

Determination of workload, work facilities and communication on employee performance through job satisfaction in regional revenue agency of Karimun District

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Abstract:

Purpose: This study aims to determine and analyze the effect of workload, work facilities, and work environment on employee performance, with job satisfaction as a mediating variable at the Karimun Regency Regional Revenue Agency.

Research Methodology: This study employed an associative causality design using a quantitative approach. Data were collected using questionnaires distributed to 102 respondents. Statistical analysis was conducted using SPSS and structural equation modeling-partial least squares (SEM-PLS) to test the direct and indirect relationships among variables.

Results: The findings revealed that workload, work facilities, and communication each had a positive and significant direct effect on employee performance, with p-values of 0.041, 0.002, and 0.001, respectively. Job satisfaction also directly and significantly affected performance ($p = 0.006$). Although workload did not significantly influence job satisfaction ($p = 0.065$), work facilities ($p = 0.003$) and communication ($p = 0.010$) had significant effects. Mediation analysis showed that job satisfaction did not mediate the relationship between workload and performance ($p = 0.553$) but mediated the effect of work facilities ($p = 0.003$) and communication ($p = 0.023$) on performance.

Conclusions: The study concludes that work facilities and communication play a stronger role in enhancing employee satisfaction and performance than workload, with job satisfaction acting as an important mediator.

Limitations: This study was limited to one agency with a relatively small sample size, potentially constraining the generalizability of the findings.

Contribution: This study contributes to the public sector human resource management literature by demonstrating how job satisfaction mediates workplace factors and performance. Practically, the findings provide insights for policymakers to improve employee outcomes through better facilities and communication strategies.

Keywords: *Communication, Job Satisfaction, Performance, Work Facilities, Workload*

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1. Introduction

To achieve their goals, organizations require various resources, including human resources. Where Human Resources are the most important part of an organization, if managed, organized, and utilized properly, they will accelerate the achievement of an organization's goals (Arokiasamy, Fujikawa, Piaralal, & Arumugam, 2024). Various efforts have been made to encourage employees to work effectively and efficiently to improve employee performance and achieve organizational goals. This also applies to regional governments, where the development of Human Resources is a necessary and strategic step for each Regional Apparatus Organization. During the current regional autonomy of the government, to achieve good governance, changes are needed, such as the paradigms, attitudes, values, and performance of government officials. The role of regional governments in achieving their goals will be divided into Regional Apparatus Organizations available as implementers with their respective main tasks and functions.

Presidential Regulation Number 81 of 2010, concerning the Grand Design of Bureaucratic Reform 2010-2024, has eight areas of change, one of which is the human resources of the apparatus. The expected results include the creation of human resources with integrity, neutrality, competence, capability, professionalism, high performance, and prosperity. Therefore, there is a need to improve the quality of human resources is very high. Improving the quality of Civil Servants (PNS) aims to change the old patterns or behavior of employees into behaviors that enable them to provide excellent service to the community effectively and efficiently. In the current era of globalization, rapid technological and scientific development has brought about rapid changes in human life. These changes have resulted in a higher demand for individuals to increase their performance potential. Demands for changes in work patterns and systems must be met because of the development of technology and knowledge. Humans experience fatigue in an increasingly modern and complex life if they are less able to adapt to the existing reality.

A heavy workload can affect employee performance because it causes physical and mental fatigue, which is supported by emotional reactions and physical illnesses, such as headaches, digestive disorders, and irritability. However, a workload that is too small will make employees feel bored and monotonous because there are many empty hours or free time. One factor that can be considered to improve employee performance is to set work standards that are in accordance with the potential of the workforce and appropriate or relevant working hours. In addition to the availability of competent human resources (HR), the provision of adequate work facilities is an important factor in improving employee performance. The facilities referred to here include all types of equipment, work equipment, and other facilities that function as aids in performing work. Work facilities are very important in supporting the performance of a company's employees because good work facilities and appropriate tools will support employee performance more effectively and efficiently.

Work facilities must be provided by a company, and both types of facilities provide direct and indirect support. In addition to work facilities that support work, there are other facilities that are no less important, such as the availability of places of worship, sports facilities, and medical centers. Providing facilities is a form of company concern for employees so that they can support performance. The lack of work facilities owned by an organization or company can reduce the quality of service and performance compared to companies that have complete and well-maintained facilities. Competent employees who are not supported by adequate facilities experience performance problems. The use of equipment or facilities that are not well-maintained can waste time and raw materials and hinder the achievement of targets set by the company. In an organization, both in the local government, good cooperation is needed between employees at various levels, from staff to the head of the Regional Apparatus Organization. Therefore, good communication is needed between superiors and subordinates to exchange work-related opinions. Communication is important for establishing cooperative relationships between employers and employees with their superiors and influences the success of achieving organizational goals.

