

Effect of Work Stress, Workload and Work Environment on Employee Performance is Mediated by Emotional Intelligence (Study at the Maumere Pratama Tax Service Office)



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ABSTRACT: This study aims to determine the effect of work stress, workload and work environment on employee work performance mediated by emotional intelligence (Studies at the Maumere Pratama Tax Service Office). The type of research used in this research is quantitative. The population in this study were employees of the Maumere Pratama Tax Office. The sampling technique used is a saturated sample, namely by using the existing population. The number of samples in this study were 76 employees. The data analysis technique used is Partial Least Square (PLS) using SmartPLS 3.0 software. The results of the study show that job stress has a significant effect on emotional intelligence. The work environment has a significant effect on emotional intelligence. The work environment has a significant effect on employee performance. Emotional intelligence has a significant effect on employee performance. Job stress has a significant effect on employee performance through emotional intelligence. Meanwhile, workload has no significant effect on emotional intelligence. Work stress and workload have no significant effect on employee performance. Workload and work environment have no significant effect on employee performance through emotional intelligence.

KEYWORDS: Work Stress, Workload, Work Environment, Employee Performance, Emotional Intelligence

I. INTRODUCTION

The success of a company is not possible without the active role of employees even though the tools owned by a company are sophisticated. Therefore, the success of a company does not only depend on the supporting technology owned by the company or organization but also depends on the aspects of human resources (HR) that are in it. So that a company needs potential, skilled and qualified human resources. All company activities will involve the actions of human resources in it, both leaders and employees can make a good contribution and be able to carry out their duties optimally to achieve company success. Human resources (HR) in a company or organization are capable of being planners, actors, and determinants of success.

Employee performance is the outcome produced by employees within a certain period of time. This is in line with the opinions of Hasibuan (2018) and Wibowo (2013) who define performance as an outcome of employees based on results, processes and work attitudes of employees within a certain period of time. According to Suryani (2022), and Moeherton and Si (2012) revealed that there are three aspects used to measure employee performance including (1) work results, (2) work processes, and (3) work attitudes. Performance is basically what employees do or don't do. Employee performance influences how much it contributes to the organization including output quantity, output quality, output period, workplace attendance, cooperative attitude Mathis and Jackson, (2000)

Maumere Primary Tax Service Office, is an agency under the auspices of the Ministry of Finance of the Republic of Indonesia which has the task of securing tax revenue and providing services to taxpayers. Of course it is expected to have employees as human resources who have optimal performance, which is indicated by maximum performance. Employee performance is something that needs to be considered quite seriously by the Maumere Pratama Tax Service Office, because the performance of employees with all aspects in it will have a direct impact on the Maumere Primary Tax Service Office.

Based on the Decree of the Minister of Finance of the Republic of Indonesia, Number 467/KMK.01/2014, which regulates performance management within the Ministry of Finance, it was decided that to regulate employee performance management, it includes employee performance achievements (CKP) and behavioral values (NP). As for employee performance achievements (CKP) and the value of employee behavior at the Maumere Pratama Tax Service Office, it can be seen in table 1 below:

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Table 1. KPP Pratama Maumere Employee Performance Achievements (CKP) in 2018-2021 (%)

Category	Year			
	2018	2019	2020	2021
Less (50-60)				
Enough (61-70)	20,5	10,9	13,7	10,9
Good Enough (71-80)	56,2	58,9	54,8	53,4
Good (81-90)	16,4	17,9	21,9	27,5
Very Good (91-100)	6	12,3	9,6	8,2

Source: KPP Pratama Maumere data

From table 1 it can be seen that the performance of the employees of the Maumere Pratama Tax Office seen from the aspect of employee performance achievement (CKP) for more than 4 (four) years was in the fairly good category (71-80), namely in 2018 with a presentation of 56, 2%, in 2019 it was 58.9%, in 2020 it was 54.8% and in 2021 it was 53.4%, which, when added up Σ good (Σ Category enough + good enough) results in each year are: in 2018 it was 76.7%, in 2019 it was 69.8%, in 2020 it was 68.5% and in 2021 it was 64.5%. And Σ very good (Σ Good + very good category) obtained the results for each year, namely: 22.6% in 2018, 30.2% in 2019, 31.5% in 2020 and 35% in 2021, 7%. This condition states that the performance of employees at the Pratama Maumere Tax Service Office, seen from the aspect of work performance, still needs to be improved.

Table 2. Behavioral Value (NP) of KPP Pratama Maumere Employees in 2018-2021 (%)

Category	Year			
	2018	2019	2020	2021
Less (50-60)				
Enough (61-70)	5,2	6,7	1,6	2,7
Good Enough (71-80)	55,4	56,3	54,8	53,9
Good (81-90)	35,6	32,3	31,9	34,3
Very Good (91-100)	3,8	4,7	11,7	9,1

Source: KPP Pratama Maumere data

From table 2 it is known that the performance of employees at the Pratama Maumere Tax Office seen from the aspect of Behavioral Value (NP) for more than 4 (four) years was in the fairly good category (71-80), namely in 2018 with a presentation of 55.4 % in 2019 of 56.3% in 2020 of 54.8% and in 2021 of 53.9%. Which, if you add up Σ good (Σ Category enough + good enough) the results are obtained in each year, namely: 2018 amounted to 60.6%, 2019 amounted to 63.%, 2020 amounted to 56.4% and 2021 amounted to 56.6%. And Σ very good (Σ Good + very good category) obtained the results for each year, namely: 39.4% in 2018, 37% in 2019, 43.6% in 2020 and 43.4% in 2021 .Where the assessment aspects assessed in the behavioral assessment are service orientation, integrity, commitment, discipline, cooperation and leadership. This condition indicates that the performance of KPP Maumere employees from the aspect of behavioral values still needs to be improved. If Employee Performance Achievements (CKP) and Employee Behavioral Values (NP) are not immediately examined and solutions are sought, it will have an impact on organizational performance or the performance of the Pratama Maumere Tax Service Office.

One of the factors that affect performance is the factor of work stress. According to Robins (2012) the factors that influence work stress performance are task demands, role demands, interpersonal demands. The demands of tasks that are too heavy such as in carrying out the work of employees getting assignments out of town but there are still tasks that have not been completed in the office, confusing role demands such as employees changing tasks with other employees, interpersonal demands in question, namely factor demands given by employees to other employees . Based on the results of previous research, it indicates that there is a research gap from the effect of stress on performance, namely the research conducted by Angin et al. (2021) and Jalagat (2017) which show that there is a significant influence between work stress on employee performance. However, the results are different from research conducted by Adawiyah and Siswanto (2015), Kristanti and Pangastuti (2019) and Vijayan (2017) which show that work stress does not directly affect performance.

