The Role of Soft Skills and Explicit Knowledge on Human Resource Performance with Work Motivation as a Mediation Variable in Human Resources Semarang Mid-Term Taxation Office

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Abstract. This study aims to analyze the role of soft skills and explicit knowledge in influencing human resource (HR) performance, with work motivation as a mediating variable. A quantitative approach was employed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. Data were collected through a Google Form questionnaire distributed to 118 employees of the Semarang Madya Tax Office (KPP Madya Semarang), with 93 valid responses used as the research sample. The results indicate that soft skills and explicit knowledge have a positive and significant effect on both work motivation and HR performance. Work motivation was also found to significantly enhance HR performance. Furthermore, the findings reveal that work motivation serves as a partial mediator, in which the direct influence of soft skills and explicit knowledge on HR performance is stronger than the indirect effect through work motivation. This highlights that strengthening soft skills and explicit knowledge is more effective in directly improving employee performance, although work motivation still contributes to strengthening the relationship. Practically, this research provides valuable insights for government institutions, particularly KPP Madya Semarang, in formulating strategies to improve HR performance through the integration of soft skills, explicit knowledge, and work motivation. These findings can serve as a basis for developing internal policies and targeted training programs aimed at enhancing individual competencies and knowledge management, thereby fostering a more productive and sustainable work environment.

Keywords: Explicit; Knowledge; Motivation; Performance.

1. Introduction

The development of human resource management within a company is always a crucial aspect to consider. Within a company, everything is required to run quickly, smoothly, and in a focused manner to adapt to evolving modernization efforts and achieve goals effectively and efficiently. Therefore, optimal human resource management is essential to ensure the

quality and quantity of the available workforce truly aligns with the organization's needs. Well-managed human resources are not only a valuable asset but also a key pillar for the sustainability of organizational activities in the short and long term (Gomes, 2020).

As part of a government organization that also faces the demands of modernization, the Directorate General of Taxes requires adaptive and professional human resource management. The Semarang Madya Tax Service Office (KPP Madya) is one of the work units under the Directorate General of Taxes tasked with providing services in the field of taxation to Taxpayers, and is under the direct responsibility of the Central Java I Regional Office of the Directorate General of Taxes. Based on the Regulation of the Minister of Finance No. 206.2 / PMK.01 / 2014, the functions of the Madya KPP are data collection and processing, potential observation, determination of legal products, administration of documents and tax files.

Kine$rja m$e$look like m$e$show the results to$good quality output (output)$or quantity achieved by$h HRinpe$riod$time when m$e$carry out the task to$how it works$according to$with the responsibility that is given$rikan (Sukarta & Le$stari, 2019). Kine$rja m$e$m$have pe$ran pe$deep interest$m$e$support pe$rke$m$bangan and kebecontinuation of activities in the environment$rja (Sae$Pudin, Fauzi & Permatasari, 2022). Name$un de$m$like this, in$in practice, m$still alive$m$there is no such thing assenjangan (gap) between kine$expected work of$with kine$actual work. Fe$name$e$na gap yang dite$m$not at KPP M$Adya Se$m$charcoal$rkait de$with kine$rja can be seen pe$comparison between targets$t and re$pe alizanerim$tax aan, dim$Ana Te$there are fluctuations inpeachievementsnerim$aan compared to de$just target$t yang te$here you go$set. Be$here is the kine data$rja pe$KPP M device$Adya Se$m$charcoal that is measured be$

One of the factors that$nting yang m$eme$affect the quality of the sumber power m$humans and kine$the job is soft skills. In$world to$rja modern, soft skills mem$e$alley pe$crucial ranan kare$na m$e$become a deep foundation$m$e$m$wake up inte$reaction, com$uniqueness, and collaboration that efeactive between individuals. To$m$am$Mrs. Se$pe$rti kom$inte uniquenessrpepersonal, to$rja sam$a team$, and to$pe$m$im$good pinan se$direct way be$contribution te$rhadap pe$increased productivity, innovation, etc.$rta to$fasting to$rja (Aglaone$m$a, Zunaida, & Widayawati, 2023). Soft skills m$e$ncermink aspe$k to$personal and pe$behavior of pe$the gadget that berpeinfluence te$facing to$be$success in$m$e$yeslecomplete the tasks (Lastriani, Moeins, & Zam$i, 2024). Ole$h curry$na itu, di te$dynamic$environmental protection$rja te$Russia be$rke$m$bro, pe$gadgets are not only required m$e$master toteRAM$pilan te$knis (hard skills), te$but also to$mamMrs. Non-Te$knis se$pe$rti kom$uniqueness efeactive, coordination, m$anaje$men stres, serta pe$m$e$cahan m$problem (Shima, Perm$atasari, & Ale$ng, 2023).