Communication allows every employee in an organization to help and interact with each other. Communication is successful if the informant and recipient of the information can both understand and

reach the same conclusion, as intended. For this reason, communication skills are needed in an organization to ensure the smooth running of work activities and to avoid misinformation. Communicating is more than simply conveying meaning; however, the meaning conveyed must be understandable. Communication is the process of conveying messages from one person to another to inform or change attitudes, opinions, and behaviors, either directly, verbally, or indirectly through mass and other social media. In addition to several aspects, such as workload, work facilities, and communication, other factors need to be considered, namely, job satisfaction. Job satisfaction is a feeling that supports or does not support the employee in relation to their work or condition. Organizational conditions affect employee job satisfaction.

The determination of high annual targets for regional taxes and levies almost every year will also be in line with the increasing workload borne by employees at the Regional Revenue Agency (Bapenda) of Karimun Regency. This increase in workload occurs because the revenue target set is quite high but is not balanced with public awareness to carry out their obligations, namely, paying taxes. Of course, this requires more effort from Bapenda employees to complete their main tasks and functions, given that the high workload is not comparable to the number of employees available; as a result, the completion of work takes longer than the working hours. With the development of technology in the current era of globalization, the government has also developed applications that support and facilitate employee work to improve its performance. Currently, applications are widely used in various fields, such as attendance, correspondence, finance, and public service. Devices that support these applications are required to support widely used applications. However, in reality, many devices in the Bapenda Karimun Regency are no longer able to accommodate and use these applications because they are old and not updated. This certainly makes it difficult for employees to borrow other employees' computer devices.

Another problem that often arises in local governments is the lack of smooth communication between subordinates and their superiors. Superiors still hold the concept of hierarchy, making it difficult for subordinates to convey opinions/information useful for achieving organizational goals. Problems that arise are feared to cause dissatisfaction with the performance or work produced by the employees. When this dissatisfaction is left in the long term, employees may feel uncomfortable and choose to move or transfer to other Regional Government Organizations. In addition, some employees are less enthusiastic and passionate about carrying out their work, which causes them to often delay work. Based on the results of interviews with employees at the Human Resources Development and Personnel Agency, many mutation proposals have been submitted by employees in the Karimun Regency government, especially at Karimun Regency Bapenda. This causes an imbalance in organizational performance. Problems such as workload, work facilities, and communication certainly have an impact on employee performance, as can be seen from employee work assessments. Based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 6 of 2022 concerning the Management of State Civil Apparatus Employee Performance, the purpose of the performance assessment is to ensure that the performance assessment of Civil Servants (PNS) is carried out objectively and is based on a system of achievements and career levels. Based on the background and description above, the author is interested in conducting further research by conducting research entitled **'Determination of Workload, Work Facilities and Communication on Employee Performance through Job Satisfaction at the Karimun Regency Regional Revenue Agency.'**

2. Literature Review

2.1 Employee Performance

Stephen, Robbins, and Judge (2016) defines performance as a result achieved by employees in their work according to certain criteria that apply to a job. According to Mangkunegara (2013), employee performance is the work result in terms of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to them. According to Armstrong and Baron in Fahmi (2018), performance is the result of work that has a strong relationship with the strategic goals of the organization, customer satisfaction, and economic contributions. Therefore, it can be concluded that Human Resource performance is work achievement or work results (output) both in quality and quantity achieved by Human Resources per unit period of time in carrying out their work

duties in accordance with the responsibilities given to them. According to Maier in Notoatmodjo (2015), performance is a person's success in carrying out a job assigned to them. According to Soetrisno (2016), performance is the result of work that can be achieved by individuals or groups of people in an organization, in accordance with their respective authorities and responsibilities, to achieve the goals of the organization concerned legally, without violating the law, and in accordance with morals and ethics. Meanwhile, according to Dessler, Sahatutua et al. (2024) stated that employee performance (work achievement) is the actual achievement of employees compared to the achievement expected from employees' expectations. According to Sulistiyani and Rosidah (2016), performance is a record of outcomes resulting from certain employee functions or activities carried out over a certain period. The performance of a position as a whole is the same as the sum (average) of the performance of the employee functions or activities performed. Performance is also interpreted differently by P. and Hasibuan (2017), who stated that performance is a work result achieved by someone carrying out the tasks assigned to him, which is based on skills, experience, sincerity, and time.

