Analysis of the Effect of Workload on Human Resource Performance With Competency as a Moderating Variable

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Abstract. The West Semarang Primary Tax Service Office is a work unit of the Directorate General of Taxes that provides services in the field of taxation to the public, whether they have registered as Taxpayers or not, within the scope of the West Semarang work area. The West Semarang Primary Tax Service Office, located at Jalan Pemuda No.1 Semarang, is divided into several sections, including the General and Internal Compliance Subsection, Service Section, Data Quality Assurance Section, Examination, Assessment, and Collection Section, Supervision Section, and Tax Auditor Functional Group. The type of research used in this study is quantitative research with an explanatory approach. Explanatory research aims to explain the causal relationship between the variables studied, in this case the effect of workload as an independent variable on HR performance as a dependent variable, as well as the role of competence as a moderator variable in the relationship. The purpose of this study is to examine and analyze empirically the effect of Workload and Competence on HR Performance and the influence of Competence in moderating the relationship between Workload and HR Performance.

Keywords: Moderating; Relationship; Workload.

1. Introduction

In today's world, every agency is required to compete, both with other agencies in the same field and with those in different fields. One of the determining factors in this competition is the quality and performance of the human resources (HR) involved. HR is a valuable asset for an agency, but its management is often complex. Wrong decisions in handling HR issues can have negative impacts, such as declining employee performance and making the agency's goals increasingly difficult to achieve. Conversely, agencies supported by competent employees in their fields will be able to thrive and survive in a competitive environment. Employees are not only the main driving force of the organization, but also play a key role in realizing the agency's vision and mission.

Therefore, agencies must pay attention to and manage employee performance optimally. Not only are competent and skilled employees needed, but also a work system that takes workload into account so that employees can achieve maximum results in accordance with the agency's goals. Considering that the agency's internal and external environment will

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always experience continuous change, there are several factors that can affect employee performance that need to be considered, namely competence and workload. If employee competence is in line with the tasks assigned by the agency, employees will be more satisfied and motivated to achieve organizational goals. Employee loyalty or commitment will also increase if the workload is in line with their competence and they feel happy while carrying out their duties. Basically, a person will feel less burdened by their duties if they are comfortable and can synergize with their environment.

Workload is a difference between the capacity or ability of workers and the demands of the work that must be carried out or faced(Safitri, 2020). Workload can also be defined as the demands of work carried out daily and is considered a burden.(Zainal et al., 2015).

The West Semarang Pratama Tax Service Office is a work unit of the Directorate General of Taxes that provides services in the field of taxation to the public, both those who have registered as Taxpayers and those who have not, within the scope of the West Semarang work area. The West Semarang Pratama Tax Service Office, located at Jalan Pemuda No.1 Semarang, is divided into several sections/sections, including the General and Internal Compliance Subsection, Service Section, Data Quality Assurance Section, Examination, Assessment, and Collection Section, Supervision Section, and Tax Auditor Functional Group. And also has 118 employees who experienced a decline in performance in 2021 and 2023. Based on data obtained from the General and Internal Compliance Subsection, the performance of the West Semarang Pratama Tax Service Office has experienced ups and downs which can be seen from the number of annual tax realizations in the last 5 years from 2019 to 2023. The following is the annual tax realization data of the West Semarang Pratama Tax Service Office for the 2019-2023 period.

Table Annual Tax Realization Data of the West Semarang Pratama Tax Office for the 2019-2023 Period

No	Year	Target	Realization	Percentage (%))
1	2019	2,492,163,068,000	2,062,486,413,798	82.76%
2	2020	1,800,937,759,000	1,659,058,462,163	92.12%
3	2021	1,438,357,490,000	1,272,985,201,446	88.50%
4	2022	1,149,496,669,000	1,473,949,423,520	128.23%
5	2023	1,546,302,704,000	1,621,223,963,040	104.85%
Source: West Semarang Pratama Tax Office				

Table shows that the performance of the West Semarang Pratama Tax Office (KPP Pratama) experienced ups and downs during the 2019-2023 period. This indicates a decrease in the quantity of employee work, which has an impact on the overall performance of the West Semarang Pratama Tax Office. Two factors can influence employee performance: competence and workload. If employee competence aligns with the tasks assigned by the agency, employees will be more satisfied and motivated to achieve organizational goals. Employee loyalty or commitment will also increase if their workload aligns with their competence and they feel happy while carrying out their duties. Essentially, a person will feel less burdened by their duties if they are comfortable and can synergize with their environment.

