
The Effect of Work from Home on Workload and Employee Burnout and Their Implications on Banda Aceh Primary Tax Service Office

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Abstract

This study is about the effect of work from home (WFH) on workload and employee burnout and its implications on the performance of the employees of the Banda Aceh Primary Tax Service Office (KPP Pratama Banda Aceh). This study used a sample of 108 KPP Pratama Banda Aceh employees. Data was collected using a questionnaire and was analyzed using SEM-AMOS. The results prove that the implementation of WFH implemented by KPP Pratama Banda Aceh has a negative effect on the workload borne by employees, the implementation of WFH implemented by KPP Pratama Banda Aceh has a negative effect on employee burnout, the implementation of WFH by KPP Pratama Banda Aceh has a negative effect on employee performance, the workload experienced by employees also reduces the ability of KPP Pratama Banda Aceh employees to give their best performance, employee burnout also reduces the ability of KPP employees Banda Aceh to give their best performance, Workload partially mediates the WFH implementation effect on the performance of KPP Pratama Banda Aceh employees, and Employee burnout does not mediate the WFH implementation effect on the performance of KPP Pratama Banda Aceh employees. These findings explain that the model for improving employee performance for KPP Pratama Banda Aceh employees is a function of the effectiveness of WFH which has a role in reducing workload and employee burnout which has an impact on increasing employee performance.

Keywords: Work from Home, Workload, Employee Burnout, Employee Performance

1. Introduction

The Covid-19 pandemic, which is a catastrophic spread of a dangerous virus, has made people all over the world restless. Especially for handling in Indonesia, the Government has taken policies, one of which is by issuing legislation no. 21 of 2020, namely concerning Large-Scale Social Restrictions (PSBB) to break the chain of the spread of Covid-19. To support the government regulation, the Minister for Administrative Reform and Bureaucratic Reform (Menpan RB) also issued Circular Letter Number 19 of 2020, regarding the adjustment of the work system of the state civil apparatus to prevent the spread of COVID-19. This regulation regulates the implementation of official duties by working at home/place

of residence (work from home/WFH), for State Civil Apparatus to prevent and minimize the spread of Covid-19 (Menpan RB Circular, 2020).

Following up on these regulations, the Director-General of Taxes (In Indonesia, it is abbreviated as DJP) also issues implementing regulations within the DJP which will be implemented by DJP vertical agencies throughout Indonesia. Even in this pandemic condition, the main task of the DJP in seeking funds for state needs is still carried out, moreover, the Government requires large funds to provide for the needs of the people directly affected by the PSBB in the form of Direct Cash Assistance (BLT). For DJP employees themselves, from March 2020 until now, work schedules are always arranged from the office and home.

For employees who work from home, DJP provides a Virtual Private Network of the Directorate General of Taxes (VPN DJP). This is done so that employees who work from home can still actively work like in an office. In addition, for meetings or IHT to increase employee insight, we will use zoom meetings for all employees, both those who work at home and employees who work in the office. With these restrictions, service activities to taxpayers are stopped immediately. To assist taxpayers in consulting and service activities, the Banda Aceh Primary Tax Service Office (KPP Pratama Banda Aceh), provides several cellular phone numbers for service officers for consultation and remote taxpayer services (for the Banda Aceh city area), online reporting from the djponline.pajak.go.id link as well as file delivery using postal services.

The performance of the Banda Aceh DJP employees during the COVID-19 pandemic experienced ups and downs. From the results of the initial survey conducted by researchers, it can be seen that the performance of DJP employees during the COVID-19 pandemic was in the poor category. This is due to work fatigue, which is a condition of being squeezed out and losing psychic and physical energy. Apart from that, the workload is also one of the factors that affect the performance of DJP employees where during the COVID-19 pandemic, the workload carried out by DJP employees tended to be unbalanced. Apart from that, the process of implementing work that must be done from home where this factor has its own obstacles for DJP employees in carrying out their duties.