2.2 Workload

The concept of workload theory was first proposed by Freudenberger in 1974 through the Burnout Theory (burnout syndrome), which is a process that continues to develop over time. Burnout syndrome causes negative behavioral changes in response to prolonged work-related pressure and stress. Individuals who experience burnout syndrome become discouraged or desperate, pessimistic, make mistakes at work, apathetic, easily angry with patients or coworkers, unwilling to accept change, and lose creativity (Stephen P. Robbins & Coulter, 2016). The final result of the burnout syndrome process in the form of turnover includes enthusiasm, stagnation, and apathetic frustration, and the last stage is intervention. In the intervention stage, employees decide to leave the organization, switch jobs, or adjust their responsibilities. The work environment can determine the possibility of burnout, such as workload, where workload arises because of the limited capacity to process information. By determining the time and volume, it is hoped that each employee can minimize their work errors.

According to Bowling and Kirkendall (2012), there are several definitions of workload according to experts Rohman and Ichsan (2021) Rohman and Ichsan (2021) Rohman and Ichsan (2021) Rohman and Ichsan (2021) Rohman and Ichsan (2021) Rohman and Ichsan (2021) Rohman and Ichsan (2021) as Ichsan (2021) a collection or number of activities that must be completed by an organizational unit or job holder within a certain period to provide a useful contribution to the organization. In contrast, Muliyanto, Indrayani, Satriawan, Ngaliman, and Catrayasa (2023) states that workload is the number of activities that must be completed by a person or group of people during a certain period of time under normal circumstances. Meanwhile, Permendagri No. 12/2008 states: "The amount of work that must be carried out by a position or organizational unit and is the result of the multiplication of the work volume and the time norm."

2.3 Work facilities

Work facilities help employees perform their work in an organization. Work facilities are important for an agency or company because, with complete work facilities, employees can perform according to expectations. According to Sedarmayanti (2018), work facilities are all the tools and materials faced, the surrounding environment where a person works, their work methods, and their work arrangements, both individually and as a group. According to Asa, Djaha, and Sayrani (2023), work facilities are provided by the organization to support the organization in achieving the goals set by the control holder, which will have a positive impact on improving employee performance. According to (Pratiwi, Jamaluddin, Niswaty, & Salam, 2019), work facilities are facilities or tools used to facilitate work so that it can be done according to expectations and achieve the specified targets.

2.4 Communication

According to Muhammed, Salahudeen, and Zubairu (2021), communication is the exchange of verbal and nonverbal messages between the sender and the recipient of the message to change behavior. Communication begins with an idea that exists in a person (Kloko & Bayunitri, 2020). The idea is processed as a message and sent through certain media to other people as the recipients. Communication is the process of conveying messages from one person to another to inform and change attitudes,

opinions, or behavior, either directly or indirectly through the media. According to Carl I. Hovland in Amin (2017) stated that communication is a process that may be carried out by the bearer of information with the aim of stimulating others to change their behavior. In general, it can be concluded that communication is the delivery of information and understanding to others. According to Thoha (2017), communication is the process of conveying and receiving news or information from one person to another.

According to Mangkunegara (2017), communication is the transfer of information and understanding from one person to another. Meanwhile, according to Harorl D. Lasswell in Mulyana et al. (2022), communication is basically a process that explains who, says what, with what channel, to whom, with what consequences or results. From the definition above, it can be concluded that communication is the process of conveying messages from one person to another through the media, which causes certain effects and interactions.

2.5 Job Satisfaction

In accordance with nature, human needs are diverse, both in type and level, and even humans have needs that tend to be unlimited. Human needs are interpreted as everything that people want to have, achieve, and enjoy. For this purpose, humans are driven to perform work-related activities. Mangkunegara (2013) stated that job satisfaction is a feeling that supports or does not support the employee's self-related to his work and condition. A mutually supportive relationship between employees' self-needs and job demands will provide harmony in fulfilling job satisfaction. Job satisfaction is an employee's attitude towards work related to work situations, cooperation between employees, rewards received at work, and matters concerning physical and psychological factors. This attitude towards work is the result of a number of specific individual attitudes towards factors in work, individual adjustments, and individual social relationships outside of work, thus giving rise to an individual's general attitude towards the work he faces.

