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# The Effect of Career Development and Perception of Organizational Support on Employee Retention Through Job Satisfaction at The Regional Revenue Agency of South Sulawesi Province

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ABSTRACT

This study aims to analyze the influence of career development and perceived organizational support on employee retention, both directly and through job satisfaction as a mediating variable at the Regional Revenue Agency of South Sulawesi Province. The study used a quantitative approach with primary data obtained through distributing questionnaires to 65 respondents. Data analysis was conducted using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the help of SmartPLS. The results showed that career development had a positive but insignificant effect on employee retention, while perceived organizational support and job satisfaction had a positive and significant effect on employee retention. Career development and perceived organizational support each had a positive and significant effect on job satisfaction. The results of the mediation test showed that job satisfaction was able to fully mediate the effect of career development on employee retention, while in the relationship between perceived organizational support and employee retention, job satisfaction acted as a partial mediator. These findings emphasize the importance of job satisfaction as a mechanism linking career development and perceived organizational support with employee retention.

## INTRODUCTION

Human resources are a strategic element in determining the success of organizations, both in the private and public sectors. Changes in the organizational environment, technological developments, increasing demands for quality service, and the complexity of work mean that organizations no longer simply need a sufficient number of employees. They also need employees who are competent, adaptable, satisfied with their work, and willing to maintain long-term relationships with the organization. The ability to retain employees is crucial because employee loss can result in a reduction in knowledge, work experience, continuity of work implementation, and an increased need for organizations to adjust their human resources.

Employee retention relates to an organization's ability to create conditions that encourage employees to stay and contribute continuously. Employees with experience and an understanding of organizational procedures are important assets because they help maintain the stability of work processes and maintain organizational knowledge. In public sector organizations, retention is also crucial because employees not only perform administrative tasks but also bring knowledge of regulations, service systems, work procedures, and experience in meeting community needs.

One factor that can support employee retention is career development. Career development reflects the opportunities provided to employees to improve their competencies, gain broader experience, participate in education and training, and gain clarity regarding their professional development. Career development is not only related to job promotions but also encompasses improving competency and professionalism to ensure a match between organizational needs and individual aspirations.

Jena and Nayak (2023) found that organizational career development has a positive relationship with employee retention. The study also suggests that job satisfaction may be one mechanism linking career development to employee retention. When employees perceive that the organization provides opportunities for growth, this can increase positive job evaluations and strengthen their desire to maintain a relationship with the organization.

In addition to career development, perceived organizational support is a relevant factor in explaining employee retention. Perceived organizational support reflects employees' beliefs about the extent to which the organization values their contributions and cares about their well-being. Kurtessis et al. (2017) explain that this perception can shape various positive employee attitudes and behaviors toward the organization.

Organizational support can be perceived through leadership attention, appreciation for contributions, work facilities, organizational justice, competency development opportunities, and attention to employee needs and well-being. When organizational support is perceived positively, employees tend to form stronger reciprocal relationships with the organization. Apriyanti and Hidayat (2026) found that perceived organizational support had a positive and significant effect on job satisfaction and intention to stay. The study also showed that job satisfaction acts as a partial mediator in the relationship between perceived organizational support and employee intention to remain in the organization.

Job satisfaction is another important factor in explaining employee retention. Job satisfaction reflects an employee's evaluation of various aspects of their job, such as development opportunities, organizational treatment, work relationships, supervisor support, rewards, and working conditions. Employees who experience work that meets their expectations and needs tend to have higher levels of satisfaction, which can further strengthen their tendency to remain with the organization.

In this study, job satisfaction is positioned not only as a factor directly influencing retention but also as a mediating variable. Career development and organizational support do not always automatically lead to employee retention. Prior development opportunities and

support can shape employee work experiences and job evaluations. When these experiences lead to satisfaction, employees' tendency to retain their membership in the organization can be strengthened.

The relationship between career development, perceived organizational support, job satisfaction, and employee retention can be explained through Social Exchange Theory. This theory views the relationship between individuals and organizations as a social exchange process based on the principle of reciprocity. When organizations provide positive treatment in the form of career development opportunities, job support, recognition for contributions, and concern for well-being, employees tend to respond positively to the organization. This response can be reflected in job satisfaction and a willingness to maintain a relationship with the organization.

