

The Effect of Workload and Job Stress on Employee Performance, with Motivation as a Mediating Variable, at the Tanjung Emas Customs and Export-Import Office

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ABSTRACT

This study aimed to analyze the effects of workload and job stress on employee performance at KPPBC TMP Tanjung Emas, with work motivation as a mediating variable. Data were collected through questionnaires administered to 100 employees of KPPBC TMP Tanjung Emas who had previously been involved in the physical inspection of imported goods. Respondents were selected using purposive sampling. The data were analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS software. The results indicated that workload had a negative effect on work motivation, while job stress also had a negative effect on work motivation. Work motivation had a positive effect on employee performance. Workload had a negative but statistically insignificant direct effect on employee performance, whereas job stress had a significant negative direct effect on employee performance. Furthermore, work motivation mediated the negative effects of both workload and job stress on employee performance.

INTRODUCTION

The trend of international trade across various countries has increased in recent years. In Indonesia, import volumes increased significantly from the beginning of 2024 through the end of 2025. This increase contributed to longer storage times for tens of thousands of import containers at ports throughout Indonesia. A similar trend occurred at the Port of Tanjung Emas in Semarang, where import volumes increased during several periods in 2024 and 2025. The waiting list for container physical inspections, which typically averaged approximately 80 inspections per day, increased substantially during peak periods, exceeding 150 inspections per day and even reaching 300 inspections in a single day. These queues for physical inspections occurred because the number of Goods Inspection Officers (Pejabat Pemeriksa Barang [PPB]) was insufficient to accommodate the increase in import volume.

The clearance of imported goods at the port is conducted through the submission of an Import Declaration (Pemberitahuan Impor Barang [PIB]) by importers under a self-assessment system through the electronic system of the Directorate General of Customs and Excise (Direktorat Jenderal Bea dan Cukai [DJBC]) (Sudarmadi, 2022; Syahidah et al., 2025). Because imported goods may be subject to prohibitions and restrictions imposed by various technical agencies, as well as obligations to pay import duties and taxes related to importation, customs supervision is required by the Customs and Excise Supervision and Service Office (Kantor Pengawasan dan Pelayanan Bea dan Cukai [KPPBC]) (Nofrial, 2023). This supervision is conducted using a risk-management approach, under which imported goods classified as high risk (red channel) are required to undergo physical inspection to verify the conformity of their quantity, type, and specifications (Sunarmin et al., 2019; Panggabean et

al., 2023). Consequently, an increase in import volume directly results in an increase in the number of physical inspections that must be conducted by Goods Inspection Officers (Verawati et al., 2022).

Operational data from KPPBC TMP Tanjung Emas showed that, throughout 2024, the number of red-channel PIB documents reached 13,566, while the number of Goods Inspection Officers ranged from 37 to 38. In 2025, the number of red-channel PIB documents increased to 15,208, whereas the number of officers decreased to approximately 29–33. This condition increased the estimated daily workload of Goods Inspection Officers. In 2024, the highest workload occurred in December, reaching 2.72 inspections per officer per day, whereas in December 2025, it peaked at 3.76 inspections per officer per day. In addition, increases in workload were observed in January, April, May, and November 2025, during which the workload exceeded two inspections per officer per day. Assuming 20 effective working days per month and full officer attendance, these figures indicate that the workload exceeded the ideal capacity during certain periods (Haroon & Thaver, 2022; Houdmont & Elliot-Davies, 2016; Nurhidayat & Jusriadi, 2026; Vile et al., 2016).

The increase in the number of physical inspections was influenced not only by the number of import declarations but also by the complexity of the goods being inspected. Each inspection involves a series of stages, including stripping or unloading goods from containers, conducting physical inspections, and preparing and recording an Inspection Results Report (Laporan Hasil Pemeriksaan [LHP]). Based on the DJBC Workload Analysis, the entire process requires approximately three to seven hours for a single inspection involving a 30% inspection rate for relatively less complex goods. Given this estimated duration, a Goods Inspection Officer can ideally complete only approximately two physical inspections within one working day. Therefore, when the number of inspections exceeds this ideal capacity, the risk of physical and psychological fatigue among officers increases (Decker et al., 2022; Heng et al., 2024; Turnbull & Wass, 2015).

The estimated duration of physical inspections can also be compared with customs practices in other countries. Countries such as Japan, Australia, the United States, and Thailand are able to complete physical inspections within approximately 15 to 60 minutes, whereas Singapore, China, and India generally require approximately one to three hours. Compared with these countries, the duration of physical inspections in Indonesia, which ranges from three to seven hours, is relatively longer. This difference may be attributable to variations in importer compliance, which often necessitate more extensive inspections when discrepancies in imported goods are identified, as well as the relatively limited use of automated inspection technologies compared with developed countries that have more broadly implemented technology-based customs supervision systems.

This situation became increasingly challenging because the number of Goods Inspection Officers (PPB) at KPPBC TMP Tanjung Emas remained at only approximately 30 officers by the end of 2025. When import volumes increased significantly, the limited number of officers resulted in an uneven distribution of workloads. To address this situation, the management of KPPBC TMP Tanjung Emas implemented several measures, including temporarily assigning employees from other units as Goods Inspection Officers and requesting assistance from officers at neighboring Customs and Excise offices. These measures were intended to

accelerate the completion of physical inspections while reducing the work pressure experienced by Goods Inspection Officers during periods of increased import activity.

The phenomenon of high workload is important to examine because it has the potential to affect employee motivation and performance. Previous studies have reported inconsistent findings regarding the relationships among workload, job stress, motivation, and employee performance. Some studies have found that workload can improve employee performance, whereas others have demonstrated that excessive workload and job stress can reduce performance. Inconsistent findings have also been reported regarding the effects of workload and job stress on motivation, with some studies identifying positive effects and others reporting significant negative effects. Moreover, various international studies have demonstrated that excessive workload and prolonged job stress tend to reduce intrinsic motivation, increase burnout, and ultimately diminish individual performance. However, the magnitude of these effects may vary depending on organizational characteristics, leadership support, and the human resource management systems implemented within an organization.