According to Locke, job satisfaction is a pleasant feeling that comes from a person's perception of how well their work provides important things (Muhammed et al., 2021). Locke also defined job satisfaction as an individual's estimation of a job or experience that is positive and enjoyable (Wijono, 2015). According to Locke, job satisfaction is a comfort or positive emotional condition that is felt from the assessment of work or from work experience (Putri, Widajantie, & Wilasittha, 2024). Job satisfaction can be viewed from several theoretical perspectives, namely situational theory, in which job satisfaction is the result of work experience or other aspects of the environment. Dispositional theory: Job satisfaction stems from an individual's personality. Interactive theory: Job satisfaction arises from the interaction between situational factors and personality traits. Based on these definitions, job satisfaction can be interpreted as a person's feelings towards pleasant or unpleasant work that involves aspects of his/her work. Job satisfaction concerns a person's attitude towards the environment in which they work, which is positive regarding the work that is in accordance with the assessment of each worker.

2.6 Framework of thinking

2.6.1 The Effect of Workload on Performance

Workload refers to the tasks assigned to workers or employees to be completed at a certain time using the skills and potential of the workforce. Heavy workload can affect employee performance because it can cause effects in the form of fatigue, both physical and mental, as well as emotional reactions that can be headaches, digestive disorders and irritability. A low workload causes boredom and monotony. One factor that can be considered to improve employee performance is to set work standards that are in accordance with the potential of the workforce and relevant working hours. This finding is in accordance with the results of research conducted by Noorjannah ((Noorjannah, 2014). found that workload affects employee performance in an organization. According to Ghozali (2016), workload negatively and significantly affects employee performance. This means that the higher the workload, the lower the performance produced, and vice versa; the lower the workload, the higher the employee performance.

2.6.2 The Influence of Work Facilities on Performance

Work facilities are a form of service that supports employees' work. Providing complete work facilities is also used as one of the motivators to work. An office must have various complete work facilities, such as office buildings, computers, desks, chairs, cabinets, and other supporting facilities, such as official vehicles. According to Nitisemito, increasing performance has received attention in achieving the organizational goals. Performance as a result of work in accordance with each responsibility to achieve goals: Danim stated that the company should provide pleasant facilities for its employees; thus, if the office is able to provide these facilities, it can instill enthusiasm for employee work so that their work can also be improved. Thus, the use of work facilities has a positive influence on employee performance.

2.6.3 The Influence of Communication on Performance

Communication is a process in which an idea is transferred from a source to one or more recipients with the intention of changing their behavior and is a determining factor in the delivery of good information. In other words, the existence of communication and information provided is based on and built on the principle of trust among employees, the existence of good communication between employees who can provide clear decisions in finding solutions to work problems, the honesty of employees in providing definite information, and ensuring that a job can be done in accordance with the information available.

Robbins and Judge (2013) who stated that Communication helps develop motivation by explaining to employees what to do, how they work well and what to do to improve performance if it is below standard. Several studies that have been conducted have found a positive direct relationship between communication and employee performance. Suwaldiman and Rheina (2023) state that compensation, training, and communication significantly affect employee performance, with compensation being the dominant variable. Aditia, Dharma, and Nur (2022) also state that motivation and communication have a positive effect on employee performance through organizational commitment. Meanwhile, Thalib, Kumadji, Edis, and Saikim (2023) research found that motivation, participation and communication had a significant influence on employee performance.

2.6.4 The Effect of Workload on Job Satisfaction

Workforce planning must be carefully considered so that it does not impact the high workload, which can result in a decrease in the quality of employee performance. A poorly designed work system can cause subjective complaints, and heavy workloads are ineffective and inefficient, which in turn can cause job dissatisfaction, thereby decreasing work productivity or performance. To achieve its goals, an organization must be supported by maximum input. One of these is employee job satisfaction, which is believed to positively impact job continuity. An employee will be motivated to achieve job satisfaction in the form of an award from the company in accordance with their expectations.

According to Primita and Rolanda (2024), a disproportionate workload negatively impacts employee dissatisfaction with their work. The results of research from Dionysopoulou (2020) stated that workload has a negative and significant effect on job satisfaction. Another study by Eton, Sunday, and Nkamusiima (2023) found that workload has a negative and significant effect on job satisfaction. Baron (2024) also stated that workload negatively and significantly affects job satisfaction. This means that having a good workload will affect employee productivity, so that employees feel satisfied with their work.

2.6.5 The Influence of Work Facilities on Job Satisfaction

According to Suad Husnan (El Fallahi, Ibenrissoul, & Adil, 2022), work facilities are a form of company service to employees to support performance in meeting employee needs, thereby increasing employee productivity and job satisfaction. Work facilities continuously experienced by employees impact high job satisfaction. However, if the facilities felt by employees are low, satisfaction will be reduced, and employee performance results will be impacted. This statement is supported by several studies, including that of (Sastrawan, Dewi, & Yuliansyah, 2020), who found that work facilities have a

significant effect on job satisfaction; the higher or better the work facilities, the more it will increase employee job satisfaction.