According toAlifa Isherdianti Nabila & Puspita Wulansari (2024)An increased workload can have an impact on reducing employee work ability, resulting in the quality of employee work being very low in completing a job.Other relevant research also states that the influence of competence on employee performance was found bySihombing et al. (2020);Leonita (2020)The research results show that competency significantly influences employee performance. If an employee's competency aligns with their field of work, they will be able to carry out their primary duties and functions.

Workload has a relationship andinfluence employee performance. This is relevant to research conducted byIndrajaya (2023), where the research results show that workload has a negative and significant influence on performance, where the greater the employee's workload, the lower the employee's performance.

2. Research Methods

The type of research used in this study is quantitative research with an explanatory approach. Explanatory research aims to explain the causal relationship between the variables studied, in this case the effect of workload as an independent variable on HR performance as a dependent variable, as well as the role of competence as a moderating variable in this relationship. This approach was chosen because it is in accordance with the research objectives, namely to test hypotheses and measure the extent to which workload and competence affect employee performance in the West Semarang Pratama Tax Office environment. By using quantitative methods, data collected from respondents can be processed statistically to produce objective and generalizable conclusions. According toSingarimbun & Effendi, (1995), expansive quantitative research is a form of research that emphasizes hypothesis testing and explaining the relationships between variables. Meanwhile, according to Widodo (2022)This approach is relevant in management research because it is able to provide an in-depth understanding of organizational phenomena based on structured and empirically testable measurements.

3. Results and Discussion

In order to reveal respondents' responses regarding the Competence variable at the West Semarang Pratama Tax Office, this study used 4 (four) statements from the indicators, namely: Work experience, Education, Knowledge, and Skills.

Table Respondents' Responses to Competence

No	Indicator	Statement	Index	STD Dev.	Criteria
1.	Work experience	I have work experience that is relevant to my current duties.	4.15	0.781	Currently
2.	Education	The education I have received helps me in carrying out my duties in my current position.	4.05	0.785	Currently
3.	Knowledge	I have enough technical knowledge to complete my work well.	4.11	0.681	Currently

4.	Skills	I have adequate communication skills to interact with colleagues and superiors.	4.27	0.684	Currently
		I strive to continuously improve my knowledge and skills.	4.42	0.603	Currently
Competency variable index value			**4.20**		**Currently**

Source: Processed primary data, 2025

Based on Table the responses to the Competency indicator from the calculation of the questionnaire answers for the Competency variable indicator showed a figure of 4.20, indicating that the majority of respondents considered Competency at the West Semarang Pratama Tax Office to be in the Moderate category. This indicates that although employees possess competency, there is still room for further development.

The highest indicator of the Competence variable is the Skills indicator with the statement "I strive to continuously improve my knowledge and skills" at 4.42. This value indicates a fairly high awareness and initiative from employees to continue developing themselves. Meanwhile, the lowest indicator is Education with the statement "The education I have taken helps me in carrying out my duties in my current position" with a value of 4.05. This finding implies that the relevance of formal education to current job demands tends to be perceived as less than optimal by some respondents, or there is a need to adjust the educational curriculum for KPP Pratama Semarang employees according to practical needs in the field.

In order to reveal respondents' responses regarding the HR Performance variable at the West Semarang Pratama Tax Office, this study used 4 (four) statements taken from the indicators, namely: punctuality in completing tasks, suitability of working hours, number of employee absences, cooperation between employees.

Table Respondents' Responses to HR Performance

No	Indicator	Statement	Index	STD Dev.	Criteria
1.	Punctuality in completing tasks	I always complete work on time according to the set targets.	4.15	0.836	Currently
		The quality of my work meets or exceeds the standards expected by the organization.	4.08	0.754	Currently
2.	Compliance with working hours	I am able to work efficiently even when there are changes in tasks or procedures.	4.10	0.715	Currently
3.	Number of employee absences	I am able to complete work with a low error rate.	4.10	0.683	Currently
4.	Cooperation between employees	I can work well in a team to achieve common goals.	4.41	0.637	Currently
HR Performance variable index value			**4.17**		Currently

Source: Processed primary data, 2025

Based on Table, the responses regarding the HR Performance indicator from the calculation of the questionnaire results for the HR Performance variable indicator show a figure of 4.17,

which indicates that the majority of respondents assess that HR Performance at the West Semarang Pratama Tax Office is in the Moderate category. This indicates that in general, employees at the Semarang Pratama Tax Office have adequate performance, but there is still room for improvement.

