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THE EFFECT OF WORKLOAD AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE AT UPT BAPENDA PEKANBARU

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ABSTRACT: This study aims to examine the effect of workload and work discipline on employee performance at the Regional Revenue Agency (UPT) of Pekanbaru City, both partially and simultaneously. A descriptive quantitative approach using multiple linear regression analysis was employed. The population consisted of all 36 employees of the Regional Revenue Agency (UPT) of Pekanbaru City, and census sampling was applied so every employee became a respondent. Data were collected through questionnaires using a five-point Likert scale and analyzed with SPSS. The results indicate that workload has a positive and significant effect on employee performance, with a t-value of 4.397 and a significance value of 0.000, contributing 31.9% to employee performance. Work discipline also has a positive and significant effect, with a t-value of 2.671 and a significance value of 0.012, contributing 11.8%. Simultaneously, workload and work discipline significantly influence employee performance, with an F-value of 12.800 and a significance value of 0.000. The coefficient of determination (R^2) of 0.437 indicates that both variables explain 43.7% of the variation in employee performance, while the remaining 56.3% is influenced by other factors.

Keywords: *Workload, Work Discipline, Employee Performance.*

INTRODUCTION

Human resources (HR) are a strategic element that determines an organization's success in achieving its goals, both in the public and private sectors. In the context of modern organizations, HR is no longer viewed merely as an implementing force, but rather as a key asset that plays a role in creating work effectiveness, productivity, and service quality. Wibowo (2020) explains that management is the process of planning, organizing, implementing, and controlling resources to achieve goals effectively and efficiently. Similarly, Hasibuan (2019) emphasizes that human resource management is the science and art of managing relationships and the roles of the workforce to help the organization achieve its goals optimally.

In public sector organizations, employee performance is a crucial indicator in assessing the success of government duties and public services. Kasmir (2016) states that performance is the concrete results achieved by an individual in carrying out assigned tasks and responsibilities. Meanwhile, Mangkunegara (2020) explains that employee performance can be measured by work quality, quantity, punctuality, responsibility, and teamwork skills. Therefore, employee performance is not only related to the final outcome of the work but also reflects the process, discipline, and individual ability to meet organizational work standards.

The phenomenon of employee performance has become a significant issue at the Pekanbaru City Regional Revenue Agency (BPRD). As an agency with a strategic role in supporting the increase of Regional Original Revenue

(PAD), BAPENDA employees are required to perform optimally in providing services, collecting data, and supporting the achievement of regional revenue targets.

However, BAPENDA Pekanbaru City performance data for 2020–2024 shows that revenue realization has never reached 100% of the established target. In 2020, realization reached 98.85%, then decreased to 97.73% in 2021, increased to 97.83% in 2022, increased to 98.82% in 2023, and decreased again to 98.33% in 2024 (BAPENDA Pekanbaru City, 2025). This condition indicates fluctuations in performance achievement, indicating that employee performance is not fully optimal.

One factor suspected to influence this situation is workload. Vanchapo (2020) states that workload is the number of activities an employee must complete within a specific timeframe. Excessive workload can lead to fatigue, psychological stress, decreased concentration, and reduced work effectiveness. This aligns with Robbins and Judge's (2019) findings, which explain that excessive workload can trigger work stress and lead to decreased employee performance. At the Pekanbaru City Regional Development Planning Agency (UPT BAPENDA), initial observations indicate that some employees experience stress due to overlapping tasks, limited staff compared to work volume, and revenue targets that must be achieved within a specific timeframe.

In addition to workload, work discipline is also a crucial factor influencing employee performance. Hasibuan (2019) states that work discipline is an individual's awareness and willingness to comply with all applicable regulations and norms within an organization. Work discipline is reflected in adherence to rules, punctuality in attendance, responsibility for tasks, obedience to superiors' orders, and work ethic. Rivai (2018) also emphasizes that punctuality in work attendance is an easily measurable indicator of discipline and significantly determines the smooth execution of daily tasks.

The phenomenon of work discipline at the Pekanbaru City BAPENDA Technical Implementation Unit (UPT BAPENDA) is evident in employee attendance data from 2020–2024. The number of employee absences shows an increasing trend, reaching 170 days in 2020, 165 days in 2021, 172 days in 2022, 175 days in 2023, and 178 days in 2024 (BAPENDA Pekanbaru City, 2026). Although the absence rate remains below 2%, this increasing trend still indicates inconsistencies in employee discipline. If this condition is not addressed, it can result in delays in work completion, decreased service effectiveness, and suboptimal achievement of organizational targets.