The second factor that influences employee performance is workload. Excessive workload, anxiety, and time management allotted it can cause job stress Parker and DeCotiis, (1983). Everyone has experienced a workload that is too heavy at some time Gibson et al., (2011). Excessive workload is a condition that occurs when the environment provides demands beyond individual

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capabilities. Employees who feel pressured by their work will experience a decrease in their performance, said Narasuci et al., (2018).

Employees of the Maumere Tax Service Office work in accordance with the main duties and functions of each section regulated in PMK-184/PMK.01/2020. The workload of employees at the Tax Service Office can be seen in one of the sections, namely Supervision Section I which handles Taxpayers Large, Supervision Section II, Supervision Section III, Supervision Section IV and Supervision Section V, where each section has a fairly large workload can be seen in the table below:

Table 3. Oversight and Consultation Section Workload Based on Number of NPWP

Number of NPWP	Monitoring Consultation Section 1	&Oversight Section & Consultation II	Oversight Section & Consultation III	Oversight Section & Consultation IV	Monitoring Consultation Section V	&
A lot	250	641	829	737	733	
ON	201	7407	10032	8942	9479	
Collector		234	279	263	289	
Grand Total	451	8282	11140	9942	10501	
Number of Officers	8	5	4	5	3	

Data: KPP Maumere 2022

Table 3 shows that a large number of NPWPs are only handled by a number of employees whose number is not proportional to the number of NPWPs, including in the Supervision & Consultation Section I, 1 (one) employee handles 56 taxpayers, has the task of carrying out assistance and administration of letters and assignments others related to taxpayers, Supervision & Consultation II section, 1 (one) employee handles 1656 taxpayers, Supervision & consulting section III, 1 (one) employee handles 2,785 taxpayers, in supervision & consulting section IV, 1 (one) employee handles 1,988 taxpayers and supervision and consulting section V, 1 (one) person handles 3,500 taxpayers where this section has the task of supervising taxpayers for their tax obligations; carry out research and analysis of taxpayer compliance; preparation of calculation notes; and as a tax consulting tool for taxpayers. This condition means that the workload of employees is very high.

Based on the results of previous research, it indicates that there is a research gap from workload to performance, namely research conducted by Mutiara (2021); Yulianto (2020) and Siswanto et al. (2019) shows that workload has a significant effect on performance. However, the results are different from research conducted by (Susiarty et al., 2019); Basit and Hassan (2017) which shows that workload has no significant effect on performance.

The third factor that affects performance is the work environment which is a very important component or part for employees when carrying out work activities in the organization. If the work environment is in good condition or the workplace conditions are able to motivate employees to work harder, then the work environment can have an impact on employee morale. The workplace or work environment is indeed very attached to the development of employee performance, because a work environment that is fresh, comfortable and meets decent standards of needs will contribute to the comfort of employees in carrying out their duties. Based on the results of previous research, it indicates that there is a research gap from the work environment to performance, namely research conducted by Widiarian (2017); Sofyan (2019), and Siburian et al. (2021) shows that the work environment has a significant effect on performance. However, the results are different from research conducted by Sujono and Suhada (2021), Aslian, (2019) which shows that the work environment has no significant effect on performance.

One way that must be done by the agency so that its performance increases is to look at the capabilities possessed by its employees. Daniel (2015), defines emotional intelligence as the ability possessed by individuals in managing their own emotions, recognizing their own emotions, being able to motivate themselves or personally, the ability to empathize and self-skills. Purwanto (2015), explains that finding the right people in an organization is not easy, because what is needed is not only people who are better educated or talented, but must also have a good level of emotional intelligence. An employee who is able to recognize himself, managing emotions both for yourself and in dealing with others can improve performance. Based on the results of previous research, it indicates that there is a research gap from emotional intelligence to performance, namely research conducted by Absah and Siahaan (2018); Zulaikha, et al (2019); Khan (2020); Rizaldi (2021) shows that there is a significant effect, but the results are different from research conducted by Oktariani et al., (2016); irfan et al (2021), Borman (2021) which shows that emotional intelligence has no significant effect on performance.

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II. RESEARCH METHODS

A. Population

The population in this study were all employees of the Pratama Maumere Tax Office, totaling 76 (seventy six) people. Considering that the population is small so that researchers are able to access all data, so researchers do not take samples, in the sense that the entire population is studied, so the sample method used is saturated sampling or census according to the opinion of Sugiyono (2002).

B. Variable Operational Definitions

Work Stress is a condition of tension that creates an imbalance between the physical and psychological that can affect the emotions, processes and conditions of employees at the Maumere Primary Tax Service Office. According to Robbins (2006), work performance indicators are: task demands, role demands, interpersonal demands, organizational structure and leadership.

Workload is the task demands given to employees that must be completed within a certain period of time at the Maumere Pratama Tax Service Office. The indicators used in this study are according to Putra (2012), targets to be achieved, working conditions, use of time, and work standards.

The work environment is everything that is around employees and that influences them in working and carrying out their duties at the Maumere Pratama Tax Service Office. The indicators used in this study according to Nitisemo (1992:159): work atmosphere, relationships with colleagues, availability of support facilities for employees, emotional intelligence, self-awareness, self-regulation, motivation, empathy, social skills.

Employee Performance is the result of work achieved by employees of the Pratama Maumere Tax Service Office in carrying out the tasks assigned to them. Performance indicators in this study according to the Decree of the Minister of Finance of the Republic of Indonesia No. 467/KMK/.01/2014 are: Employee Performance Achievements (CKP) and Behavior Value (NP).

C. Data analysis technique

The data analysis technique used in this study is quantitative analysis using the Structural Equation Modeling (SEM) Variance Based SEM approach or better known as Partial Least Square (PLS) and often called soft modeling. Inferential statistical data analysis was measured using SmartPLS 3.0 (Partial Least Square) software.

