

# THE EFFECT OF WORKLOAD AND WORK STRESS ON EMPLOYEE SPIRIT AT THE REGIONAL TAX AND LEVEL MANAGEMENT AGENCY OF UPT SAMSAT MEDAN SELATAN

Yuni Andri Ekawati

Alwashliyah University Medan, Indonesia

---

## ARTICLE INFO

---

*Keywords:*  
Workload  
Work Stress  
Work Spirit

---

## ABSTRACT

---

This study aims to determine whether there is an effect of workload and work stress on the morale of employees at the Regional Tax and Retribution Management Agency of UPT SAMSAT South Medan and how big the effect is. The method used in this study is a quantitative method with several tests, namely reliability analysis, classical assumption deviation test and linear regression. Based on the results of the primary data regression which was processed using SPSS 18, the following multiple linear regression equation was obtained:  $Y = 20,113 + 0,069 X_1 + 0,441 X_2$ . Partially, the workload variable ( $X_1$ ) has no significant effect on the morale of the employees of the Regional Tax and Levy Management Agency of UPT SAMSAT South Medan. This means that the hypothesis in this study is not accepted, as evidenced by the value of  $t$  count  $< t$  table ( $0.581 < 1.668$ ). While the work stress variable ( $X_2$ ) has a significant effect on the morale of the employees of the Regional Tax and Levy Management Agency of UPT SAMSAT South Medan. This means that the hypothesis in this study is accepted, as evidenced by the value of  $t$  count  $> t$  table ( $4.358 > 1.691$ ). Simultaneously, the workload variable ( $X_1$ ) and work stress ( $X_2$ ) have a positive and significant effect on the morale of the employees of the Regional Tax and Levy Management Agency UPT SAMSAT South Medan. This means that the hypothesis in this study is accepted, as evidenced by the calculated  $F$  value  $> F$  table ( $12,010 > 3,13$ ). Workload variables ( $X_1$ ) and work stress ( $X_2$ ) were able to contribute to the influence of the employee morale variable by 26.1% while the remaining 73.9% was influenced by other variables not examined in this study such as work discipline variables and job satisfaction. From the conclusions above, the authors suggest that employees should do refreshing so that the workload and work stress are not felt too heavy. It is better if the head of service does not give a workload that is too heavy so that employees do not feel stressed when working. Employees should remain enthusiastic in working even though they have to carry a heavy workload.

---

E-mail:  
yunindr@gmail.com

Copyright © 2022 Jurnal Ekonomi. All rights reserved.  
is Licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

---

## I. INTRODUCTION

The very detrimental impact of an anxiety disorder that is often experienced by the community and the workforce in particular is called stress. Stress is the result of emotional and physical reactions due to individual failure to adapt to the environment. Work stress can be caused by the work environment, because the work environment is a place where employees

*The Effect Of Workload And Work Stress On Employee Spirit At The Regional Tax And Level Management Agency Of Upt Samsat Medan Selatan- Yuni Andri Ekawati*

carry out activities every day. In addition to work stress, workload is one of the things that concerns the company, especially regarding employee morale. high, some even identify or freely translate that high work morale is work spirit.

With high morale, the workload will reduce the stress level and workload of employees, so employees will do their jobs more actively so that work can be expected to be faster and better. Vice versa if the morale goes down, the workload and stress will also increase. So in other words, work enthusiasm will affect workload and work stress. This is as stated by Hasibuan (2003: 94) who argues that "Work spirit is the desire and sincerity of a person to do his job well and be disciplined to achieve maximum work performance. This work spirit will stimulate a person to work and be creative in his work. With high morale, employee performance will increase because employees will be able to cooperate with other individuals optimally so that work is faster, damage is reduced, absenteeism can be minimized, employee turnover can be minimized and so on. Vice versa, if morale decreases, performance will also decrease. Another fact obtained from sources at the Regional Tax and Retribution Management Agency company UPT SAMSAT South Medan shows that they often experience work pressures in carrying out their roles such as work overload, lack of training. , lack of motivation between superiors to subordinates and lack of support from the group.