2.6.6 The Influence of Communication on Job Satisfaction

According to Mangkunegara (2013), communication is a process of transferring information, ideas, and understanding from one person to another with the hope that the other person can interpret it according to the intended purpose". According to Rivai (2018) states that "communication can affect performance." Management provides employees with specific information that they can contact. The clearer this description, the more it helps employees and management. Performance planning can affect employee expectations. When integrated with work evaluation, management provides feedback based on employees' expectations. The results of the study (Alamry, Al-Attar, & Salih, 2022), (Afnan, Wijaya, Kartono, & Wibowo, 2024), and (Sastrawan et al., 2020) concluded that communication has a significant effect on employee performance.

2.6.7 The Influence of Job Satisfaction on Performance

Job satisfaction is one of the most important factors in achieving optimal results. When someone feels satisfied at work, they will try their best to produce their work. Job satisfaction received and felt by an employee affects the results obtained from their work. Obtaining job satisfaction from employees, either by providing appropriate salaries, work according to their expertise, or good relationships with superiors, will improve their performance (Luthans & Doh, 2014). By obtaining employee job satisfaction, employee performance increases because employees feel cared for by the company. Therefore, there is an influence between employees and the company; that is, employees will be satisfied with their work, and the company will obtain high performance from its employees.

Sabuhari et al. Sabuhari, Sudiro, Irawanto, and Rahayu (2020) proved that job satisfaction significantly affects employee performance. However, this study is similar to the results of Rahman and Shanjabin (2022), who proved that there is a positive relationship between job satisfaction, but the relationship is not too strong. In addition, the results of research from Nabawi (2019) show that job satisfaction does not have a significant effect on employee performance. Several studies have shown that job satisfaction affects employee performance. Baron and Cruz (2023), who studied The Influence of Motivation and Job Satisfaction on the Performance of Cooperative Employees in Denpasar, showed that job satisfaction has a positive and significant effect on the performance of cooperative employees.

2.6.8 The Influence of Workload on Performance Through Job Satisfaction

Workload refers to the tasks assigned to workers or employees to be completed at a certain time using the skills and potential of the workforce. Heavy workloads can affect employee performance because they can cause physical and mental fatigue and emotional reactions such as headaches, digestive disorders, and irritability. A low workload causes boredom and monotony. One factor that can be considered to improve employee performance is to set work standards that are in accordance with the potential of the workforce and relevant working hours. This finding is consistent with the results of a previous study (Muhammed et al., 2021). A low workload affects employee performance in organizations.

2.6.9 The Influence of Work Facilities on Performance Through Job Satisfaction

Work facilities are useful for implementing company or organization operations to achieve their goals. According to Djoyowiriono et al. (Hasibuan & S.P., 2008) Work facilities can influence or increase the efficiency and effectiveness of work. This shows that work facilities significantly determine the effectiveness and efficiency of achieving organizational goals. Various types of work facilities differ in shape and use. These work facilities also affect employees' job satisfaction. When the facilities provided by the government are in accordance with what employees need to work, a feeling of comfort will arise, so that the performance produced is effective and efficient. This is in line with research conducted by Olayemi (2020), who found that the influence of Work Facilities on employee performance through job satisfaction has a positive and significant effect on employee performance.

2.6.10 The Influence of Communication on Performance Through Job Satisfaction

Maharani, Yahya, Putra, and Pramono (2023) showed that communication affects organizational commitment mediated by job satisfaction. Budianto et al. (2022) stated that personal feedback, supervisor communication, horizontal communication, and communication climate have a significant effect on employee satisfaction and performance. This shows that reward satisfaction plays an important role in mediating employees' job satisfaction. On the other hand, the indicator of job satisfaction has the lowest value, indicating that employees are not satisfied with their jobs, which is reflected in the employee's response to answering questions that are still low. This is caused by several aspects in the form of aspects of work or the work environment. Therefore, the company must be able to provide a sense of security and encourage employees to create new innovations to build employee confidence, which tends to increase their job satisfaction.

