includes aspects of performance, competence, eligibility, and propriety	1	2	3	4	5



Job Satisfaction (Z)						
NO.	Statement	SD	D	N	A	SA
Satisfaction with Compensation						
1	I am satisfied with the salary I receive every month from this organization	1	2	3	4	5
2	I am satisfied working in this organization because the salary I receive corresponds to my responsibilities	1	2	3	4	5
Satisfaction with Promotion						
3	I feel satisfied with the promotion program provided in this organization	1	2	3	4	5
4	I am satisfied working in this organization because the promotion program is provided fairly to every employee according to their work performance	1	2	3	4	5
Satisfaction with Supervision						
5	Work supervision in this organization is conducted intensively, which makes me satisfied."	1	2	3	4	5
6	I am quite satisfied working in this organization because the supervision of employees during work makes employees work with more enthusiasm.	1	2	3	4	5
Satisfaction with Coworkers						
7	"I am satisfied working in this organization because all my coworkers always motivate me in my work	1	2	3	4	5

Employee Engagement (Y)						
NO.	Statement	SD	D	N	A	SA
<i>Vigor</i>						
1	I feel full of energy when performing my work	1	2	3	4	5
2	I feel strong and energetic while working	1	2	3	4	5
3		1	2	3	4	5



	In my work, I am always consistent in moving forward, even when circumstances do not meet my expectations					
<i>Dedication</i>						
4	I fully understand the meaning and purpose of the work I do	1	2	3	4	5
5	I am proud of the work I am currently doing	1	2	3	4	5
<i>Absorption</i>						
6	Time passes so quickly when I am working	1	2	3	4	5
7	I feel deeply involved (emotionally engaged) when working	1	2	3	4	5
8	I feel happy when I work diligently	1	2	3	4	5

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