The highest indicator of the HR Performance variable is cooperation between employees with the statement "I can work well together in a team to achieve common goals" received a score of 4.41. This reflects that respondents assess the collaboration and teamwork capabilities at the West Semarang Pratama Tax Office as very good. Strength in this aspect of cooperation has the potential to be a strong foundation in facing challenges and achieving organizational targets. Meanwhile, the lowest indicator is timeliness in completing tasks with the statement "The quality of my work results meets or exceeds the standards expected by the organization" received a score of 4.08. Although still in the moderate category, this score indicates that the aspects of timeliness and quality of work results, especially in meeting or exceeding organizational standards, require more attention. This can be a priority area for development to improve overall HR performance.

Data analysis was conducted to test the validity of each indicator and the reliability of the construct. Validity criteria were measured using convergent validity, while construct reliability was measured using composite reliability.

This model specifies the relationship between latent variables and their indicators, or it can be said that the outer model defines how each indicator relates to its latent variable. Tests are conducted on the outer model.

1) Validity test with convergent validity

Validity testing is used to measure the validity of a questionnaire. A questionnaire is considered valid if it is able to reveal what it is intended to measure. This test is conducted using convergent validity measures in PLS. The convergent validity value of each indicator can be seen from the loading value. Individual indicators are considered valid if they have a loading value above 0.70. According to Chin (1998),(Ghozali & Latan, 2015)For initial research on the development of a measurement scale, a loading value of 0.5 to 0.6 is considered sufficient.

From Table 4.9 below, it can be seen that these conditions have been met so that all constructs in the estimated model meet the criteria for good discriminant validity, meaning that the results of the data analysis can be accepted because the values that describe the relationship between constructs develop.

Reliability measurement using 2 (two) methods, namely:

1) A questionnaire is said to be reliable or trustworthy if a person's answers to the statements are consistent or stable over time.(Ghozali & Latan, 2015)Reliability testing is the level of stability of a measuring instrument in measuring a symptom/event. The higher the

reliability of a measuring instrument, the more stable it is. A construct is said to be reliable if it produces a Cronbach's Alpha value > 0.60.(Ghozali & Latan, 2015).

2) In addition to Crohn's Alpha, the reliability of a construct can also be assessed by examining the Composite Reliability between the construct and its indicators, which yields good results, namely above 0.70. A factor loading of 0.70 or above is considered good.

The R-Square value of 0.625 is considered strong, as it is above the 0.60 threshold, as is standard in the Partial Least Squares (PLS) model. This indicates that the model used has good explanatory power. *(explanatory power)* which is quite good for HR Performance. Hypothesis testing is as follows:

Table Hypothesis Testing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Workload -> HR Performance	0.256	0.254	0.079	3,264	0.001
Competence -> HR Performance	0.618	0.629	0.073	8,517	0,000
Competence x Workload -> HR Performance	0.014	0.008	0.070	0.193	0.847

Source: Processed primary data, 2025

To determine whether a hypothesis is accepted or not by comparing the calculated t-test with the t-table, with the condition that if the calculated t-test > t-table, then the hypothesis is accepted. The test uses a two-sided test with a probability (α) of 0.05 and the degree of freedom of the test is

Df = (nk)

= (134-3)

= 131

so that the t-table value for df 131 of the two-tailed t-table test found a coefficient of 1.97. So the equation formed based on the table above is:

Equation 1: Y1 = 0.256 X1

Equation 2: Y2 = 0.256 X1 + 0.618 Y1 + 0.014 Mod

Table shows the original sample estimate value of Workload on HR Performance of 0.256, meaning that a better Workload will improve HR Performance. The statistical test results show a t-statistic value of 3.264 > t-table 1.97, so the hypothesis that states that if the Workload is good, it will improve HR Performance, so H1 is accepted.

