

ABSTRACT

Taxes are managed by the Directorate General of Taxes under the Ministry of Finance through optimal services at the Tax Office (KPP). This research focuses on employee performance at the Primary Tax Office (KPP Pratama) in Karawang. In implementing a learning organization, the organization invests in employees through learning facilities, leadership support, and a collaborative environment. This enhances employee job satisfaction, which ultimately has a positive impact on their performance.

The method used in this research is quantitative method with descriptive analysis research type. The sample selection used non-probability sampling method through saturated sampling technique, involving the entire population of 60 employees from the Kantor Pelayanan Pajak Pratama Karawang as research respondents.

The results concluded that learning organization, job satisfaction, and employee performance are in the very good category. In addition, learning organization has a positive and significant effect on employee performance, learning organization has a positive and significant effect on job satisfaction, job satisfaction has a positive and significant effect on employee performance. In addition, learning organization has a positive and significant effect on employee performance with job satisfaction variable as a mediator at Kantor Pelayanan Pajak Pratama Karawang.

Keywords: *Learning Organization, Job Satisfaction, and Employee Performance*