Based on the empirical conditions at KPPBC TMP Tanjung Emas and the inconsistencies identified in previous research findings, further investigation is needed to specifically examine the effects of workload and job stress on employee performance, with work motivation as a mediating variable. This study is expected to provide empirical evidence regarding the mechanisms underlying the relationships among these variables within the Directorate General of Customs and Excise, an institution whose job characteristics differ from those of private-sector organizations and other government agencies. The findings are also expected to provide a basis for developing human resource management policy recommendations, particularly regarding workload distribution, job stress management, employee assignment systems, and strategies for enhancing work motivation to sustainably support organizational performance.

METHOD

Types of Research

This study employed a quantitative approach with an explanatory research design to examine the relationships and causal effects among the research variables. The explanatory design was used to test the proposed hypotheses and determine the direct and indirect effects among variables (Creswell, 2012; Mulyadi, 2011; Sugiyono, 2017).

Data were collected using a survey method through questionnaires administered to respondents drawn from the study population. The survey approach was used to obtain quantitative data on respondents' perceptions, characteristics, and behaviors relevant to the research variables and to test the proposed hypotheses statistically (Sugiyono, 2018).

Research Data

The data used is primary data obtained through the distribution of questionnaires to KPPBC TMP Tanjung Emas employees. The research population is all implementing/examining employees who work at KPPBC TMP Tanjung Emas. The sampling technique uses purposive sampling, with criteria (1) Examining implementing employees with a minimum working period of one year; (2) Employees who serve as Inspectors of Imported Goods; (2) Employees who have served as inspectors of imported goods, and (3) Employees

who have received additional/seconded assignments as inspectors of imported goods during the period of surge in import volume.

The sampling technique used in this study is non-probability sampling with the purposive sampling method. According to Hair et al. (2022), purposive sampling is a technique in which researchers select respondents based on certain criteria so that the sample is representative of the specific phenomenon being studied.

The selection of this technique aims to avoid the occurrence of data dilution or dilution (Cooper & Schindler, 2014), where if all employees (saturated sample) are involved, then the characteristics of work stress in technical units that have a high workload can be covered by data from administrative units that tend to be stable.

Data Analysis Methods

The analysis method used is Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). SEM-PLS is a multivariate analysis technique that combines factor analysis and regression to test the relationship between constructs and indicators (Ghozali & Latan, 2015). PLS-SEM was chosen because it is suitable for complex models with latent variables, does not require normal distribution assumptions, and can be used on relatively small samples (Ghozali & Latan, 2015).

Data analysis was carried out with PLS-SEM using SmartPLS software with the following analysis stages:

1. Outer Model: Validity and reliability test (loading factor, AVE, CR).
2. Inner Model: Test the relationship between variables (path coefficient, R^2).
3. Bootstrapping: Test the significance of direct and indirect influences.
4. Hypothesis Testing: Based on t-statistical values (>1.96) and p-values (<0.05).

In evaluating the structural model (inner model), this study uses a series of tests to ensure the predictive validity and accuracy of the model. The first step is to conduct a VIF (Variance Inflation Factor) check to detect collinearity issues between latent constructs. A VIF value below the threshold of 5 indicates that the relationship between constructs does not cause collinearity problems that can interfere with model estimation (Hair et al., 2021). The expected VIF value is below 5 to ensure the absence of serious multicollinearity between independent variables. Next, the researcher calculated the effect size (f^2) to measure the relative contribution of each exogenous variable (Workload and Work Stress) to the endogenous variable (Motivation and Performance). In addition, effect size (f^2) is used to assess the relative contribution of each independent variable to the dependent variable. The f^2 values of 0.02, 0.15, and 0.35 are interpreted as small, medium, and large effects, respectively (Cohen, 1988). To assess the predictive ability of the model, the predictive relevance value (Q^2) was used through the blindfolding procedure. A Q^2 value greater than 0 indicates that the model has a predictive relevance to endogenous constructs (Hair et al., 2021). Mediation is considered significant when the confidence interval does not include a zero value, which suggests that the indirect effect is statistically different from zero (Preacher & Hayes, 2008). Considering that the core of this study is to test the role of motivation mediation, a mediation test was carried out by looking at the value of indirect effects through the bootstrapping procedure. The determination of the significance of the indirect influence is based on the 95% bias-corrected Confidence Interval (CI), where the mediation effect is declared significant if the range of Lower Bound to Upper Bound values in CI does not exceed zero. These four

procedures ensure that the tested structural model meets the statistical feasibility criteria, has predictive power, and is able to comprehensively explain the mechanisms of the relationship between variables.

RESULTS AND DISCUSSION

Structural Equation Modeling (SEM) Analysis Results

This study uses data analysis using the Partial Least Square (PLS) method. The outer part of the model is used to measure the outside or measurement model. The test on the outer model has the purpose of classifying the relationship between latent variables and their indicators, the aid used is the PLS Alogrithm procedure. The outer model is measured using validity and reliability tests. In the reliability test, Cronbach's Alpha is used with a minimum value of 0.7, while the ideal is 0.8 or 0.9.

