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The Effects of Organizational Justice and Job Motivation on Organizational Citizenship Behavior and its Impact on Taxpayers

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Abstract

This study investigate the impact of organizational justice and job motivation on organizational citizenship behavior and its impact on satisfaction and loyalty of taxpayers. The statistical population of this study was formed by 7191 tax affairs of Tehran employees. Exploratory and confirmatory factor analysis method was used to evaluate the construct validity and standardization of research. Cronbach's alpha coefficient of questionnaire that calculated 0/97 was used to achieve Reliability of study. Therefore in this study, based on previous research and literature, the conceptual model and hypotheses were developed and tested on a sample of 401 person. Results of data analysis using structural equation modeling showed that all job related characteristics (except for feedback) on all aspects of job motivation, job motivation and organizational justice (except interactional justice) on OCB and Finally OCB is significant because of the satisfaction and loyalty of taxpayers and were confirmed.

Keywords: Job characteristics, Organizational justice, Job motivation, OCB, Taxpayer satisfaction and loyalty.

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1. INTRODUCTION

Human resource is considered as one of the most valuable assets of an organization, the rarest and most important source of competitive advantage in today's knowledge-based economy. This valuable asset because of its dramatic impact on the effectiveness of the organization, is more important than other organizational capital. Accordingly, nowadays organizations and managers use different strategies and practices, are trying to attract the best and most elite of human resource. A valuable feature that has attracted the most attention, is OCB.

And because of the individual efforts of each individual resulted in his motivations and satisfaction, individual satisfaction and motivation to work effectively is an important prerequisite (Mrugank & Ashwin, 2005). Therefore, in order to achieve greater efficiency and greater productivity, his motivation factors should be known then try to satisfy this need.

The job characteristics model (JCM) by Hackman and Oldham (1976). The dominant approach to explaining the relationship between job design, was been Job attitudes and job performance. This model, review the relationship between job characteristics and important work outcomes (eg, employee job satisfaction, job performance, absenteeism). Moreover, researchers have shown that job characteristics, has more strong relationship with OCB than Performance comparison based on job role. In a meta-analysis by the Podsakoff et al (1996), the correlation between job characteristics (ie, skill variety, and feedback) and OCB was shown relatively strong (Chien & Su-Fen, 2009). The organizational justice investigate perceived staff fairness in the workplace, Promote justice, is one of the requirements necessary for the effective functioning of the organization's staff.

OCB and its various domains is One of the consequences of organizational justice has recently been considered. Different areas of organizational justice (distributive, procedural and interactional) are predictor of organizational variables such as absenteeism, turnover, organizational commitment, and..... Although early studies on justice is in the early 1960s and the work of J. Stacy Adams, but most studies about justice in organizations were started in 1990. According to a report published in this field, Approximately 400 applied research and basic research focused on issues of fairness and justice, over 100 organizations are registered until 2001 (Charash & Spector, 2001).

A series of investigations in the field of organizational citizenship behavior, concentrated on predicted and experimental test of the causes of organizational citizenship behavior. In the context of such factors as job satisfaction, organizational commitment, organizational identification, types of organizational justice, trust, leadership types, between leaders and followers, have been proposed as causes of organizational citizenship behavior (Podsakoff & et al, 2000). Another group of studies have focused on the impact of organizational citizenship behavior are discussed in the context of factors such as organizational performance, organizational effectiveness, organizational success, customer satisfaction, customer loyalty and social capital (Yoon, 2003).

The main objective of this study was to investigate the factors influencing organizational citizenship behavior and its impact on taxpayers are loyalty and satisfaction. This study investigated the behavior of certain variables that are directly related to the employee's, We want to understand the causes of certain types of employee behavior that impact on loyalty and satisfaction taxpayers.

2. LITERATURE REVIEW AND HYPOTHESES

Organizations Without the willingness of employees to work together, are not be able to develop effective collective wisdom; the difference between voluntary and involuntary is important. The man fulfill his duties mandatory in line with the rules and standards of acceptable organization and Rather than compliance requirements. But the task is to volunteer for this article and individual expressed their abilities, effort, energy and vision for the organization.

Review of literature on the subject shows that, although many factors can affect the OCB, but among them, the most common are variables of procedural justice, interactional justice, and distributive justice, trust, organizational commitment and job satisfaction. Some research shows that trust has role of the mediator in the relationship between organizational justice and organizational citizenship behaviors, (Erturk, 2007).

From Oregon point of view OCB is defined as positive measures to improve the efficiency and integrity of the employees in the workplace, beyond or beyond job requirements and organizational tasks (Hodson, 2002). Robbins and Judge (2007) argue that organizational citizenship behavior, behavior that is based on personal discretion and is not included in employee job requirements while increasing organizational effectiveness in order to satisfy the interests of the beneficiaries. Overall citizenship behavior help efficiency and effectiveness of organizational through resource development, innovation and adaptation.