2. Literature Study

Employee Performance

In this article, the employee performance variable will often be referred to as just performance. (Landy & Conte, 2019) and (Bernardin & Russell, 2013) defines performance as a result achieved by employees in their work according to certain criteria that apply to a job. Employee performance is how well a person performs a job, (Williams, 2016). (Diamantidis & Chatzoglou, 2019) and (Aktar, Sachu, & Ali, 2012) state that performance is work achieved by a person in carrying out tasks entrusted to be completed by the leader to his subordinates based on his background and track record at work. According to (Atatsi, Curşeu, Stoffers, & Kil, 2020) Performance is the result of work achieved by a person in carrying out his duties and obligations.

The performance system of the civil servant is following the Indonesia Government Regulation (PP) No. 30 of 2019. This study used the performance measurement indicators following the PP No. 30/2019 because the aspects reviewed are appropriate and comprehensive with the object of research (KPP Pratama Banda Aceh), namely:

- 1) Service orientation consists of: (a) completing service tasks, (b) always being polite, and (c) trying to satisfy the service.
- 2) Commitment consists of: (a) carrying out tasks efficiently, (b) prioritizing official interests, and (c) engagement with duties, functions, and responsibilities.
- 3) Work initiative consists of: (a) being able to generate new ideas, (b) being able to find new ways to improve work, (c) willingness to help colleagues
- 4) Cooperation consists of: (a) being able to work together, (b) respecting the opinions of colleagues, and (c) accepting decisions taken legally.
- 5) Leadership consists of: (a) being firm and impartial, (b) setting a good example, and (c) being able to move the work team.

Workload

Permendagri No. 12/2008 states that workload is the amount of work that must be carried out by a position/organizational unit and is the product of the work volume and the time norm. According to (Putra & Prihatsanti, 2016) Workload is a state when workers are faced with tasks that must be completed on time. Workload by (Tjiabrata, Lumanauw, & Dotulong, 2017) is a condition of work with job descriptions that must be completed within a certain time limit. According to (Utomo, 2008) Workload is a set or number of activities that must be completed by an organizational unit or position holder within a certain period. Workloads are work tasks that are a source of stress, such as work that requires working quickly, resulting in concentration of work stress (Soleman, 2011). In this study the measurement of workload using indicators as expressed by (Soleman, 2011) namely (1) decision making, (2) responsibility towards family, (3) punctuality in completing tasks, (4) physical tasks (work attitude), (5) mental tasks, (6) working time and rest time, (7) working in shifts, (8) delegation of duties and authority, (9) somatic factors (health condition).

Employee Burnout

Employee burnout is physical, mental, and emotional exhaustion that occurs due to long-term stress. (Bernardin & Russell, 2013) describes employee burnout as a condition that reflects the emotional reaction of individuals who work in the field of humanity (human service), or work closely with the community. According to (Kreitner & Kinicki, 2014) Employee burnout is the result of prolonged stress and occurs when a person begins to question his or her personal values. (Greenberg & Baron, 2018) said that burnout is a syndrome of emotional, physical, and mental exhaustion, associated with low feelings of self-worth, caused by suffering from intense and prolonged stress. (Greenberg & Baron, 2018) also stated that the measurement of employee burnout can be done using indicators such as: (1) physical exhaustion, (2) emotional exhaustion, (3) mental exhaustion, (4) low self-esteem, and (5) depersonalization.