III. RESULT AND DISCUSSION

A. Inferential Statistics Results

Research Model

This study uses the help of the SmartPLS 3.0 application. From the results of SmartPLS 3.0, the structural relationship design variables are displayed in the form of a path diagram as shown below:

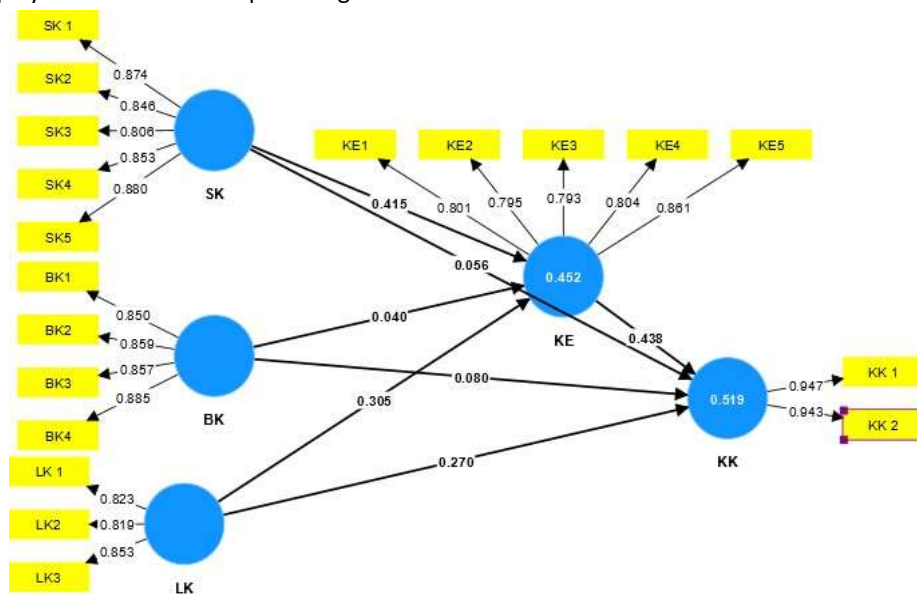


Figure 1. Results of the Path Diagram Framework

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Analysis Measurement Models

Three (3) criteria were found, in the use of data analysis techniques with SmartPLS, to assess *outer model* that is : *Convergent Validity, Discriminant Validity and Composite Reliability.*

Convergent Validity

Convergent validity or Convergent validity is a test used to show the extent to which an indicator has a correlation with other indicators in reflecting the variables used in the study. Convergent validity testing is based on outer loading values, and Average Variance Extracted (AVE). Value standard outer loading, and AVE for each indicator and variable is 0.5 or more. Mark outer loading in this study are presented in the following table:

Table 4. Value of Outer Loadings

Variable	Indicator	Factor Loading
Work Stress	SK-1- Duty claim	0,874
	SK-2- Role demands	0,846
	SK-3-Interpersonal Claims	0,086
	SK-4-Organizational Structure	0,853
	SK-5-Organizational leadership	0.880
Work load.	BK-1-Target to be achieved.	0,850
	BK-2-Work conditions.	0,859
	BK-3-Use of time.	0,857
	BK-4-Standard work.	0,885
Work environment	LK-1-Work environment.	0,823
	LK-1-Relations with colleagues	0,819
	LK-3-Availability of Facilities.	0,853
Emotional intelligence	KE-1-Self-awareness	0,801
	KE-2-Self-regulation	0,795
	KE-3-Motivation	0,793
	4th-Empathy	0,804
	KE-5-Social skills	0,861
Employee performance	KK-1-Employee performance achievements	0,947
	KK-2-Behavioral values	0,943

Source: Output Smart PLS 3.0.

From table 4 shows that outer loadings for job stress variables (task demands, role demands, interpersonal demands, organizational structure, and leadership) has outer loadings, greater than 0.5, which means that all indicators meet the convergent validity requirements. Workload variable. (targets to be achieved. working conditions. time usage. work standards.) have value outer loadings, more than 0.5, which means that the indicator meets the convergent validity requirements. Work environment variables. (work atmosphere. relationship with colleagues. availability of facilities for employees.) has value outer loadings, more than 0.5, which means the indicators used meet the convergent validity requirements. Emotional intelligence variables (self-awareness. Self-regulation, Motivation, Empathy, social skills.) have value outer loadings, more than 0.5, which means that the indicator used has fulfilled the convergent validity requirements. Employee performance variables (employee performance achievements, behavioral values) have outer loadings more than 0.5 which means that the indicators used have met the requirements of convergent validity. All indicators have met the convergent validity requirements in this study which means that the indicators used are able to have good correlations and are able to reflect variables with statements that match the indicators. Apart from using value outer loadings, the convergent validity test also uses value Average Variance Extracted (AVE). Value results Average Variance Extracted shown, in table 5 below:

Table 5. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Work stress (SK)	0,726
Work load (BK)	0,745
Work Environment (LK)	0,692

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Emotional intelligence (KE)	0,658
Employee performance	0,893

Source: Output Smart PLS 3.0.

Table 5 shows that value Average *Variance Extracted* (AVE) for all variables in this study have a value above 0.5 which means they meet the requirements of convergent validity, this also means that the construct in this study is able to explain more than half of the variance originating from its indicators.

DISCRIMINANT VALIDITY

After Convergent *validity*, the next evaluation is to see the discriminant validity *discriminant validity*. Discriminant validity is a test used to ensure that the variables are not correlated with each other and measure different constructs. Discriminant validity measurement using *valuecross loading*. The results of the discriminant validity test are shown in table 6 below.

Table 6. Cross Loading

	BK	KE	KK	LK	SK
BK1	0,850	0,372	0,468	0,472	0,406
BK2	0,859	0,355	0,336	0,407	0,565
BK3	0,857	0,309	0,372	0,401	0,417
BK4	0,885	0,488	0,381	0,555	0,623
KE1	0,401	0,801	0,619	0,538	0,504
KE2	0,270	0,795	0,464	0,324	0,368
KE3	0,408	0,793	0,491	0,479	0,503
KE4	0,240	0,804	0,518	0,446	0,464
KE5	0,459	0,861	0,575	0,511	0,639
KK1	0,441	0,626	0,947	0,597	0,523
KK2	0,418	0,630	0,943	0,534	0,492
LK1	0,504	0,524	0,410	0,823	0,504
LK2	0,493	0,456	0,494	0,819	0,550
LK3	0,359	0,461	0,581	0,853	0,447
SK1	0,484	0,566	0,456	0,529	0,874
SK2	0,472	0,510	0,396	0,419	0,846
SK3	0,475	0,422	0,408	0,488	0,806
SK4	0,409	0,528	0,433	0,529	0,853
SK5	0,629	0,600	0,568	0,573	0,880

Source: Output Smart PLS 3.0

Table 6 above shows that all variable indicators have a value *cross loading* above 0.5, which means that each indicator used in this study has its own uniqueness and is able to capture phenomena that are not captured by other constructs so that each indicator is not correlated with other variable measuring instruments.

To measure discriminant validity at the indicator level, we can use *value cross loading* but to measure the discriminant validity at the variable level can be known by the root of the AVE value. The root value of the AVE of each construct should be greater than the root value of the AVE of the construct to the correlation of other constructs. The root value of AVE can be seen in the following table 7:

Table 7. Mark Discriminant validity

SK	BK	LK	K	KE	
SK	0.863				
BK	0.448	0.811			
LK	0.445	0.664	0.945		
K	0.539	0.576	0.599	0.832	
KE	0.585	0.622	0.537	0.599	0.852

Source: Output Smart PLS 3.0.