## 2. METHOD

The workload according to Meshkati (in Hariyati 2011:166) argues that "as a difference between the capacity or ability of workers and the demands of the work that must be faced". Given that human work is mental and physical, each has a different level of loading. The level of loading that is too high allows excessive energy consumption and *overstress occurs* , on the other hand, the intensity of loading that is too low allows boredom and saturation or *understress to occur* . Therefore, it is necessary to strive for the optimum level of loading intensity that exists between the two extreme limits and of course differs from one individual to another.

### Work Stress

Nawawi (2006:342) provides a definition of stress as "a state of stress, both physically and psychologically". The depressed state is generally a condition that has the characteristics that environmental demands exceed the individual's ability to respond. The environment does not mean only the physical environment, but also the social environment. This kind of environment is also found in work organizations as a place where every member of the organization or employee spends most of his time in everyday life.

Work stress according to Handoko (2011: 200) argues that "a condition of tension that affects emotions, thought processes and one's condition". Too much stress can threaten a person's ability to deal with the environment. As a result, employees develop various kinds of stress symptoms that can interfere with their work performance. These symptoms concern both physical health and mental health. People who experience stress can become *nervous* and feel chronic worries. They often become irritable and aggressive, cannot relax, or display an uncooperative attitude. In addition, they can even be affected by various physical ailments, such as digestive problems or high blood pressure, and difficulty sleeping. These conditions although it can also occur due to other causes , but in general it is a symptom of stress.

### Causes of Stress

Stress that cannot be overcome will affect work performance. The ability to cope with stress on their own is not the same for everyone. There are people who have a high resistance to stress and are therefore able to cope with that stress. On the other hand, not a few people whose endurance and ability to deal with stress are low, so that it can lead to burnout, which is a

mental and emotional condition and physical fatigue due to ongoing and unresolved stress. If this happens, then the impact on performance and is negative. At a certain level of stress is needed, because without stress in the work employees will not feel challenged which results in low work performance. On the other hand, with stress, employees feel the need to exert all their abilities to achieve high performance and thus be able to complete tasks well. According to Siagian (2009:302), he argues that the steps taken to help employees deal with the stress they face are as follows:

1. Formulate management policies to help employees deal with various stressors.
2. Share this policy with all employees so they know who they can turn to for help and in what form if they encounter stress.
3. Train managers with the aim that they are sensitive to the emergence of symptoms of stress among their subordinates and can take certain steps before stress negatively affects the work performance of their subordinates.
4. Train employees to identify and eliminate sources of stress.
5. Continue to open lines of communication with employees so that they are really included to deal with the stress they face.
6. Continuously monitor the organization's activities so that conditions that can be a source of stress can be identified and eliminated early.
7. Improving the design of tasks and workspace arrangements in such a way that various sources of stress derived from working conditions can be avoided.
8. Provide assistance services for officers when they face stress.

### **Work Spirit**

The concept that contains the spirit of work by experts is quite a lot of them as contained by the spirit of work is the attitude of individuals and groups of employees towards the work environment in a work organization such as loyalty, cooperation, obedience to obligations and duties of the organization in pursuing a common goal (Tohardi, 2002: 427).

Likewise, according to Sunarto (2005:28) the word spirit of cooperation with the military term is fighting spirit. The term is used and useful to describe the feelings and attitudes of a group of employees towards the organization and the job. Furthermore, it is said that work spirit is sometimes interpreted as group spirit, namely the feelings shared by group members about the situation they face. If the morale is high, then the commitment, enthusiasm and teamwork will be high.

When morale is low, employees become uncooperative, tend to argue negatively and are prone to conflict, both among themselves and with management. Good work morale can be seen when employees feel happy and optimistic about doing all their tasks. Conversely, low morale can be seen when employees appear dissatisfied, irritable, like to argue, anxious and pessimistic about their duties and work.