JOB MOTIVATION

Organizations and communities will be competing based on technology and human resources in future. In such a competitive, workforce motivated, is considered an important strategic investment. Obviously, the employee may be motivated and willing to contribute their valuable experiences change everything for the benefit of all community and workplace.

Attempt to justify and explain human behavior, have attracted the researcher's opinion toward people to do things because that might be willing or unwilling. A number of studies discuss the management psychology researchers have also tried to provide a precise definition for motivation. All or part of their effort can be used to define and process theories of motivation provide a way to understand, predict and control human behavior. It is said that a person needs - social man, then take the road towards certain goals, thus form motivating process. A general conclusion that can be derived from this definition is that motivation is a view of both internal and external. Aspect needs to be considered in the overall motivation that you need because they are instinctive or innate. Motivation as a key variable in this study is assumed to be influenced by factors that we will continue to explore it.

- ✓ job motivation and job characteristics

Conducted an evaluation of the job characteristics model research, this model shows that the number of initial experiments have been limited. Hackman and Lawler (1971) in a study carried out to a phone company concluded that the employee who has more job characteristics such as skill variety, task identity, autonomy, feel more feedback and dealing with others on the job. Their satisfaction and performance of their presence in the workplace and more is better and more.this study created the job characteristics model in 1975, And what they found during the research staff of job characteristics (skill variety, nature of job, task significance, autonomy and feedback mentioned there) have a high level, Job satisfaction and increase their performance and handling and reduced workplace absenteeism (Rad, 1999).

Turner and Lawrence theory is based on the specific job requirements presented, was The foundation of something that can be defined by the characteristics of the work and understand the relationship between motivation, performance and job satisfaction . George Richard Hackman and Oldham (1976) could provide job characteristics model. The theory indicate

that job satisfaction, intrinsic motivation and performance can predict by five characteristics (skill variety, task identity, significance, autonomy and feedback). Job characteristics model has been studied in many ways. Research results further confirm the theoretical framework. (It means that there are a number of job characteristics, and these characteristics can influence behavior) But which of these are the core job characteristics, there is no complete consensus. Given the available evidence, it can be the result of research that has been done in this area can be summarized as follows:

- Those who feel more satisfied with their jobs are a major feature; Become more irritable, and more motivated than those who do such things have a higher efficiency.
- Job characteristics lead to a person's mental state is best; Such spirit can return to his influence.

Top job when jobs are characterized in terms of their causes people to feel a sense; in this way they can experience responsibility and knowledge of the actual results of their business activities. The evidence shows that if a person has high degree of independence and autonomy, he/she will have different skills. Robbins (2000) noted that the relationship between job dimensions and the results Adjusted a by the individual's need for self feels growing.job importance cause to be meaningful, Job autonomy, and feedback about the results of his blossoming career individual preference, skill variety and job-related knowledge of the actual results of work activities.

One of the major gaps and serious injuries on the job characteristics model researches that can rarely be seen that the pattern is full and final examined. And psychological studies of intermediate states in this regard have been limited (Johns & et al, 1992). Some employees because of they are not aware of their relationship with the other activities of the organization and during accomplishment and at the end of the work do not feel satisfy, And if employees perceive their work so that their things are associated with other, Becomes apparent that the goal of the organization is doing important work, thus increasing their job satisfaction. According to what was mentioned above, we have assumed that:

- H1: There is a positive relationship between skill variety and job motivation.
- H2: There is a positive relationship between Task Identity and job identification.
- H3: There is a positive relationship between Task Significance and job identification.
- H4: There is a positive relationship between Autonomy and job identification.
- H5: There is a positive relationship between Feedback and job identification.

OCB

Manpower valuable feature that has attracted the most attention, organizational citizenship behavior. This variable was inspired by a good citizen, employee described that to perform his duties and that the overall performance of the organization to help, no effort is spared even greater task of pre-compiled. It should be note the official role of organizational citizenship behavior can be accept as indicators of behavioral response relationships. Studies have shown that organizations play an important role in the justice process and how deal with people in an organization may affect on beliefs, feelings, attitudes and employee behaviors. Generally lead to higher employee commitment to the organization toward organizational citizenship behavior when they are involved. On the other hand, those who feel injustice, More likely to leave the organization or low levels of commitment to the show Abnormal behavior and may even start to like revenge.

