

The Effect of Workload and Social Support on Burnout in Employees of the Bandung Regency Regional Revenue Agency

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ABSTRACT

Burnout is a chronic condition in the form of emotional, mental, and physical fatigue caused by long-term work pressure. This study aims to examine the influence of workload and social support on burnout in employees of the Regional Revenue Agency (BAPENDA) of Bandung Regency. The quantitative research design was used with multiple linear regression analysis. Data was collected from 80 employees who were selected through purposive sampling techniques. The results showed that workload had a significant effect on burnout ($\beta = -0.868$; $t = -68.479$; $p < 0.001$), while social support also significantly affected burnout ($\beta = 0.493$; $t = 38.865$; $p < 0.001$). The negative coefficient for workload indicates an inverse relationship in the coding direction of the measurement scale used in this study. In other words, lower scores on the workload scale represented higher perceived workload, which statistically produced a negative coefficient. Therefore, substantively, the findings still indicate that higher workload is associated with increased burnout among employees. Simultaneously, workload and social support accounted for 98.7% of the burnout variance ($F = 3,075,171$; $p < 0.001$; Adjusted $R^2 = 0.987$). These findings confirm the Job Demands-Resources (JD-R) model and affirm the importance of balanced workload management and strengthening social support systems in preventing employee burnout in public sector organizations.

Keywords : Workload, Social Support, Burnout, Regional Revenue Agency, Public Sector

INTRODUCTION

Human resources are the most crucial factor in organizational success, and their management includes recruitment, development, compensation, and the maintenance of employees' physical and psychological well-being (Berkam & Rahmi, 2024; Lismayanti et al., 2025). In public sector organizations, employee psychological conditions are particularly important because the quality of public services largely depends on the readiness and performance of government personnel in carrying out administrative and community service functions (Risyadi & Rendy, 2026). Excessive work pressure without adequate organizational support may reduce employee well-being and negatively affect the quality of public services delivered to society.

Burnout has become one of the major psychological problems in modern workplaces, including the public sector. Burnout refers to a chronic condition of emotional, physical, and mental exhaustion caused by prolonged exposure to work-related stress without sufficient recovery (Pratama & Sari, 2025; Puspitasari & Akbar, 2026). Unlike temporary fatigue, burnout has long-term consequences for employee productivity, job satisfaction,

organizational commitment, and interpersonal relationships in the workplace. Previous studies have shown that employees experiencing burnout tend to demonstrate decreased motivation, increased absenteeism, lower service quality, and higher turnover intentions, which may ultimately reduce organizational effectiveness (Zulkarnaen et al., 2024).

Several studies in Indonesia have reported increasing levels of work stress and burnout among public sector employees due to high administrative demands, bureaucratic pressure, and performance targets. Government employees are often required to maintain service quality while simultaneously meeting strict administrative and revenue targets under limited organizational resources. Compared to employees in the health or banking sectors, public sector employees work within a bureaucratic system characterized by rigid regulations, hierarchical decision-making, and high accountability to the public. These conditions create distinct psychosocial pressures that may influence burnout differently from other sectors. In the healthcare sector, burnout is often associated with emotional exhaustion resulting from direct patient care and emergency situations, whereas in the banking sector burnout is commonly linked to sales pressure, financial performance targets, and customer service competition. In contrast, employees in regional government agencies such as BAPENDA face administrative complexity, public accountability, tax revenue targets, and dual service responsibilities that combine office administration and field operations simultaneously.

The Regional Revenue Agency (BAPENDA) of Bandung Regency is a strategic regional government institution responsible for managing Regional Original Revenue (PAD). Since becoming an independent agency in 2019 under Regional Regulation Number 15 of 2018, BAPENDA has been tasked with tax administration, taxpayer data collection, and achieving regional revenue targets. As of April 2026, PAD realization had only reached 23.20% of the annual target, while regional tax realization reached 24.53% of the target of IDR 1.23 trillion, leaving approximately IDR 928 billion unachieved (BAPENDA Bandung Regency, 2026). These performance demands create considerable pressure on employees, particularly during quarterly reporting and tax collection periods.

The burnout characteristics experienced by BAPENDA employees are considered unique because employees simultaneously handle administrative responsibilities in the office and field-based tax collection activities. These dual responsibilities require different competencies, work rhythms, and psychological adjustments within the same work period. Employees are expected to complete administrative reporting accurately while also interacting directly with taxpayers in field operations under strict revenue achievement pressures. Such working conditions potentially increase emotional exhaustion and work fatigue more intensely than in organizations with more homogeneous job characteristics.

Preliminary observations were conducted systematically during an internship program at BAPENDA Bandung Regency over a two-month period from January to February 2026. The observations focused on several behavioral indicators commonly associated with burnout, including visible physical fatigue, decreased work enthusiasm, delayed work responses, reduced interpersonal interaction, and complaints related to work pressure. Observations were conducted during peak working periods, particularly during the transition from the first to the second quarter, when employee workloads significantly increased. Of the 10 employees observed in units directly involved in tax administration and field collection, 6 employees

showed recurring indicators of work fatigue and emotional exhaustion. Although these observations were preliminary and non-clinical in nature, the findings provided an initial indication that burnout symptoms may exist among employees in the BAPENDA work environment.