Empirical evidence suggests that these mechanisms have not yet produced fully consistent findings. Nasution et al. (2024) found that career development had a positive and significant effect on job satisfaction, while job satisfaction had a significant effect on employee retention. However, career development did not have a significant direct effect on retention and instead exerted an indirect effect through job satisfaction. These results demonstrate the importance of job satisfaction as a mechanism linking career development to retention.

Cipto et al. (2024) showed different findings. Their study found that career development had no significant effect on job satisfaction, but had a significant direct effect on retention. Job satisfaction also failed to mediate the effect of career development on retention. Conversely, perceived organizational support was shown to influence both job satisfaction and retention and to influence retention through job satisfaction. These differences indicate that the role of job satisfaction as a mediator still requires further testing in different organizational contexts.

Variations in results were also found in the relationship between perceived organizational support and retention. Pithaloka and Ardiyanti (2024) demonstrated the importance of job satisfaction as a mediator in the relationship between perceived organizational support and intention to stay. Meanwhile, Apriyanti and Hidayat (2026) found that perceived organizational support had a direct influence on intention to stay as well as an indirect influence through job satisfaction, resulting in partial mediation. These differences indicate that the strength of the relationship between organizational support, job satisfaction, and retention can be influenced by organizational characteristics and employee work experience.

The context of this research is the Regional Revenue Agency (Bapenda) of South Sulawesi Province, which has strategic responsibility for managing regional revenue. Bapenda carries out the functions of formulating technical policies, collecting and managing revenue, fostering and supervising, monitoring and evaluating revenue realization, and developing information technology systems to improve service effectiveness. Changes in fiscal policy, technological developments, and increasing demands for public services have made organizational capabilities in managing and retaining human resources increasingly crucial.

Organizational dynamics can be seen from the development of Motor Vehicle Tax revenue for the 2020–2025 period, which shows fluctuations between targets and realization.

In 2020, revenue realization was above target, while in 2021 it was below target. Realization in 2022 and 2023 recorded an increase compared to the set target. In 2024, realization was very close to the target, while in 2025, realization was still below target. This condition does not directly indicate a retention problem, but rather illustrates the high demands of the organization in maintaining the sustainability of regional revenue management performance.

The human resources aspect of Bapenda also shows characteristics relevant to this study. Of the 528 ASN, 479 people or 90.9% are in Groups III and IV, while 49 people or 9.1% are in Groups I and II. This condition presents challenges in the composition and utilization of human resources because some work that should be done by Group II employees is carried out by Groups III and IV employees. In addition, as many as 450 ASN or 85.2% have bachelor's and master's degrees, so the organization has a relatively large human resource potential and needs to be supported by adequate competency and career development opportunities.

Organizational characteristics are also increasingly complex because employees are spread across various work units. Of the total 528 civil servants, 122 employees, or 23.1%, work at the South Sulawesi Provincial Revenue Agency (Bapenda), while 406 employees, or 76.9%, are located at various technical implementation units (UPT) across South Sulawesi. This distribution requires organizations to ensure that leadership support, work facilities, development opportunities, attention to welfare, and recognition for contributions are adequately felt by employees in each unit.

The research gap lies not only in the inconsistency of empirical results but also in the research context. Most previous research was conducted in private companies, information technology, banking, and other industrial sectors. These characteristics differ from the South Sulawesi Provincial Revenue Agency (Bapenda), a regional government organization with a bureaucratic personnel system, public service responsibilities, regional revenue management, and employees spread across various technical implementation units (UPTs). This situation creates a contextual gap and a reason to reexamine the relationships between variables within the public sector organization.

The novelty of this research lies in the integrated examination of the influence of Career Development and Perceived Organizational Support on Employee Retention by placing Job Satisfaction as a mediating variable in a local government organization. The research not only examines the direct influence of these two organizational factors on retention but also examines the psychological mechanism of Job Satisfaction, which can explain how Career Development and Perceived Organizational Support encourage employees to remain in the organization.

Based on empirical phenomena, theoretical foundations, and inconsistencies in previous research results, this study aims to analyze the influence of Career Development and Perceived Organizational Support on Employee Retention, the influence of these two variables on Job Satisfaction, the influence of Job Satisfaction on Employee Retention, and the role of Job Satisfaction in mediating the influence of Career Development and Perceived Organizational Support on Employee Retention at the Regional Revenue Agency of South Sulawesi Province.