Therefore, understanding how people make judgments about justice in their organizations and how they respond to perceived justice or injustice, is one of the Fundamental understanding of organizational behavior. Based on organizational justice theory can predict the presence or absence of organizational justice at work can lead to reaction. One of these reactions is to increase or decrease output, this means that if employees see the organization

of justice does not have to be a negative tension, so try to reduce stress levels in the organization to reduce its partnerships. In such cases, it may reduce their OCB. Conversely, if employees feel that there is organizational justice at work are motivated conversely, if employees feel that there is organizational justice at work are motivated to apply Helpful behaviors such as OCB organization increase their participation. OCB as one of the variables is assumed under the influence of job motivation and organizational justice we will continue to explore it.

✓ Organizational justice and organizational citizenship behavior

Organizational Justice has been applied extensively in the fields of management, psychology, organizational behavior, and research (Parker & Kohlmeyer, 2005). Social justice is a phenomenon according to many experts, social psychology and organizational behavior has attracted masters. The Bayes and trips, the rules and norms of justice in organizations Refers to management that include the allocation of outcomes, decision-making procedures and interpersonal behavior in the organization.

Greenberg, is defined Organizational justice as fair treatment of organizations with employees. These are the people that procedural fairness and organizational connections with analysis and comparison of workload, work schedules, pay levels, benefits to understanding the welfare. (Fernandes & Awamleh, 2006). A study in 2005 was done by Alper Erturk as increased levels of organizational behavior of faculty Turkish universities .statistical society was Turkey's 1018 survey of university faculty members. The study concluded that people rely on their superior level OCB affects and moderate Relationship between organizational justice and organizational citizenship behaviors and superior reliability. Supreme confidence in institutions as well as high levels of organizational justice, more than any other university. One of the consequences of organizational justice and organizational behavior recently been addressed in various areas of it. Among the different types of justice, procedural and interactional justice are more effective.

Distributive justice and organizational citizenship behavior: J. Stacy Adams's Equity Theory shows that people are willing, in earlier work, should receive fair compensation; In other words as work colleagues can benefit from the rewards (Greenberg, 2004). Employees who feel they are unequal, adverse reactions, including refusal of effort, lack of work and organizational citizenship behavior in the form weak resigns from job acute response to inequality, (Greenberg, 2004). This kind of justice has many applications in an enterprise environment and researchers have investigated about the fairness of variables such as the quality and quantity of their work. Because of Justice to focus on the outcome, it is anticipated, this form of justice that is mostly associated with response to cognitive, emotional and behavioral. . So when a particular outcome is perceived to be unfair, injustice must be affected the person's feelings (eg, anger, satisfaction, pride or guilt), cognitive (eg, identifying their inputs and outputs distorted by others) andhis behavior (eg yield or stop jobs) (Charash & Spector, 2001). Therefore it is assumed that:

H6: there is the positive relationship between distributive justice and organizational citizenship behavior.

Interactional justice and organizational citizenship behavior: The justice-related aspects of the communication process between a sender and a receiver justice. Because the administration of justice is determined by the interaction. This kind of justice associated with response to cognitive, emotional and behavioral management of other words guardian. So when an employee feels that injustice interactive likely negative reaction to the employee's supervisor, rather than show in organizational behavior. It is forecast that the total organization rather than the direct supervisor of the employee is dissatisfied, Supervisor and employee commitment to the organization feels less. He also predominantly negative attitudes toward

the supervisor and the organization is a bit of a negative attitude (Charash & Spector, 2001). The subjects placed above assume that:

H7: There is a positive relationship between interactional justice and organizational citizenship behavior.

Procedural justice and organizational citizenship behavior: Organ based on the argument for OCB believe that OCB has a role in promoting a sense of justice. He offered an explanation based on social exchange which compensated for the fair treatment of workers, exert their citizenship behavior. The reason of influence of procedural justice on organizational citizenship behavior is a sense of being valued by the organization. Therefore:

H8: there is a positive relationship between procedural justice and organizational citizenship behaviors.

✓ OCB and job motivation

Oldham (1976) in a study to examine the relationship between job characteristics and internal motivation and job performance and job satisfaction and job growth needed studied deviation of the regulating. His results showed that there is a significant positive relationship between intrinsic motivation and employee ratings of quantity, quality and professional work. It means that employees feel more positive inner experience of their effective job performance in accordance with its ratings would be higher. According to the Moorman can be concluded that OCB is related to the nature of the relationship between motivation and motivation That is what motivates us and how we define it, measure it and what we do, (Steve & et al, 2002). The motivation of the important tools in inducing employees to produce effective results and creating a positive work environment and executing successful programs are anticipated (Bessell & et al, 2002) Increasing the productivity of the mobile workforce and organizational citizenship behavior. Therefore:

H9: There is a positive relationship between job motivation and organizational citizenship behavior of employees.

