

Improving Customs and Excise Human Resources Performance Through Protean Career and Social Compensation

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Abstract. *This study aims to analyze the role of Protean Career in enhancing Social Compensation and Human Resource (HR) Performance in the customs and tax sectors. The research employs an explanatory approach with a population of 290 HR personnel working at the Customs and Excise Supervision and Service Office Type Madya Pabean a Semarang. The entire population was used as the sample through a census sampling technique (total population sampling). Data collection was conducted using a questionnaire with an interval measurement scale ranging from 1 to 5. To analyze the data and test the hypotheses, this study applies Structural Equation Modeling (SEM) using the Partial Least Square (PLS) approach. The findings indicate that Protean Career has a positive and significant effect on Social Compensation, suggesting that the better an individual's adaptability and career management, the higher the Social Compensation they receive. Additionally, Protean Career also has a positive and significant impact on HR Performance, demonstrating that individuals with a high degree of career flexibility tend to exhibit better job performance. Furthermore, the study reveals that Social Compensation positively and significantly affects HR Performance, meaning that employees' social well-being contributes to increased productivity and work effectiveness. These findings highlight the importance of developing Protean Career strategies in customs and employment organizations to enhance employee well-being and performance. Therefore, it is recommended that organizational management adopt policies that support career flexibility and management to promote employee welfare and optimize overall organizational performance.*

Keywords: Customs; Excise; HR Performance; Protean Career; Social Compensation.

1. Introduction

Responsible for customs and excise affairs in Indonesia is the Customs and Excise Supervision and Service Office (KPPBC) under the Ministry of Finance. The main functions

of KPPBC include collecting import and export duties, monitoring export-import activities, controlling restricted goods, and enforcing the law on customs and excise violations. KPPBC also plays an important role in monitoring the flow of import and export goods, as well as state revenue from the excise sector.

KPPBC Human Resources have a diverse scope of work, depending on the work and responsibilities given to each employee. They conduct physical inspections of goods, supervise customs documents, and are responsible for supervision at sea and air ports. KPPBC employees also conduct risk analysis, tariff determination, and implementation of customs and excise regulations in accordance with applicable regulations. In terms of excise, KPPBC HR supervises the production, distribution, and consumption of excise-taxed products, such as alcoholic beverages, tobacco, and other industrial products.

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KPPBC operates under Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, which establishes duties and authorities in customs management, and Law Number 39 of 2007 concerning Excise, which establishes excise on certain goods. In addition, Regulations of the Minister of Finance, such as Regulation of the Minister of Finance Number 213/PMK.04/2016 concerning Customs Procedures in the Export Sector, regulate KPPBC. KPPBC operates under Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, which establishes duties and authorities in customs management, and Law Number 39 of 2007 concerning Excise, which establishes excise on certain goods. In addition, the Regulation of the Minister of Finance, such as the Regulation of the Minister of Finance Number 213/PMK.04/2016 concerning Customs Procedures in the Export Sector, regulates KPPBC.

One of the main keys to achieving this goal is optimal human resource performance. Competition in providing fast and efficient services for service users, such as exporters and importers, is inevitable. Government organizations, including KPPBC, must be able to adapt to technological developments and global demands to maintain speed, transparency, and accuracy in managing customs and excise processes, in order to ensure user satisfaction and maintain state revenues.

One of one key factor to achieve this goal is optimal HR performance. Competition in providing services and convenience for service users is inevitable for an organization, including government organizations (Hendrawati, 2023).

Government agencies as representatives of the state have an obligation to serve every citizen and resident to fulfill their basic needs within the framework of public services, so

that the country's human resources at that time were required to provide maximum service to the entire community without exception (Bewinda et al., 2023). This impact does not only apply to the private sector. Government agencies are also not immune from the pressures of globalization change. Human Resources within the organization play a major role in determining the success or failure of an organization (Hendrawati, 2023).

There is a mismatch between the target and realization of state revenue from the customs and excise sector, which reflects a decline in HR performance at KPPBC. In July 2024, the realization reached 44.78% of the target of 50.40%, resulting in an achievement index of 88.85%. Although close to the target, the difference began to appear. In August 2024, this difference became even greater, with the realization of only 53.53% of the target of 65.82%, and the index dropped to 81.33%. If no immediate action is taken, the achievement will be further from the annual target, risking hampering long-term strategic goals. Therefore, it is important to improve training, work process evaluation, and increase HR motivation through better management support. The performance of this organization is closely related to individual performance, because the achievement of the Organizational Performance Value (NKO) is the result of the performance of each individual.