## RESEARCH METHODS

This study uses a quantitative approach with an explanatory research type to explain the causal relationship between Career Development, Perceived Organizational Support, Job Satisfaction, and Employee Retention. Career Development (X1) and Perceived Organizational Support (X2) are placed as independent variables, Job Satisfaction (Z) as a mediating variable, and Employee Retention (Y) as a dependent variable.

The research was conducted at the Regional Revenue Agency of South Sulawesi Province, located at Jl. AP Pettarani No. 1, Mannuruki, Tamalate District, Makassar City, South Sulawesi. The research took place from January to August 2026.

The study population consisted of all 187 civil servants (PNS) at the Regional Revenue Agency of South Sulawesi Province. The sample size was determined using the Slovin formula with a 10% margin of error. Based on this calculation, a sample size of 65 respondents was obtained.

Data collection was conducted through questionnaires, observation, and documentation. The questionnaire was used as the primary instrument to obtain primary data regarding the research variables. Each statement item was measured using a five-level Likert scale, namely Strongly Disagree (1), Disagree (2), Disagree (3), Agree (4), and Strongly Agree (5). Observations were conducted to obtain an overview of the condition of the research object, while documentation was used to obtain supporting data in the form of organizational profiles, employee data, organizational structures, and relevant planning documents.

The research data consists of primary and secondary data. Primary data was obtained directly from respondents' answers via questionnaires, while secondary data was obtained from documents, reports, archives, and official organizational sources relevant to the research.

**Table 1.** Operationalization of research variables.

| Variables | Indicator | Scale |
|---|---|---|
| Career Development (X1) | Education; training; work experience | Likert 1–5 |
| Perception of Organizational Support (X2) | Recognition of employee contributions; attention to extra effort; attention to employee complaints; support for employee welfare | Likert 1–5 |
| Job Satisfaction (Z) | The work itself; supervision; coworkers; promotions; salary | Likert 1–5 |
| Employee Retention (Y) | Pride in being part of the organization; desire to remain employed; desire to spend career in the organization; willingness to remain; reluctance to leave the organization | Likert 1–5 |

Career Development describes the process of providing employees with opportunities to enhance their knowledge, skills, and experience to support their career development. Perceived Organizational Support is an employee's assessment of the extent to which the organization values their contributions and cares about their well-being. Job Satisfaction describes employees' evaluations and positive feelings about various aspects of their work, while

Employee Retention indicates an employee's tendency and desire to remain employed and maintain their membership in the organization in the long term.

Data analysis was carried out through descriptive statistical analysis and Structural Equation Modeling–Partial Least Squares (SEM-PLS) using SmartPLS 4. Descriptive analysis was used to describe the characteristics of respondents and the tendency of answers to each research variable through frequency distribution, percentage, average value, and standard deviation.

SEM-PLS analysis was conducted through evaluation of the measurement model (outer model) and the structural model (inner model). The outer model evaluation included convergent validity, discriminant validity, and construct reliability. Convergent validity was assessed based on outer loading ≥ 0.70 and Average Variance Extracted (AVE) ≥ 0.50. Discriminant validity was assessed using the Heterotrait-Monotrait Ratio (HTMT) with a value < 0.90. Construct reliability was assessed based on Cronbach's Alpha and Composite Reliability with a value ≥ 0.70.

The inner model was evaluated using the Variance Inflation Factor (VIF), coefficient of determination ($R^2$), effect size ($f^2$), and predictive relevance ($Q^2$). A VIF value <5 indicates no serious multicollinearity problem. The $R^2$ value is used to determine the ability of exogenous variables to explain endogenous variables, while $f^2$ is used to determine the contribution of each exogenous variable. A $Q^2$ value >0 indicates that the model has predictive relevance.

Hypothesis testing was conducted through a bootstrapping procedure, taking into account path coefficients, t-statistics, and p-values. The relationship between variables was declared significant if the t-statistics were > 1.96 and p-values were < 0.05 at the 5% significance level. Mediation testing was conducted based on specific indirect effects. Partial mediation was indicated if the direct and indirect effects were both significant, while full mediation was indicated if the indirect effect was significant but the direct effect was insignificant.