Table shows the original sample estimate value between Competence and HR Performance of 0.618, indicating a positive relationship. The T-statistic value of 8.517 > 1.97 indicates a significant relationship. Therefore, the H2 hypothesis in this study states that if human resource competence is good, it will improve HR performance, so H2 is accepted.

Table above shows that the T-statistic value of the influence of Competence is not able to moderate Workload on HR Performance of 0.193 < 1.97 and the original sample estimate value of 0.014 which indicates that the direction of the relationship between Competence in moderating Workload on HR Performance is positive. This states that Workload on HR Performance moderated by Competence H3 is rejected.

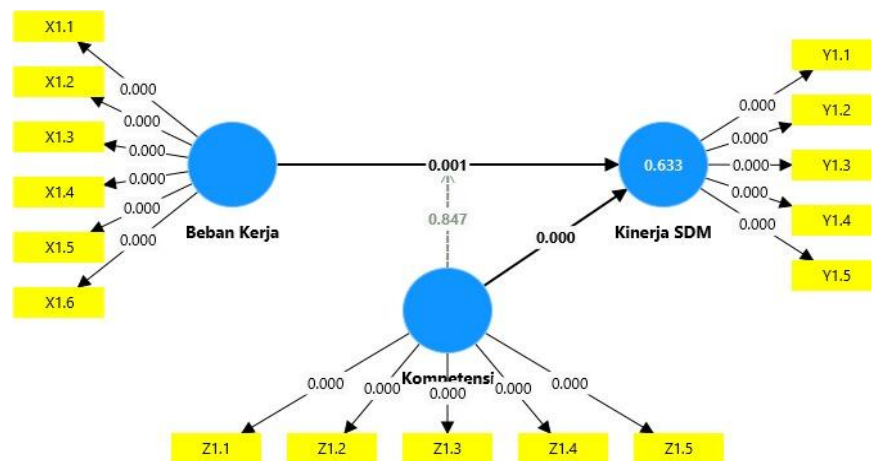The following is a diagram of the T statistic value based on the output with Smart PLS Version:

Figure *Bootstrapping Output*

Discussion:

The results of the data processing above can be seen in testing each hypothesis that has been proposed, namely:

1)   The Influence of Workload on HR Performance

Hypothesis testing results indicate that workload has a positive and significant effect on HR performance. This finding suggests that better workload management leads to higher HR performance. In this study, the workload at the West Semarang Pratama Tax Office was categorized as moderate, enabling employees to complete tasks efficiently without excessive pressure. Moderately managed workloads have been shown to provide employees with the opportunity to demonstrate optimal performance without experiencing burnout or excessive work stress.

This research supports previous studies.Bruggen, (2015)revealed that moderate workloads can improve the quality and quantity of work output. The inverted-U-shaped correlation indicates that performance peaks at a certain workload level before declining when the

workload exceeds an individual's maximum capacity. Furthermore,Liu et al., (2024)found that in teamwork, optimal daily workload can strengthen team dynamics and increase job satisfaction, which has a positive impact on performance. In contrast, studies fromXu et al., (2021)And(Ganesha Rahyuda & Bagus Danendra, 2019)warn that excessive workload can lead to cognitive fatigue and decreased job satisfaction, which ultimately harms performance.

The results of the study indicate that workload is measured through three main indicators: targets to be achieved, work conditions, and work standards. Meanwhile, human resource performance is measured through five indicators: punctuality in completing tasks, appropriate working hours, absenteeism rate, adaptability, and cooperation between employees. The average index value for workload is in the moderate category. Meanwhile, the average index value for human resource performance in the moderate category tends to be high. This indicates that employees generally assess that the workload they face is still within reasonable limits and does not hinder work productivity.

The statement with the highest score on the workload indicator was "Assigned tasks often match my abilities," indicating good job-person fit. This alignment enables employees to complete their work more effectively, as reflected in the performance indicators "I always complete my work on time" and "I can work well in a team." This means that tasks that match individual capabilities strengthen personal efficiency while supporting team collaboration.