TAXPAYER SATISFACTION AND LOYALTY

Coincided with the rise of new perspectives in the study of movement and the emergence of customer-oriented management concept in the study of organizational citizenship behavior have been considered; That the attitudes and behaviors of employees can be positive or negative impact on customer perception of service quality . Recent studies agree that the behavior and attitudes of their employees as an important component in dealing with clients, have significant impact on customer perception of quality of services, customer satisfaction, and behavioral intentions Customer and customer loyalty.

Service companies conduct employee performance in service, quality of service is an important part of understanding by client accounts. The importance of social context, such as trust and commitment explained (Bienstock & et al, 2003) and it is clear that organizational behavior of customer's perception of service quality can be affected by MPAC (Ackfeldt & Coote, 2005). However, there are several reasons why the OCB can be related to the customer's perception of service quality.

- The first reason is based on the perspective of domestic marketing in service companies.
- The second reason is based on the theory of sociality or sociability.

Socialization research suggests that helping behavior, social interactions can be extended between customers and employees. In general, organizations that have a lot of interactions with customers, clients served are considered part of the employee (Castro & et al, 2004). Loyalty and customer satisfaction as the main variables of this study is assumed to be influenced by factors that we will continue to explore it.

✓ taxpayer satisfaction and organizational citizenship behavior

Customer satisfaction is the degree of acceptance by the customer of the product's features and a source of profit and a reason to continue (Hernon & et al, 1999). Finally, to assess the competence of customer service, attitude, experience and skills related to employees are dependent clients. Therefore, future behaviors of employees with customer service related work. . In this way beyond activities such as organizational citizenship behavior are important factors to influence customer satisfaction (Guenzi & et al, 2007).so it has been assumed:

H10: There is a positive relationship between organizational citizenship behavior and modal satisfaction.

- ✓ taxpayers loyalty and organizational citizenship behavior

Many service organizations have taken programs to attract and retain loyal customers. Fidelity arises from believes to the quality of services, the psychological (behavioral intentions) and a positive attitude. And as repeat purchase behavior is stable. Abilities and attitudes of staff and equipment and support that they have a delivery service, according to customer requirements (Castro & et al, 2004).therefore:

H11: There is a positive relationship between organizational citizenship behavior and loyalty taxpayers.

3. CONCEPTUAL MODELING RESEARCH

According to previous studies and the proposed hypotheses, the conceptual model consists of eleven research hypotheses are formulated in the form of figure 1.

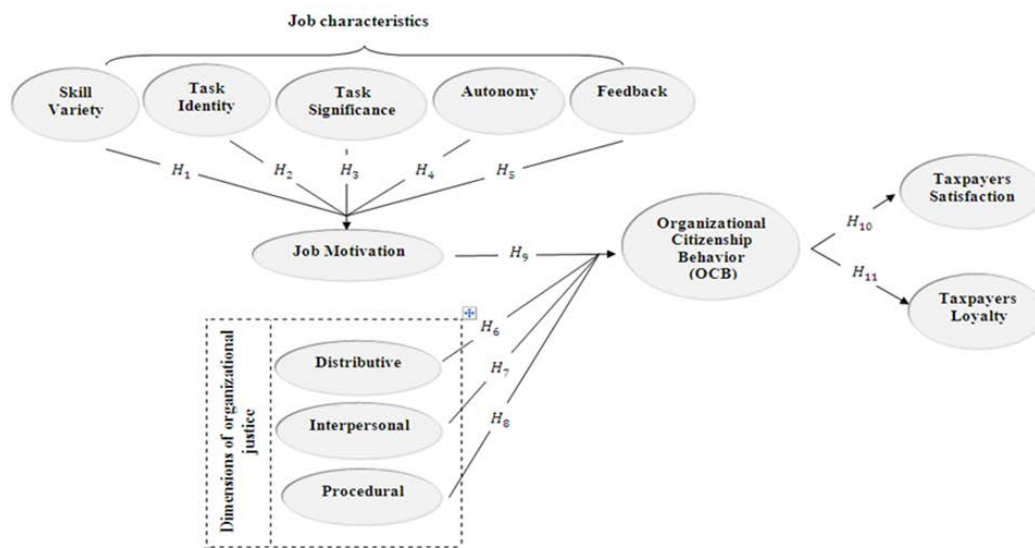


Fig 1: the conceptual model

4. RESEARCH METHODOLOGY

The aim of this study applied is a descriptive - a survey methods and naturally is the relationship. The research staff of the tax forms. In this research, questionnaires and tax affairs of employees in the workplace has been used for data collection. A total of 401 usable questionnaires were collected from the questionnaires shows that the response rate was 100%.

4-1. Research main questionnaire

Measures used in this study and previous studies have been standardized. Questionnaire consists of two parts. The first part of the question related to the research model comprises and the second is demographic. Both parts of the question, used depending on the measure. Bvgardvs 7 scale question of the option was used to assess the main research (1 = strongly disagree to 7 = strongly agree).