This research was conducted at the North Sumatra Provincial Government Office, South Medan UPT Revenue Service, Jalan Sisingamangaraja Km 5.5 Tel. 7867776-7865586 Medan - 20147. My reasons The research site is affordable and my observations are expected to represent the main problem. In this study, the research subjects were farmers, employees of the Regional Tax and Levy Management Agency, UPT SAMSAT, South Medan. Meanwhile, the object of the research is the variable to be studied. The population of this research is all employees of the Regional Tax and Levy Management Agency UPT SAMSAT South Medan, as many as 71 employees. This sampling technique is called the saturated sampling technique or census. Data analysis techniques in this study using quantitative techniques are used to test the effect of the independent variable and the dependent variable. The statistical methods used in this study are:

multiple linear regression analysis, partial hypothesis testing (t test), simultaneous hypothesis testing (F test) and determination test ( $R^2$ ).

#### 4. Results and Discussion

##### Multiple Linear Regression Analysis

The results of multiple linear regression analysis can be seen in the table below:

**Table 4.1 .**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	20,113	5,265		3,824	0.000
Workload	0.069	0.102	0.075	0.681	0.498
Work Stress	0.441	0.101	0.481	4,358	0.000

a. *Dependent Variable:* Morale

Source: *Output SPSS* Version 18, data processed 2017

The multiple linear regression equation is obtained as follows:

The multiple linear regression equation is obtained as follows:

$$Y = 20,113 + 0.069 X_1 + 0.441 X_2$$

1. Constant (a) = 20,113 shows a constant value, where if the workload variable ( $X_1$ ) and work stress variable ( $X_2$ ) = 0 then the work morale variable ( $Y$ ) = 20,113, meaning that if the employees of the Regional Tax and Levy Management Agency UPT SAMSAT South Medan have no workload and work stress will still have a morale worth 20,113.
2. workload variable ( $X_1$ ) = 0.069 indicates that the workload has a positive effect on work morale, if the workload ( $X_1$ ) is increased by one unit, the employee's morale will also increase by 0.069.
3. The regression coefficient of the work stress variable ( $X_2$ ) = 0.441 indicates that the work stress variable has a positive effect on work morale, if work stress ( $X_2$ ) is increased by one unit, the employee's morale will also increase by 0.441.

##### Partial Hypothesis Testing (t Test)

*Coefficients<sup>a</sup>* table, the t value is also obtained. The calculated t value is then compared with the t table value at  $\alpha = 0.05$ . The value of t table in df (nk) where n is the number of samples and k is the number of variables, both independent and dependent variables, then  $71-3 = 68$ . At df 68 with  $\alpha = 0.05$  the value of t table is 1.668. workload variable ( $X_1$ ) is 0.681, thus  $t\text{-count} < t$  table, then  $H_0$  is accepted and  $H_1$  is rejected, which means that the workload variable ( $X_1$ ) has no significant effect on work morale. The t value of the work stress variable ( $X_2$ ) is 4.358, thus  $t\text{-count} > t$  table, then  $H_0$  is rejected and  $H_1$  is accepted which means that the work stress variable ( $X_2$ ) has a significant effect on work morale.

##### Simultaneous Hypothesis Testing (F Test)

ANOVA or analysis of variance is a joint regression coefficient test (F test) to test the significance of the effect of several independent variables on the dependent variable. The results of the F test can be seen in the following table:

**Table 4.2**

*The Effect Of Workload And Work Stress On Employee Spirit At The Regional Tax And Level Management Agency Of Upt Samsat Medan Selatan- Yuni Andri Ekawati*

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	476,494	2	238,247	12,010	0.000 <sup>a</sup>
	Residual	1348,970	68	19,838		
	Total	1825,465	70			

A. Predictors: (Constant), Job Stress, Workload

b. Dependent Variable: Morale

Source: *Output SPSS* Version 18, data processed 2017

In the Anova table<sup>b</sup>, the calculated F value is 12,010 while the F table value is 3,13. Thus F count > F table means that the workload and work stress variables together have a positive and significant effect on work morale.