Several previous studies have shown that workload and work discipline are closely related to employee performance. Indah and Prasetyo (2021) found that workload had a positive and significant effect on employee performance at the Sleman Regency Health Office. Mardiana and Sari (2023) also demonstrated that workload plays a significant role in influencing employee performance at the East Kalimantan Regional Inspectorate. Meanwhile, Hidayat and Ningsih (2021) found that work discipline significantly influenced employee performance at the Medan City Government. Lestari (2020) also stated that work discipline is a dominant variable influencing the achievement of organizational targets.

This study expands on the research of Zysman and Costinot (2022). They demonstrated that workload and work discipline have a positive and significant effect on employee performance. The differences between these studies lie in the

object and context of the study. While the previous study was conducted in the public health services sector in California, United States, this study was conducted at a local government agency, namely the Pekanbaru City Regional Revenue Agency (UPT).

Based on the phenomenon of fluctuating performance achievements, increasing absenteeism, and indications of a workload that is not fully proportional, this study aims to analyze the influence of workload and work discipline on employee performance at the Pekanbaru City Regional Revenue Agency (UPT). This research is expected to contribute to the development of human resource management science.

LITERATURE REVIEW

Employee Performance

Employee performance is the work results achieved by individuals or groups within an organization in accordance with their assigned responsibilities. Performance is a primary indicator in assessing organizational success, particularly in public institutions focused on public service. Kasmir (2016) explains that performance is the actual results of work that reflect an individual's ability to carry out their duties.

Mangkunegara (2020) states that employee performance is influenced by various factors such as ability, motivation, and the work environment. Performance is not only measured by the final result, but also encompasses the work process, discipline, and responsibility in completing tasks. Bangun (2018) adds that performance is the work results achieved by individuals based on standards set by the organization.

Employee performance can be measured through several indicators, including work quality, work quantity, punctuality, attendance, and teamwork (Bangun, 2018). These indicators demonstrate that performance is a multidimensional concept that reflects an individual's effectiveness in carrying out their roles and responsibilities.

Workload

Workload is the number of tasks or activities an employee must complete within a specific time period. Workload can be physical or mental, depending on the type of work performed. According to Vanchapo (2020:1), workload is the number of activities an employee must complete within a specific timeframe. Meanwhile, the Minister of Administrative and Bureaucratic Reform (Menpan Setiawan, 2016:18) defines workload as a collection of tasks that must be completed by a position holder as part of their responsibilities.

A disproportionate workload can negatively impact employee performance. Danang (2017) states that excessive workloads can cause psychological stress, fatigue, and decreased work concentration. This is reinforced by Irawati and Carollina (2017), who explain that excessive workloads can lead to decreased work quality, increased customer complaints, and high absenteeism.

In its measurement, workload can be seen through several indicators, namely mental workload, time workload, physical workload, work conditions, and use of working time (Budiasa, 2021). These indicators show that workload is not only related to the amount of work, but also includes the level of difficulty, time pressure, and working environment conditions.

Work Discipline

Work discipline is the attitude and behavior of employees in complying with the regulations and norms applicable within the organization. Work discipline is a crucial factor in maintaining order and work effectiveness. Hasibuan (2019) states that work discipline is an individual's awareness and willingness to comply with all

applicable regulations within the organization.

Rivai and Sagala (2020) explain that work discipline reflects an employee's respect for organizational regulations, which is demonstrated through concrete actions such as arriving on time, adhering to work hours, and completing tasks according to targets. Work discipline is not only related to formal compliance but also reflects an employee's level of commitment and responsibility towards their work.

From a broader perspective, work discipline is also influenced by organizational factors such as leadership, reward systems, and supervision. Yulianti and Sari (2021) state that work discipline has a positive and significant influence on employee performance. This indicates that the higher the level of employee discipline, the higher their performance.

Indicators of work discipline include compliance with regulations, punctuality in attendance, responsibility for tasks, obedience to superiors' orders, and work ethics and behavior (Hasibuan, 2019). These indicators reflect that work discipline is a crucial aspect in establishing a professional and productive work culture.

Framework

Based on the theories that have been explained, the following framework is built:

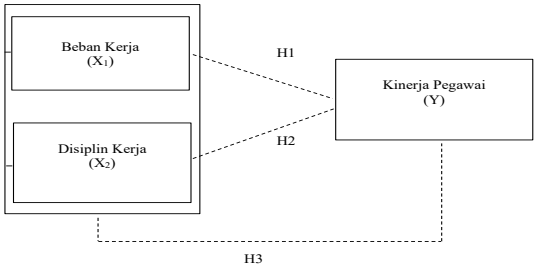


Figure 1: Framework of Thought
Source: Processed based on the opinions of Kasmir (2016), Mangkunegara (2020) and previous research literature by Zysman and Costinot (2022).