2.7 Research Model

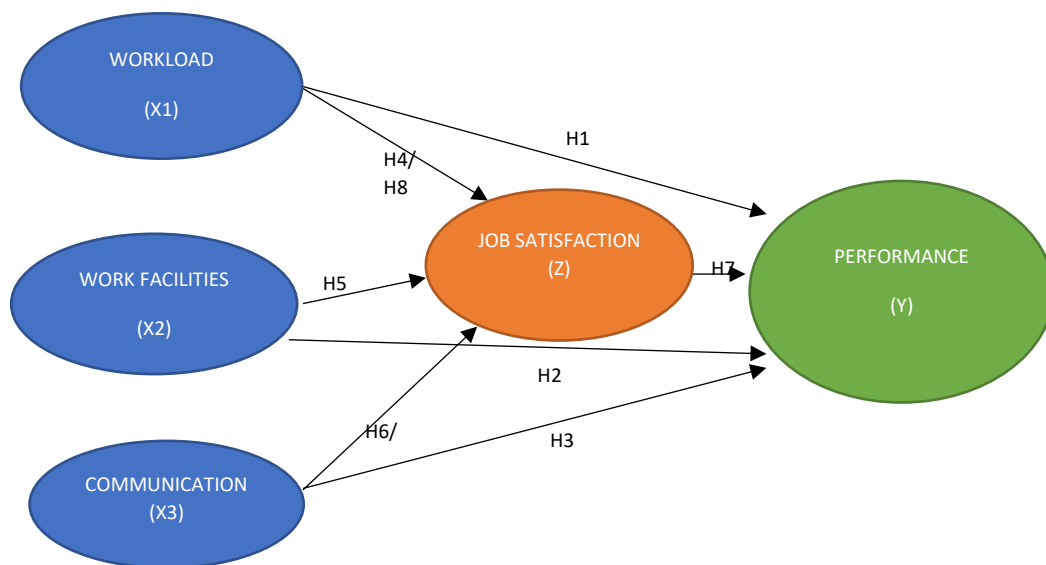


Figure 1. Research Model

2.8 Research Hypothesis

The following hypotheses are proposed.

- H1 The workload on employee performance in the Regional Revenue Agency of Karimun Regency is determined.
- H2 The Regional Revenue Agency of Karimun Regency determines the effect of Work Facilities on employee performance.
- H3: Communication affects employee performance at the Regional Revenue Agency of Karimun Regency.
- H4: There is a determination of workload on job satisfaction in the Regional Revenue Agency of Karimun Regency.
- H5: Work Facilities determine job satisfaction in the Regional Revenue Agency of Karimun Regency.
- H6 The Regional Revenue Agency of Karimun Regency determines the communication of job satisfaction.
- H7 The Regional Revenue Agency of Karimun Regency determines the effect of job satisfaction on employee performance.
- H8 Workload on employee performance is determined by job satisfaction as an intervening variable in the Regional Revenue Agency of Karimun Regency.
- H9 Work Facilities determine employee performance with job satisfaction as an intervening variable in the Regional Revenue Agency of Karimun Regency.
- H10: There is a determination of communication on employee performance with job satisfaction as an intervening variable in the Regional Revenue Agency of Karimun Regency.

3. Research Methodology

3.1 Scope of Research

It begins with theoretical research (literature), followed by a research proposal submission, and data collection and processing. In completing this thesis report, correction and guidance time and data preparation were systematically used until the final exam. The population unit of this study is the ASN at the Karimun Regency Regional Revenue Agency, with as many as 102 (hundred and two) people. Based on the description that has been explained above, it can be seen that the sample used is 102 ASN. In this study, the measurement method used a Likert scale to measure the attitudes, opinions, and perceptions of a person or group of people regarding social phenomena (Sugiyono, 2014). Therefore, 102 respondents were included in this study sample. The respondent characteristics are shown in Table 1.

Table 1. Respondent Characteristics

No	Category	Sum	Percentage
1.	Gender	Male	53
		Female	49
2.	Age	20 Years – 30 Years	12
		31 Years – 40 Years	48
		41 Years – 50 Years	37
		Over 50 Years	5
3.	Last education	High School	5
		Diploma (D1 / D2 / D3)	10
		Bachelor (S1)	78
		Masters (S2)	9
		Doctorate (S3)	0
4.	Position	Eselon II- IV	23
		Staff	79

Source: Processed primary data, 2024.