#### **Coefficient of Determination Test (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>) of the regression results can be seen in the table below:

**Table 4. 3**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,511 <sup>a</sup>	,261	,239	4,45396

a. Predictors: (Constant), Workload, Work Stress

b. Dependent Variable : Work ethic

The value of the coefficient of determination (R<sup>2</sup>) from the regression result is 0.261, meaning that the variables of workload and work stress contribute to the influence of work morale by 26.1%. This result is the result of (R<sup>2</sup> x 100%), while the remaining 73.9% is influenced by other variables not examined in this study such as work discipline and job satisfaction. If it is aligned with the results of the previous partial hypothesis testing, it can be seen that the one that has the greatest contribution is that the work stress variable has a significant influence. This is in accordance with the reality on the ground that employees feel stressed with so much workload.

#### **4. CONCLUSION**

From the research results that have been discussed by processing questionnaire data using several tests, the following conclusions can be drawn Partially, the workload variable (X<sub>1</sub>) has no significant effect on the morale of the employees of the Regional Tax and Levy Management Agency of UPT SAMSAT South Medan. This means that the hypothesis in this study is not accepted, as evidenced by the value of t count < t table (0.681 < 1.668). While the work stress variable (X<sub>2</sub>) has a significant effect on the morale of the employees of the Regional Tax and Levy Management Agency of UPT SAMSAT South Medan. This means that the hypothesis in this study is accepted, as evidenced by the value of t count > t table (4.358 > 1.668). Simultaneously, the workload variable (X<sub>1</sub>) and work stress (X<sub>2</sub>) have a positive and significant effect on the morale of the employees of the Regional Tax and Levy Management Agency UPT SAMSAT South Medan. This means that the hypothesis in this study is accepted, as evidenced by the calculated F value > F table (12,010 > 3,13). The workload variable (X<sub>1</sub>) and work stress (X<sub>2</sub>) were able to contribute to the influence of the employee morale variable by 26.1% while the

remaining 73.9% was influenced by other variables not examined in this study such as work discipline variables and job satisfaction.

## REFERENCE

- [1]. Hariyati, M. 2011. *The Effect of Workload on Work Fatigue on Manual Linting Workers at PT . Djitoe Indonesia Tobacco Surakarta Thesis* Sebelas Maret University Surakarta. Surakarta.
- [2]. Hasibuan, Malay SP 2003. *Human Resource Management Revised Edition* . Earth Literacy Publisher: Jakarta.
- [3]. Karim, Nurlia. 2013 . *The Effect of Job Stress on Work Performance on Employees of Cafe Bambu Express Manado* . *Emba Journal* Vol.1 No.4. Retrieved 16 February 2015. Thing. 513-522.
- [4]. Lagale, Denis. *Training, Work Discipline and Work Quality at PT. PLN (Persero ) Area Manado* . *EMBA Journal* , Vol.2 No.2 .
- [5]. Mangkunegara. (2006). *Human Resources company* . Rosdakarya Youth. Bandung.
- [6]. Roring, Michael Jonathan. 2014. *Work Stress and Work Environment Influence on Employee Achievement at the General Bureau of the Regional Secretariat of North Sulawesi Province* . *EMBA Journal* Vol. 2 No.3. North Sulawesi.
- [7]. Nawawi, H. 2006. *Effective Leadership Organizations* . First Printing. Publisher Gadjah Mada University Press. Yogyakarta.
- [8]. Siagian, SP 2009. *Human Resource Management* . Edition One. Seventeenth Printing . Earth Literacy Publisher. Jakarta.
- [9]. Sugiyono. 2011. *Qualitative Quantitative Research Methods and R&D* . 13th Printing. Alfabeta Publisher. Bandung.
- [10]. Sugiyono. 2012. *Business Research Methods* . Alfabeta Publishers, Bandung.
- [11]. Sunarni, Theresia and Istanti, Veni. 2007. *The Influence of Work Stress and Work Motivation on Employee Performance in the Production Division of PT Interbis Sejahtera Palembang* . *Journal of Industrial Engineering* Vol 7, No. 2. Palembang.