Furthermore, the demographic profile of respondents further strengthens the understanding of the findings. The composition of respondents by gender shows that more than 50% are male employees. This has the potential to impact performance because job characteristics typically require resilience and high mobility, which are generally associated with the male workforce. In terms of age, more than 70% of respondents are in the 36-45 age range, which is a productive and career-mature age. This age group tends to have sufficient work experience to manage the workload efficiently. This support is evident in the length of service, where the majority (more than 60%) have worked between 11-15 years, indicating a good level of adaptation to the dynamics of the work environment.

Formal education is also a crucial foundation in developing employee competency. Most respondents held bachelor's or master's degrees. This higher educational background provides a foundation of analytical skills and adaptability, essential for dealing with the complex workload of the tax sector. Finally, the Account Representative position, which accounts for over 30% of the total, is a highly impacted group due to its direct interaction with taxpayers, thus requiring a high level of competence and stress management.

Overall, the results of this study indicate that a well-managed workload, characterized by appropriate work targets, controlled work pressure, and a supportive work environment, can positively contribute to improving HR performance. These findings support the idea that HR management strategies that consider workload balance and competency building will drive optimal performance in the public sector.

2)   The Influence of Competence on HR Performance

The results of the hypothesis test show that competency has a significant effect on HR performance. This finding indicates that the higher the competency possessed by employees, the better the performance displayed. In the context of the West Semarang Pratama Tax Office, employee competencies that include work experience, education, technical knowledge, as well as communication and self-development skills, have a significant role in increasing work productivity and effectiveness. This strengthens the role of competency as a strategic element in human resource management, especially in work environments that demand accuracy, efficiency, and precision such as in the tax sector.

This result is in line with the findings Hasibuan et al., (2023), which states that the competence of Account Representative employees is crucial for achieving tax revenue targets. Competence enables employees to work according to procedures, complete tasks on time, and better understand the dynamics of tax regulations. Similar support is also found in studies Listyorini et al., (2024), which shows that the combination of work discipline, competence, and motivation contributes directly to improving the performance of tax office employees. Ambarwati et al. (2023)even adding that employee competence, if accompanied by effective knowledge management, will significantly strengthen tax receivables management.

In the international sphere, Zhang et al. (2023)confirms that HR director competency is positively correlated with improved organizational performance, especially in public sector environments that require high accountability. Budding et al., (2022)also underscores the importance of interpersonal skills for public sector employees, which contribute to improving work performance and the effectiveness of internal communications. Goldman et al. (2022)highlights that specific technical knowledge in the tax field can improve the quality of audits and reporting, which emphasizes the importance of competency as a pillar of organizational performance.

Human resource performance in this study was measured through several indicators, namely punctuality in completing tasks, compliance with working hours, absenteeism rate, and cooperation between employees. The measurement results showed that the cooperation indicator between employees obtained the highest score with an index value of 4.41. This indicates that employees at the West Semarang Pratama Tax Office have a high level of collaboration, which is a key strength in completing work effectively. Solid collaboration among employees accelerates the task completion process and strengthens team communication.

In the context of respondent descriptions, the dominance of male respondents (55.2%) contributes to the perception of workload and performance, given the tendency for men to play a higher role in aspects of mobility and work pressure. The age of respondents, which is mostly in the range of 36–45 years (70.9%), reflects a productive and mature working age, which generally correlates with increased competence and stability in dealing with workloads. Educational level also shows a dominance of higher education, with 53.7% holding a

bachelor's degree and 32.8% holding a master's degree, which strengthens employees' analytical capacity and adaptability to regulatory and technological changes.

Furthermore, the majority of respondents' work experience was between 11 and 15 years (60.4%), indicating sufficient work experience to address the complexity of taxation tasks. In terms of position, the majority of respondents worked as Account Representatives (38.8%), a strategic position with high work demands and direct interaction with taxpayers. The combination of age, education, length of service, and position reinforces the finding that adequate competency will support optimal human resource performance, especially when facing complex workloads.

Overall, the research results indicate that competence plays a significant role in improving human resource performance at the West Semarang Pratama Tax Office. Human resource performance, as measured by indicators of punctuality, work efficiency, attendance, and teamwork, can be achieved through competency enhancement, whether through technical training, work experience, or soft skills development. These findings provide important implications for organizational management in designing targeted human resource development programs to continuously improve organizational performance.