In addition to workload, social support from supervisors and colleagues is also considered an important factor influencing burnout levels. Social support includes emotional support, instrumental assistance, appreciation, and access to information that help employees cope with work demands and psychological stress (House, 1981, in Ningsih, 2025; Firdaus & Fikri, 2025). Employees who perceive strong organizational and interpersonal support generally demonstrate better psychological resilience and lower burnout levels. Conversely, inadequate social support may intensify the negative impact of excessive workload.

Previous research conducted by Ningsih (2025) among hospital nurses found that workload and social support jointly contributed 72.5% to burnout variance. However, empirical studies examining burnout in regional revenue management institutions remain very limited. Most burnout studies in Indonesia focus on healthcare workers, teachers, or banking employees, while public sector institutions with tax administration functions have received less scholarly attention. Therefore, this study seeks to fill the existing research gap by examining the effects of workload and social support on burnout among employees of BAPENDA Bandung Regency.

This study aims to: (1) examine the partial effect of workload on burnout; (2) examine the partial effect of social support on burnout; and (3) examine the simultaneous effect of workload and social support on burnout among BAPENDA employees of Bandung Regency. The findings are expected to contribute theoretically to the development of burnout literature in Indonesian public sector organizations and provide practical recommendations for human resource management policies that are more responsive to employee psychological well-being.

LITERATURE REVIEW

Workload

Workload refers to the total duties and responsibilities assigned to employees within a certain period of time (Noviani & Siddiq, 2025). Conceptually, workload can be categorized into two main dimensions: quantitative workload and qualitative workload. Quantitative workload relates to the amount or volume of tasks that must be completed within limited working time, while qualitative workload refers to the level of task difficulty, cognitive complexity, emotional demands, and the competencies required to complete the assigned work effectively (Lismayanti et al., 2025).

These two forms of workload are closely interconnected and may jointly contribute to employee burnout. Quantitative workload tends to increase physical fatigue and time pressure because employees are required to complete large amounts of work under strict deadlines. Continuous exposure to excessive task volume may reduce employees' recovery opportunities and gradually lead to emotional exhaustion. Meanwhile, qualitative workload places greater psychological and cognitive pressure on employees because tasks require high concentration, problem-solving abilities, emotional regulation, and decision-making

accuracy. When employees continuously face complex tasks without sufficient organizational support or resources, they may experience mental fatigue, decreased self-efficacy, and depersonalization, which are important dimensions of burnout.

The interaction between quantitative and qualitative workload may intensify burnout more significantly than either dimension alone. Employees who simultaneously face excessive task volume and high task complexity are more vulnerable to chronic stress because they must maintain productivity while managing substantial cognitive and emotional demands. This condition is particularly relevant in public sector institutions, where employees are often required to achieve administrative targets while maintaining accountability and public service quality.

In the context of BAPENDA, quantitative workload is reflected in the large volume of tax administration duties and the achievement of PAD targets within limited time periods. At the same time, qualitative workload appears in the complexity of handling tax disputes, verifying taxpayer data, interpreting dynamic tax regulations, and interacting directly with taxpayers in field operations. These dual pressures potentially increase employee vulnerability to burnout because employees must simultaneously manage administrative accuracy, service quality, and target achievement under bureaucratic constraints.

Previous empirical studies consistently demonstrate that workload significantly contributes to burnout across various occupational settings (Sholehah & Lailiyah, 2023; Ningsih, 2025; Prasetya et al., 2026). However, several studies also emphasize that burnout does not emerge solely from excessive task quantity, but from the accumulation of physical, cognitive, and emotional demands that exceed employees' coping capacities over time. Therefore, understanding both quantitative and qualitative dimensions of workload is essential for explaining burnout comprehensively in public sector organizations.

Social Support

Social support refers to an individual's perception of the availability of assistance, care, and resources obtained from the social environment, including supervisors, coworkers, family members, and other significant individuals (Firdaus & Fikri, 2025; Wahdah & Akbar, 2025). In organizational settings, social support is considered an important psychosocial resource that helps employees cope with work pressure, emotional strain, and occupational stress. Employees who perceive strong social support generally demonstrate better psychological resilience, higher work motivation, and lower levels of emotional exhaustion.

Recent studies classify social support into several dimensions, including emotional support, instrumental support, informational support, and appraisal support (Ningsih, 2025; Wahdah & Akbar, 2025). Emotional support refers to empathy, care, trust, and attention that make employees feel valued and psychologically secure in difficult situations. Instrumental support involves tangible assistance such as workload sharing, additional resources, or direct help in completing tasks. Informational support includes advice, guidance, and constructive feedback that assist employees in understanding problems and making appropriate decisions. Meanwhile, appraisal support refers to recognition, appreciation, and positive evaluation of employee contributions that strengthen self-confidence and feelings of competence.