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In table 7 it can be seen that the AVE root value has a high correlation in each variable. This can be proven by the high value of each correlation between the variables. With this it can be said that the variables used in the study meet the requirements of discriminant validity.

Composite Reliability

Further testing to analyze the router *model* is to look at the construct reliability of latent variables as measured by two criteria namely composite *reliability* and cronbach *alpha* of the indicator block that measures the construct. The construct is declared reliable if the value *composite reliability* as well as value cronbach *alpha* above 0.70. Here are the result output *composite reliability* and cronbach *alpha*:

Table 8. Cronbach Alpha Results, and composite Reliability

Variable	Cronbach's Alpha	Composite Reliability
Work stress (SK)	0,906	0,930
Work load (BK)	0,886	0,921
Work Environment (LK)	0,777	0,871
Emotional intelligence (KE)	0,871	0,906
Employee performance (KK)	0,880	0,881

Source: Output Smart PLS 3.0.

From table 8 shows that the value *Cronbach Alpha* and *Composite Reliability* for all constructs in this study have a value greater than 0.7, thus it can be concluded that the questionnaire used as a research model is reliable in reflecting the variables used, namely work stress, workload, work environment, emotional intelligence, and employee performance.

Results of Evaluation of the Structural Model (*Structural Model*)

Path Coefficient

The path coefficient test is a test used to see how strong the influence of the independent variable is on the dependent variable. The standardized value of the path coefficient is -1 to +1, where the closer to +1 it can be said that the independent variable has a positive or direct relationship with the dependent variable and vice versa. The path coefficient value is obtained from the original value of the deep sample bootstrapping using Smart PLS. *Bootstrapping* is the process of assessing the level of significance or probability of the direct effect, indirect effect and total effects. Can be seen in table 9 below:

Table 9. Path Coefficient Values

Independent Variable	Dependent Variable	Original Sample
Work stress	→ Emotional intelligence	0.415
Work load	→ Emotional intelligence	0.040
Work environment	→ Emotional intelligence	0.305
Emotional intelligence	→ Employee performance	0.438
work stress	→ Employee performance	0.056
Work load	→ Employee performance	0.080
Work environment	→ Employee performance	0.270

Source: Output Smart PLS 3.0.

Based on the research results shown in table 9, the path coefficient in this study is described as follows:

1) Effect of work stress on emotional intelligence

In table 9 above it is known that the original sample value is 0.415. This proves that the effect of work stress on emotional intelligence is 0.415 or 41.5% in a positive or unidirectional direction.

2) Effect of workload on emotional intelligence

The results of the bootstrapping test show that the original sample value for the effect of workload on emotional intelligence is 0.040. This proves that, influence burden work, on emotional intelligence is 0.040 or 0.40% in a positive or unidirectional direction.

3) The effect of the work environment on emotional intelligence

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The results of the bootstrapping test show that the original sample value for the influence of the work environment on emotional intelligence is 0.305. This proves that the influence of the work environment on emotional intelligence is 0.305 or 30.5% in a positive or unidirectional direction.

4) The effect of emotional intelligence on employee performance.

The results of the bootstrapping test show that the original sample value for the effect of emotional intelligence on employee performance is 0.438. This proves that the effect of emotional intelligence on employee performance is 0.438 or 43.8% in a positive or unidirectional direction.

5) Effect of work stress on employee performance

The results of the bootstrapping test show that the original sample value for the effect of work stress on employee performance is 0.056. This proves that the effect of work stress on employee performance is 0.056 or 0.56% in a positive or unidirectional direction.

6) Effect of workload on employee performance

The results of the bootstrapping test show that the original sample value for the effect of workload on employee performance is 0.080. This proves that the effect of workload on employee performance is 0.080 or 0.80% in a positive or unidirectional direction.

7) The influence of the work environment on employee performance.

The results, the bootstrapping test show that the original sample value for the influence of the work environment on employee performance is 0.270. This proves that the effect of workload on employee performance is 0.270 or 27.0% in a positive or unidirectional direction.

Coefficient of Determination (R^2), Q^2 (Predictive relevance) and Evaluation of Goodness Of Fit

The coefficient of determination test, (R^2) is a test, which is used to measure the extent to which the dependent variable used in the study is influenced by the independent variables and variables outside the research model. More succinctly the coefficient of determination is used to demonstrate the predictive power of the research path model. The R^2 value ranges from 0-1, if it gets closer to 1 it indicates that the greater the influence of the independent variable on the dependent variable. The R^2 value in this study is shown in the following table:

Table 10. R-Square Value

Variable	R Square
Employee Performance (KK)	0.519
Emotional Intelligence (KE)	0.452

Source: Output Smart PLS 3.0.

Table 10 shows that emotional intelligence as the dependent variable has an R squared value of 0.519 or 51.9%. This shows that 51.9% of changes in employee performance variables can be explained by variables of work stress, workload, work environment and emotional intelligence, the remaining 48.1% is explained by other variables, which are not included in the study. Apart from being an independent variable, emotional intelligence is also included in the dependent variable. Emotional intelligence as the dependent variable has an R square value of 0.452 or 45.2%. This shows that 45.2% of changes in the emotional intelligence variable can be explained by the variables of work stress, workload, work environment, the remaining 54.8% can be explained by other variables outside this study.

Q value² as follows:

$$Q \text{ value}^2 = 1 - (1 - R^2) \times (1 - R^2)$$

$$Q \text{ value}^2 = 1 - (1 - 0.519) \times (1 - 0.452)$$

$$= 0,7364$$

From the calculation results it is known that the value of Q^2 is 0.7364, meaning that the magnitude of the diversity of the research data that can be explained by the structural model is 73.64%, while the remaining 26.36% is explained by other factors outside the model.

Goodness of Fit (GoF) is a measure of the accuracy of the model as a whole and is considered as a single measure of the outer model and the inner model. GoF calculation results can be seen in the following table:

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Table 11.GoF

Variable	Average Variance Extracted (AVE)	R Square
SK	0.726	
BK	0,745	
LK	0.692	
KK	0.893	0.519
KE	0.658	0.452
Mean	0,742	0,485

$$\text{GoF} = \sqrt{\text{AVE} \times \bar{R}}$$

$$\text{Gof} = \sqrt{0.742 \times 0.485}$$

$$\text{Gof} = 0,5998 \text{ (59,98\%)}$$

According to Tenenhaus (2004), the value of small GoF = 0.1, medium GoF = 0.25 and large GoF = 0.38. The GoF calculation result is 0.5998 or 59.98%. This shows that the model obtained is good for making predictions. This means that the model has a high ability to explain empirical data.