## RESULTS AND DISCUSSION

This study involved 65 employees of the Regional Revenue Agency of South Sulawesi Province. Based on gender, respondents consisted of 34 men (52.31%) and 31 women (47.69%). Based on age, respondents were predominantly in the 40–49 year group (25 people or 38.46%), followed by those aged ≥50 years (22 people or 33.84%). In terms of education level, the majority of respondents had a bachelor's degree (38 people or 58.46%), while based on length of service, the largest group had a work period of 10–20 years (28 people or 43.08%).

### Descriptive Analysis

The descriptive analysis results showed that all variables received excellent ratings. Career Development received an average score of 4.49, Perceived Organizational Support 4.58, Job Satisfaction 4.46, and Employee Retention 4.40.

Table 1. Results of descriptive analysis of research variables

| Variables | Mean | Category |
|---|---|---|

| | | |
|---|---|---|
| Career Development | 4.49 | Very good |
| Perception of Organizational Support | 4.58 | Very good |
| Job satisfaction | 4.46 | Very good |
| Employee Retention | 4.40 | Very good |

For the Career Development variable, training received the highest average score of 4.53, followed by education at 4.49, and work experience at 4.45. These results indicate that the opportunity to participate in training tailored to job needs is the aspect of career development most strongly perceived by employees.

Perceived Organizational Support received an average score of 4.58. Support for employee welfare was the indicator with the highest score, at 4.63. Meanwhile, appreciation for employee contributions received the lowest relative score, at 4.56, although it still falls into the very good category. These conditions indicate that employees generally feel strong organizational attention and support.

Job satisfaction averaged 4.46. The job itself had the highest score at 4.59, followed by promotions at 4.56, salary at 4.47, coworkers at 4.42, and supervision at 4.27. Thus, supervision is a relatively important aspect of job satisfaction that still requires greater attention.

Employee retention achieved an average score of 4.40. The desire to spend their careers with the organization was the highest indicator, with a score of 4.46, while reluctance to leave the organization received the lowest score, at 4.32. Overall, these results indicate that employees have a strong tendency to remain employed and pursue careers at the South Sulawesi Provincial Revenue Agency (Bapenda).

**Evaluation of Measurement Model**

The results of the outer model evaluation show that all indicators have met the convergent validity criteria because they have an outer loading greater than 0.70. In Career Development, the outer loading is in the range of 0.904–0.947. Perceived Organizational Support has an outer loading of 0.868–0.968, Job Satisfaction of 0.777–0.891, and Employee Retention of 0.772–0.934.

**Table 2.** Results of construct validity and reliability testing

| Variables | AVE | Cronbach's Alpha | rho_a | rho_c |
|---|---|---|---|---|
| Career Development | 0.851 | 0.913 | 0.916 | 0.945 |
| Perception of Organizational Support | 0.875 | 0.952 | 0.954 | 0.966 |
| Job satisfaction | 0.725 | 0.904 | 0.908 | 0.929 |
| Employee Retention | 0.752 | 0.916 | 0.924 | 0.938 |

All constructs had AVE values above 0.50, thus meeting convergent validity. Cronbach's Alpha, rho_a, and rho_c values were also all above 0.70, indicating that all constructs had a good level of reliability.

Discriminant validity testing using HTMT yielded values between 0.674 and 0.884. All values were below 0.90, indicating that Career Development, Perceived Organizational Support, Job Satisfaction, and Employee Retention had adequate discriminant validity.

**Structural Model Evaluation**

The inner VIF test shows that all values are below 5.00, ranging from 1.872 to 2.611. Thus, there are no serious collinearity problems in the structural model.

Table 3. R-Square test results

| Endogenous Variables | R-Square | R-Square Adjusted | Category |
|---|---|---|---|
| Job satisfaction | 0.617 | 0.609 | Moderate |
| Employee Retention | 0.685 | 0.675 | Moderate |

The R-Square value of Job Satisfaction of 0.617 indicates that Career Development and Perceived Organizational Support are able to explain 61.7% of the variation in Job Satisfaction, while the remaining 38.3% is explained by factors outside the research model. The R-Square value of Employee Retention of 0.685 indicates that Career Development, Perceived Organizational Support, and Job Satisfaction are able to explain 68.5% of the variation in Employee Retention, while the remaining 31.5% is explained by other variables.