In the modern era full of technological and economic changes, having a strong and flexible workforce is essential for companies to remain competitive and ready to face global challenges. Currently, many management experts argue that the traditional approach that focuses on employee stability needs to be replaced by an approach that focuses on employee adaptability (Akca et al., 2018; Pulakos et al., 2006). This means that we must let go of dependence on one job, one company, or one career path, so that a new form of traditional career emerges into a Protean Career. Redondo et al., (2021) describes a Protean Career as a process in which individuals, not organizations, regulate their careers. Individuals who have a Protean Career choose their own career path and strive to fulfill his personal needs, which become an integrated element in his life, with success measured internally or psychologically, not externally (Waters et al., 2014).

Customs has a vital role in maintaining the country's economy, national security, and public welfare through supervision and control of the flow of goods. The main tasks of Customs include supervision of incoming and outgoing goods, collection of duties and excise, law enforcement, licensing services, management of customs facilities, facilitation of international trade, and protection of the community and the environment. Given these complex and diverse tasks, the development of Human Resources (HR) performance is very important. Optimal HR performance ensures that every function and responsibility of Customs can be carried out efficiently and effectively (Dharmawan et al., 2018).

Customs and Excise work completion must comply with work standards and procedures set by regulations. In facing dynamic external changes, this institution needs to improve employee performance in order to develop. According to Coutinho et al (2018)

performance is the result of an employee's abilities and duties. Several factors that influence employee performance in a company, including career development (Shaito, 2019) and compensation (Esthi, 2021). Through career development, employees will be motivated to improve their performance in order to achieve a clear desired career path (Wau & Purwanto, 2021). According to Shaito (2019) career development is an activity that aims to help employees plan their careers in the company for the future, so that they can optimize the development of employees and the company. A protean career, according to Redondo et al (2021) is a series of tasks or jobs that are tailored to each individual's goals.

The traditional approach, referred to as "career jobs," is defined as full-time employment with long tenure, decent pay, fringe benefits, and reflects general policy concerns about whether such jobs can avoid economic hardship (Hamilton & von Treuer, 2012). However, changing market needs and business dynamics have shifted the definition of jobs and careers from the traditional, stable model to a more flexible and adaptive approach (Hall, 2004a). Many experts suggest that the traditional approach needs to be replaced with the concept of Protean Careers, where individuals self-manage their careers based on personal needs and goals, and a "career-resilient workforce" that is committed to continuous learning and ready for change (Briscoe & Hall, 2006a).

The gap phenomenon related to protean career can be identified by looking at the mismatch between the rank, position, and last education held by employees. Protean career refers to a career that is more determined by the individual himself than the organization, with an emphasis on adaptability and lifelong learning (Briscoe & Hall, 2006).

The effort and thought given by employees in working is not only a form of devotion to the company, but is also driven by the hope of getting compensation according to their performance (Nazir et al., 2016).

With good compensation, it is expected that employees will work harder and more enthusiastically. According to (Riaz et al., 2018) compensation is a reward or service provided by the company to employees in the form of material directly or indirectly. According to Michael & Weintin (1993) compensation is divided into three types: activity compensation, material compensation, and social compensation. With social compensation, employee interaction needs are met and good cooperation can be established between employees, thereby improving their performance.

Previous research on the influence of protean career development and social compensation on employee performance still produces mixed results. Research by Imbari et al (2019) shows that there is a positive and significant influence of protean career development and social compensation on employee performance, so that the implementation of protean career development in companies is centered on employee wishes. However, research by Katidjan et al (2017) shows different results, stating that compensation does not have a significant influence on employee performance and career development also does not have a significant influence on employee performance.

2. Research Methods

In conducting this research study, the type of research used is explanatory research. According to Widodo (2010) explanatory research is research that is explanatory in nature, meaning that this research emphasizes the relationship between variables by testing hypotheses, the description contains descriptions but the focus lies on the relationship between variables, namely the performance of customs and excise HR, protean career and social compensation. The researcher chose this method with the aim that the results of this study can be applied directly to the organization where the researcher works.