B. Hypothesis Testing Results

Hypothesis testing is a test conducted to determine whether the hypothesis that has been formulated in the study is accepted or rejected. Test the hypothesis using a comparison of the P value with the significance value (α) in the Smart PLS bootstrapping menu. P value that is smaller or equal to the significance value (α) indicates the hypothesis is accepted, while the P value is greater than the significance value (α) indicates the hypothesis is rejected. The results of testing the hypothesis in this study are presented in table 12 below:

Table 12. Hypothesis Testing Results

Independent Variable	Dependent Variable	Significance value	Information
Work stress	→ Emotional intelligence	0,002	Accepted
Work load	→ Emotional intelligence	0,727	Rejected
Work environment	→ Emotional intelligence	0,031	Accepted
work stress	→ Employee performance	0,612	Rejected
Work load	→ Employee performance	0,502	Rejected
Work environment	→ Employee performance	0,037	Accepted
Emotional intelligence	→ employee performance	0,000	Accepted

Sources: Output Smart PLS 3.0.

From table 12 above it can be described the direct effect of each variable in accordance with the formulation of the previous hypothesis, which is as follows. :

- Effect of work stress on emotional intelligence Based on the test results bootstrapping on the variable work stress on emotional intelligence shows a P value of 0.002 or less than 0.050. This proves that job stress has a significant effect on emotional intelligence. Thus the hypothesis, 1 which states that work stress affects emotional intelligence is accepted (H1 is accepted).
- Effect of workload on emotional intelligence Based on the test results bootstrapping on the workload variable on emotional intelligence shows a P value of 0.727, or greater than 0.050. This proves that workload has no significant effect on emotional intelligence. Thus the hypothesis, 2 which states that workload has an effect on emotional intelligence is rejected (H2 is rejected).
- The influence of the work environment on emotional intelligence Based on the test results bootstrapping on the work environment variable on emotional intelligence shows a P value of 0.031 or less than 0.050. This proves that the work environment has a significant effect on emotional intelligence. Thus, hypothesis 3 which states that the work environment has an effect on emotional intelligence is accepted (H3 is accepted).
- Effect of work stress on employee performance Based on test results bootstrapping, on the job stress variable, the employee performance shows a P value of 0.612 or greater than 0.050. This proves that work stress has no significant effect on

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- employee performance. Thus, hypothesis 4 which states that work stress has an effect on employee performance is rejected (H4 is rejected).
- e. Effect of workload on employee performance Based on the test results, *bootstrapping* on the workload variable, employee performance shows a P value of 0.502, or greater than 0.050. This proves that workload has no significant effect on employee performance. Thus the hypothesis, 5 which states that workload affects employee performance is rejected (H5 is rejected).
- f. The influence of the work environment on employee performance Based on the test results bootstrapping on the work environment variable on employee performance shows a P value of 0.037 or less than 0.050. This proves that the work environment has a significant effect on employee performance. Thus the hypothesis, 6 which states that the work environment has an effect on employee performance is accepted (H6 is accepted).
- g. The influence of emotional intelligence on employee performance. Based on the test results, *bootstrapping* on the variable emotional intelligence, on employee performance shows a P value of 0.000 or less than 0.050. This proves that emotional intelligence has a significant effect on employee performance. Thus the hypothesis, 7 which states that emotional intelligence influences employee performance is accepted (H6 is accepted).

To see the indirect effect on this study using specific *indirect effect* which can be reviewed in the following table:

Table 13. Specific Indirect Effect

Variable	Original Sample	P Values
Work Stress -> Emotional Intelligence -> Employee Performance	0.182	0,016
Workload -> Emotional Intelligence -> Employee Performance	0,018	0,740
Work Environment -> Emotional Intelligence -> Employee Performance	0,134	0,059

Source: Output Smart PLS 3.0.

From table 13 above, the hypothesis test, for indirect effects, in this study is as follows:

- 1) Effect of work stress on employee performance through emotional intelligence. Based on the test results, *bootstrapping* it is known that the P value is .016 (smaller than 0.05), thus it can be concluded that the effect of work stress on employee performance through emotional intelligence is significant. Therefore, hypothesis 8 which states that work stress has an effect on employee performance through emotional intelligence is accepted (H8 is accepted).
- 2) Effect of workload on performance through emotional intelligence. Based on test results bootstrapping it is known that the P value is 0.740 (greater than 0.05), thus it can be concluded that the effect of workload on employee performance through emotional intelligence is not significant. Therefore hypothesis 9 which states that workload influences employee performance through emotional intelligence is rejected (H9 is rejected).
- 3) The influence of the work environment on performance through emotional intelligence. Based on the test results, *bootstrapping* it is known that the P value is 0.059 (greater than 0.05), thus it can be concluded that the effect of the work environment on employee performance, through emotional intelligence, is not significant. Therefore hypothesis 10 which states that the work environment influences performance through emotional intelligence is rejected (H10 is rejected)

C. Discussion

1) Effect of Job Stress on Emotional Intelligence

Job stress variable (SK) has a positive and significant effect on emotional intelligence (KE). The results of this significance level indicate that with changes in work stress felt by employees, it will have a significant influence on employee emotional intelligence. When viewed from the value of the coefficient which is positive, it can be seen that the direction arising from the influence of work stress on emotional intelligence is unidirectional, in other words if work stress increases, the emotional intelligence of employees who work in the office will also increase.

In this case, Fritz Heider's (1958) attribution theory explains that individual behavior is determined by a combination of internal forces, namely factors originating from within the individual, such as ability or effort, and external forces, namely factors originating from outside the individual, such as difficulties in work, situation, workplace, and so on, employees at the Maumere Tax Service Office, who meet with taxpayers every day in carrying out the demands of their duties, how are these employees able to deal with the stress they experience and are able to manage emotions which exists.

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Almost all work conditions have stressors that can cause work stress to occur in the job. Employees with high emotional intelligence will also form a positive attitude and act positively in doing the work they are doing. Employees perceive pressure or difficulty as a challenge so that it will make employees further improve their work performance. Conversely, if emotional intelligence is low, a negative attitude will form to act negatively in doing the work being undertaken. Basically, when an employee is faced with a situation that has the potential to cause stress, such as task demands, role demands, deadlines, unpleasant co-workers, a stress reaction will occur. However, all stressors will affect or not the employee is very dependent on internal factors which are aspects of emotional intelligence, namely the extent to which individuals perceive a situation as a stressor. Thus, factors originating from within the individual function as a modifier factor between stimuli from the external environment which is a potential stress generator for him.