Table 1: Details of each variable in the questionnaire.

Username	Variables	Researcher	No. of Ques.
SK	Skill Variety	Chien–Cheng Chen & Su-Fen chiu, 2009	3
ID	Task Identity	Chien–Cheng Chen & Su-Fen chiu, 2009	4
IM	Task Significance	Chien–Cheng Chen & Su-Fen chiu, 2009	5
AUT	Autonomy	Chien–Cheng Chen & Su-Fen chiu, 2009	5
FEED	Feedback	Chien–Cheng Chen & Su-Fen chiu, 2009	4
MOT	Job Motivation	Lodahl & Kejner , 1965/Stanton & etal , 2002	4
DIS	Distributive	James & Julie, 2009	5
INT	Interpersonal	James & Julie, 2009	4
PRO	Procedural	James & Julie, 2009	4
OCB	Organizational Citizenship Behavior	Podsakoff & etal , 2000/Coleman & Borman , 2002 Borman & motowidlo , 1993/Katz , 1964	5
SAT	Taxpayers Satisfaction	Hsani kakhki & Gholipoor , 2007	3
LOY	Taxpayers Loyalty	Hsani kakhki & Gholipoor , 2007	4
Total questions			50

5. ANALYSIS

5-1. Descriptive analysis of findings of the questionnaire of the survey

To assess the population status of five members questioned the results of the following table is presented.

Table 2: Description of Demographic Community

Variable	Levels	Percent	Variable	Levels	Percent	Variable	Levels	Percent
Gender	Male	%81	Age	Under 20	%1	Income)Million(Less than 0/5	%1
	Female	%19		21- 30	%51		0/5 - 1	%74
Education	Diploma or lower	%2		31- 40	%37		1 -1/5	%21
	Diploma	%10		41- 50	%11		More than 1/5	%4
	Bachelor	%79		Above 50	%0	Status	Married	%80
MA	%9			Single	%20			

5-2. Validity of the survey

Cronbach's alpha coefficients for all variables, as can be seen in Table 3, the eve of 7/0 is higher, which indicates the reliability of questionnaire design.

Table 3: Variables Cronbach

Username	SK	ID	IM	AUT	FEED	MOT	DIS	INT	PRO	OCB	SAT	LOY
Cronbach alpha	0/914	0/931	0/923	0/987	0/968	0/723	0/920	0/941	0/969	0/906	0/967	0/959
General questions	0/970											

6. CONCLUSION

In this study the method that has been used to analyze the data, using the software LISREL 8.5, Using structural equation modeling (SEM), are a technique of multivariate analysis and multiple regression analysis, a strong family, one of the strongest and most appropriate method of analysis in behavioral and social science research and analysis of multivariate. Before the hypotheses of means and standard deviations and correlations between variables to be considered.

Table 4: Correlation between variables

Variable	Mean s	Standar d Deviation s	1	2	3	4	5	6	7	8	9	10	11	12
(1) Skill Variety	4/41	1/73	-	.710**	.734**	.157*	-.145**	.452**	.699*	.000	.474**	.647*	.542**	.385**
(2) Task Identity	4/26	1/65	-	-	.774**	.209*	-.052	.400**	.713*	.098	.489**	.660*	.518**	.317**
(3) Task Significance	4/46	1/59	-	-	-	.145*	-.172**	.526**	.708*	.042	.601**	.662*	.548**	.425**
(4) Autonomy	2/39	2/55	-	-	-	-	-.081	.004	.188*	.118	.039	.132*	.105*	.023
(5) Feedback	2/18	1/82	-	-	-	-	-	.228**	.124*	.025	-.196**	-.068	-.201**	-.170**
(6) Job Motivation	4/89	1/94	-	-	-	-	-	-	.546*	-.022	.522**	.513*	.590**	.630**
(7) Distributive	4/42	1/76	-	-	-	-	-	-	-	.052	.594**	.699*	.609**	.476**
(8) Interpersonal	3/69	0/98	-	-	-	-	-	-	-	-	-.019	.049	-.019	-.005
(9) Procedural	4/87	2/05	-	-	-	-	-	-	-	-	-	.566*	.507**	.377**
(10) OCB	4/77	2/16	-	-	-	-	-	-	-	-	-	-	.600**	.486**
(11) Taxpayers Satisfaction	4/93	2/38	-	-	-	-	-	-	-	-	-	-	-	.603**
(12) Taxpayers Loyalty	5/37	2/44	-	-	-	-	-	-	-	-	-	-	-	-

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The measurement model by confirmatory factor analysis of all variables were examined to test the hypothesis. (Table 5) Purpose of the job prior to consideration of the model is to determine whether the measurement instrument (the observed variables of the questions or questionnaires), structures that are going to measure (latent variables) to measures correctly or not. To reject or endorse any of the paths depends on Baramly comparing the path estimates in standard mode, or t values calculated for the case of a significant coefficient. The calculated t value for any of the routes is not in the range of 1/96 and -1.96, Results of confirmatory factor analysis of variables showed that all of these routes have been approved and data collection has good validity.