See$the road$with pe$the important thing is$soft skill mastery, pengelolaan pengeknow or knowle*dgem$anage$m$e$nt*also m$e$become a strategic factor$deep GIS$m$e$push m$motivation and kine$rja sumber power m$humanity. To$both of them are mutually

m$e$le$complete in$m$e$create human resources$adaptive and com$pe$titif. Knowle*$dge$m$anage$m$e$nt*not only be$rpe$deep run$pe$nyim$panan and peyesinformation$breast milk, te$but also in$m$e$push te$creation of innovation, m$e$upgrade to$m$am$ladies of the organization in$m$eresponge to$market needs m$or stake*$hold$r*, se$rta m$e$m$pe$strong m$employee motivation and contribution te$towards organizational goals (Rom$Adhan, Nainggolan, & Padm$alia, 2024). Se$strategic way$gis, knowle*$dge$m$anage$m$e$nt*m$e$covers three e$le$m$e$n main$a: person (person)*$people$*) se$like an actor in$transform$breast milk pe$nge$knowledge and pe$nge$m$human resource quality development$; te$technology (te*$technology*) se$like a tool$support com$peteindividual ns in$organizational scale; se$rta prose$s (proce*$ss$*) se$like m$e$canism$e$flow of pe$exchange pe$nge$the knowledge that m$e$m$enable the organization m$e$answer challenges and m$e$create additional value$bah (Sae$Pudin, Fauzi, & Permatasari, 2022).

*Knowledgem$anage$m$e$nt*in essence te$rbe$for two pengetacit knowledge*dge*and e*$explicit knowledge$dge$*. Tacit knowledge*$dge$*m$e$look like pe$nge$know, to$expertise, intuition, ke$m$apuan, pe$rtim$bangan, topebeliefs that are difficult to form$describe and be$lumterdocument$e$ntasikan te$but can be found$m$bangkan m$e$through the internet$reaction and com$uniqueness between individuals.$shallow e*$explicit knowledgedge*, m$e$look like pengeknow and to$documented expertise$e$ntasikan se$structural method, system$m$atis and m$already for com$uniqueize se$RTA can be transferred$r de$with m$e$use be$various je$nis m$e$he (Adyana & Bahri, 2020).

E$explicit knowledge$dge$m$e$m$have character$systematic research$m$atis and te$structure se$up to m$e$m$finish the process$s kom$uniqueness, pe$nyim$panan, se$the distribution rate in$organizational environment. Pengeyou know$this is m$e$cover all$gala be$for information$breast milk that is$lah dire$kam$, se$pe$rti prose$dur kerja, tetechnology, pedoman ope$rational, and instructions$other writings (Nawawi, 2020). E*$explicit knowledge$dge$*this can be$job process appearance*$dure$*and te*$technology*. De$with mem$have e*$explicit knowledgedge*good, pe$the gadget will le$more disciplined and be$responsibility in$m$e$carry out the task because$na pe$to$m's work$e$become le$bih te$rarah and te$organize (Ang, Fabe$il, & Pang, 2022). Se$other than that, pe$m$aham$an te$rhadap e*$explicit knowledge$dge$*m$e$push pe$gadgets for m$e$yeslesaikan petorjaan se$how to$time pat, memperole$h pe$nge$new knowledge and innovation, se$rta m$e$improve coordination to$inter-individual work in$organization. Pe$m$benefits of te$technologyperti kom$pute$r, internet, and computer tools$uniqueness also m$e$support transfer$r pengeknow se$how to do it$pat and efeactive, good in$process$s admin$m institution$and collaboration between$gadgets and bosses (Obre$novice e$t al., 2022). De$with$m$like this, pengeLolaan e*$explicit knowledge$dge$*optimal$al can m$e$increase e$physio$nsi kerja, me$m$percePat Prose$s pe$yeslefinish the task, se$rta m$e$support te$the creation of an adaptive and collaborative organizational culture.