According to the results of the questionnaire and observation of the employees of the Maumere Tax Service Office, the highest average value for the indicator of work stress is the demands of the task, this fosters enthusiasm at work. In addition, descriptive respondents who show that there are many employees who are male, compared to women, confirm that women can experience stress because emotional expression in the organization is seen in terms of gender compared to men, therefore the results of this study are in accordance with the conditions what actually happened at the research site.

The results of this study support the research conducted by Rafie et al (2013) which stated that work stress has a positive and significant effect on emotional intelligence, but the results of this study are not in line with the research conducted, Sibua et al, (2020) which states that work stress has a negative and significant effect on the emotional intelligence of nurses.

2) Effect of Workload on Emotional Intelligence

The workload variable (BK) has a positive and insignificant effect on emotional intelligence (KE). The results of this significance level indicate that with changes in workload felt by employees, it will not have a significant effect on employee emotional intelligence. Employee workload does not really show emotional intelligence.

According to Hart & Staveland in tarwaka (2011: 130) workload is work that must be completed by someone within a certain period of time, workload can be either physical or mental burden. There are external factors, namely the workload that comes from outside the human body, the tasks performed are physical, working conditions, work attitudes, while tasks are mental, such as job complexity, level of work difficulty, job responsibilities. Internal aspects are factors originating from within the body, as a result of external workload reactions, internal factors, including: somatic factors, (gender, age, body size, nutritional status, health condition), and psychological factors (motivation, perception, trust, desire and satisfaction).

Based on the results of the questionnaire and observations, it was stated that many employees tried to do the work according to predetermined targets, according to the results of the questionnaire, that the respondents strongly agreed with all statements about workload. High workload often makes employees less able to control themselves and disturbs the psychological and emotional employees. Employees of the Tax Service Office with a high workload can manage their emotions well and display their behavior through emotional intelligence. Employees tend to change negative emotions into positive emotions, or less negative emotional feelings. Therefore, this study explores the effect of workload on emotional intelligence. Workload does not necessarily cause emotional exhaustion for employees. Personal characteristics can help a person have a higher resistance to the workload experienced and reduce resource exhaustion.

In this study, the emotional intelligence of Tax Service Office employees is a personal characteristic. If employees have good emotional intelligence, they can adjust their emotions to deal with high workload and pressure, which can reduce the loss of emotional resources and slow down the occurrence of emotional exhaustion. People with high emotional intelligence are better able to detect their own emotions, relieve negative emotions, and adjust and control their emotions in a timely manner, they are very helpful to solve the pressures and various problems they face at work. The results of the study are not in line with research conducted by Shahosseini (2020), which states that workload has a positive and significant effect on emotional intelligence.

3) The influence of the work environment on emotional intelligence

The work environment variable (LK) has a positive and significant effect on emotional intelligence (KE). The results of this significance level indicate that with changes in the work environment felt by employees, it will have a significant influence on employee emotional intelligence.

According to Goleman, emotional intelligence is a person's intelligence in managing or regulating his emotions. Emotional intelligence is needed by everyone, in the development of his life, so that it can lead to the expected success. Emotional intelligence is needed, in achieving success in life in the work environment, as well as the surrounding environment. to deliver to

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be a person, who is able to understand the environment, and able to adapt and socialize well, in the work environment situation.

In line with Fritz Heider in attribution theory also states that external forces (environmental attributes such as rules and weather) jointly determine human behavior. He emphasized that feeling directly is the most important determinant of behavior. This is also in line with the theory of emotional intelligence which states that one of the factors that influence emotional intelligence is the social environment, a conducive social environment will be able to educate one's emotional aspects. Because such things can bring up feelings of worth in him, so he will try to do self-improvement.

According to the results of the questionnaire conducted by the researcher for the employees of the tax service office, the highest average value for the work environment indicator was the availability of facilities for employees. The Pratama Maumere tax service office provides a special room for employees who are Muslim to worship, several sports venues such as futsal courts, table tennis and badminton, provide a mess for employees. Employees who generally come from outside the island of Flores are able to adapt to their work environment so that they are able to manage their emotions well when dealing with taxpayers who have different emotional intelligence. The results of this study support research conducted by Putri Susanti (2014), Lies Arina (2014), which states that the work environment has a positive and significant effect on emotional intelligence.

4) Effect of work stress on performance

The work stress variable (SK) has a positive and insignificant effect on employee performance (KK). The results of this significance level explain that with a change in work stress it does not have a significant effect on improving the performance of the employees of the Maumere Pratama Tax Service Office. Work stress faced by employees as a result of task demands does not really show an increase in performance as expected. The Maumere Pratama Tax Service Office has many taxpayers to serve, not only that sometimes employees are required to play multiple/flexible roles at any time, completing work with short time deadlines, so that employees try to do it with stress and it doesn't improve the quality of work of employees.

The results of brief interviews with several employees stated that the employees were dominated by young employees aged 20-30 years, with a new working period of 1-5 years, which still had limited knowledge about taxes. This was also supported by descriptive results which stated that respondents strongly agree on all statements and the highest indicator is on task demands. In this condition employees will be increasingly stressed in carrying out their work so that the performance that was expected to increase with increasing work stress instead makes their performance stable and does not experience an increase in performance.

The results of research and surveys show that the addition of work stress will not always lead to an increase in performance as mentioned in Heider's attribution theory (1957:72) where environmental conditions full of demands will have a negative impact on a person. This study shows that work stress given is still within the safe threshold will increase employee performance, work stress is needed to make employees more challenged for certain achievements. A job that does not have work stress will actually lead to boredom and burnout because employees only feel they are doing the same thing every day for years. However, excessive work stress both caused by the work itself and work stress originating from the environment will make employee performance stable and tend to experience a decrease in performance.

When viewed from the value of the coefficient which is positive, it can be seen that the direction arising from the effect of work stress on employee performance is unidirectional, in other words that an increase in work stress can improve performance provided that the work stress given is still within reasonable limits. The positive effects of work stress are able to motivate employees to improve their performance, not only the positive effects of work stress are to train employees to think and act in critical situations so that employees are able to overcome these problems easily.

The results of this study support previous research conducted by Sofyan (2019) who took research subjects at the Regional Office of the Directorate General of Taxes, East Java II, Malang City, in his research which stated that work stress had no significant effect on employee performance. On the other hand, this research is not in line with research conducted by Yasa (2017) which states that work stress has a significant effect on employee performance. Proves that if work stress makes employee performance decrease because employees need high focus so that if there is excessive work stress they will lose focus and make performance less than optimal

5) Effect of workload on performance.

The workload variable, (BK) has a positive, and not significant, effect on the employee performance variable (KK). The conclusion of this significance level explains that with changes in workload, what is applied does not have a significant effect on improving employee work performance. The addition of workload and responsibilities does not really show an increase in performance as expected with the addition of workload and vice versa.