Hypothesis

Based on the background, problem formulation, and literature review that have been presented, the hypothesis proposed in this study is as follows:

H_1 : It is suspected that workload has a significant influence on employee performance.

H_2 : It is suspected that work discipline has a significant influence on employee performance.

H_3 : It is suspected that workload and work discipline simultaneously have a significant influence on employee performance.

METHODS

This study uses a quantitative approach with a descriptive method to analyze the effect of workload and work discipline on the performance of employees of the Pekanbaru City Regional Revenue Agency (UPT). According to Sugiyono (2020), a population is a generalization area consisting of objects or subjects with certain characteristics determined by researchers to be studied and conclusions drawn. The population in this study was all 36 employees of the Pekanbaru City Regional Revenue Agency (UPT).

The sampling technique used the census method, namely all members of the population were used as research samples. Primary data were obtained by distributing questionnaires to respondents using a five-point Likert scale, while secondary data were obtained from books, articles, journals, and relevant agency documents. Sugiyono (2019) states that a questionnaire is a data collection technique by providing a number of written questions to respondents to answer.

The data analysis technique in this study used multiple linear regression analysis with the help of the SPSS program. Before testing the hypothesis, the data was first tested through validity and reliability tests. According to Ghozali (2018), an instrument is declared valid if the calculated

r value is greater than the table r, while the reliability test is used to determine the consistency of respondents' answers with the provision of a Cronbach's Alpha value greater than 0.70 (Ghozali, 2018). Next, a classical assumption test was conducted which included tests for normality, multicollinearity, heteroscedasticity, and autocorrelation.

Hypothesis testing was carried out through a t-test to determine the partial effect, an F-test to determine the simultaneous effect, and a coefficient of determination (R^2) to determine the ability of workload and work discipline variables to explain variations in employee performance (Ghozali, 2018).

RESULTS AND DISCUSSION

Research result

The characteristics of the respondents in this study indicate that the majority of employees (72.2%) were aged 31–45 years, dominated by women (55.6%), and had a bachelor's degree (77.8%). Based on length of service, the majority of respondents (47.2%) had worked for 1–5 years.

Furthermore, descriptive results indicate that the workload variable falls into the moderate category with an average score of 3.36, the work discipline variable falls into the moderate category with an average score of 3.33, and employee performance falls into the high category with an average score of 3.42. This indicates that employees are generally performing well, although several aspects, such as workload and work discipline, still need improvement.

Furthermore, the validity test results show that all statement items in the research variables have calculated r values greater than the table r (0.329), thus being declared valid. Meanwhile, the reliability test results indicate that all variables have Cronbach's Alpha values above 0.60, thus being deemed reliable and suitable for use in this study. The results of the reliability test can be seen in the following table:

Table 1. Reliability Test Results

Variable	Cronbach's Alpha	Information
Workload	0,928	Reliable
Work Discipline	0,955	Reliable
Employee Performance	0,884	Reliable

Source: Processed Data, (2025)

Prior to the regression analysis, a classical assumption test was conducted to ensure the model's feasibility. The normality test results indicated that the data were normally distributed, as the significance value was greater than 0.05. Furthermore, a multicollinearity test indicated no correlation between the independent variables, as the tolerance value was >0.10 and the VIF value was <10. The test results are presented in the following table:

Table 2. Normality Test Results

Statistic	**Value**
N	36
Test Statistic	0,117
Asymp. Sig. (2-tailed)	0,200

Source: Processed Data, (2025)

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF
Workload	0,999	1,001
Work Discipline	0,999	1,001

Source: Processed Data, (2025)

The results of the multiple linear regression analysis indicate that workload and work discipline have a positive effect on employee performance. The resulting regression equation is:

$$Y = 8,936 + 0,632X_1 + 0,326X_2$$

This means that every one-unit increase in workload will increase employee performance by 0.632, and every one-unit increase in work discipline will increase performance by 0.326. These results can be seen in the following table:

Table 4. Multiple Linear Regression Results

Variable	Coefisien (B)	Std. Error
Constant	8,936	6,556
Workload	0,632	0,144
Work Discipline	0,326	0,122

Source: Processed Data, (2025)

Next, hypothesis testing was conducted using the t-test, F-test, and coefficient of determination (R^2). The t-test results showed that workload had a calculated t-value of 4.397 with a significance level of 0.000, thus the first hypothesis was accepted. Work discipline had a calculated t-value of 2.671 with a significance level of 0.012, thus the second hypothesis was also accepted. The t-test results are as follows:

Table 5. t-Test Results

Variable	t count	Sig.	information
Workload	4,397	0,000	Valid
Work Discipline	2,671	0,012	Valid

Source: Processed Data, (2025)

Furthermore, the F test shows that the calculated F value is 12.800 with a significance of 0.000, so that simultaneously the two variables have a significant effect on employee performance, so that the third hypothesis is accepted as attached in the table below:

Table 6. F Test Results

F count	Sig.	Information
12,800	0,000	Valid

Source: Processed Data, (2025)

The coefficient of determination (R^2) of 0.437 indicates that workload and work discipline can explain 43.7% of the variation in employee performance, while the remaining 56.3% is influenced by other factors outside the study.