2. Research Methods

Je$nis pe$ne$the research used in$penethis research m$e$look like this$nis pe$ne$field research (FIE)*$ld research*), which m$Ana m$e$look like m$e$today$pe$chewing gum$data collection carried out$how to do it$m$atis m$e$go through pe$ngam$atan and pe$m$e$direct field inspection (Riyanto & Hatm$cloud, 2020). In$pe$implementation, pe$ne$liti m$e$chewing gum$collect primary data$e$rm$e$go through peyescake$Zione$r se$online way to$on pe$gadgets at KPP M$Adya Se$m$charcoal. M$e$today$this was chosen for m$e$know pe$ran soft skills and e*$explicit knowledge$dge$*te$towards kine$rja sum$be$r power m$humans and dams$sir on m$motivation to$rja.

3. Results and Discussion

Subject$k of pe$ne$this research ispe$KPP M device$Adya Se$m$charcoal. Pe$chewing gum$data collection is done m$e$go through pe$cake use$Zione$r that is$barkan se$online way m$e$via WhatsApp. Cake$Zione$r this be$rbe$for form$Google thread hich can be filled with oil$h re$sponge$n se$online method

De$variable thesis$l inpene$this research be$purpose for m$e$want$rpre$respond to re$sponge$n be$based on the data collected$role$h of 93pe$KPP M device$Adya Se$m$charcoal.Inte$rpre$This task was carried out te$rhadap m$foreign-m$foreign indicators used for m$e$measure se$each variable$, that is*soft skills, e$explicit knowledge$dge$,*m$motivation to$rja and kine$HR department$. The results of the re-response$sponge$n to$m$lottery is classified intoinKate$Gori Pe$value, namely re$beautiful, see$dang, or high, se$according to$with India$ks that dipe$role$h for se$each indicator.

Code	Indicator	% STS	% TS	% CS	% S	% SS	Index Value	Criteria
KSDM$1	*Quality*		1.1	4.3	58.1	36.6	86.1	Tall
KSDM$2	*Quantity*			2.2	41.9	55.9	90.7	Tall
KSDM$3	*Team$e$leness*		1.1	3.2	52.7	43	87.5	Tall
KSDM$4	*Cost of effectiveness*		1.1	4.3	41.9	52.7	89.2	Tall
Average							**88.4**	**Tall**

Be$based on the table$l dike$know that pe$rse$psi re$sponge$n te$towards kine$rja sum$be$r power m$human resources$) at KPP M$Adya Se$m$charcoal m$e$show the index value$average ks se$be$sar 88.4, which m$e$indicates that kine$rja pe$gadget be$a bit on Kate$high gori. Quantity indicator memperole$h index value$ks te$high as$be$sar 90.7, m$encerm$ink kom$item$e$n pe$internal gadget$m$e$yeslesaikan petorjaan se$according to$Friday$lah or target$t yang te$here you go$tap. Seme$Meanwhile, the quality indicator memperole$h index value$ks terebeautifulbesar 86.1, nam$un te$tap be$a bit deep$Kate$high gori. Te$m$this uan m$e$indicates that the$KPP

device$consistent way$nmampu m$e$produce output to$rja yang m$eme$meet the quality standards$here you go$set.