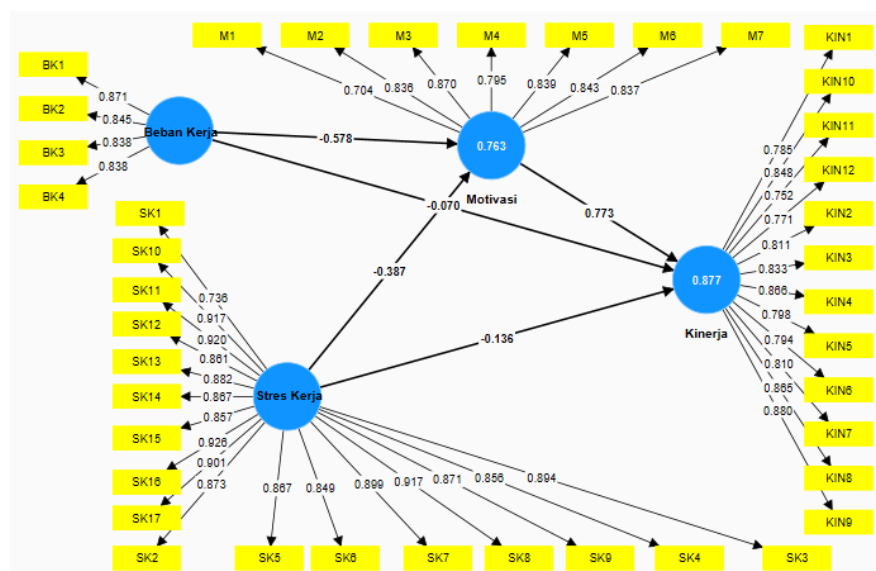


Figure 1. Outer model

1. Uji Measurement Model (Outer Model)

A measurement model is a model that connects latent variables with manifest variables. In this study, there are 4 latent variables with a total of 40 manifest variables. The evaluation of the measurement model (outer model) includes checking individual convergent validity (as seen from the value of outer loadings), average variance extracted (AVE), discriminant validity and composite reliability.

a. Convergent and AVE Validity Tests

Convergent validity testing is a method to test whether several measures or indicators of a concept or latent variable are closely related to each other and measure the same. The convergent validity test in the PLS model uses the outer loading factor value and the average variance extracted value.

Table 1. Convergent Validity Test of Workload Variables

Indicator	Original sample (O)	T statistics (O/STDEV)	P values	Remarks
BK1	0,871	23,498	0,000	Valid
BK2	0,845	20,097	0,000	Valid

Indicator	Original sample (O)	T statistics (O/STDEV)	P values	Remarks
BK3	0,838	22,785	0,000	Valid
BK4	0,838	21,619	0,000	Valid

Source: SmartPLS processed data, 2026

The convergent validity test using the outer loading value requires a minimum value of 0.5 or 0.7. The indicators used in the Workload variable are as many as 4 indicators. Based on the results of the outer loading test on the latent variable of the workload, it shows a value greater than 0.7, which means that all indicators BK1 – BK4 are valid and can be used to measure the variable workload.

Table 2. Convergent Validity Test of Work Stress Variables

Indicator	Original sample (O)	T statistics (O/STDEV)	P values	Remarks
SK1	0,736	20,274	0,000	Valid
SK2	0,873	28,077	0,000	Valid
SK3	0,894	35,171	0,000	Valid
NQ4	0,856	29,450	0,000	Valid
SK5	0,867	28,986	0,000	Valid
SK6	0,849	25,291	0,000	Valid
SK7	0,899	31,063	0,000	Valid
SK8	0,917	54,481	0,000	Valid
SK9	0,871	32,378	0,000	Valid
SK10	0,917	54,034	0,000	Valid
SK11	0,920	47,878	0,000	Valid
SK12	0,861	28,026	0,000	Valid
SK13	0,882	36,215	0,000	Valid
SK14	0,867	35,140	0,000	Valid
CZ15	0,857	29,473	0,000	Valid
SK16	0,926	55,389	0,000	Valid
SK17	0,901	38,337	0,000	Valid

Source: SmartPLS processed data, 2026

The indicators used in the work stress variable are as many as 17 indicators. Based on the results of the outer loading test on the latent variable Work Stress, it shows a value greater than 0.7, which means that all indicators SK1 – SK17 are valid and can be used to measure the variable work stress.

Table 2. Convergence Validity Test of Work Motivation Variables

Indicator	Original sample (O)	T statistics (O/STDEV)	P values	Remarks
M1	0,704	14,667	0,000	Valid
M2	0,836	21,381	0,000	Valid
M3	0,870	35,208	0,000	Valid
M4	0,795	17,515	0,000	Valid
M5	0,839	23,755	0,000	Valid
M6	0,843	25,063	0,000	Valid
M7	0,837	27,257	0,000	Valid

Source: SmartPLS processed data, 2026

The indicators used in the work motivation variable are as many as 7 indicators. Based on the results of the outer loading test on the latent variable work motivation shows a value greater than 0.7 which means that all indicators M1 – M7 are valid and can be used to measure the work motivation variable.

Table 3. Convergent Validity Test of Employee Performance Variables

Indicator	Original sample (O)	T statistics (O/STDEV)	P values	Remarks
KIN1	0,785	17,030	0,000	Valid
KIN2	0,811	17,953	0,000	Valid
KIN3	0,833	22,012	0,000	Valid
KIN4	0,866	33,207	0,000	Valid
KIN5	0,798	13,283	0,000	Valid
KIN6	0,794	21,792	0,000	Valid
KIN7	0,810	21,336	0,000	Valid
KIN8	0,865	37,403	0,000	Valid
KIN9	0,880	36,136	0,000	Valid
KIN10	0,848	28,586	0,000	Valid
KIN11	0,752	16,412	0,000	Valid
KIN12	0,771	21,257	0,000	Valid

The indicators used in employee performance variables are as many as 12 indicators. Based on the results of the outer loading test on the latent variable of workload, it shows a value greater than 0.7, which means that all indicators KIN1 – KIN12 are valid and can be used to measure employee performance variables.