Table 5: indicators measuring model variables and factor analysis

Index (number of)	χ^2/df	RMSEA	GFI	AGFI	NFI	NNFI	CFI
Acceptable range	<5	<0/1	>0/9	>0/9	>0/9	>0/9	>0/9
(3) Skill Variety	0/000	0/000	1	1	1	1	1
(4) Task Identity	2/08	0/052	0/99	0/97	1	1	1
(5) Task Significance	4/82	0/098	0/098	0/93	0/99	0/98	0/99
(5) Autonomy	0/55	0/000	1	0/99	1	1	1
(4) Feedback	2/53	0/062	0/99	0/97	1	1	1
(4) Job Motivation	0/000	0/000	1	1	1	1	1
(5) Distributive	1/99	0/050	1	1	1	1	1
(4) Interpersonal	0/03	0/000	1	1	1	1	1
(4) Procedural	4/84	0/098	0/99	0/94	1	0/99	1
(5) OCB	1/77	0/044	0/99	0/97	1	1	1
(3) Taxpayers Satisfaction	0/000	0/000	1	1	1	1	1
(4) Taxpayers Loyalty	0/000	0/000	1	1	1	1	1

Structural model of factors affecting organizational performance, based on survey data from samples analyzed. Results of structural equation modeling to examine the hypothesis that is required is shown in figure 2. It is the numbers on the arrows represent standardized path coefficients and significant values (t-value). Details are given in Table 6 regulations. Approve or reject a hypothesis depends on the comparison of the path coefficients obtained for the case of standard estimates, t values calculated with the coefficient significant at the optimal conditions.

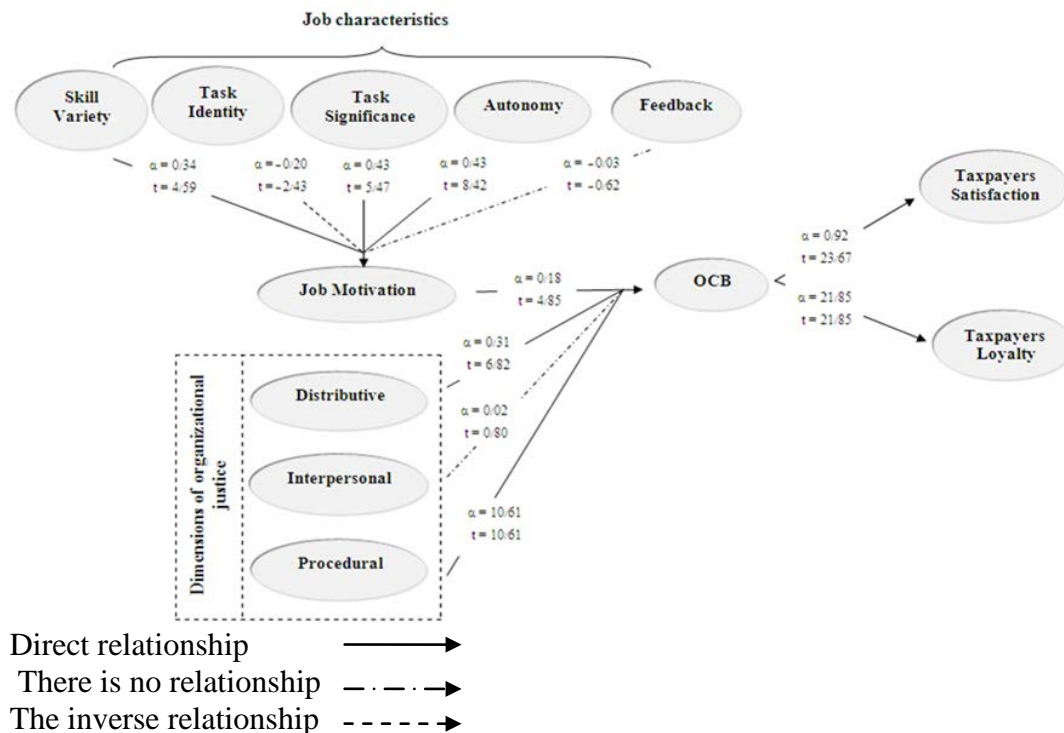


Fig 2: Results of structural equation

The output end, the software calculated the an χ^2 of is equal to 4200/25, which is an estimated value. The low level of the index reflect small difference between the observed data model research paper. The results obtained can be acknowledged in all fitness parameters of the model are in acceptable range.