3. Results and Discussion

3.1. Respondent Description

The descriptive analysis process of respondents is a data processing step that aims to provide an overview or summary of the characteristics of respondents in a study or survey. These characteristics include general criteria that are relevant to the research subject. Respondent data in this study were obtained through the distribution of questionnaires. The study was conducted by distributing questionnaires to all employees at the Semarang Type A Customs and Excise Supervision and Service Office between January 17 and 28, 2025. From the distributed questionnaires, 203 questionnaires were successfully collected that were completely filled out and could be further processed. The description of the respondents will be presented based on the following predetermined characteristics:

1. Gender

The profile of respondents who participated in this study can be explained based on gender factors as follows.

Respondent Characteristics Data by Gender

Gender	Frequency	Percentage
Man	150	73.9
Woman	53	26.1
Total	203	100.0

Source: Data processing results, 2024.

In Table, it can be seen that the majority of respondents are male, with a total of 150 respondents (73.9%), while female respondents numbered 53 people (26.1%). The difference between male and female employees is often influenced by various factors that impact the way they work and interact in the workplace. The presence of more male employees can be one of the factors that supports the performance of organizational services, especially because the duties at the Semarang Type A Customs and Excise Supervision and Service Office require high physical abilities and responsibility.

2. Age

The profile of respondents who participated in this study can be explained based on age level factors as follows.

Respondent Characteristics Data by Age

Age	Frequency	Percentage
21 - 30 years	81	39.9
31 - 40 years	79	38.9
41 - 50 years	29	14.3
51 - 60 years	14	6.9
Total	203	100.0

Source: Data processing results, 2024.

Based on the information contained in Table, it can be seen that the majority of respondents came from the 21-30 age group, with a total of 81 respondents (39.9%). The next age group was 31-40 years, which included 79 respondents (38.9%). This shows that the majority of respondents were between 21 and 30 years old. At this stage of life, employees usually have sufficient experience and skills in taxation. The maturity gained at that age makes employees more careful in making decisions while on duty in the field.

Based on the results of data processing presented above, the testing for each research hypothesis can be explained, namely:

1. Hypothesis Testing 1:

H1: Career proteanism has a significant influence on social compensation.

The first hypothesis test was conducted by looking at the estimated value of the coefficient (original sample) of the influence of Protean Career on Social Compensation, which was 0.533. The results provide evidence that Protean Career has a positive influence on employee work-life balance. The results of the t-test strengthen the findings, where it is known that the magnitude of the t-count (10.309) is greater than the t-table (1.96) with p (0.000) less than 0.05. The conclusion of The test is that Protean career positively and significantly affects social compensation. This result means that the better the Protean career, the better the employee's social compensation will tend to be. On this basis, the first hypothesis proposed in this study, namely "Protean career has a significant influence on social compensation" can be accepted.

2. Hypothesis Testing 2:

H2: Career protean has a significant influence on the performance of customs and excise HR.

The second hypothesis test was conducted by looking at the estimated coefficient value (original sample estimate) of the influence of Protean Career on HR Performance, which was 0.299. The results provide evidence that Protean Career has a positive influence on HR Performance. The results of the t-test strengthen these findings, where it is known that the magnitude of the t-count (4.340) is greater than the t-table (1.96) with p (0.000) less than 0.05. The conclusion of the test is that Protean Career positively and significantly influences HR Performance. This result means that the better the Protean Career, the better HR Performance will tend to be. On this basis, the second hypothesis proposed in this study, namely "Protean Career has a significant influence on HR Performance in customs and excise" can be accepted.

3. Hypothesis Testing 3:

H3: Social Compensation has a significant influence on the performance of customs and excise HR

The third hypothesis test was conducted by looking at the estimated coefficient value (original sample estimate) of the influence of Social Compensation on HR Performance, which was 0.471. The results provide evidence that Social Compensation has a positive influence on HR Performance. The results of the t-test strengthen these findings, where it is known that the magnitude of the t-count (7.963) is greater than the t-table (1.96) with p (0.000) less than 0.05. The conclusion of the test is that Social Compensation positively and significantly influences HR Performance. This result means that if Social Compensation is getting better, HR Performance will tend to increase. On this basis, the third hypothesis proposed in this study, namely 'Social Compensation has a significant influence on the performance of customs and excise HR', can be accepted.