Based on the presentation contained in table.18 testing on the outer loading value, it can be seen that each indicator in the research variable has an outer loading value >0.7. However, according to Hair et al. (2019) that the minimum number on outer loading is 0.7 or 0.6 in exploratory research. In addition, in the opinion of Solling (2017) that to meet the convergent validity requirements, the value of outer loading is between 0.5 – 0.6. The standard size of the validity test is with an outer loading value of >0.6 and an AVE value of >0.5. The AVE value measures the average of the variants extracted by the construct from its indicators. A good AVE value (generally above 0.5) indicates that more than 50% of the variance in the indicator is explained by the construct. The following are the results of the recapitulation of the average variance extracted (AVE) values of each latent variable can be seen in the following table.

Table 4. Average Variance Extracted Test Results

	Average variance extracted (AVE)
Workload	0,719
Performance	0,670
Work Motivation	0,671
Work Stress	0,769

Source: SmartPLS processed data, 2026

The convergent validity test of the loading factor value and AVE of the study variable is described as follows.

- 1) The indicators on the Workload consist of BK1 – BK4. The outer loading value on all indicators has a value greater than 0.7. Based on these results, it shows that all indicators

in the Workload variable are valid. The AVE value in the Workload variable shows a number of 0.719 where this value is greater than 0.5. Thus, it means that all indicators are able to explain the latent variable of workload.

- 2) Indicators on work stress consist of SK1 – SK17. The outer loading value on all indicators has a value greater than 0.7. Based on these results, it shows that all indicators of work stress are valid. The AVE value in the work stress variable shows a number of 0.769 where this value is greater than 0.5. Thus, it means that all indicators are able to explain the latent variable of Work Stress.
- 3) Indicators on Work Motivation consist of M1 – M7. The outer loading value on all indicators has a value greater than 0.7. Based on these results, it shows that all indicators of work motivation are valid. The AVE value in the work motivation variable shows the number 0.671 where this value is greater than 0.5. Thus, it means that all indicators are able to explain the latent variables of work motivation.
- 4) Indicators on Employee Performance consist of KP1 – KP12. The outer loading value on all indicators has a value greater than 0.7. Based on these results, it shows that all Employee Performance indicators are valid. The AVE value in the Employee Performance variable shows a number of 0.670 where this value is greater than 0.5. Thus, it means that all indicators are able to explain the latent variables of Employee Performance.

b. Discriminant Validity

Discriminant validity measures the extent to which a construct differs from other constructs that should be unrelated. If the two constructs are indeed different, then the scores in the two constructs should not be correlated or have a low correlation. In this section, it is to find out whether the construct variable has enough discriminative value. The method used is by comparing the value of the target construct load greater than the value of other constructs. This study uses the values in the cross loading table which will be displayed in the following table.

Tabel 5. Discriminant Validity (Cross Loading)

	Workload	Performance	Work Motivation	Work Stress
BK1	0,871	-0,657	-0,714	0,582
BK2	0,845	-0,630	-0,642	0,467
BK3	0,838	-0,696	-0,711	0,548
BK4	0,838	-0,685	-0,708	0,515
KIN1	-0,522	0,785	0,685	-0,613
KIN10	-0,645	0,848	0,761	-0,657
KIN11	-0,584	0,752	0,665	-0,555
KIN12	-0,544	0,771	0,688	-0,666
KIN2	-0,535	0,811	0,714	-0,616
KIN3	-0,631	0,833	0,741	-0,568
KIN4	-0,673	0,866	0,846	-0,631
KIN5	-0,689	0,798	0,785	-0,661
KIN6	-0,710	0,794	0,792	-0,592
KIN7	-0,729	0,810	0,774	-0,587
KIN8	-0,752	0,865	0,846	-0,693

	Workload	Performance	Work Motivation	Work Stress
KIN9	-0,682	0,880	0,817	-0,598
M1	-0,621	0,686	0,704	-0,573
M2	-0,670	0,761	0,836	-0,629
M3	-0,715	0,818	0,870	-0,580
M4	-0,611	0,721	0,795	-0,543
M5	-0,692	0,778	0,839	-0,628
M6	-0,671	0,764	0,843	-0,652
M7	-0,711	0,803	0,837	-0,677
SK1	0,584	-0,611	-0,628	0,736
SK10	0,601	-0,697	-0,750	0,917
SK11	0,561	-0,684	-0,636	0,920
SK12	0,462	-0,645	-0,540	0,861
SK13	0,581	-0,638	-0,678	0,882
SK14	0,528	-0,653	-0,641	0,867
CZ15	0,527	-0,639	-0,685	0,857
SK16	0,602	-0,723	-0,744	0,926
SK17	0,509	-0,690	-0,655	0,901
SK2	0,548	-0,702	-0,648	0,873
SK3	0,519	-0,656	-0,650	0,894
NQ4	0,471	-0,661	-0,599	0,856
SK5	0,551	-0,642	-0,648	0,867
SK6	0,465	-0,635	-0,518	0,849
SK7	0,598	-0,689	-0,683	0,899
SK8	0,579	-0,681	-0,714	0,917
SK9	0,593	-0,630	-0,691	0,871

Based on the table, it shows that the bolded value is the highest correlation value for each latent variable. For example, for the SK9 indicator, the highest correlation value is with the work stress variable instead of with other variables. This means that each variable forms a latent variable well. It can be said that discriminant testing has good validity. In addition to using cross loading values, the discriminant validity test can also use the Fornell Larcker Criterion test with the following results.

Table 5. Fornell Lacker Criterion Testing

	Workload	Performance	Work Motivation	Work Stress
Workload	0,848			
Performance	-0,788	0,819		
Work Motivation	-0,820	0,731	0,819	
Work Stress	0,624	-0,757	-0,748	0,877

From the table above, it can be seen that the root value of AVE of each latent variable is higher than the correlation value between these variables and other variables, so it can be concluded that the model has good discriminant validity. To further ensure the results of the discriminant validity test, it can also be done with the heterotrait-monotrait ratio of correlation (HTMT) test.