Table 6: Results of structural equation modeling (SEM) to test the hypothesis

Relationship in the model	Coefficients	The calculated values of t	The hypothesis
job motivation Relationship between skill variety	0/34	4/59	Approval
job motivation Relationship between Task Identity	-0/20	-2/43	Approval
job motivation Relationship between Task Significance	0/43	5/47	Approval
job motivation Relationship between Autonomy	0/43	8/42	Approval
job motivation Relationship between Feedback	-0/03	-0/62	Rejection
OCB Relationship between Distributive	0/31	6/82	Approval
OCB Relationship between Interpersonal	0/02	0/80	Rejection
OCB Relationship between Procedural	10/61	10/61	Approval
OCB Relationship between job motivation	0/18	4/85	Approval
Taxpayers Satisfaction Relationship between OCB	0/92	23/67	Approval
Taxpayers Loyalty Relationship between OCB	21/85	21/85	Approval

Nine of the eleven general hypothesis was confirmed this hypothesis.

- The first hypothesis suggests that the diversity of skills, there is a significant positive correlation with job motivation, which was approved. The results of the study (Chen & Chiu, 2009) which states: Identification task with a positive effect on organizational citizenship behavior through the mediation of motivation to be consistent.
- The second hypothesis suggests that there is a significant relationship between job motivation and job identification, this hypothesis was confirmed. The results of the study Muchinsky (2003) also have been identified as: the employee's job are raised duties inherent by nature. When the job is attractive and sexy, they are interested employees to their jobs, motivation tends to be higher and, consequently, to a desired level
- The third hypothesis examines the relationship between employee motivation, importance and that the hypothesis was confirmed. Similar results, Hackman & Oldham (1976) also found that the results of the job leads to positive psychological states work motivation, job performance, and social interaction is positive with colleagues. The findings has been confirmed by Williams & shiaw (1999). Also, Gilbert (2006) found that when employees will be motivated to do the job that they feel valued and important work is required.
- The fourth hypothesis tests the relationship between job autonomy and motivation, which led to the confirmation of this hypothesis. Among the studies that have examined the relationship between autonomy and motivation, and all have shown a positive relationship between the two organizations, include Spector 1986, Bass 1965 and also Bhuian & Menguc (2002), as were the findings of their research indicates that high levels of job autonomy to be successful due to the absence of monitoring the head increase job satisfaction and motivation.
- The fifth hypothesis pay between job attitudes and motivation, there is a significant positive relationship that was not confirmed Although Janacek & Liskeg (2000) defend of a relationship Employee's supervisor is the most important source of feedback, however, this study did not confirm such a relationship.
- The sixth hypothesis that there is a significant positive relationship between distributive justice and organizational behavior have confirmed this hypothesis. The results Organ (1990), the direction and the nature of the decrease in OCB may reflect a fundamental change to the input / output relationship between distributive justice and organizational citizenship behavior is limited and scatter.
- The seventh hypothesis was not confirmed that there is no a positive significant relationship between interactional justice and organizational citizenship behavior Unlike the results of the Organ (1990), Mrugank & Ashwin (2005) This is perhaps the main reason for rejecting the hypothesis that the formal organization of tax professionals and the administrators have little

relation to the high workload Most of the time employees spend working groups are organized and taxpayers.

- The eighth hypothesis suggests that between procedural justice and organizational citizenship behavior, there is a significant positive relationship was confirmed. This indicates that procedural justice has an impact on the organization and employees working almost all people tend to have a fair working environment.
- The ninth hypothesis to pay between job motivation and organizational citizenship behavior, there is a significant positive relationship which the test results confirm this hypothesis. The results are consistent with the results obtained by Bateman & Organ (1983). The basic idea behind this social exchange theory and the theory of psychological contracts in relation to both of these theories are based on the opposed and that a motivated employee, who noticed that your OCB beneficial to have him.
- The hypothesis that there would be a significant positive correlation between OCB and satisfaction. This hypothesis was confirmed by the results in relation to organizational citizenship behavior in public organizations, strengthening of public sector employees who are desirable aspects of citizenship May have a significant impact in improving the public image of the organization and the organizational performance that previously Cheng-Chen Lin (2010) also identified.
- The eleventh hypothesis was found that there are a significant positive relationship between organizational citizenship behavior and loyalty of taxpayers that was confirmed. Indicating that a large part of the success in attracting positive behavior and loyalty of employees to taxpayers.