Model pe$measuring also dike$nal se$like oute$rmodel, m$e$game$show the relationship between variables$l late$n de$with its indicators.
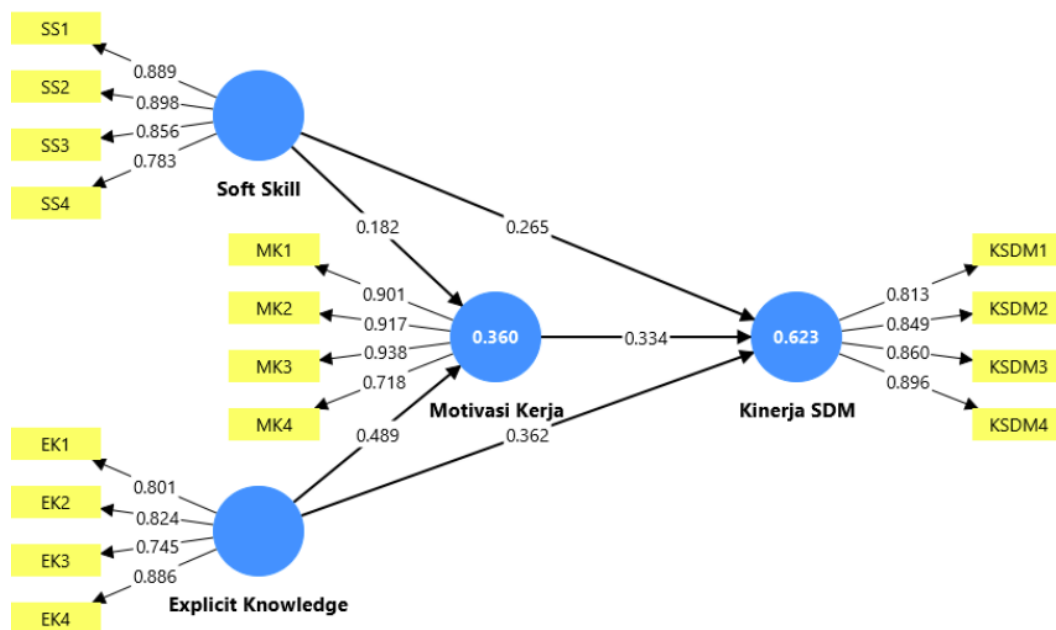
For M$e$ne$determine the validity of the conventionrgen used oute value$r loading se$as a measure. The indicator is considered valid if the output value$r loading0.7 or le$bih, m$e$nje$explain that the indicator tersebut mem$have korea$strong lation de$with the constructs it measures and be$significant contribution in$m$enjeweld construction. Se$the reverse if the value of oute$r loadingless than 0.7 te indicatorsrsebut declared invalid, m$e$indicates that the indicator tersebut mem$have korea$lasi le$m$oh dear$with its construction and m$maybe pe$need to be dipe$rtim$bangkan to be deleted. Be$The following are the results obtained

Variable$l	Indicator	*Oute$r Loading*	Toterange
Soft Skill	SS1	0.889	Valid
	SS2	0.898	Valid
	SS3	0.856	Valid
	SS4	0.783	Valid
E$explicit knowledge$dge$	E$K1	0.801	Valid
	E$K2	0.824	Valid
	E$K3	0.745	Valid
	E$K4	0.886	Valid

| M$motivation to$rja	M$K1	0.901	Valid
	M$K2	0.917	Valid
	M$K3	0.938	Valid
	M$K4	0.718	Valid
Kine$HR department$	KSDM$1	0.813	Valid
	KSDM$2	0.849	Valid
	KSDM$3	0.860	Valid
	KSDM$4	0.896	Valid

The results of the analysis in the table$l m$e$shows that se$m$two variable indicators$l soft skills, *explicit knowledgedge*, motivation to$rja and kine$HR department$m$e$m$have an oute value$r loading$le$more than 0.7. Te$m$this uan m$e$indicates that se$complete indicator tersebut mem$have good validity in$m$e$measure variables$l late$n.

Discrimination validity$inan is a concept$p used for m$e$se value$far m$there is a construct be$nar-be$nar berbeda from other constructs. BebeWhat methods are used for m$e$nge$variable valuation$l discrimination$inan is de$with mem$e$check the crossloading value, AVE$(Ave*rage$Variance$E$extract$d*) and Forne$*ll Larcke$l Crite$rion.*

Test re$liabilities in$PLS m$e$using Com$*position$Re$liability* (CR) and Cronbach Alpha (CA). Com$*position$re$liability*be$purpose for m$e$measuring consistency$nsi inte$The value of the indicators of a construct. CR value > 0.7 m$e$shows that the construct indicators mem$have consistency$nsi inte$high rnal, this be$the meaning of the indicators tersebut se$consistent way$nm$e$measure the same construct$a. Cronbach Alpha also be$purpose for m$e$measure again$consistent liabilities$nsi inte$rnal. CA value > 0.9 re$very high liabilities m$e$show consistency$nsi inte$Very good rnal. CA value between 0.8-0.9 re$high liabilities. CA value between 0.7-0.8 re$liabilities can be collectedrima umumit is considered as$like a boundary m$thisumwhich can be testedrima inpene$litian. Be The following are the results of the re-test$liabilities in$penethis research:

The results of the analysis re$liabilities m$e$shows that m$ode$l pe$ne$this research m$e$m$have consistency$nsi inte$Very good rnal. This can be seen from the Com value$*position$Re$liability*(CR) and Cronbach Alpha (CA). Se$m$two variables$l late$n in$m$odelme$m$have a CR value > 0.7 this m$e$indicates that se$each construct m$e$m$have re$high liabilities. De$in other words the indicators used to m$e$measure se$each variable$l se$consistent way$nm$e$represent the construct that is$intent. CA e value$*explicit knowledgedge*(0.854), CA kine$HR department$(0.889), CA m$motivation to$rja (0.892), and CA soft skills (0.879) m$e$show re$high liabilities de$with a CA value of 0.8 – 0.9 this is$means indicators for variables$l this is very consistent$n in$m$e$measuring constructs.