Tabel 6. Pengujian The Heterotrait-Monotrait Ratio of Correlation (HTMT)

	Heterotrait-monotrait ratio (HTMT)
Workload <-> Performance	0,809
Work Motivation <-> Workload	0,816
Work Motivation <-> Performance	0,792
Work Stress <-> Workload	0,673
Work Stress <-> Performance	0,783
Work Stress <-> Work Motivation	0,786

This table presents the results of the Heterotrait-Monotrait Ratio of Correlation (HTMT) Test which is used to assess the validity of discriminators between constructs. An HTMT value that is ideally below 0.85 (or sometimes 0.90, depending on the literature) indicates that the constructs are indeed different from each other and do not overlap significantly with each other. This means that each construct is unique and measures phenomena differently from other constructs in the research model.

c. Construct Reliability

The reliability construct test is a test used to measure a measuring instrument that can be relied upon and trusted (Pratama, 2017). Data obtained from SmartPLS in the form of Composite Reliability and In this section is to find out whether the construct variable has Cronbach's Alpha value. If the Composite Reliability value is more than 0.7 and Cronbach's Alpha value is more than 0.7, it meets the criteria for good reliability.

Table 7. Reliability Test

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Workload	0,870	0,871	0,911
Performance	0,955	0,957	0,961
Work Motivation	0,917	0,920	0,934
Work Stress	0,981	0,982	0,983

Table 7 presents the results of the Reliability Test for three constructs: Workload, Work Stress, and Employee Performance. This reliability test aims to ensure the consistency and stability of the measurement of the research instrument. The three main indicators used are Cronbach's Alpha, Rho_A, and Composite Reliability. The generally accepted value to indicate good reliability is above 0.70. Specifically, the workload variable shows Cronbach's Alpha values of 0.870, rho_A 0.871, and Composite Reliability 0.911. Similarly, Work Stress has Cronbach's Alpha values of 0.981, rho_A 0.982, and Composite Reliability of 0.983. Furthermore, Work Motivation recorded Cronbach's Alpha values of 0.917, rho_A 0.920, and Composite Reliability of 0.934. Finally, the Employee Performance variable has Cronbach's Alpha values of 0.955, rho_A 0.957, and Composite Reliability of 0.961. The consistency of these values above 0.90 for most indicators confirms that the measurement instruments used for each variable in this study are stable, consistent, and reliable to measure the construct in question.

Therefore, from the results of the calculation, it can be seen that the value of the reliability indicators (Cronbach's Alpha, Rho_A, and Composite Reliability) for the three

constructs is well above the threshold of 0.70. This shows that the instruments used to measure Workload, Work Stress, and Employee Performance have a very high level of reliability. Thus, it can be concluded that the data obtained from this instrument are consistent and reliable for further research.

2. Structural Model Test (Inner Model)

a. Structural Equations

Based on the research paradigm, there are 2 (two) structural model equations that will be tested in this study. The results of statistical testing of structural model measurements in this study resulted in the value of the path coefficient in each substructure equation as follows:

$$\text{MOT} = -0.578\text{BK} - 0.378\text{SK} \dots\dots\dots (1)$$

$$\text{KP} = -0,070\text{BK} - 0,136\text{SK} + 0,773*\text{MOT} \dots\dots\dots (2)$$

Description:

BK : Workload

Stuart O'T : Work Stress

KP : Employee Performance

AGAINST : Work Motivation

Based on the first equation, it can be seen that Workload (BK) and Work Stress (SK) have a negative and significant influence on the Work Motivation (MOT) of employees at KPPBC TMP Tanjung Emas. The coefficient of -0.578 in the Workload variable shows that any increase in workload felt by employees will result in a sharp decrease in work motivation. This indicates that the volume of work that exceeds the physical and mental capacity of employees tends to extinguish their work morale. Likewise, Work Stress has a coefficient of -0.378, which means that the higher the psychological pressure or conflict faced in the work environment, the more employee motivation to excel will be eroded. Overall, to keep the level of employee motivation high, the management of KPPBC TMP Tanjung Emas needs to adjust the distribution of tasks and create a more conducive work environment to minimize excessive stress.

In the second equation, the results of the analysis show an interesting dynamic where Work Motivation (MOT) is the most dominant key factor in influencing Employee Performance (KP) with a very large positive coefficient, which is 0.773. This means that while Workload (-0.070) and Work Stress (-0.136) directly negatively impact performance, these adverse effects can be mitigated if employees have strong motivation. The negative coefficient on Workload and Work Stress shows that technically, fatigue and stress still inhibit productivity, but their effect on performance decline is not as great as the positive influence of motivation. In other words, at KPPBC TMP Tanjung Emas, an employee's performance is highly dependent on their psychological condition and internal motivation (motivation). If motivation can be maintained properly, then the negative impact of high workload and stress levels can be suppressed, so that organizational targets can still be achieved optimally.

b. Coefficient of Determination Test (R-Square)

The determination coefficient test is a test used to measure how the model's ability to explain dependent variables. Or in other words, how much influence each independent variable has on the bound variable. The following are the results of the processing of the R2 value.