3) The moderating effect of competency between workload and HR performance

The results of the hypothesis test indicate that competence has not been able to significantly moderate the influence of workload on HR performance. In contrast to the two previous hypotheses, the results of the third hypothesis test indicate that competence has not been able to act as a significant moderator in the relationship between workload and HR performance. This finding indicates that competence, although it has a direct influence on performance, has not been able to strengthen or weaken the impact of workload on performance in the context of this study. This indicates the potential for homogeneity in the level of competence of respondents, or that other moderating factors such as organizational support, self-efficacy, or resilience have a more dominant influence in counteracting the negative effects of workload.

This result differs from several previous studies which showed the moderating role of competence, as stated by(X. Zhang et al., 2023);(Federici et al., 2021); And (Pirrotta et al., 2025)However, these insignificant results still provide an important contribution, emphasizing the need for a contextual approach to understanding moderation mechanisms in public sector environments such as the Tax Service Office, which may have unique job characteristics, work systems, and organizational cultures.

These findings indicate that competence has not yet played a role as a buffer in managing the impact of workload on performance. This contrasts with several findings in previous research. Research by(Alifa Isherdianti Nabila & Puspita Wulansari, 2024)stated that competence plays an important role in managing workloads so as to boost employee performance, particularly in the context of public service organizations such as tax offices. Similarly, in a study by

(Supriyat in et al., 2019)And(Mulyadi & Hermina, 2023)It was found that auditors or employees with high competence are able to maintain work quality under the pressure of a high workload. This finding is supported by international research such as that by Zhang et al. (2023)which states that competence, especially in HR development, contributes directly to improving organizational performance. However, research by de Reuver et al. (2021)also stated that even if competence is high, if the workload exceeds capacity, then a negative impact on performance cannot be avoided.

Furthermore, in the moderation test, the loading value of the interaction between Competence * Workload on HR Performance was 1.000, which is statistically high, but not significant based on the t-value and p-value. This indicates that although the interaction model is formed, the actual effect of this interaction on improving HR performance has not been confirmed.

Based on the characteristics of the respondents, the majority of employees are of productive age (36-45 years) and have worked for 11-15 years. This indicates that respondents generally have sufficient age maturity and work experience, which should be a strong foundation for competency. However, the results indicate that competency is not yet optimal in strengthening the impact of workload on performance. This is likely related to the perception of some employees that their education is not fully relevant, or that they still need contextual training related to the workload they face. Furthermore, the position with the largest proportion is Account Representative, which functionally faces high work pressure, interacts directly with taxpayers, and requires adequate technical and interpersonal competencies.

Thus, the moderating role of competency has not been significantly realized in the influence of workload on HR performance at the West Semarang Pratama Tax Office. In the future, strengthening competency through structured training, adjusting educational curricula, and providing resources proportional to workload will be key to improving employee performance. This finding also confirms that in the context of public organizations such as the tax office, competency must be developed systematically and not solely relying on experience, but also needs to be facilitated by an adaptive HR management system that is responsive to work dynamics.

4. Conclusion

The purpose of this study is to empirically examine and analyze the influence of Workload and Competence on HR Performance and the influence of Competence in moderating the relationship between Workload and HR Performance. The results of the study indicate that: Workload has a significant impact on HR performance These findings indicate that moderate workloads are considered within reasonable limits and manageable for most employees. A workload appropriate to abilities, adequate task completion time, and tolerable work pressure contribute to employee performance. Therefore, proportional workload management can encourage optimal human resource performance in public service agencies such as the West Semarang Pratama Tax Office. Competence has a significant influence on HR

performance These results indicate that employee competency, demonstrated through work experience, education, technical knowledge, and interpersonal skills, plays a significant role in improving the quality of human resource performance. The competency level assessed was high, particularly in the aspect of initiative for continuous self-development, which is a supporting factor in achieving work efficiency and effectiveness. Competence has not been able to moderate the influence of workload on HR performance. Test results indicate that the interaction between workload and competence has not been able to provide a significant impact on HR performance. This means that competence has not been statistically proven to strengthen or weaken the influence of workload that is still under control, or the application of competence in dynamic and stressful work situations is not optimal. Therefore, increasing the effectiveness of competence as a moderating variable requires a more adaptive and contextual approach to HR management.

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