3.2 Operational Definition of Variables

The operationalization of variables is needed to determine their types and indicators, as shown in the following table:

Table 2. Operational Definition of Variables

Variable	Definition	Indicators	Scale
Workload (X1)	Someone who experiences burnout syndrome will become discouraged or desperate, pessimistic, make mistakes at work, apathetic, easily get angry with patients or coworkers, unwilling to accept change and lose creativity. (Robbin,2015)	Workload Indicators according to (Suci R.Mar'ih;2017): 1. Work Conditions 2. Use of Working Time 3. Targets to be achieved	Likert 1-5
Work Facilities (X2)	Sedarmayanti (2018) work facilities are all the tools and materials faced, the surrounding environment where a person works, their work methods, and their work arrangements both as individuals and as a group.	According to Asri (2017): 1. According to needs 2. Able to optimize work results 3. Easy to use 4. Speed up the work process 5. Placement is arranged correctly	Likert 1-5

Communication (X3)	Carl I. Hovland in Amien (2015) communication is a process that can be carried out by the bearer of information with the aim of providing stimulation to other people to change their behavior.	According to Sutardji (2016, pp. 10-11) there are several indicators of effective communication, namely: 1. Understanding 2. Pleasure 3. Influence on attitudes 4. Better relationships 5. Action	Likert 1-5
Performance (Y)	Stephen P. Robbins (2016) defines performance as a result achieved by employees in their work according to certain criteria that apply to a job.	According to Mangkunegara (2015:75), the indicators of employee performance are as follows: 1. Work Quality 2. Work Quantity 3. Task Execution 4. Responsibility	Likert 1-5
Job satisfaction (Z)	According to Locke in Munandar (2014), job satisfaction is a pleasant feeling that comes from a person's perception of how well their work provides more important things.	According to (Afandi, 2018:82), job satisfaction indicators are as follows: 1. Work 2. Wages 3. Promotion 4. Supervisor 5. e) Co-workers	Likert 1-5

4. Result and Discussion

4.1 Measurement Model Analysis (Outer Model)

4.1.1 Internal Consistency Analysis

Internal consistency analysis is a form of reliability used to assess the consistency of results across items on the same test. Internal consistency testing uses composite reliability values with the criterion that a variable is considered reliable if the composite reliability value is > 0.600 . (Kloko & Bayunitri, 2020).

Table 3. Internal Consistency Analysis

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
WORKLOAD (X1)	0,935	0,936	0,944	0,587
WORK FACILITIES (X2)	0,960	0,967	0,966	0,720
COMMUNICATION (X3)	0,939	0,937	0,947	0,585
PERFORMANCE (Y)	0,965	0,969	0,969	0,710
JOB SATISFACTION (Z)	0,913	0,942	0,942	0,516

Source: Processed primary data results (2024)

Based on the internal consistency analysis data in the table above, the results show that all variables are reliable.

4.1.2 Discriminant Validity

The discriminant validity of the measurement model with reflective indicators was assessed based on the cross-loading for each variable, which must be greater than 0.07. Another way to measure and test discriminant validity is to compare the square root of the Average Variance Extracted (AVE) for each construct with the correlation value between the construct and other constructs in the model.

Table 4. Discriminant Validity

Variables	BK	FK	KM	KIN	KK
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Workload				
Work Facilities	0,444			
Communication	0,231	0,607		
Performance	0,378	0,378	0,702	
Job Satisfaction	0,156	0,156	0,607	0,388

Source: Processed primary data results (2024)

As shown in Table 4, the results of the correlation between the variables were valid.

4.2 Structural Model Analysis (Inner Model)

Inner model testing can also be considered for hypothesis testing. Testing is performed by looking at the percentage of explained variance, namely R² for the dependent latent variable (endogenous), which is modeled to determine the influence of the independent variable (exogenous) using the Stone-Geisser Q square test measure, and looking at the magnitude of the structural path coefficient. The stability of this estimate was tested using a t-statistic test obtained using the bootstrap procedure.

Table 5. Collinearity

Variables	BK	FK	KM	KK	KIN
Workload				1,409	1,410
Work Facilities				1,208	2,049
Communication				1,197	1,200
Job Satisfaction					1,805
Performance					

Source: Processed primary data results (2024) From the above data, it can be seen that all variables are $1,410 < 5.00$ (no collinearity problem).

4.3 Testing the Significance of Structural Model Path Coefficients

This test consists of two stages: testing the hypothesis of direct influence and testing the hypothesis of indirect influence. Testing the significance of the Structural Model Path Coefficient (structural model path coefficient). This test was used to determine the path coefficient of the structural model to test the significance of all relationships or hypothesis testing.