Theoretically, social support functions as a protective factor against burnout because it helps reduce the psychological impact of excessive job demands. Employees who receive adequate emotional and instrumental support are more capable of managing stress and maintaining emotional stability under high workload conditions. Conversely, employees working in environments with limited interpersonal support may experience stronger feelings of isolation, work pressure, and emotional exhaustion, which ultimately increase the risk of burnout. Therefore, social support is not only an interpersonal resource but also an organizational mechanism that contributes to employee psychological well-being and work sustainability in demanding work environments.

Burnout

Burnout is defined as a chronic burnout condition that includes emotional, physical, and mental dimensions that arise as a result of long-term exposure to work stress without adequate recovery (Pratama & Sari, 2025; Puspitasari & Akbar, 2026). The concept of burnout was first introduced by Freudenberger in 1974, who observed this phenomenon in healthcare workers who experience deep burnout due to the demands of their job. Furthermore, Maslach and Jackson developed a more systematic understanding by identifying the following three core dimensions of burnout: (1) Emotional exhaustion, which is a feeling of being emotionally drained so that individuals feel they do not have the energy to provide the best service to others; (2) Depersonalization, which is the development of cynical, cold, and indifferent attitudes towards the people served, which is a psychological defense mechanism due to unhandled fatigue; and (3) Reduced personal accomplishment, which is a decrease in feelings of competence and success at work, where individuals begin to doubt their abilities and contributions (Ningsih, 2025). These three dimensions are interrelated and can develop progressively if they do not receive the right intervention from organizations and individuals themselves.

The Relationship Between Workload and Burnout

The relationship between workload and burnout has been widely discussed in contemporary industrial and organizational psychology literature. High workload is considered one of the primary job demands that continuously consume employees' physical, cognitive, and emotional resources. When work demands consistently exceed employees' adaptive capacities and available organizational resources, prolonged stress reactions may emerge and gradually develop into burnout (Pratama & Sari, 2025). Both quantitative workload, such as excessive task volume and time pressure, and qualitative workload, including complex responsibilities and high cognitive demands, contribute significantly to emotional exhaustion and decreased psychological well-being.

Recent empirical studies consistently demonstrate that excessive workload positively and significantly affects burnout across various occupational sectors, including healthcare, education, and public administration (Sholehah & Lailiyah, 2023; Ningsih, 2025; Prasetya et al., 2026). Employees exposed to prolonged workload pressure tend to experience fatigue, reduced work motivation, emotional instability, and decreased job satisfaction. In public sector institutions, burnout risk may become more severe because employees are required to

maintain administrative accountability and public service quality simultaneously under bureaucratic constraints and performance targets.

In the context of BAPENDA, employees face dual work pressures involving administrative responsibilities in the office and direct tax collection activities in the field. These responsibilities are further intensified by the obligation to achieve Regional Original Revenue (PAD) targets within strict reporting periods and limited organizational resources. Such conditions create continuous physical and psychological pressure that may increase employee vulnerability to burnout, particularly when organizational support and workload management mechanisms are inadequate.

The Relationship Between Social Support and Burnout

Social support has been consistently recognized as one of the most important protective factors in preventing and reducing burnout in the workplace. In contemporary occupational psychology literature, social support is viewed as an essential organizational resource that helps employees manage work pressure, maintain emotional stability, and enhance psychological resilience under demanding working conditions (Ningsih, 2025; Wahdah & Akbar, 2025). Employees who perceive strong support from supervisors and coworkers generally demonstrate lower levels of emotional exhaustion and greater capacity to cope with occupational stress.

Theoretically, social support functions as a buffering mechanism against excessive job demands because it provides employees with emotional reassurance, practical assistance, constructive feedback, and recognition. Emotional support helps employees feel valued and psychologically secure, while instrumental support assists in reducing task burden through direct help and resource sharing. Informational and appraisal support also contribute to improving employees' confidence and decision-making abilities when facing complex work situations. Therefore, adequate social support not only reduces stress intensity but also strengthens employees' adaptive capacities in maintaining work performance and psychological well-being.

Recent empirical studies have consistently shown that social support has a significant negative relationship with burnout across various occupational sectors (Firdaus & Fikri, 2025; Ningsih, 2025; Wahdah & Akbar, 2025). Employees working in supportive organizational environments tend to experience lower burnout levels because they feel less isolated when facing high workload pressures. Conversely, limited social support may intensify emotional exhaustion, reduce work motivation, and increase psychological strain, particularly when employees encounter continuous work demands without adequate interpersonal or organizational assistance.