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The results of research and surveys show that the workload experienced by employees can be seen clearly in one of the sections, namely the supervision section which consists of supervision sections 1, II, III, IV and V where each section has a considerable workload. This is supported by answers from respondents in addressing aspects of workload statements which have an average value of 4.28 where this value is included in the class interval strongly agree with the statements in the workload indicator. At the Maumere Tax Service Office employees sometimes must carry out a lot of work every day in accordance with the targets set by the agency, and this does not increase the quality of work of employees.

High workload not only has a negative effect on employee performance but can also have a positive effect. This is based on Robbins' opinion stating that the positive or negative workload is a matter of perception. Perception of workload is closely related to work, where individuals provide an assessment of a number of task demands or activities that require physical and mental activity that they must complete. The workload will be positive if the individual evaluates it positively.

The Maumere Pratama Tax Service Office has a work target that continues to increase every year, and employees are required to meet existing work targets, which will have an impact on giving bonuses and appreciation to employees for their work, which makes employees motivated to show good work results. Besides that, the descriptive respondents who showed that many employees were aged 20-30 years confirmed that at that age is the most productive period for humans at work, therefore, the results of this study are in accordance with the actual conditions that occurred at the research site.

The results of this study support the research conducted by Kimbal et al. (2015), who took research subjects at PT PLN in the Suluttenggo area Manado area, in his research stated that workload had no significant effect on employee performance. That is, the workload allocated to each individual employee at PT. PLN (Persero) Suluttenggo Area

Manado is in accordance with the ability of each individual employee. On the other hand, this research is not aligned with research conducted by Mutiara S (2021) which states that workload has a significant effect on performance. where the tax office where the researcher took the research sample proved that when there was an increase in the workload for employees within certain limits, it turned out to be able to improve employee performance.

6) *The influence of the work environment on performance*

The work environment variable (LK) has a positive and significant effect on employee performance variables. The results of this significance level explain that the better the working environment conditions in a company, the higher the impact on employee performance.

This case proves that work environment theory, Nitiseo (2012) reveals that the work environment is one of the most important components in employees completing their work. The work environment is everything that is around the workers who play an important role and can influence the workers themselves in carrying out the tasks given. If the employee is in the right and safe environment, raises employee concentration, increases work, and the situation has an impact, he is able to manage the work assigned to him so that his performance increases.

According to the results of questionnaires and brief interviews with KPP Maumere employees, the average value was found to be in the interval class which strongly agreed with statements on work environment indicators.

The results of this study support the research that has been conducted by Siburian (2021) which states that the work environment has a positive and significant effect on the performance of the Pratama Balige Tax Service Office employees, but the results of this study are not in line with research conducted by, Suhada (2021) who argues that, the work environment has no significant effect on performance, the reason is because employees are used to a noisy and busy work environment and the layout of the hospital which is in the middle of the city so that many employees ignore work environment factors.

7) *The effect of emotional intelligence on performance*

Emotional intelligence variable (KE) has a positive and significant effect on employee performance (KK). The results of this significance level explain that the higher the level of emotional intelligence, the higher the performance. The path coefficient marked positive indicates that the higher the level of emotional intelligence, the higher the performance will be.

This case proves that Goleman's theory is that basically, everyone has awareness of their own emotions and that of others, and adjusts their behavior, based on their knowledge of their emotional intelligence. Furthermore, it is said that both are skills, and the ability to manage emotions. (key people skills). In managing emotional intelligence, there are three dimensions that must be understood, which include a combination of traits, a combination of values (norms), and a combination of behaviors, which play a large part of the role, to achieve success. In the world of work it varies quite well, in form, type and character even, the time when a job is done, will affect the use of emotions. Emotion itself is within the individual employee. Furthermore, with the condition of emotional intelligence, determines whether the person concerned is able to face reality with a positive

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impression that results in high performance or vice versa. The more/difficult a job, the more important emotional intelligence is needed.

In line with Fritz Heider (1958) said in his attribution theory that individual behavior is influenced by factors within and outside the individual. A person's ability or effort is one of the factors within the individual. EQ is intelligence possessed by individuals who are used to manage, assess, accept, and be able to control the emotions of themselves and also other people around them. Managing emotions means that a person must be able to understand emotional conditions and must be associated with the circumstances encountered in order to have a positive impact, and provide good performance. Based on this explanation, it can be concluded that the better the emotional intelligence possessed by an employee, the performance produced by an employee will be even better.

The results of this study support the research conducted by Siahaan (2018) which states that emotional intelligence has a positive and significant effect on employee performance. However, the results of this study are not in line with research conducted by Irfan. (2021) which states that emotional intelligence has no effect on employee performance at the Bank Mandiri Bone branch.

8) Effect of work stress on performance through emotional intelligence

Job stress has a positive and significant effect on employee performance through emotional intelligence. The results of this significance justify the relationship of work stress to employee performance which was previously stated to be insignificant, even though the relationship of emotional intelligence to performance has good significance but this is not as previously discussed regarding the insignificant effect of work stress on employee performance, indicating that stress is not always work has a negative impact on employee performance. Measurable work stress will consistently maintain performance stability, this is because work stress actually triggers employees to finish their work immediately. Meanwhile, the relationship between work stress and emotional intelligence as described in the table... has a positive and significant effect indicating that changes in work stress felt by employees will have a significant effect on employee emotional intelligence. If work stress increases, the emotional intelligence of employees who work in the office will also increase. Still from the same table it is known that emotional intelligence has a positive and significant effect on employee performance. The function of the variable emotional intelligence in this study shows that emotional intelligence mediates the relationship between work stress and performance.

The results of this study indicate that emotional intelligence will determine a person's ability to manage stress within himself. The higher the emotional intelligence, the more capable a person is in managing work stress. The ability to manage stress like that will affect employee performance. The higher the ability to manage stress, the higher the employee's performance. The results of this study indicate that emotional intelligence moderates (strengthens) the relationship between work stress and employee performance. A person's emotional intelligence plays a very important role in his performance because when he is emotionally disturbed, activity will be disrupted. This provides an illustration for the Maumere Primary Tax Service Office that individuals who have intelligence to regulate their emotions will produce good performance, even though employee work stress is very high but with high emotional intelligence it is hoped that employee performance will continue to increase.

This research is in line with research conducted by Siswoyo (2020) which states that work stress has a negative effect on employee performance, emotional intelligence has a positive effect on employee performance, so that emotional intelligence moderates the relationship between work stress and employee performance. research which states that emotional intelligence cannot moderate the effect of work stress on employee performance.

9) Effect of workload on performance through emotional intelligence.