Work from Home

The WFH scheme is part of the concept of telecommuting (working remotely) which is actually not new, it has even been known since the 1970s as an effort to overcome traffic congestion from traveling from home to work. The term Telecommuting developed using the Jack Nilles concept in 1974. Telecommuting is work carried out by someone specifically at a location far from the office, using telecommunications media as a work tool (Huuhtanen, 1997) and (Kinsman, 1987). Menurut Reddy & Kannamani (2018) WFH is a conceptualization process in which a person can carry out the responsibilities assigned to him by getting the comfort of home. WFH provides flexibility to work with. Today most organizations offer them the WFH option. For example, working at home can provide more meeting opportunities for married couples who are working and are more responsible for raising children (Thatcher & Xiumei, 2006). According to (Dua & Hyronimus, 2020) WFH influences work-life balance, which can cause conflicts between work life and family interests. (Nakrošienė, Bučiūnienė, & Goštautaitė, 2019) in his research stated that WFH can increase productivity because employees do not need to spend a lot of time on the road going to and from work. (Nakrošienė et al., 2019) also said that employees should be able to divide their time between doing homework and doing tasks and obligations. (Nakrošienė et al., 2019) mention that carving a work from home can be done using indicators such as: (1) skilled in time planning, (2) the possibility to work in productive times, (3) support from superiors, (4) reduce communication time with coworkers, (5) possibility to care for family members.

Paradigm

The researchers formulate the research paradigm and hypotheses as follows.

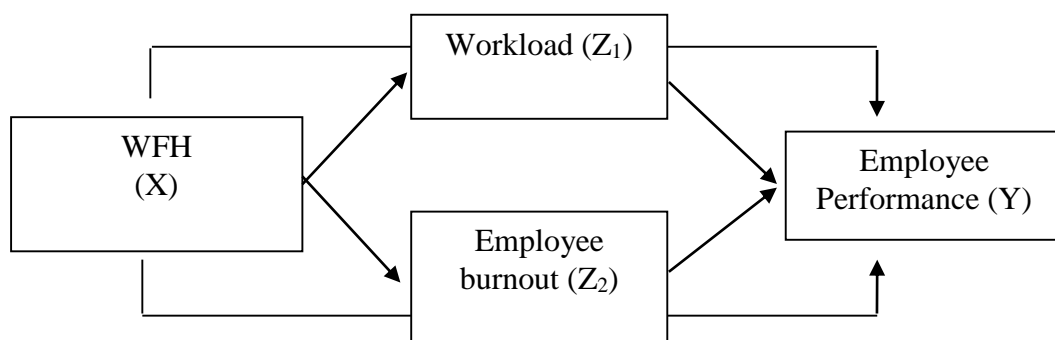


Figure 1. Research Framework

- H1 : WFH affects the workload of KPP Pratama Banda Aceh employees.
- H2 : WFH affects Employee Burnout of KPP Pratama Banda Aceh employees.
- H3 : WFH affects the KPP Pratama Banda Aceh employee performance.
- H4 : Workload affects the KPP Pratama Banda Aceh employee performance.
- H5 : Employee Burnout affects the KPP Pratama Banda Aceh employee performance.
- H6 : Workload mediates the WFH implementation effect on the KPP Pratama Banda Aceh employee performance.

H7 : Employee Burnout mediates the WFH implementation effect on KPP Pratama Banda Aceh employee performance.

3. Method

The study was conducted at the Banda Aceh Primary Tax Service Office (KPP Pratama Banda Aceh) located in Banda Aceh City, Indonesia. The object was the independent variable in the form of WFH (X), the dependent variable in the form of Employee Performance (Y), and the intervening variable in the form of Workload (Z1) and Employee burnout (Z2). The sample was determined using a saturated sample/total sampling technique which is also called the census method, so all of the population members were used as respondents which were as many as 108 employees. Data were collected using a questionnaire. Structural Equation Modeling (SEM) was used to analyze the data, with AMOS as the software.

4. Result

Direct Hypothesis

The result of the structural model is shown below.