Tabel 8. Uji R-Square

	R-square	R-square adjusted
Work Motivation	0,763	0,759
Performance	0,877	0,874

Based on the results of the determination coefficient test in Table 4.24, it can be seen that the R-Square value for the Work Motivation variable is 0.763, which shows that the variation in Employee Motivation at KPPBC TMP Tanjung Emas can be explained by the variables of Workload and Work Stress of 76.3%, while the remaining 23.7% is influenced by other factors outside this research model. Furthermore, the Performance variable has a higher R-Square value of 0.877, which indicates that the contribution of the variables Workload, Work Stress, and Work Motivation in influencing the high and low performance of employees reaches 87.7%. This figure is included in a very strong category, meaning that the structural model built is very accurate in photographing performance phenomena in the office environment. With a not much different R-Square Adjusted value (0.759 and 0.874), this proves the stability of the research model, so it can be concluded that interventions on workload, stress management, and motivation increase will have a very real and measurable impact on the optimization of overall organizational performance at KPPBC TMP Tanjung Emas.

c. Goodness of Fit Index/Model Fit

To validate the structural model as a whole, Goodness of Fit (GoF) is used. The GoF index is a single measure for validating the combined performance between the measurement model and the structural model. The GoF value is obtained from the average communalities index multiplied by the R2 value of the GoF model. The GoF value extends between 0 to 1 with the interpretation of the values: 0.1 (small GoF), 0.25 (moderate GoF), and 0.36 (large GoF).

Another test of structural measurement is Q2 (predictive relevance), which aims to validate the model. The measurement can be said to be adequate if the latent (endogenous) variable has a reflective measurement model. The result of Q2 is called good if the value is close to 1, showing a good (exogenous) variable as an explanatory variable, able to predict endogenous variables. Here are the Q2 test results based on smartPLS output.

Tabel 9. Goodness of Fit Model

	SSO	SSE	Q² (=1-SSE/SSO)
Workload	400,000	400,000	
Performance	1200,000	509,390	0,576
Work Motivation	700,000	345,663	0,506
Work Stress	1700,000	1700,000	

Based on the results of the Predictive Relevance (Q2) test in Table 4.25, this research model shows a very convincing level of predictive validity for employees at KPPBC TMP Tanjung Emas. The Q2 values for the Performance variable of 0.576 and Work Motivation of 0.506 are well above zero, which according to SmartPLS statistical criteria indicates that the model has good prediction accuracy (well-developed model). These figures reflect that the

exogenous variables in the model are not only simply correlated, but are substantively able to predict the dynamics of endogenous variables (Performance and Motivation) precisely. Practically, this Q2 value greater than 0.50 provides strong empirical evidence that theoretical frameworks involving Workload and Work Stress are highly relevant to be used as an instrument for human resource policy evaluation in the customs environment. Thus, this model can be relied upon by management to develop organizational intervention strategies, because it has a substantial predictive relevance value in mapping employee work behavior in the future.

d. Uji Hypothesis

The hypothesis test in the SEM model uses the T test results of the inner model in the SmartPLS program with the results seen in the following figure.

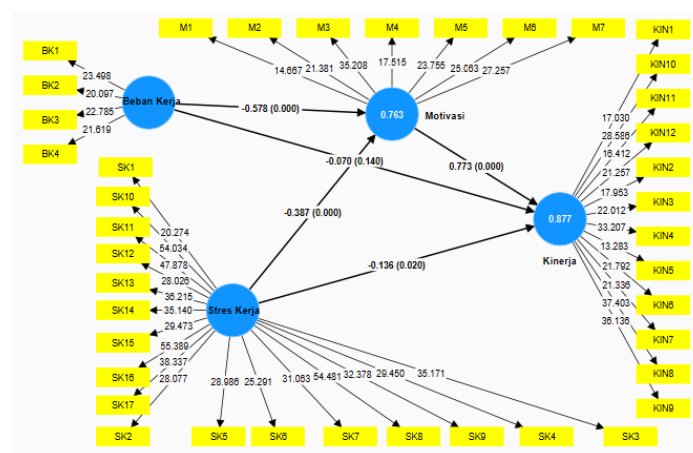


Figure 2. Test Inner Model Hypothesis

In order to facilitate interpretation, a recapitulation of the hypothesis testing is made in the following hypothesis testing table.

Table 10. Hypothesis Testing

Hipotesis	Hubungan	Path Coeff	T statistics	P values
Direct Effect				
H1	Workload → Motivation	-0,578	8,347	0,000
H2	Work Stress → Work Motivation	-0,387	5,355	0,000
H3	Performance Workload →	-0,070	1,476	0,140
H4	Performance Work Stress →	-0,136	2,322	0,020
H5	Performance Work Motivation →	0,773	10,477	0,000
Indirect Effect				
H6	Performance → Motivation Workload →	-0,446	6,242	0,000
H7	Work Stress → Performance Motivation →	-0,299	4,988	0,000

Referring to the results of the recapitulation in the table above, a partial hypothesis test details can be made as follows.

1) Uji Hypothesis 1

The first hypothesis tested in this study is the effect of Workload on Work Motivation with the following hypothesis:

H0: $\rho_1 \geq 0$: Workload has no negative and significant effect on Work Motivation

H1: $\rho_1 < 0$: Workload has a negative and significant effect on Work Motivation

Based on the test results in the table above, the Path Coefficient value was -0.578 with a T-statistic value of 8.347 (> 1.96) and a P-value of 0.000 (< 0.05). These results show that the First Hypothesis (H1) is accepted, which means that the Workload has a negative and significant effect on the Work Motivation of employees at KPPBC TMP Tanjung Emas. The direction of this negative relationship indicates that the heavier the workload given to employees, the more there will be a significant decrease in work motivation. This reflects that the volume of work that is not balanced with the employee's time capacity or ability can trigger mental fatigue, so that their internal enthusiasm and drive to complete tasks enthusiastically fades.