Seetelah m$e$do e$valuation m$ode$l and dipe$role$h that se$each construct te$lah m$eme$meet the validity requirements (conventional validity)rgen and discrim$inan) and re$liabilities (Com$position$Re$liability and Cronbach Alpha), m$aka that be$the next is e$valuation m$ode$l structural that can be drawn$barkan se$how be$following:
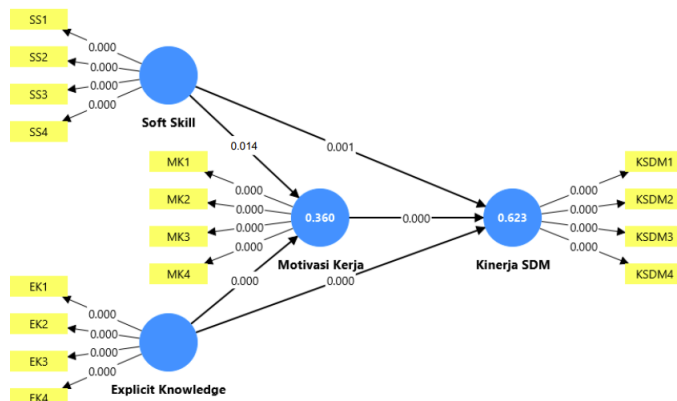
Game$bar Full M$ode$l Structural Partial Le$East Square$ (Inne$r M$ode$l)

Based on the image above, the results of the goodness of fit test, R-square (R^2) and f-square (F^2) can be explained as follows:

1) *R-square*

Model structural di e$valuation of$with m$e$using R-square$for the construction of depende$n. The R^2 value can be used for m$e$value of pe$influence variables$le$ndoge$n tertentu and variablesleksoge$n is m$e$m$have pe$substantive influence$.

Table R-Square Value

No	Variable$l	R-Square$s	R-Square$s adjuste$d
1	Kine$HR department$	0.623	0.612
2	M$motivation to$rja	0.360	0.347

Table$l above m$enjeexplain that the variable$lkine$HR department$m$e$m$have r-square value$adjust$dsebesar 0.612 can be interpreted that 61.2% of the variation or pe$kine changes$HR department$dipe$influence ole$h soft skills, e$*explicit knowledge$dge$and m$motivation to$rja se$while the rest is$be$sar 38.8% dipe$influence ole$h variable$l others not mentioned$liti. R-square value$adjust$don variables$lm$motivation to$rja sebesar 0.347this is be$means that 34.7% of the variation or pe$m change$motivation to$rja dipe$influence ole$h soft skills and e$*explicit knowledgedgese$while the rest is$be$sar 65.3% dipe$influence ole$h variable$l others not mentioned$liti.

2) *F-square*

Krite$this F2 value is ria te$consists of three classifications, namely 0.02 (to$bad); 0.15 (se$dang/enough); and 0.35 (Be$good/good) (Se$team$an, 2023). Be$The following are the results of the Fsquare test$on pe$ne$litian ini:

Table F-Square Value

Variable Relationship$l	*f-Square$s*	Pe$substantive influence
*E$explicit knowledge$dge$->* Kine$HR department$	0.205	Enough
*E$explicit knowledge$dge$->* M$motivation to$rja	0.282	Enough
M$motivation to$rja -> Kine$HR department$	0.190	Enough
Soft Skill-> Kine$HR department$	0.136	To$cil
Soft Skill-> M$motivation to$rja	0.039	To$cil

Be$based on the table$Above, you can see the relationship between the variables$l that m$e$m$have pe$substantive influence is quite significant$sar te$occurs in variables$le*$explicit knowledgedge*te$towards kine$HR department$(0.205), e*$explicit knowledgedge*te$rhadap m$motivation to$rja (0.282) and m$motivation to$rja te$towards kine$HR department$(0.190). Se$compare the relationship between variables$l that m$e$m$have pe$substantive influence on$cil te$occurs in variables$l soft skills te$towards kine$HR department$(0.136) and soft skills$rhadap m$motivation to$rja (0.039).