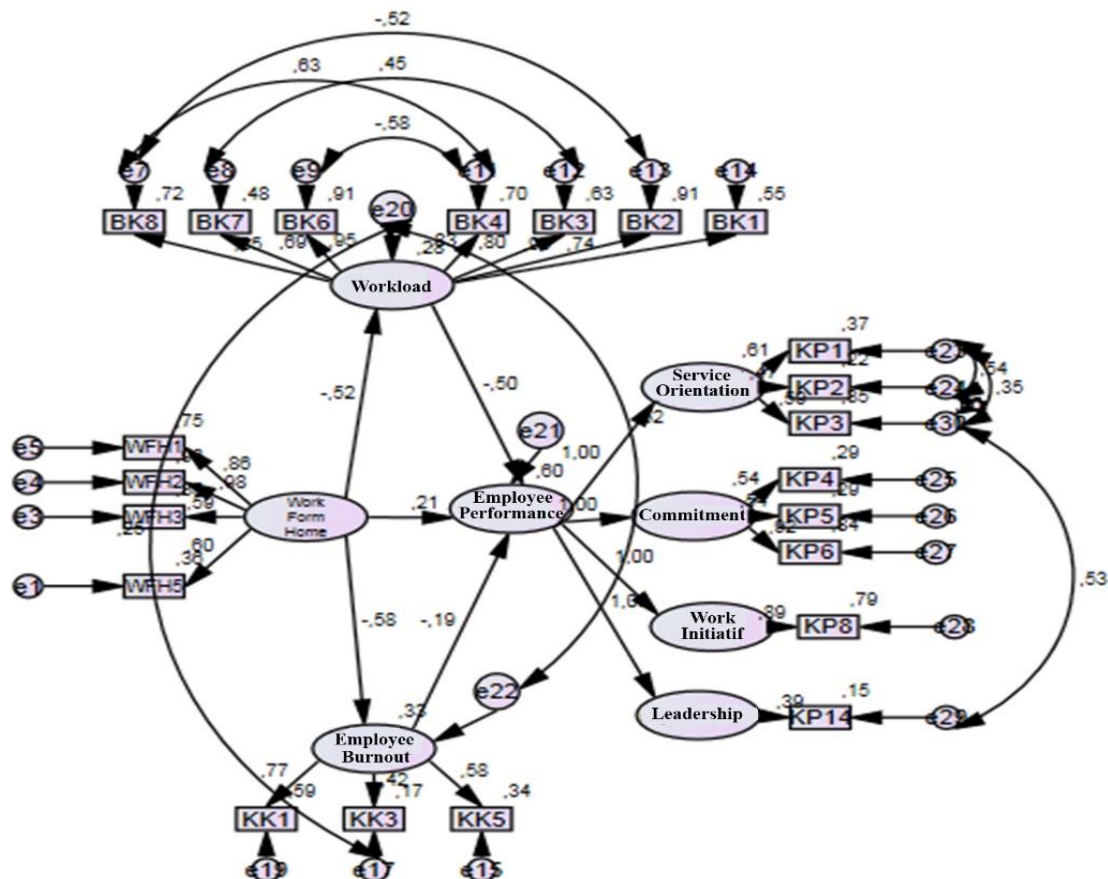


Figure 2. Structural Model

The results of the direct influence hypothesis after the fulfillment of SEM assumptions are as follows.

Table 1. Result of Processed Data

			Estimate	S.E.	C.R.	P
Workload	<---	Work_From_Home	-.525	.165	-4.621	***
Employee_Burnout	<---	Work_From_Home	-.579	.157	-3.672	***
Employee_Performance	<---	Work_From_Home	.209	.081	2.047	.041
Employee_Performance	<---	Workload	-.496	.069	-3.930	***
Employee_Performance	<---	Employee_Burnout	-.185	.120	-2.231	.018

From the table 1, the results can be formulated as follows:

Workload = -0.525 WFH

Employee burnout = -0.579 WFH

Employee Performance = 0.209 WFH - 0.496 Workload - 0.185 Employee burnout

The explanations of the results are as follows:

H1 : WFH implementation role on Workload

The results show that WFH implementation affects Workload. The test of the effect of WFH implementation on the workload produces a Critical Ratio (CR) value -4.621 and a significance (P) 0.000. Then the coefficient of the WFH implementation effect on the workload is 52.5%. This indicates that the WFH implementation has a negative effect on the Workload.