2) Uji Hypothesis 2

The second hypothesis tested in this study is the effect of Work Stress on Work Motivation with the following hypothesis:

H0: $\rho_2 \geq 0$: Work Stress has no negative and significant effect on Work Motivation

H1: $\rho_2 < 0$: Work Stress has a negative and significant effect on Work Motivation

The test results showed a path coefficient value of -0.387 with a T-statistical value of 5.355 and a P-value of 0.000. This statistical data proves that the Second Hypothesis (H2) is accepted, where Work Stress has a significant negative influence on Work Motivation. Psychological pressure that arises from the work environment or role conflicts in the office is clearly an obstacle for employees to stay motivated. This decrease in motivation occurs because employees' mental energy is absorbed more to overcome stress pressure than to focus on achieving work achievements, so stress management is crucial so that work enthusiasm is maintained.

3) Uji Hypothesis 3

The third hypothesis tested in this study is the effect of Workload on Employee Performance with the following hypothesis:

H0: $\rho_3 \geq 0$: Workload does not have a negative and significant effect on Employee Performance

H1: $\rho_3 < 0$: Workload has a negative and significant effect on Employee Performance

In the third hypothesis test, a coefficient value of -0.070 was obtained with a T-statistical value of 1.476 (< 1.96) and a P-value of 0.140 (> 0.05). This means that the Third Hypothesis (H3) is rejected, which shows that directly, Workload does not have a significant effect on employee performance. This finding is interesting because it indicates that even though the workload has increased, the performance of employees at KPPBC TMP Tanjung Emas tends to remain stable or indirectly decline drastically. This may be due to the nature of bureaucratic work that has fixed standard operating procedures (SOPs), so employees still try to meet the minimum work target even though they feel burdened.

4) Uji Hypothesis 4

The fourth hypothesis tested in this study is the effect of Work Stress on Employee Performance with the following hypothesis:

H0: $\rho_4 \geq 0$: Work Stress does not have a negative and significant effect on Employee Performance

H1: $\rho_4 < 0$: Work Stress has a negative and significant effect on Employee Performance

The fourth hypothesis shows a coefficient value of -0.136 with a T-statistical value of 2.322 and a P-value of 0.020. Because the significance value is less than 0.05, the Fourth Hypothesis (H4) is accepted, which means that Work Stress has a negative and significant effect directly on employee performance. In contrast to workload, work stress related to psychological conditions has a more pronounced direct impact on lowering productivity. Employees who experience high levels of stress tend to experience decreased concentration and accuracy at work, which ultimately decreases the quality of work output produced in the customs environment.

5) Uji Hypothesis 5

The fifth hypothesis tested in this study is the effect of Work Motivation on Employee Performance with the following hypotheses:

H0: $\rho_5 \geq 0$: Work Motivation does not have a positive and significant effect on Employee Performance

H1: $\rho_5 < 0$: Work Motivation has a positive and significant effect on Employee Performance

For testing the relationship between Work Motivation and Performance, a very strong positive path coefficient of 0.773 was obtained with a T-statistical value of 10.477 and P-values of 0.000. Thus, the Fifth Hypothesis (H5) is accepted with a very high degree of significance. This confirms that Work Motivation is the main driver for improving employee performance at KPPBC TMP Tanjung Emas. Employees who have a strong drive to excel will still be able to produce optimal performance, confirming that psychological factors in the form of motivation are the key to organizational success in achieving the performance targets that have been set.

6) Uji Hypothesis 6

The sixth hypothesis tested in this study is that workload has a negative effect indirectly through work motivation on the performance of KPPBC TMP Tanjung Emas employees with the following hypotheses:

H0: $\rho_6 \geq 0$: Workload does not have an indirect negative effect through work motivation on the performance of KPPBC TMP Tanjung Emas employees

H1: $\rho_6 < 0$: Workload has a negative effect indirectly through work motivation on the performance of KPPBC TMP Tanjung Emas employees

The mediation effect test showed a coefficient value of -0.446 with a T-value of 6.242 and a P-value of 0.000. These results show that the Sixth Hypothesis (H6) is accepted, which means that Work Motivation is able to mediate the influence of Workload on Performance significantly. Interestingly, because the direct influence of Workload on Performance (H3) is not significant, but the indirect influence through Work Motivation is very significant, so this model shows a form of full mediation. This means that a high workload does not directly damage performance, but it damages motivation first, and the loss of motivation then causes a fall in employee performance.

7) Uji Hypothesis 7

The seventh hypothesis tested in this study is that work stress has a negative effect indirectly through work motivation on the performance of KPPBC TMP Tanjung Emas employees with the following hypothesis:

H0: $r_7 \geq 0$: Work stress does not have an indirect negative effect through work motivation on the performance of KPPBC TMP Tanjung Emas employees

H1: $r_7 < 0$: Work stress has a negative effect indirectly through work motivation on the performance of KPPBC TMP Tanjung Emas employees

The results of the last test showed a mediation coefficient of -0.299 with T-statistics of 4.988 and P-values of 0.000. With these results, the Seventh Hypothesis (H7) was accepted, which states that Work Motivation mediates the influence of Work Stress on Performance. In this context, motivation acts as an intermediate variable that amplifies the negative impact of stress on work outcomes. The stress experienced by employees will erode their motivation first, which then has an impact on reducing overall work performance. This emphasizes the importance of the role of motivation as a fortress as well as a channel for the impact of negative factors in the work environment.

The Effect of Workload on Work Motivation

The results of the analysis show that workload has a negative and significant influence on employee work motivation. This indicates that the high volume of work, the complexity of tasks in the field of customs and excise, and tight deadlines tend to reduce employee job motivation. When employees feel that the demands of the job exceed their time and energy capacity, the internal motivation to deliver the best results begins to be eroded by burnout and burnout.

Conditions at KPPBC TMP Tanjung Emas, which is a busy port, certainly demand a fast work rhythm. However, if this burden is not distributed fairly or without adequate means support, employees will view their duties as burdensome rather than a professional challenge. As a result, the spirit of devotion and commitment to the organization's vision can decrease, which is statistically proven by the negative path coefficient that is quite strong in this study.