7. CONCLUSION AND DISCUSSION

The main objective of this study was to investigate the factors influencing organizational citizenship behavior and its impact on the loyalty and satisfaction of the tax payers. This study investigated the behavior of certain variables that are directly related to the staff that we understand the cause of a certain type of employee behavior the taxpayers had an impact on loyalty and satisfaction. With regard to the issue of tax as a major source of government revenue for expenses Behavior and employee satisfaction and loyalty tax payers to be effective, this study can be considered important.

The results show that the creation of appropriate conditions for staff working requires different skills and talents And training necessary for employees to assume responsibility for a variety of job complexity and skill level required to predict The area surrounding the scope and responsibilities assigned for the exercise of caution and sensitivity are required in the work. Clarifying the position of the employees in the organization's identity and determine whether profound impact on the organization units and the extent to which the objectives and expectations with respect to the external environment. Important role in the thinking of the people who plays one of the most important measures in improving human resources.

On the other hand, managers can delegate the responsibility and delegation of authority, employee participation in organizational decision making Employees get an idea about how the methods work and support them in doing things independently, to work towards increasing the independence of working for staff.

In general, as in the remarkable impact of job characteristics on job motivation, knowledge and ability determinants of states, Attitudes and behaviors of employees' tax affairs is important for all involved, including managers, employees, payers, and society.

The results of this study indicate that distributive justice and procedural influence on OCB It is suitable for system performance evaluation in organizations, the rights and benefits given to employees based on performance This requires attention to a wide range such as: Responsibility, education, and work experience is work-related stress.

The minimum order for employees to better understand the implications of organizational decisions related to employees thinking they should consult with this prejudice and emotional decisions that better results would be minimal. In planning system is fair research and development program to achieve the high goals and create a clear vision and good causes.

This study demonstrates that motivation is a function of a single factor is not the result of a few factors that play a role in the complex relations between partners, one of which is not directly related to their work activity but quality declines, the employee is dissatisfied.

People react in different motivational factors and the awareness of different needs can help managers Systems adapted to the needs of employees and the plan is to stimulate efforts to achieve organizational goals and provide (Update OCB aligned with loyalty and satisfaction of taxpayers).

Strengthening organizational citizenship behavior, like any other behavior that makes the person, it is necessary to encourage. One of the things that can affect the policies and practices of the organization. . Managers should set appropriate policies and strategies, in order to become prosperous OCB in their efforts, Therefore, it can be hired at the beginning of the selection and service, fast delivery service, protection of taxpayers, increasing the number of service personnel and tribute payers, Awareness raising and technical personnel to provide services to the taxpayers of the important factors to be considered in taxpayers satisfaction and loyalty.

7.1 Limitations (Limitations)

However, the study also had some limitations. Including with respect to tax matters as a single population, which may limit the generally of this study but it is reliable. The questionnaire was used to collect data for this study is another limitation Some respondents may not be willing to acknowledge the existence of the organization's tax affairs with intense concentration that is The professionals related to education due to its professional capabilities and the ability to analyze and interpret their own needs and control superiors confirmed and he will follow the interpretation and analysis, Possible bias in the results, the possible misuse of all may have influenced the results. It is noticeable that the professional experts especially for those who have sufficient education and related frustrating and limiting.

7.2 Implication for future research

However Results indicate that although the full mediation model is the best fit with our data, however, are a good fit for other models of partial mediating And further investigations may be partial mediation model for the relation between job characteristics and OCB are examined. In addition, to expand their study, researchers may be other mediating processes linking the five job characteristics and OCB are examined. For example, previous researchers have found Perceived organizational support that can be provided to employees (POS) increases. Circumstances because one POS expression of employee citizenship behavior, it is possible that cognitive variables, staff will mediate the relationship between authority and organizational citizenship behavior. Our recommendations for future research include a wider study on the relationship between job characteristics and organizational commitment of the relationship between job stress and job characteristics, Investigate the relationship between absenteeism and job turnover of the relationship between job characteristics and management style, role of GNS (required growth rate)

There is a relationship between job characteristics and job satisfaction and its impact on organizational citizenship behavior. Considering that the mere study of factors affecting satisfaction and loyalty should be paid to taxpayers Factors influencing satisfaction and

loyalty of other agencies Moody's State Tax Administration said that policy clauses for comparison or other of the following analysis.

- ✓ culture of self-reported use of the mass media by providing training, To familiarize the public with the rights and duties of taxpayers about their tax forms and explain the benefits, economic and social effects of taxation on legal cases.
- ✓ Increasing labor productivity and improving expertise and capabilities of employees through continuous education and effective use of personnel satisfaction.
- ✓ Applying best practices and available technologies and methods of taxation To identify sources of tax payers and the tax and collect timely and accurate diagnosis and timely tax revenues and also Prevention of tax evasion and tax fairness.

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