H2 : WFH implementation role on Employee Burnout

The results show that WFH implementation affects Employee burnout. The test of the effect of WFH implementation on employee burnout produces CR -3.672 and P 0.000. The coefficient of WFH implementation effect on Employee burnout is 57.9%. This indicates that the presence of WFH will have a significant negative effect on employee burnout.

H3 : WFH implementation role in Performance

The results show that WFH implementation affects performance. The test of the effect of WFH implementation on performance produces CR 2.047 and P 0.041. The coefficient of the WFH implementation effect on performance is 20.9%. This indicates that the WFH implementation has a positive effect on performance. Rupiotta & Beckmann (2018) found that WFH has a significant positive influence on employee performance. According to Mardianah et al. (2020) WFH affects employee burnout. This study reveals that work rules, work communication, services, and facilities will greatly determine the realization of optimal employee performance.

(Sriyaningsih, Martini, & Said, 2020) in his research shows that WFH has no significant effect on employee performance. (Afrianty, Artatanaya, & Burgess, 2022), demonstrated the adoption of WFH activities impacting staff performance by recognizing the importance of digital orientation in staff selection criteria and for universities to shift to greater online course delivery combined with flexible work options for staff. (Sormin, Tobing, & Marpaung, 2021) with his research found that during the Covid-19 pandemic, WFH had a significant effect on employee performance.

H4 : Workload role in Performance

The results reveal that workload affects performance. The test of the effect of Workload on Performance produces CR -3.930 and P 0.000. The coefficient of workload effect on performance is -0.496 or 49.6%. This indicates that the implementation of the Workload has a negative effect on Performance. (Inegbedion, Inegbedion, Peter, & Harry, 2020), shows that the comparison of workload with co-workers and the alliance of employee roles with their competencies have a significant effect on perceptions of workload balance and employee performance, organizational staff strength affects perceptions of workload balance and employee perceptions of workload balance significantly affect job satisfaction. (Shinta & Laily, 2020) and (Pricelda & Pramono, 2021) through his research also revealed that workload and also turnover intention have a negative effect on performance.

H5 : Employee Burnout role in Performance

The results show that employee burnout affects performance. Test of the effect of employee burnout on performance resulted in CR -2.231 and P 0.018. The coefficient of employee burnout effect on performance is -0.185 or 18.5%. This explains that the implementation of employee burnout has a negative effect on performance. (Mete, Ünal, & Bilen, 2014), they analyzed the relationship between work-family conflict and burnout concerning its impact on the level of performance of accounting professionals, the study was conducted in 2013 in Sanli Urfa. The results showed that there was a statistically significant and positive correlation between work-family conflict and burnout factors (67%), and work-family conflict and work-family conflict (36%). The relationship between work-family conflict and burnout has the highest level. Continuity of conflict can trigger more burnout. (Fauzi & Rachmawati, 2021) through his research concluded that burnout has a positive effect on employee performance.