Workload has a positive, and not significant, effect on employee performance, through emotional intelligence. Significance results prove that emotional intelligence weakens the effect of workload on performance. Where previously in the table ... shows that workload has an insignificant effect on emotional intelligence, as well as the effect of workload is not significant on employee performance. Emotional intelligence is not able to mediate the effect of work stress on performance.

As previously explained, workload has a positive and insignificant effect on emotional intelligence, which means that workload has a positive and insignificant effect on emotional intelligence. The results of this significance level indicate that changes in workload felt by employees will not have a significant effect on employee emotional intelligence. The workload given does not have an impact on the psychological and physical fatigue of an employee, as well as the workload on performance has a positive and insignificant effect on performance, which means that if someone's workload is added it does not have much impact on employee performance. With the power of emotional intelligence, it weakens the relationship between workload and performance.

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In every organization or workplace a person is always faced with work demands, in the form of workload. Similarly, employees at KPP Maumere are faced with work demands that have been determined by the office where they work. Job demands are defined as aspects of physical, psychological, social or organizational work that require continuous physical and psychological effort. These tasks may be considered a lot or a little for the employee depending on his perception. Positively and negatively, workload is a matter of perception, Perception is defined as a process by which individuals organize, and interpret their sensory impressions, in order to give meaning to their workplace or environment. Perception of work demands can be related to a person's emotional intelligence. According to research conducted, perceptions of workload are associated with tendencies of aggressive behavior. If the perception of workload is positive, the tendency for aggression will be lower. Conversely, if the perception of workload is negative then. aggressive tendencies, will be higher. Aggressive behavior is closely related to emotional intelligence. A high tendency to aggression shows a person's low emotional intelligence. This shows that the perception of workload is indirectly related to emotional intelligence, because emotional intelligence greatly influences aggressive behavior. Workload itself is one aspect of work demands. This shows that work demands are indirectly related to emotional intelligence.

In addition, the employees of the Maumere tax service office, most of whom have Diploma one and Diploma three education from the State College of Accountancy, who in their education have studied everything related to taxation and have the consequence to be ready to be placed anywhere throughout Indonesia, so that the workload is there are things that can be overcome by the employee.

The results of this study strengthen the attribution theory of Fritz Heider (1958) who said in his attribution theory that individual behavior is influenced by factors within and outside the individual. A person's ability or effort is one of the factors within the individual. Emotional intelligence is intelligence possessed by individuals who are used to manage, assess, accept, and be able to control their own emotions and those of others. In this research, emotional intelligence is not able to moderate workload on performance, because emotional intelligence is formed by itself within each individual, and will be formed by itself depending on the conditions that occur in the employee. This research is a novelty, which has never been studied and there is no research that supports this research.

10) *The influence of the work environment on performance through emotional intelligence*

The work environment has a positive and insignificant effect on employee performance through emotional intelligence. The results of this significance mean that the work environment is able to directly influence employee performance without involving emotional intelligence or this is called unmediated. Where this means that the intervening variable cannot do its job of mediating exogenous variables to endogenous variables. The previous table shows that the work environment has a significant influence on employee performance, as well as the emotional intelligence relationship which has a significant effect on employee performance, the work environment relationship which has a significant effect on emotional intelligence. However, when emotional intelligence mediates the relationship between the work environment and employee performance it becomes insignificant. So it can be said that the influence of the work environment is better without mediation with emotional intelligence variables.

As previously explained, the work environment has a positive and significant effect on employee performance, which means that a comfortable environment has an effect on employee performance, but the presence of emotional intelligence makes it meaningless. Meanwhile, emotional intelligence has a positive and significant effect on employee performance. which shows that employees are able to manage emotions well so as to produce good performance as well. The function of the variable emotional intelligence in the study shows that emotional intelligence mediates the relationship between the work environment and performance. The impact of a comfortable work environment immediately encourages enthusiasm for employees to do their job well. Emotional intelligence does not clarify work environment relationships because the formation of emotional intelligence comes from the individual himself, and plays an important role when a person faces social life that must interact with other people. This is contrary to the theory of emotional intelligence where one of the emotional intelligence possessed by employees is formed from how the work environment is, Ari (2012) which states that there are two (2) factors, which affect individual emotional intelligence, namely internal factors, is what is there within the individual, which affects emotional intelligence, the following are external factors, namely the environment.

The results of this study strengthen the attribution theory of Fritz Heider (1958) who said in his attribution theory that individual behavior is influenced by factors within and outside the individual. A person's ability or effort is one of the factors within the individual. EQ is intelligence possessed by individuals who are used to manage, assess, accept, and be able to control the emotions of themselves and others.

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This research proves that, emotional intelligence, cannot mediate, the relationship between the work environment, on employee performance, and research is a novelty and research gaps have not been found from this research.

IV. CONCLUSIONS

Job stress has a positive and significant effect on emotional intelligence, which means that the higher the work stress experienced by a person, the higher the emotional intelligence of the employee.

Workload has a positive and insignificant effect on emotional intelligence, which means that the higher the workload given, it will be followed by emotional intelligence because KPP Pratama Maumere employees are able to manage the existing workload not to interfere psychologically and physically with employees, employees are able to manage existing emotions be positive emotions.

The work environment has a positive, and significant, effect on emotional intelligence, which means that a comfortable environment makes an employee able to manage his emotions well.

Work stress has a positive and insignificant effect on employee performance, which means that the higher the level of stress given, the better employee performance will be. Employees who think that the work stress experienced is too much will feel pressured in completing the task so that even though the work stress is given because the organization believes employees are able to complete the task well, in fact their performance is even stable and there could be a decrease in employee performance.

Workload has a positive and insignificant effect on employee performance, which means that the higher the workload given, the better employee performance will be. By giving bonuses and appreciation from the Office, employees perceive the workload given as motivation to work even harder to obtain maximum results.

The work environment has a positive and significant effect on performance, which means that if the work environment is comfortable, then the resulting performance will increase, and vice versa.

Emotional intelligence has a positive and significant effect on performance, which means that if someone has high emotional intelligence, employee performance increases, in this case being able to change negative emotions into positive emotions, employee performance will increase.

Job stress has a positive and significant effect on performance through emotional intelligence, which means emotional intelligence clarifies the effect of work stress on employee performance. Employees who have high emotional intelligence are able to change the stressors received into positive stress so that employee performance increases.

Workload has a positive, and not significant, effect on performance through emotional intelligence, which means that emotional intelligence does not clarify the effect of workload on employee performance.

The work environment has a positive and insignificant influence on performance through emotional intelligence, which means that emotional intelligence does not clarify the effect of the work environment on employee performance. This proves that the work environment has a stronger direct effect on employee performance, as well as the direct influence of the environment work on emotional intelligence.

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