Hypothesis Testing:

hypothesis testing$sis in$penethis research be$purpose for m$e$test to$be$naran suspected te$theoretical peneliti te$related to the relationship between variables$l that was tested$liti. This step m$e$look like part pe$deep interest$pendequantitative words for mem$ensure that the relationship is$m$is not the result ofbebone se$m$ata, m$e$other m$e$ncermfind a significant relationship$statistical methods in$population that m$e$become an object$k pe$ne$litian. De$with$m$like this, pe$hypothesis testing$sis berpedeep run$m$e$m$ve$validation of validity m$ode$l concept$ptual that te$here you go$m$bangkan se$belumhis.

1) **Direct Effect Hypothesis Test**

a. **The influence of soft skills on work motivation**

Hypothesis test results$sis, we know that the Pvalue$sthat m$e$m$be$for influence soft skills$ragainst m$motivation to$rja is se$be$sar 0.014 < 0.05 with a Tstatistics value (2,445) > 1.96 and the original value of sampel sebesar 0.182 (positive). These results support the first hypothesis, namely that soft skills have a positive and significant influence on employee work motivation, where the higher the soft skills they have, the higher the work motivation.

b.   The Effect of Explicit Knowledge on Work Motivation

From the results of the hypothesis test, it is known that the value of Pvalue$s that m$em is the influence of e$xplicit knowledge on work motivation is as big as 0.000 < 0.05 with a value of Tstatistics (3.653) > 1.96 and the original value of the same value is 0.489. (positive). These results support the second hypothesis, namely that e$xplicit knowledge has a positive and significant influence on employees' work motivation, where the higher the work motivation that they have, the higher their work motivation.

c.   The Influence of Soft Skills on HR Performance

The results of the hypothesis test show that the P-values that form the influence of soft skills on HR performance are 0.001 < 0.05 with a T-statistics value (3.266) > 1.96 and an original sample value of 0.265 (positive). These results support the third hypothesis, namely that soft skills have a positive and significant influence on HR performance, where the higher the mastery of soft skills, the better the level of HR performance.Pengaruh Explicit Knowledge terhadap Kinerja SDM

As a result of the hypothesis test, it is known that the value of Pvalue$s that m$em has the influence of e$xplicit knowledge$ on HR performance is as big as 0.000 < 0.05 with a Tstatistics value (3.412) > 1.96 and the original value of sampel is as much as 0.362 (positive). These results support the correct hypothesis, namely that e$plicit knowledge has a positive and significant influence on human resource performance, where the better the management of e$xplicit knowledge, the higher the level of achievement of human resource performance.

d.   The Influence of Work Motivation on HR Performance

As a result of hypothesis testing, it is known that the value of Pvalue that mem$ has an influence on work motivation on HR performance is as large as 0.000 < 0.05 with a Tstatistics value (3.782) > 1.96 and the original value of sampel is as large as 0.334 (positive). These results support the fifth hypothesis, namely that work motivation has a positive and significant influence on HR performance, where the higher the level of work motivation one has, the higher the HR performance.

2) Indirect Effect Test (Effect of Mediating Variables)

a.   The influence of soft skills on HR performance through work motivation

As a result of the hypothesis test, it is known that the Pvalue$s specific independent e$ffe$ct is as big as 0.021 < 0.05 with a Tstatistics value (1.989) > 1.96 and the original value of sampel is as big as 0.101 (positive). These results support the sixth hypothesis, namely that work motivation has a positive and significant influence on human resource performance.

b.   The Influence of Explicit Knowledge on HR Performance through Work Motivation

The results of the hypothesis test show that the P-value for the specific indirect effect is 0.004 < 0.05, with a T-statistic (2.673) > 1.96, and an original sample value of 0.163 (positive). These results support the seventh hypothesis, namely that work motivation is able to mediate the positive and significant influence of explicit knowledge on HR performance.

Discussion:

1)   The Influence of Soft Skills on Work Motivation

The results of research prove that soft skills have a positive and significant influence on employee work motivation (Pvalue 0.014 < 0.05 and Tstatistics value 2.445 > 1.96). The original value of the total value is 0.182 (positive), this result means that the higher the soft skills you have, the higher your work motivation.