Table 4. Effect size test results

| Connection | $f^2$ | Category |
|---|---|---|
| Job Satisfaction → Employee Retention | 0.504 | Big |
| Career Development → Job Satisfaction | 0.280 | Currently |
| Career Development → Employee Retention | 0,000 | No effect |
| Perception of Organizational Support → Job Satisfaction | 0.233 | Currently |
| Perception of Organizational Support → Employee Retention | 0.082 | Small |

Job Satisfaction has the greatest effect on Employee Retention with an $f^2$ value of 0.504. Career Development and Perceived Organizational Support have a moderate effect on Job Satisfaction, while the direct effect of Career Development on Employee Retention practically does not show an effect size.

The $Q^2$_predict results show that all indicators for Job Satisfaction and Employee Retention have values greater than zero. The $Q^2$_predict value for Job Satisfaction ranges from 0.344 to 0.622, while the $Q^2$_predict value for Employee Retention ranges from 0.262 to 0.502. Thus, the model has adequate predictive relevance.

**Hypothesis Testing**

**Table 5.** Results of hypothesis testing

| Hypothesis | Relationship between variables | Coefficient | T-Statistics | P-Value | Decision |
|---|---|---|---|---|---|
| H1 | Career Development → Employee Retention | 0.011 | 0.104 | 0.917 | Rejected |
| H2 | Perception of Organizational Support → Employee Retention | 0.245 | 1,979 | 0.048 | Accepted |
| H3 | Job Satisfaction → Employee Retention | 0.644 | 5,055 | <0.001 | Accepted |
| H4 | Career Development → Job Satisfaction | 0.448 | 3,735 | <0.001 | Accepted |

| | | | | | |
|---|---|---|---|---|---|
| H5 | Perception of Organizational Support → Job Satisfaction | 0.408 | 3,461 | 0.001 | Accepted |
| H6 | Career Development → Job Satisfaction → Employee Retention | 0.288 | 2,855 | 0.004 | Accepted |
| H7 | Perception of Organizational Support → Job Satisfaction → Employee Retention | 0.263 | 2,867 | 0.004 | Accepted |

Of the seven hypotheses tested, six were accepted and one was rejected. Career Development did not have a significant direct effect on Employee Retention. Conversely, Perceived Organizational Support and Job Satisfaction had a positive and significant effect on Employee Retention. Career Development and Perceived Organizational Support also had a positive and significant effect on Job Satisfaction. Both indirect effects through Job Satisfaction proved significant.

**The Impact of Career Development on Employee Retention**

Career Development has a positive but insignificant effect on Employee Retention with a coefficient of 0.011, a t-statistic of 0.104, and a p-value of 0.917. Thus, H1 is rejected.

These results indicate that the availability of education, training, and work experience is not directly the primary reason for employees to retain their membership in the organization. This is also indicated by the $f^2$ value of 0.000, which means that Career Development does not have a significant direct effect on Employee Retention after other variables in the model are taken into account.

This finding is interesting because Career Development descriptively received an average score of 4.49, or very good. This means that employees positively assess the development opportunities they receive, but this assessment doesn't automatically translate into a decision to stay. The benefits of career development appear to require first establishing positive work experiences and increasing job satisfaction.

These results align with Nasution et al. (2024), who found that career development did not have a significant direct effect on retention, but did influence job satisfaction and, subsequently, retention. Conversely, these findings differ from Cipto et al. (2024), who found a significant direct effect of career development on retention. This difference suggests that the relationship between career development and retention may depend on organizational characteristics and employee experience.

**The Influence of Perceived Organizational Support on Employee Retention**

Perceived Organizational Support has a positive and significant effect on Employee Retention with a coefficient of 0.245, a t-statistic of 1.979, and a p-value of 0.048. Thus, H2 is accepted.

These results indicate that the greater the appreciation, attention, and support employees feel, the greater their likelihood of maintaining their membership in the organization. Although significant, the $f^2$ value of 0.082 indicates that the direct effect size is relatively small.

Descriptively, Perceived Organizational Support received an average score of 4.58, or very good. Employees perceived the organization as showing concern for their efforts, needs, well-being, and job performance. This support can foster a belief that the organization values their presence and contributions, thus increasing their desire to remain with the organization.