The test results are presented in the following table:

Table 7. R^2 Test Results

R Square	Information
0,437	43,7%

Source: Processed Data, (2025)

Discussion

The Effect of Workload on Employee Performance

The research results show that workload has a positive and significant impact on employee performance. This finding indicates that well-managed workload can drive improved employee performance in completing their tasks and responsibilities. A workload that is appropriate to employee capacity can create motivation to work more productively, improve focus, and accelerate work completion.

However, the phenomenon occurring at the Pekanbaru City Regional Revenue Agency (UPT) indicates that a workload that is not fully proportional remains a challenge in carrying out tasks. Overlapping work, limited staff, and work target pressure can impact employee effectiveness. This situation aligns with the opinion of Robbins and Judge (2019), who stated that excessive

workload can lead to job stress, fatigue, and reduced individual performance.

This research finding also supports the research findings of Indah and Prasetyo (2021) and Mardiana and Sari (2023), which state that workload influences employee performance. Therefore, it can be concluded that proper workload management is essential for employees to perform optimally without experiencing excessive work pressure.

The Influence of Work Discipline on Employee Performance

The research results show that work discipline has a positive and significant impact on employee performance. This suggests that the higher the level of employee discipline, the better the resulting performance. Work discipline reflects employee compliance with regulations, responsibility in completing tasks, and consistency in carrying out work.

The phenomenon occurring at the Pekanbaru City Regional Revenue Agency (UPT) indicates that employee discipline still needs to be improved, particularly in terms of attendance and consistency in task execution. Although the rate of absenteeism is relatively low, the increasing trend indicates inconsistency that can impact work effectiveness. This aligns with Hasibuan's (2019) opinion, which states that work discipline is a key factor in determining organizational success.

This finding is also supported by research by Hidayat and Ningsih (2021) and Lestari (2020), which states that work discipline has a significant influence on employee performance. Therefore, improving work discipline is a crucial strategy for improving employee performance and organizational effectiveness.

The Influence of Workload and Work Discipline on Employee Performance

The research results show that workload and work discipline simultaneously influence employee performance. This indicates that these two variables have a complementary relationship in influencing employee performance. Workload, as a job demand, and work discipline, as a form of behavioral control, are important factors in creating optimal performance.

From the perspective of Job Demand-Resources theory, workload can be categorized as a job demand, while work discipline can function as a personal resource that helps employees cope with work pressure. When the workload is high but supported by good work discipline, employees are able to maintain optimal performance. Conversely, if the high workload is not balanced by good work discipline, employee performance tends to decline.

This research finding aligns with research by Zysman and Costinot (2022), which states that workload and work discipline jointly influence employee performance. Therefore, organizations need to pay attention to the balance between the assigned workload and the development of a strong work discipline culture to ensure sustainable employee performance improvement.

CONCLUSION

Based on the research results, it can be concluded that workload and work discipline influence employee performance at the Pekanbaru City Regional Revenue Agency (UPT). Proportional workload management has been shown to improve employee performance, although in practice, imbalances in task distribution remain, potentially reducing work effectiveness. Work discipline also plays a significant role in improving performance, particularly in aspects of compliance with regulations,

responsibility, and consistency in completing work.

Simultaneously, workload and work discipline contribute to explaining variations in employee performance. This suggests that employee performance is influenced not only by job demands but also by disciplined work behavior. Therefore, improving employee performance requires an integrated approach that combines effective workload management with strengthening work discipline within the organization.

Based on the research findings, agencies are advised to evaluate workload distribution to ensure it is more proportional and aligned with employee capacity. Appropriate workload management is expected to reduce work pressure and optimally increase employee productivity. Furthermore, strengthening the monitoring and enforcement system for work discipline through consistent implementation of regulations and fair sanctions and rewards is necessary.

For future research, it is recommended to include other variables that could potentially influence employee performance, such as work motivation, leadership, or the work environment. Furthermore, research can be expanded using different methods or approaches to obtain more comprehensive results in understanding the factors influencing employee performance in the public sector.

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