Mediation Hypothesis

H6 : Workload Mediation Role in the WFH Implementation Effect on Performance

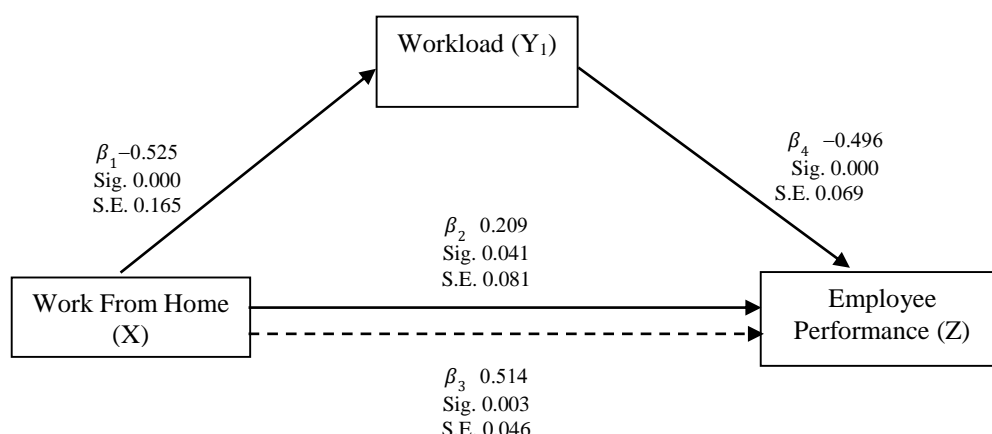


Figure 3. Mediation Model of H6

Figure 3 is a model that forms a path analysis with the workload variable as a mediator. The results of the calculation of the z value are:

$$Z = \frac{a_1 b_1}{\sqrt{(b_1^2 SE_{a_1^2}) + (a_1^2 SE_{b_1^2})}}$$

$$Z = \frac{(-0.525)(-0.496)}{\sqrt{((-0.496)^2(0.165)^2) + ((-0.525)^2(0.069)^2)}}$$

$$Z = \frac{0.2604}{\sqrt{(0.2460)(0.0272) + (0.2756)(0.0047)}}$$

$$Z = \frac{0.2604}{\sqrt{0.0067 + 0.0013}}$$

$$Z = \frac{0.2604}{\sqrt{0.008}}$$

$$Z = \frac{0.2604}{0.089}$$

$$Z = 2.90$$

The display of the Sobel test of H6 is as follows:

Input:	Test statistic:	Std. Error:	p-value:
a -0.525	Sobel test: 2.90953603	0.08949881	0.00361966
b -0.496	Aroian test: 2.88627691	0.09022003	0.00389829
s _a 0.165	Goodman test: 2.93336667	0.08877172	0.00335308
s _b 0.069	Reset all	Calculate	

From the results above, it can be seen that the z value obtained is $2.90 > 1.96$ with $P < 5\%$. These results reveal that there is an indirect influence from WFH on employee performance, mediated with a partial mediator. This indicates that the independent variable, namely WFH can significantly influence the dependent variable, namely employee performance, both through a mediator variable or not, namely workload (partial mediator).

H7: Employee Burnout Mediation Role in the WFH Implementation Effect on Performance

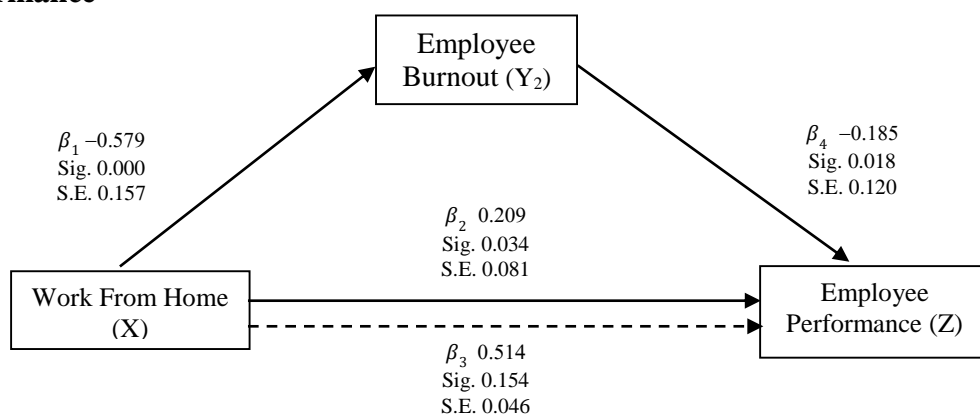


Figure 4. Mediation Model of H7

Figure 4 above is a model for forming a path analysis with employee burnout as a mediator. The result of calculating the z value is:

$$Z = \frac{a_1 b_1}{\sqrt{(b_1^2 SE_{a_1}^2) + (a_1^2 SE_{b_1}^2)}}$$

$$Z = \frac{(-0.579)(-0.185)}{\sqrt{((-0.185)^2(0.157)^2) + ((-0.579)^2(0.120)^2)}}$$

$$Z = \frac{0.1071}{\sqrt{(0.034)(0.024) + (0.3352)(0.0144)}}$$

$$Z = \frac{0.1071}{\sqrt{0.0008 + 0.0048}}$$

$$Z = \frac{0.1071}{\sqrt{0.0056}}$$

$$Z = \frac{0.1071}{0.0748}$$

$$Z = 1.42$$

The display of the Sobel test of H7 is as follows::

Input:		Test statistic:	Std. Error:	p-value:
a	-0.579	Sobel test: 1.42238549	0.07530659	0.15491437
b	-0.185	Aroian test: 1.37985903	0.0776275	0.16763005
s _a	0.157	Goodman test: 1.4691029	0.07291184	0.14180488
s _b	0.120	Reset all	Calculate	

From the results above, it can be seen that the z value obtained is $1.42 < 1.96$ with $P < 5\%$. These results indicate that there is no an indirect influence from WFH on employee performance. This indicates that the independent variable in the test, namely WFH is not able to significantly affect indirectly the dependent variable, namely employee performance, through a mediator variable, namely employee burnout. So WFH implementation can only affect the employee performance directly.

5. Conclusion

The results reveal that:

1. The WFH implementation has a negative effect on the workload borne by employees, where there is more work to be done and zoom meetings related to the procedures for the implementation of the work.
2. The WFH implementation has a negative effect on employee burnout because while zooming in on meetings, employees also have to complete their work in supervising the administration of taxpayers.
3. The WFH implementation has a negative effect on the performance that can be given by employees to agencies.
4. The workload experienced by employees also reduces the ability of KPP Pratama Banda Aceh employees to give their best performance to the agency. This happens because employees must immediately complete the work given.
5. Employee burnout also reduces the ability of KPP Pratama Banda Aceh employees to give their best performance to the agency.

6. Workload partially mediates the WFH implementation effect on Employee Performance at KPP Pratama Banda Aceh. Partially mediating that is formed means that WFH can directly affect employee performance without going through the workload.
7. Employee burnout does not mediate the WFH implementation effect on employee performance at KPP Pratama Banda Aceh. It means that WFH is not able to indirectly affect employee performance thru employee burnout, but it can only affect directly.

Several recommendations were obtained from the research results, namely:

1. The WFH implementation sometimes does not support the readiness of KPP Pratama Banda Aceh employees to be able to work as usual. So it is not uncommon, that the leadership has not fully supported WFH, which has been instructed to implement it in various agencies, plus the targets given still have to be realized properly. With such circumstances, it is hoped that superiors can pay more attention and provide regular supervision to their employees, either through zoom or section-by-section meetings.
2. Leaders at the DJP Head Office can also make rules that are supported by application development to assist employees in completing their work at home.
3. Overall, the workload felt by all employees during the Covid-19 pandemic is increasing at KPP Pratama Banda Aceh and the implementation of various health protocols including WFH is increasingly burdensome for employees to achieve the expected performance realization.
4. This makes employees unable to make decisions selectively so that superiors can direct their employees to complete urgent work first and keep an eye on their progress.
5. With the high realization of tax revenues that must be achieved, coupled with the ongoing implementation of WFH, the employee burnout felt by Banda Aceh KPPP employees has increased. Supervisors must be able to carry out work control by setting a priority scale for tasks to be assigned to their employees and re-evaluating the objectives for each given task.
6. Employees must also maintain interactions with other people that reduce fatigue at work, as well as the portion of body rest.
7. To improve the performance of their employees, superiors should provide opportunities for employees to improve their ability to generate new ideas to complete their work.
8. In working together to complete a job, all employees, including superiors, can hold a section meeting to find a solution and carry out the decision together.

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