Analysis of the Indirect Influence of Protean Career on HR Performance through Social Compensation Mediation

Indirect effect testing is conducted to see the influence given by an exogenous variable (Protean Career) on the endogenous variable (HR Performance) through an intervening variable, namely the Social Compensation variable. The indirect effect of Protean Career on HR Performance through Social Compensation mediation is depicted in the following path diagram:

3.2. Discussion

The influence of protean career on social compensation

This study proves that Protean Career has a positive and significant effect on Social Compensation, which means that the better the Protean Career, the better the employee's social compensation will tend to be. These results support the results of previous studies that Career Development also plays a crucial role in creating reliable and competent employees according to the needs of the organization, which in turn increases their ability

to negotiate higher compensation (Aldo Kistara et al., 2022b; Emilisa & Yudhaputri, 2022b, 2022a).

The measurement of the protean career variable in this study is a reflection of five indicators, namely the indicators of career independence, personal values, self-directed career management and flexibility, and adaptability, while the measurement of the social compensation variable in this study is a reflection of four indicators, namely the indicators of appreciation for achievement, promotion, job security, and social skills.

The Protean Career variable has the highest outer loading value on the Adaptability indicator, while the Social Compensation Variable shows that the indicator with the highest outer loading value is Job Security. This finding indicates that the higher a person's level of Adaptability, the better the Job Security they will get. This means that individuals who have better adaptability in dealing with changes in the work environment, industrial developments, and career dynamics tend to get better job security.

The Protean Career variable has the lowest outer loading value on the Personal Values indicator, while the Social Compensation variable shows that the indicator with the lowest outer loading value is Social Skills. These results indicate that the higher the Personal Values a person has, the better the level of Social Skills they demonstrate. This means that individuals who have strong personal principles, beliefs, and standards tend to more able to interact effectively with others in the work environment.

The Influence of Protean Career on Customs and Excise HR Performance

This study proves that protean career has a positive and significant influence on HR performance. This result means that the better the protean career, the better HR performance will tend to be. The study shows support for the results of previous studies which state that career development partially has a significant impact on performance (Aldo Kistara et al., 2022a; De Vos & Soens, 2008; Emilisa & Yudhaputri, 2022a; Imbari et al., 2019).

The measurement of the protean Career variable in this study is a reflection of five indicators, namely the Career Independence indicator, Personal values, Self-directed career management and flexibility, and Adaptability. While HR Performance in this study is a reflection of four indicators, namely the Quality indicator, Quantity (amount), Time (period), and Cooperation between employees.

The Protean Career variable shows that the indicator with the highest outer loading value is Adaptability, while in the HR Performance Variable, the indicator with the highest outer loading value is Cooperation Between Employees. This finding indicates that the higher a person's level of Adaptability, the more effective they are in working with coworkers. This means that individuals with high adaptability are better able to adjust to changes in the work environment, team dynamics, and organizational demands.

The Protean Career variable has the lowest outer loading value on the Personal Values indicator, while in the HR Performance Variable, the indicator with the lowest outer loading value is the Quantity (amount) of work results. This finding shows that the stronger a person's Personal Values, the higher the amount or quantity of work that can be completed. This means that individuals who have strong personal values—such as integrity, work ethic, responsibility, and commitment—tend to be more disciplined, motivated, and dedicated in completing their tasks. These values shape positive mindsets and work attitudes, thus encouraging them to work more effectively and increase productivity.

The influence of social compensation has a significant influence on the performance of customs and excise HR

The results of the hypothesis test prove that social compensation has a positive and significant effect on HR Performance, which means that if social compensation is better, HR Performance will tend to increase. These results support previous research results that providing appropriate social compensation can help companies achieve improved performance desired from their employees (Sutrisno et al., 2022; Syaharudin et al., 2022).

The measurement of the Social Compensation variable in this study is a reflection of four indicators, namely the indicators of Rewards for Achievement, Promotion, Guarantee of Work Period, and Social Skills. While the Measurement of the HR Performance variable in this study is a reflection of four indicators, namely the indicators of Quality (quality), Quantity (amount), Time (period), and Cooperation between employees.

4. Conclusion

Based on the results of the hypothesis proof, it can be concluded that the answer to the research question is: 1. Protean career has a positive and significant effect on social compensation, which means that the better the protean career, the better the employee's social compensation will tend to be. 2. Protean career has a positive and significant influence on HR Performance. This result means that the better the protean career, the better HR Performance will tend to be. 3. Social compensation has a positive and significant effect on HR performance, which means that if social compensation is better, HR performance will tend to increase.

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