This finding is in line with Apriyanti and Hidayat (2026), who showed that Perceived Organizational Support has a positive effect on intention to stay, and is in line with Cipto et al. (2024), who found a significant effect of organizational support on employee retention.

**The Influence of Job Satisfaction on Employee Retention**

Job satisfaction has a positive and significant effect on employee retention with a coefficient of 0.644, a t-statistic of 5.055, and a p-value <0.001. Thus, H3 is accepted.

The coefficient of 0.644 is the largest direct influence on Employee Retention in the research model. This result is further supported by the $f^2$ value of 0.504, which is in the large category. Thus, Job Satisfaction is a very important factor in explaining the tendency of employees to remain working at the South Sulawesi Provincial Revenue Agency (Bapenda).

Employees who are satisfied with their work, supervision, relationships with coworkers, promotion opportunities, and salary are more likely to maintain their working relationship with the organization. Descriptively, Job Satisfaction also received an average score of 4.46, or very good.

This finding aligns with Nasution et al. (2024), who found that job satisfaction significantly influences employee retention. Associated with Social Exchange Theory, satisfaction can be understood as an employee's positive response to the treatment and experiences provided by the organization. This positive response then manifests in a desire to remain part of the organization.

**The Influence of Career Development on Job Satisfaction**

Career Development has a positive and significant effect on Job Satisfaction with a coefficient of 0.448, a t-statistic of 3.735, and a p-value <0.001. Thus, H4 is accepted.

These findings indicate that the better the educational, training, and work experience opportunities provided to employees, the higher the level of Job Satisfaction. The $f^2$ value of 0.280 indicates that Career Development has a moderate effect on Job Satisfaction.

Career development programs can increase employee satisfaction when employees perceive that education and training help improve their competencies, work experience provides opportunities for growth, and the organization provides opportunities for professional advancement. These conditions shape positive employee perceptions of their work and the organization.

The results of this study align with those of Nasution et al. (2024), who showed that career development has a positive and significant effect on job satisfaction. These findings also support the argument that organizational investment in employee development will yield positive responses when the benefits are truly felt by employees.

**The Influence of Perceived Organizational Support on Job Satisfaction**

Perceived Organizational Support has a positive and significant effect on Job Satisfaction with a coefficient of 0.408, a t-statistic of 3.461, and a p-value of 0.001. Thus, H5 is accepted.

These results indicate that the higher the appreciation for contributions, attention to efforts and complaints, and support for employee welfare, the higher the Job Satisfaction. The $f^2$ value of 0.233 indicates that Perceived Organizational Support has a moderate effect on Job Satisfaction.

These findings align with Apriyanti and Hidayat (2026) and Cipto et al. (2024), which show that Perceived Organizational Support significantly influences Job Satisfaction. Associated with Social Exchange Theory, organizational support is a form of positive treatment that can encourage positive employee responses in the form of job and organizational satisfaction.

At the South Sulawesi Provincial Revenue Agency (Bapenda), this is even more crucial because employees are spread across various work units. Therefore, leadership support, work facilities, recognition, development opportunities, and attention to welfare must be consistently felt in every organizational unit.

**The Role of Job Satisfaction in Mediating the Effect of Career Development on Employee Retention**

The indirect effect of Career Development on Employee Retention through Job Satisfaction has a coefficient of 0.288, a t-statistic of 2.855, and a p-value of 0.004. Thus, H6 is accepted.

The direct effect of Career Development on Employee Retention is insignificant, while the indirect effect through Job Satisfaction is significant. This condition indicates that Job Satisfaction plays a full mediation role in the relationship between Career Development and Employee Retention.

These findings suggest that career development doesn't automatically lead to employee retention. Education, training, and work experience must first produce perceived benefits, such as increased competence, professional development, and a more positive work experience. Only when these benefits increase job satisfaction does an employee's tendency to maintain a relationship with the organization become stronger.

These results align with Nasution et al. (2024), who showed that Career Development does not directly influence retention, but does indirectly influence it through Job Satisfaction. These findings also align with Jena and Nayak (2023), who demonstrated the importance of Job Satisfaction as a mechanism in the relationship between organizational career development and

employee retention. Conversely, the results of this study differ from those of Cipto et al. (2024), who found no mediating role for Job Satisfaction in this relationship.