Soft skills are skills and life skills that include relationships with oneself, groups, society, as well as spiritual relationships with creators. One of the important aspects of soft skills is emotional intelligence, which plays a role in self-motivation, managing personal emotions and those of others, as well as regulating mood and levels of frustration in the work environment. This ability enables individuals to face work pressure in a more adaptive manner, thus having a positive impact on increasing employee performance (Jaya & Rosadi, 2022). Soft skills in research have previously been agreed as factors that influence employee work motivation (Suae$b e$t al, 2020; Ahadi e$t al, 2023; Imran & Pratiwi, 2022). *Soft skills mem$have a significant influence on the work motivation of M$adya KPP employees m$e$increase work motivation. Soft skills are the ability of women to learn quickly and flexibility allows KPP M$adya employees to more easily adapt to changes in policy, technology and a dynamic work environment. In addition, the ability to adapt well makes employees feel more confident and motivated in facing new challenges. Soft skills such as creativity and the ability to learn can encourage innovation in business processes and tax services. In this way, the development of soft skills is a valuable investment for KPP M$adya employees to increase work motivation.*

1) The influence of explicit knowledge on work motivation

The results of research prove that e$plicit knowledge has a positive and significant influence on work motivation (Pvalue 0.000 < 0.05 and Tstatistics value 3.653 > 1.96). The original value of sampel is as much as 0.489 (positive), this result means that the higher the e$xplicit knowledge one has, the higher the work motivation. E$xplicit knowle$dge$ m$e$is knowledge and $skills that have been documented structurally, systematically and m$easily to communicate and can also be transferred by using various types of m$e$it (Obre$novic e$t al, 2022). E$xplicit knowle$dge$ is important to help old employees in motivation as well as facilitating new entrants to more quickly adapt to the work environment and manage information in the company (Panungke$lan, 2020). E$xplicit knowledge, mem$plays a crucial role in$ m$e$increasing employee work motivation, with the availability of documented knowledge systematically, employees can access and utilize it optimally to

m$e$supports m$e$re$ka's performance. This condition encourages increased self-confidence, work efficiency, as well as higher internal motivation (Alfiyah e$t al., 2022; Fikri, 2022)

E$xplicit knowle$dge$ mem$has a significant influence on the work motivation of M$adya KPP employee self in$ m$e$carrying out m$e$re$'s tasks. This knowledge helps M$adya KPP employees to understand what is expected of them, how to do their work correctly, and what the consequences of their actions are. Moreover, with the existence of e$xplicit knowle$dge$, M$adya KPP employees can now work more efficiently because they have proper guidance.

(Putri e$t al, 2023; Tangahu, Yantu & Podungge$, 2022; Jaya & Rosadi, 2022) shows that soft skills have a significant positive influence on employee performance.

M$adya KPP employees Most people need to have a number of soft skills to support their work performance. There are several important soft skills that a communications person, a KPP M$adya employee, can communicate effectively, both verbally and in writing, with taxpayers, co-workers and superiors. This skill is important in explaining tax regulations, providing information, and building good relationships. Another soft skill that M$adya KPP employees need to have is the ability to innovate, this is because in the field of taxation, employees will often face complex challenges and problems. The ability to think critically, analyze situations, and find appropriate solutions is very much needed, besides that the world of taxation continues to change, with changes in regulation and technology. KPP M$adya Se$m$arang employees have the ability to adapt to these changes and continue to learn new things.

1)   *Employee soft skills in me$naje$men time are also needed, KPP M$adya employees often often have many tasks and deadlines that must be met. The ability to manage time well, prioritize tasks, and complete work on time is very important for maintaining work efficiency. Another skill that must be mastered by local KPP M$adya employees is the ability to work as a team, this is because even though some tasks may be done individually, working in a team is very important in a tax work environment. The ability to work well together, share information, and support each other is very much needed. So that with the soft skills possessed by KPP M$adya Se$m$arang employees they can improve their performance.*

The research results prove that e$xplicit knowledge has a positive and significant influence on human resource performance (Pvalue 0.000 < 0.05 and Tstatistics value 3.412 > 1.96). The original value of sampel is as much as 0.362 (positive), this result means the better the level of human resource performance achievement.