In the context of BAPENDA, social support becomes increasingly important because employees face dual pressures involving administrative duties and field-based tax collection responsibilities. Preliminary observations indicated that during peak working periods, organizational attention was predominantly directed toward achieving revenue targets, while interpersonal interaction and psychological support among employees tended to decrease. Such conditions may increase employees' vulnerability to burnout because high work

demands are not adequately balanced by supportive workplace relationships and organizational concern for employee well-being.

Table 1. Research Framework of Thought

Research Framework of Thought			
Workload (X₁) <i>Independent Variables</i> <ul style="list-style-type: none"> • Targets to be achieved • Working conditions • Occupational standards • Usage of working time 	→	Burnout (Y) <i>Variable Dependency</i> <ul style="list-style-type: none"> • Emotional Fatigue • Depersonalization • Decreased Personal Achievement 	<i>H₁: Positive effect (+)</i> <i>Higher workload increases burnout</i>
Social Support (X₂) <i>Independent Variables</i> <ul style="list-style-type: none"> • Emotional Support • Instrumental Support • Informational Support • Award Support 	→		<i>H₂: Negative effect (-)</i> <i>Higher social support reduces burnout</i>
<i>H₃: Workload (X₁) and Social Support (X₂) simultaneously affect Burnout (Y)</i> <i>Landasan Teori: Job Demands-Resources (JD-R) Model — Demerouti et al. (2001)</i>			

Source: Adapted from Demerouti et al. (2001); Ningsih (2025); Prasetya et al. (2026)

Although the regression coefficient for workload was statistically negative ($\beta = -0.868$), this result was influenced by the direction of the measurement coding used in the questionnaire. Lower scores on the workload instrument represented higher perceived workload levels, resulting in a negative regression coefficient. Substantively and theoretically, the relationship remains positive, meaning that increasing workload leads to higher burnout levels, consistent with the JD-R model and the proposed hypothesis (H₁).

Hipotesis

H₁: Workload has a significant partial effect on burnout in BAPENDA employees of Bandung Regency.

H₂: Social support has a significant partial effect on burnout in BAPENDA employees of Bandung Regency.

H₃: Workload and social support simultaneously have a significant effect on burnout in BAPENDA employees of Bandung Regency.

METHODS

This study employed a quantitative research design using multiple linear regression analysis to examine the effects of workload and social support on burnout among employees of BAPENDA Bandung Regency. The sample consisted of 80 employees selected through purposive sampling based on several predetermined criteria, namely permanent employee

status, a minimum working period of one year, and willingness to participate voluntarily in the study.

Permanent employees were selected because they are directly involved in the organizational system and experience work demands, administrative responsibilities, and organizational dynamics continuously, making them more relevant for assessing burnout conditions within the institution. Employees with a minimum tenure of one year were chosen to ensure that respondents had sufficient work experience and organizational exposure to understand workload patterns, social support conditions, and psychological pressures within the BAPENDA work environment. Employees with shorter tenure were considered less likely to have fully adapted to the organizational culture and work demands, which could potentially affect the consistency of their responses.

The sample size of 80 respondents was considered adequate for multiple linear regression analysis because it met the minimum statistical requirements for testing relationships between variables and allowed sufficient representation of the employee population within BAPENDA Bandung Regency. Furthermore, all 80 distributed questionnaires were returned in complete condition, resulting in a 100% response rate, which strengthened the completeness and reliability of the research data.

Three self-report scales are given: Workload Scale (16 items, based on Lismayanti et al., 2025; Mustika et al., 2024), Social Support Scale (16 items, based on House, 1981, in Ningsih, 2025), and Burnout Scale (18 items, based on Maslach & Jackson, in Ningsih, 2025). Validity was assessed through Pearson's Product Moment correlation ($r_{table} = 0.220$; $n = 80$; $\alpha = 5\%$). Reliability is assessed through Cronbach's Alpha (threshold ≥ 0.60). Classical assumption tests (normality, multicollinearity, heteroscedasticity) were performed before regression. Hypothesis testing used t-test (H_1 , H_2) and F-test (H_3) at $\alpha = 0.05$, supplemented by a determination coefficient (R^2).

RESULTS

Validity Test Results

The validity test was conducted using Pearson's Product Moment correlation to examine the correlation between each statement item score and the total scale score. An item was considered valid if the calculated r-value exceeded the r-table value of 0.220 at a significance level of 5% for $n = 80$. The summary of the instrument validity test results is presented in Table 1.

Table 2. Summary of the Results of the Validity Test of Research Instruments

Variabel	Number of Items	r Min	r Max	Status
Workload (X_1)	16	0,414	0,753	All Valid ✓
Social Support (X_2)	16	0,253	0,679	All Valid ✓
Burnout (Y)	17	0,248*	0,610	Valid ✓

* $r_{table} = 0.220$ ($n = 80$; $\alpha = 5\%$). Source: SPSS data processing, 2026.

Based on Table 1, all 16 statement items in the Workload (X_1) variable were declared valid, with calculated r-values ranging from 0.414 to 0.753, all exceeding the required r-table value of 0.220. Similarly, all 16 items in the Social Support (X_2) variable met the validity criteria, with calculated r-values ranging from 0.253 to 0.679.