**The Role of Job Satisfaction in Mediating the Effect of Perceived Organizational Support on Employee Retention**

The indirect effect of Perceived Organizational Support on Employee Retention through Job Satisfaction has a coefficient of 0.263, a t-statistic of 2.867, and a p-value of 0.004. Thus, H7 is accepted.

The direct effect of Perceived Organizational Support on Employee Retention is also significant with a coefficient of 0.245 and a p-value of 0.048. Since both the direct and indirect effects are positive and significant, Job Satisfaction acts as a partial mediator.

These results indicate that perceived organizational support improves employee retention through two pathways. First, organizational support directly increases employees' desire to remain with the organization. Second, organizational support increases job satisfaction, which in turn further strengthens employees' propensity to stay.

This finding aligns with Apriyanti and Hidayat (2026), who found that Job Satisfaction acts as a partial mediator in the relationship between Perceived Organizational Support and intention to stay. These results are also consistent with Cipto et al. (2024), who showed that Perceived Organizational Support influences retention through Job Satisfaction.

Overall, the research results show that Job Satisfaction plays a central role in explaining Employee Retention at the Regional Revenue Agency (Bapenda) of South Sulawesi Province. Job Satisfaction not only exerts the greatest direct influence on Employee Retention but also serves as a mediating mechanism for Career Development and Perceived Organizational Support. Career Development increases retention entirely through Job Satisfaction, while Perceived Organizational Support increases retention both directly and through Job Satisfaction.

## CONCLUSION AND SUGGESTIONS

The results of the study indicate that Career Development has a positive but insignificant effect on Employee Retention at the Regional Revenue Agency of South Sulawesi Province. This finding suggests that educational opportunities, training, and work experience are not yet direct factors in determining employees' decisions to remain with the organization.

Perceived Organizational Support has a positive and significant impact on Employee Retention. The higher the perceived appreciation for contributions, attention to needs and well-being, and organizational support, the higher the employee's likelihood of remaining and continuing their career within the organization. Job Satisfaction also has a positive and significant impact on Employee Retention and is the variable with the largest direct influence in the research model. This indicates that satisfaction with work, supervision, coworkers, promotions, and salary play a significant role in strengthening employee retention.

Career development has a positive and significant impact on job satisfaction. This indicates that appropriate educational opportunities, training, and work experience can contribute to a more positive work experience. Perceived organizational support also has a positive and significant impact on job satisfaction, meaning the greater the support employees perceive, the higher their satisfaction with their jobs and the organization.

Job satisfaction has been shown to fully mediate the effect of career development on employee retention. Therefore, career development can increase retention if these development opportunities first increase job satisfaction. Meanwhile, job satisfaction partially mediates the effect of perceived organizational support on employee retention. This means that organizational support can increase retention both directly and through increased job satisfaction.

Based on these findings, the Regional Revenue Agency of South Sulawesi Province needs to prioritize improving employee job satisfaction. This can be achieved through job placement that aligns with competencies, improving the quality of supervision, fostering harmonious working relationships, providing fair promotion opportunities, and addressing employee welfare. Supervision deserves special attention because it received relatively lower ratings than other dimensions of job satisfaction. Leaders need to improve communication, provide clear direction and feedback, and assist employees in overcoming work challenges.

Career Development Programs need to be directed not only at providing formal education and training, but also at the benefits that employees truly experience. Education and training should be tailored to job needs and competencies, accompanied by broader work experience, assignments appropriate to abilities, and opportunities for greater responsibility. This step is crucial because Career Development will be more effective in increasing Employee Retention if it can create Job Satisfaction.

Bapenda also needs to maintain and strengthen the perception of organizational support by recognizing contributions, paying attention to employee welfare, responding to employee complaints and needs, and providing adequate work support. Given that employees are spread across the main office and various technical units (UPTs), development opportunities, facilities, leadership support, and recognition must be provided consistently and proportionally across all work units.

This study was limited to one organization with 65 employees as respondents and focused on Career Development, Perceived Organizational Support, Job Satisfaction, and Employee Retention. Future research could expand the scope and number of respondents and include variables such as Organizational Commitment, Work Engagement, Leadership, Work Environment, and Work-Life Balance to gain a more comprehensive understanding of the factors influencing Employee Retention.

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