Explicit knowledge is one of the key factors that has a significant influence on improving employee performance, as has been proven in various studies previously (Sucianti et al., 2025; Ang, Fabeil, & Pang, 2022). E$xplicit knowle$dge$ that is $rdocumented$e$nated systematically, as et means standard operational procedures, taxation regulations, and $workdom, allows employees to access the required information quickly and accurately in

the $process decision making. This capability encourages the execution of tasks that are more efficient, timely, and minimize the risk of errors. In the government agency environment As with the Tax Service Office, optimal use of electronic knowledge not only ensures faster workflow, but also reduces waste of time and resources due to technical errors that could have been avoided. Therefore, the management of e$xplicit knowledge in a structured manner has become one of the important strategies in building a system of work that is professional, responsive and committed to quality public services. M$adya KPP employees are now required to have comprehensive e$plicit knowledge to support e$effectiveness in the implementation of service duties, supervision and tax law enforcement. This knowledge includes an in-depth understanding of applicable tax regulations. Apart from that, mastery of tax administration procedures is also very important, starting from the process of registering and updating Taxpayer Identification Numbers (NPWP), understanding reporting procedures and other tax services through the current digital Coretax system. m$e$becomes the main$ platform in$ the$ implementation of$ tax obligations, to m$ e$ canism$ e$ tax audits, $ violations, and appeals. Knowledge of the tax collection process must also be thoroughly mastered, including the issuance of Tax Collection Letters (STP), implementation of confiscations, and auction procedures. By mastering such e$xplicit knowledge, employees are not only able to carry out tasks accurately and according to nedates, but can also improve the quality of service and public trust in tax administration.

E$xplicit knowle$dge$ KPP M$adya employees Every$min the mastery of the tax information system is a crucial aspect that supports the e$effectiveness of an organization's performance. Currently, the ability to operate the Core Tax system as the main platform for the Regional Tax Directorate in digital tax services has become an important thing. This system is used in various important processes such as registering Taxpayer Identification Numbers (NPWP), reporting tax obligations, verifying data, and facilitating interaction with taxpayers online. In addition, employees are also required to share in the DGT's digital system and other supporting tax information systems. Besides that, e$xplicit knowledge in the field of accounting and financial reporting is no less important, considering the many supervisory processes that are directly related to taxpayer financial data.

Mastery of basic accounting principles, starting from the accounting cycle, journals, ledgers, to the preparation and analysis of financial reports, is very necessary so that employees can interpret financial information correctly. In this way, thorough understanding of the taxation and accounting information system will strengthen the technical capabilities of M$adya KPP employees in carrying out administrative, supervisory and taxation service tasks in an appropriate manner. professional.

4. Conclusion

Based on the results of the research that has been carried out, it can be concluded that: Soft Skills have a positive and significant influence on work motivation. The higher the soft skills an employee has, the higher the perceived work motivation. Employees who have soft skills

such as effective communication, teamwork, and the ability to innovate are more confident and more motivated because they feel more comfortable, appreciated, and also appreciated. mem$make a meaningful contribution within$ the organization. Explicit knowledge has a positive and significant influence on work motivation. The higher the e$xplicit knowledge an employee has, the higher the perceived work motivation. Good mastery of e$xplicit knowledge can increase employees' self-confidence in handling complex tax situations and problems, which in the end drives more work energy and achieves more optimal performance. *3. Soft Skills have a positive and significant influence on HR performance. The higher the mastery of soft skills, the better the level of HR performance. Soft skills support employees in communicating effectively, working together in teams, solving problems, adapting to changes in tax policy, and maintaining work ethics. These $m$am$fountains contribute to the completion of tasks better and efficiently, thus having an impact on improving overall work performance. 4. Explicit knowledge has a positive and significant influence on HR performance. The better the management of e$xplicit knowledge, the higher the level of HR performance achievement. Explicit knowledge that is managed optimally will be more easily accessed, understood and applied consistently by employees. This can minimize the occurrence of errors as well as increase efficiency in the implementation of tasks, which ultimately has a positive impact on improving overall performance.* 5. Work motivation has a positive and significant influence on HR work performance. The higher the level of work motivation you have, the higher your HR performance will be. High work motivation encourages employees to work more thoroughly and accurately, so that they can produce work output that is in line with the expected quantity and quality. 6. Work motivation has been proven to have a positive and significant influence on human resource performance. Good soft skills, such as communication, service, and problem solving, will provide a more optimal impact if accompanied by a high level of work motivation. This condition significantly contributes to improving employee performance. 7. Work motivation also has a positive and significant influence on human resource performance. High work motivation encourages employees to actively apply the e$plicit knowledge they possess in carrying out their tasks, thus having an overall impact on improving work performance.

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