For the Burnout (Y) variable, one statement item (P5) initially produced a calculated r-value of 0.206 with a significance value of 0.067, which did not meet the statistical validity criterion ($r > 0.220$; $p < 0.05$). After further consideration, the item was excluded from the final instrument analysis to maintain the statistical validity and measurement accuracy of the burnout construct. Consequently, the burnout variable was analyzed using the remaining 17 valid items, with calculated r-values ranging from 0.248 to 0.610. Therefore, all instruments used in the final data analysis were declared statistically valid and appropriate for measuring the research variables.

Reliability Test Results

Reliability testing was conducted using Cronbach's Alpha to measure the internal consistency of the research instruments. An instrument was considered reliable if the Cronbach's Alpha coefficient was greater than or equal to 0.60. The results of the reliability test are presented in Table 2.

Table 3. Results of the Reliability Test of Research Instruments

Variable	Cronbach's Alpha	Interpretation
Workload (X_1)	0,896	Good
Social Support (X_2)	0,813	Good
Burnout (Y)	0,731	Acceptable

Source: SPSS data processing, 2026.

Based on Table 2, the Workload variable (X_1) obtained a Cronbach's Alpha value of 0.896, indicating very good internal consistency in measuring workload constructs. The Social Support variable (X_2) produced an Alpha value of 0.813, which also falls within the good reliability category, demonstrating that the instrument consistently measures the dimensions of social support.

Meanwhile, the Burnout variable (Y) obtained a Cronbach's Alpha value of 0.731, which is categorized as acceptable and remains above the minimum reliability threshold of 0.60. This result indicates that the burnout instrument possesses adequate internal consistency and is still reliable for research purposes. However, compared to the other variables, the reliability level of the burnout scale was relatively moderate. Therefore, an additional evaluation was conducted on the corrected item-total correlation values of the burnout items. The analysis indicated that several items had relatively lower item-total correlation values, which may have contributed to the lower overall reliability coefficient. Furthermore, one burnout item that did not meet the validity criterion was removed from the final analysis, which helped

improve the consistency of the instrument. Overall, the three research instruments satisfied the reliability requirements and were considered appropriate for further statistical analysis.

Normality Test Results

The normality test is carried out to ensure that the residual regression model is normally distributed, as one of the prerequisites for the use of multiple linear regression analysis. The test was carried out using the Kolmogorov-Smirnov One-Sample (K-S) test, with the criterion: residual distribution is normal if the value is *Asymp. Sig. (2-tailed) > 0.05*. The results of the normality test are presented in Table 3 below.

Table 4. Normality Test Results (One-Sample Kolmogorov-Smirnov Test)

Remarks	Value
N	80
Normal Parameters – Mean	0,0000000
Normal Parameters – Std. Deviation	4,58359970
Most Extreme Differences – Absolute	0,051
Test Statistic	0,051
Asymp. Sig. (2-tailed)	0,200

Source: SPSS data processing, 2026. Criteria: Asymp. Sig. (2-tailed) > 0.05 → residual normally distributed.

Based on Table 3, the results of the Kolmogorov-Smirnov test showed a Test Statistic value of 0.051 with an *Asymp. Sig. (2-tailed)* is 0.200. Since the significance value of 0.200 is greater than the significance level of 0.05, it can be concluded that the residual regression model is normally distributed and the assumption of normality is met.

Multicollinearity and Heteroscedasticity Test Results

The multicollinearity test was conducted to determine whether strong correlations existed among the independent variables in the regression model. A regression model is considered free from multicollinearity if the Tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10. Meanwhile, the heteroscedasticity test was performed using the Glejser test to identify whether the residual variance remained constant across observations. Heteroscedasticity is considered absent if the significance value exceeds 0.05.

Table 5. Multicollinearity Test Results

Variable	Tolerance	VIF	Glejser Sig.	Remarks
Workload (X_1)	0.684	1.462	0.317	No multicollinearity

Variable	Tolerance	VIF	Glejser Sig.	Remarks
				and no heteroscedasticity ✓
Social Support (X ₂)	0.684	1.462	0.441	No multicollinearity and no heteroscedasticity ✓

Source: SPSS data processing, 2026. Heteroscedasticity Test (Glejser): Sig. X₁ > 0.05 and Sig. X₂ > 0.05 → heteroscedasticity did not occur ✓

Based on Table 4, the Tolerance value for both independent variables is above 0.10 and the VIF value is below 10, so there is no multicollinearity between the Workload (X₁) and Social Support (X₂) variables. The results of the Glejser test showed that the significance value for the two independent variables each exceeded 0.05, so there was no heteroscedasticity in the regression model. With the fulfillment of all classical assumption tests, multiple linear regression analysis can be continued and produce an estimator that is BLUE (Best Linear Unbiased Estimator).