The Effect of Work Stress on Work Motivation

Work stress has been shown to have a significant negative impact on employee work motivation. The psychological pressure that arises, both from the high risk of work in maintaining state revenue and the pressure from service users, makes it difficult for employees to maintain a stable level of motivation. Prolonged stress creates an unhealthy mental environment, where employees feel depressed and anxious, so the energy that should be used to motivate themselves is wasted to manage the anxiety.

Theoretically, motivation requires a calm and focused psychological state. In the KPPBC Tanjung Emas environment, stress that arises due to role conflicts or high integrity demands without being balanced with good stress management will kill the motivation of employees. This decrease in motivation does not mean that employees are unable to work, but rather the loss of the "desire" factor from within themselves to achieve more because they are burdened by the emotional tension experienced on a daily basis.

The Influence of Workload on Employee Performance

The findings of this study show that directly, workload does not have a significant influence on employee performance. This is an interesting phenomenon, where even though the workload is felt by employees, their work output or performance is maintained at a certain level. This phenomenon is suspected to occur due to the existence of very strict targets/Performance Indicators (IKI) and standard operating procedures (SOPs) and a supervision system within the Directorate General of Customs and Excise that forces

employees to continue to meet performance targets regardless of the conditions of the perceived burden.

In addition, loyalty and discipline as state civil servants (ASN) may make employees continue to strive for maximum performance even though they are burdened. Performance here may be mechanical or administrative in nature that must be resolved according to the system, so that the productivity figures do not immediately deteriorate drastically. However, it is important to be aware that even if it does not have a direct effect, excessive workload remains a long-term threat to the stability of organizational performance if not intervened through other mediating variables.

The Effect of Work Stress on Employee Performance

In contrast to workload, work stress was found to have a negative and significant effect directly on employee performance. This suggests that stress has a more destructive impact on the quality of work than just the volume of tasks. Employees who experience high stress at KPPBC Tanjung Emas tend to experience a decrease in accuracy, delays in decision-making, and a decrease in the quality of service to service users, all of which are the main indicators of a decline in individual performance.

This direct impact confirms that the mental health and psychological comfort of employees are directly proportional to the effectiveness of the organization. Unhandled work stress can interfere with the cognitive function of employees, which in the customs field can have fatal consequences on the accuracy of inspection or inspection of goods. Therefore, the decline in performance caused by this stress is not only detrimental to employees personally, but also risks hindering the achievement of the office's overall strategic targets.

The Effect of Work Motivation on Employee Performance

Work motivation has proven to be the most dominant variable in positively and significantly influencing employee performance. The high number of path coefficients in this study confirms that the performance of employees at KPPBC TMP Tanjung Emas is highly dependent on how much encouragement, enthusiasm, and enthusiasm employees have. Motivation acts as the main driving force that ensures that each task is completed responsibly and exceeds the minimum standards set.

Employees who have high motivation tend to be more proactive, innovative, and have better endurance in facing work challenges. In the context of public services at the port, strong motivation encourages employees to continue to provide the best service even though they are tired. These findings provide a strong message to management that the main key to boosting organizational performance is to create policies that are able to maintain and increase employee work motivation in a sustainable manner.

The Effect of Work Motivation in Mediating the Workload Relationship on Employee Performance

Mediation analysis shows that work motivation mediates the relationship between workload and employee performance perfectly (full mediation). This explains that the workload does not damage performance directly, but rather works through the "door" of motivation. This means that when the workload increases, it will first decrease employee motivation, and this decrease in motivation will then lead to a decline in employee performance at KPPBC TMP Tanjung Emas.

This mediation role is crucial because it shows that a large workload can actually still be tolerated by the organization as long as management is able to keep employee motivation high. However, if a high workload is allowed to destroy motivation, then the organization's performance will collapse automatically. Therefore, workload management strategies must be accompanied by motivation strengthening programs so that the negative impact of work volume does not paralyze employee productivity.

The Effect of Work Motivation in Mediating the Relationship of Work Stress on Employee Performance

Work motivation has also been shown to mediate the relationship between work stress and employee performance significantly. These findings indicate that the work stress experienced by employees will weaken their motivation, which in turn will have a negative impact on work results. Motivation here serves as a channeling variable that amplifies the negative impact of stress; The more stressed an employee is, the more he loses motivation, and the worse his performance becomes.

This emphasizes that to improve the performance that has decreased due to stress at KPPBC Tanjung Emas, the management is not enough only to reduce the source of stress, but also to make efforts to restore motivation. Work motivation is a factor that is susceptible to stress, so attention to the psychological well-being of employees is an important investment. Without recovering motivation, it will be difficult to improve performance even though the level of stress in the work environment has been successfully minimized.

CONCLUSION

Based on the research findings and discussion, it was concluded that workload and job stress were factors affecting employee motivation and performance at KPPBC TMP Tanjung Emas. Workload and job stress were found to have negative effects on work motivation, indicating that higher job demands and greater pressure experienced by employees were associated with lower motivation to perform their duties. Directly, workload did not have a significant effect on employee performance, whereas job stress had a negative effect on employee performance. In contrast, work motivation had a positive effect on employee performance, indicating that employees with higher levels of motivation tended to demonstrate better performance. The findings also showed that work motivation served as a mediating variable in the relationship between workload and employee performance, as well as between job stress and employee performance. Thus, increases in workload and job stress did not necessarily reduce employee performance directly; rather, they first reduced work motivation, which subsequently contributed to decreased employee performance. Therefore, effective management of workload and job stress, accompanied by efforts to strengthen employee motivation, represents an important strategy for maintaining and improving employee performance at KPPBC TMP Tanjung Emas.

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