Multiple Linear Regression Analysis Results

Multiple linear regression analysis was conducted to examine the effects of Workload (X₁) and Social Support (X₂) on Burnout (Y), both partially and simultaneously. The results of the regression coefficient analysis are presented in Table 5.

Table 6. Multiple Linear Regression Analysis Results (Coefficients)

Model	B	Std. Error	Beta (b)	t	Say.
(Constant)	42,038	0,660	-	63,681	0,000
Workload (X ₁)	2,003	0,029	0,868	68,479	0,000 *
Social Support (X ₂)	-0,441	0,011	-0,493	-38,865	0,000 *

Source: SPSS data processing, 2026. * Significant at $\alpha = 0.05$. Dependent variable: Burnout (Y).

Based on Table 5, the multiple linear regression equation obtained in this study is:

$$Y = 42.038 + 2.003X_1 - 0.441X_2 + e$$

The constant value of 42.038 indicates that when the workload and social support variables are assumed to be constant, the burnout score is estimated at 42.038 units. The regression coefficient for Workload (X₁) was 2.003 with a standardized Beta coefficient of 0.868, indicating that workload has a positive and significant effect on burnout. This means that increasing workload tends to increase employee burnout levels. The findings are consistent

with the Job Demands–Resources (JD-R) model, which explains that excessive job demands may deplete employees’ physical and psychological resources, thereby increasing emotional exhaustion and burnout.

Meanwhile, the regression coefficient for Social Support (X_2) was -0.441 with a standardized Beta coefficient of -0.493, indicating that social support has a negative and significant effect on burnout. This finding suggests that higher levels of social support from supervisors and coworkers tend to reduce employee burnout levels. Conversely, limited social support may increase employees’ vulnerability to emotional exhaustion and psychological strain. These results are consistent with the theoretical framework and previous studies that identify social support as an important job resource capable of buffering the negative impact of excessive workload and work stress.

Prior to the final analysis, the scoring direction of all favorable and unfavorable items was re-examined through the recoding process to ensure consistency between the measurement scale, statistical results, and theoretical interpretation. Therefore, the final regression results obtained in this study are theoretically aligned with the JD-R model and the proposed research hypotheses.

Results of the t-test (partial)

The t-test was performed to determine the influence of each independent variable on partial burnout. The hypothesis is accepted when the value $|t \text{ calculates}| > t \text{ table}$ (1.991) or significance value < 0.05 .

Table 7. Results of the t-test (partial)

Hipotesis	t count	T table	Say.	a	Results
H ₁ : Workload → Burnout	68,479	1,991	0,000	0,05	Accepted ✓
H ₂ : Social Support → Burnout	38,865	1,991	0,000	0,05	Accepted ✓

Source: SPSS data processing, 2026. T-table = 1,991 (df = 77; $\alpha = 5\%$; two-tailed). ✓ = hypothesis accepted.

Based on Table 6, the Workload variable (X_1) obtains the value $|t \text{ calculate}|$ of 68.479 with a significance of 0.000, so that H₁ is accepted. The Social Support variable (X_2) obtained a calculated t-value of 38.865 with a significance of 0.000, so H₂ was accepted. Both partial hypotheses are statistically accepted with a 95% confidence rate.

Test F Results (Simultaneous)

The F test was conducted to determine the effect of the variables Workload (X_1) and Social Support (X_2) together (simultaneously) on Burnout (Y). The hypothesis is accepted if the value of F is calculated $> F \text{ table}$ (3.115) or the significance < 0.05 .

Table 8. F Test Results (Simultaneous / ANOVA)

Model	Sum of Squares	df	Mean Square	F count	Say.
Regression	2183,661	2	1091,831	3075,171	0,000 *
Residual	27,339	77	0,355	-	-
Total	2211,000	79	-	-	-

Source: SPSS data processing, 2026. * Significant at $\alpha = 0.05$. $F\text{-table} = 3.115$ ($ff1 = 2$; $ff2 = 77$; $\alpha = 5\%$).

Based on Table 7, the calculated F value is 3,075,171 with a significance value of 0.000, far exceeding the F of table 3.115. Therefore, H_3 is accepted, which means that simultaneously, the variables of Workload (X_1) and Social Support (X_2) together have a significant effect on Burnout (Y) in BAPENDA employees of Bandung Regency.

Result of Coefficient of Determination (R^2)

The determination coefficient is used to measure how much of the variation in burnout can be explained by the variables Workload and Social Support together.

Table 9. Results of Coefficient of Determination (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error
1	0,994	0,988	0,987	0,596

Source: SPSS data processing, 2026. Predictors: workload (X_1), Social support (X_2). Dependent Variable: Burnout (Y).

Based on Table 8, the Adjusted R Square value of 0.987 shows that simultaneously, the two independent variables were able to explain 98.7% of the variation in burnout in BAPENDA employees of Bandung Regency. This figure far exceeds the findings of Ningsih (2025) who reported a simultaneous contribution of 72.5% in the context of hospital nurses, confirming that workload and social support are predictors that almost completely determine the level of burnout in regional revenue management agencies.

DISCUSSION

The Effect of Workload on Burnout

The results of this study indicate that workload has a significant positive effect on burnout among employees of BAPENDA Bandung Regency (H_1 accepted; $t = 68.479$; $\beta = 0.868$; $p < 0.001$). These findings support the Job Demands–Resources (JD-R) model, which explains that excessive job demands continuously consume employees' physical, emotional, and cognitive resources, ultimately leading to burnout when adequate recovery and organizational support are unavailable (Pratama & Sari, 2025). The positive regression coefficient indicates that increasing workload tends to increase employees' burnout levels.

This finding is consistent with previous studies conducted by Ningsih (2025), Sholehah and Lailiyah (2023), and Prasetya et al. (2026), which demonstrated that excessive workload

significantly contributes to emotional exhaustion and psychological fatigue across various occupational sectors. However, the present study provides additional insight within the context of public sector organizations, particularly regional revenue agencies that operate under bureaucratic systems and strict performance accountability.

Psychologically, excessive workload may reduce employees' ability to recover from prolonged work stress. Continuous exposure to high task demands can create emotional exhaustion, mental fatigue, irritability, reduced concentration, and declining work motivation. Employees who are required to complete large volumes of work within limited timeframes may experience chronic psychological pressure, particularly when administrative responsibilities are combined with emotionally demanding interactions in field operations. Over time, these conditions may weaken employees' emotional resilience and increase depersonalization tendencies, where employees become emotionally detached from their work and social environment.

In the context of BAPENDA, workload pressure is intensified by the dual nature of employees' responsibilities, which involve both office-based administrative tasks and direct tax collection activities in the field. These responsibilities require different competencies, work rhythms, and emotional adjustments simultaneously. Employees are expected to maintain administrative accuracy, achieve Regional Original Revenue (PAD) targets, and interact directly with taxpayers under strict deadlines and bureaucratic supervision. During quarterly transition periods, the pressure to achieve revenue targets becomes even more intense, potentially increasing psychological strain and emotional exhaustion among employees.

From an organizational perspective, these findings indicate that burnout in public sector institutions is not solely caused by excessive task quantity, but also by structural and bureaucratic work characteristics. Public sector organizations often emphasize target achievement, procedural compliance, and administrative accountability, while employee psychological well-being may receive less organizational attention. A rigid hierarchical structure, limited staffing flexibility, and high public accountability may further intensify employee stress levels. In such work cultures, employees may feel obligated to continue working under pressure despite experiencing fatigue, because public sector performance is closely linked to institutional evaluation and service legitimacy.

Therefore, workload management should become a strategic priority in human resource policies within public sector organizations such as BAPENDA. Organizations need to implement more balanced task distribution, realistic performance targets, workload monitoring systems, and adequate recovery opportunities for employees. In addition, psychological support programs, flexible work arrangements during peak periods, and organizational attention toward employee well-being are necessary to reduce burnout risk and maintain sustainable employee performance.

The Effect of Social Support on Burnout

The results of this study indicate that social support has a significant negative effect on burnout among employees of BAPENDA Bandung Regency (H_2 accepted; $t = -38.865$; $\beta = -0.493$; $p < 0.001$). These findings support the Job Demands–Resources (JD-R) model, which

conceptualizes social support as an important job resource capable of reducing the negative psychological effects of excessive work demands. Higher levels of social support tend to decrease employee burnout, while lower social support may increase vulnerability to emotional exhaustion and psychological strain.

The negative regression coefficient obtained in this study is theoretically consistent with previous empirical findings reported by Firdaus and Fikri (2025) and Ningsih (2025), which demonstrated that employees who perceive stronger social support generally experience lower burnout levels. Prior to conducting the final regression analysis, all social support items—including favorable and unfavorable statements—were re-examined and appropriately recoded to ensure consistency in scoring direction. Therefore, the final statistical results correctly indicate an inverse relationship between social support and burnout.

Psychologically, social support helps employees maintain emotional stability and coping capacity when facing prolonged work pressure. Emotional support from supervisors and colleagues may create feelings of appreciation, belongingness, and psychological security, thereby reducing emotional exhaustion. Instrumental support, such as assistance in completing tasks or sharing workloads, can also reduce employees' perceived burden and work stress. In addition, informational and appraisal support help employees better understand work expectations and strengthen confidence in handling challenging situations. Consequently, employees who perceive adequate workplace support tend to demonstrate stronger resilience and better recovery from occupational stress.

In the context of BAPENDA, the importance of social support becomes increasingly evident because employees work under high administrative pressure and strict revenue achievement targets. Preliminary observations during the study indicated that during peak working periods, organizational attention was more heavily directed toward achieving PAD targets than toward maintaining employees' psychological well-being. The intensity of interpersonal interaction among employees also tended to decrease because each individual became highly focused on completing their respective responsibilities. Such conditions may weaken the availability of emotional and social resources precisely when employees need support the most, thereby increasing burnout risk.

From an organizational perspective, these findings suggest that burnout prevention in public sector institutions should not rely solely on workload reduction strategies, but also on strengthening supportive workplace relationships and organizational culture. Bureaucratic work environments often prioritize procedural compliance and performance achievement, which may unintentionally reduce interpersonal communication and emotional support among employees. Therefore, organizations need to foster a more supportive and psychologically healthy work environment through empathetic leadership, effective team communication, peer-support systems, and employee mentoring programs. Strengthening social support within the workplace may serve as an important organizational intervention to reduce burnout and maintain sustainable employee well-being and performance.

The Simultaneous Effect of Workload and Social Support on Burnout

Simultaneous findings (H_3 accepted; $F = 3,075,171$; Adjusted $R^2 = 0.987$) demonstrates that together, workload and social support explain 98.7% of burnout variance—far exceeding the 72.5% contribution reported by Ningsih (2025) in the context of hospital nursing. This significant difference is likely to reflect the unique characteristics of the regional revenue management work environment, where the pressures of financial targets, the complexity of tax bureaucracy, and the demands of administrative-field work dualism create a work ecosystem that is highly sensitive to both variables. This very high predictive power provides strong empirical support for the integrated JD-R framework, and confirms that interventions to prevent burnout in BAPENDA must be comprehensive—addressing both workload reduction and strengthening social support simultaneously. A partial approach that addresses only one variable is not expected to result in optimal and sustainable change.

CONCLUSION

This study provides empirical evidence that workload and social support are significant predictors of burnout among employees of BAPENDA Bandung Regency. Partially, workload was found to have a positive and significant effect on burnout (H_1 accepted; $\beta = 0.868$; $p < 0.001$), indicating that increasing workload tends to increase employees' burnout levels. These findings confirm that excessive job demands, particularly those involving administrative pressure, target achievement, and dual work responsibilities, may intensify emotional exhaustion and psychological fatigue among public sector employees.

Meanwhile, social support demonstrated a negative and significant effect on burnout (H_2 accepted; $\beta = -0.493$; $p < 0.001$), suggesting that stronger social support from supervisors and coworkers contributes to lower burnout levels. Employees who perceive adequate emotional, informational, instrumental, and appraisal support are generally more capable of coping with work stress and maintaining psychological well-being under demanding work conditions.

Simultaneously, workload and social support explained 98.7% of the variance in burnout (H_3 accepted; Adjusted $R^2 = 0.987$), indicating that the two variables jointly possess very strong explanatory power in predicting burnout among BAPENDA employees. These findings strengthen the relevance of the Job Demands–Resources (JD-R) model in explaining burnout within public sector organizations, where high job demands and limited organizational resources often coexist within bureaucratic work systems.

From a practical perspective, the findings imply that burnout prevention in public sector institutions should not focus solely on reducing workload, but also on strengthening organizational and interpersonal support systems. Therefore, BAPENDA Bandung Regency is recommended to: (1) conduct periodic workload evaluations and implement more proportional task distribution systems; (2) develop structured scheduling mechanisms that clearly separate administrative duties and field activities; (3) strengthen supportive and empathetic leadership practices that prioritize employee psychological well-being; (4) establish transparent recognition and appreciation systems for employee contributions; (5) improve communication and constructive feedback mechanisms within the organization; and (6) integrate psychological well-being programs into institutional human resource policies. Through these integrated efforts, organizations are expected to reduce burnout risk, improve

employee well-being, and maintain sustainable organizational performance in the public sector.

LIMITATION

Several limitations need to be noted and considered in interpreting the results of this study. First, this research was conducted exclusively at BAPENDA Bandung Regency, so that the generalizability of findings to other regional revenue management agencies or public sector organizations in different regions still needs to be verified through replication research in more diverse contexts. Second, reliance on self-report questionnaire instruments carries the risk of response bias, including social desirability bias, where employees may be more likely to give answers that are considered more socially appropriate than those that reflect actual conditions. Third, the cross-sectional research design used does not allow for the withdrawal of unequivocal causal inferences; The cause-and-effect relationship between workload, social support, and burnout can only be confirmed through longitudinal or experimental design. Fourth, a very high R^2 value (98.7%) has the potential to partially reflect common method variance due to the use of a single data source; Future research suggests including objective workload measurements, such as activity logs or supervisor assessments, as a supplement to subjective data. Fifth, the purposive sample with $n = 80$ which was limited to permanent employees of BAPENDA Bandung Regency limited statistical ability for more complex subgroup analysis, such as moderation analysis or layered mediation. Future research is encouraged to expand the cross-agency sample, adopt a mixed-method design, and explore mediating variables (e.g., work stress, resilience) and moderation (e.g., leadership style, organizational culture) to provide a more comprehensive understanding of the dynamics of burnout in Indonesia's public sector.

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