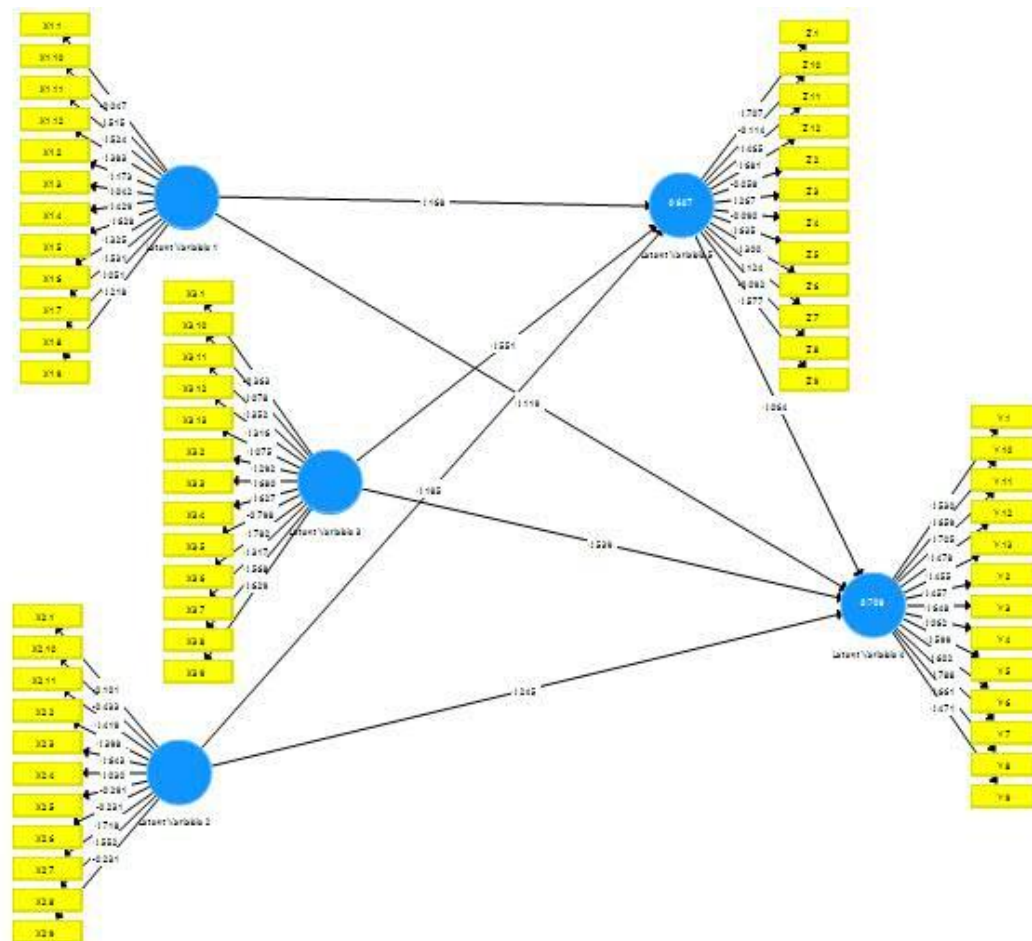


Figure 2. Hypothesis Testing with Path Analysis

4.4 Hypothesis Testing

4.4.1 Direct Effect Testing

The direct influence hypothesis test aims to prove the hypotheses of the influence of a variable on other variables directly (without intermediaries). If the probability value (P-value) is $< \alpha$ (0.05), H_0 is rejected (the influence of a variable on other variables is significant). If the probability value (p-value) $> \alpha$ (0.05), H_0 is rejected (the influence of a variable on other variables is not significant).

Table 6. Direct Effect Hypothesis

		Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Information
Workload	->	0,215	0,153	0,0074	2,048	0,041	Significant
Performance							
Work Facilities	->	0,661	0,652	0,069	3,564	0,002	Significant
Performance							
Communication	->	0,269	0,252	0,081	3,331	0,001	Significant
Performance							
Workload	-> Job	0,015	0,007	0,027	0,565	0,065	Not
Satisfaction							Significant
Work Facilities	->	0,174	0,062	0,390	3,011	0,003	Significant
Job Satisfaction							
Communication	->	0,159	0,051	0,023	2,597	0,010	Significant
Job Satisfaction							
Job Satisfaction	->	0,302	0,292	0,109	2,771	0,006	Significant
Performance							

Source: Processed primary data results (2024)

From the above table, it can be seen that

1. Workload had a significant positive effect on performance, with a coefficient value of 0.215, t-statistic value (2.048) > t-table value (1.96), and p-value value (0.041) < 0.05. (Ha1 is accepted)
2. Work Facilities have a significant positive effect on performance, with a coefficient value of 0.661, t-statistic value (3.564) > t-table value (1.96), and p-value value (0.002) < 0.05. (Ha2 is accepted)
3. Communication has a significant positive effect on performance, with a coefficient value of 0.269, t-statistic value (3.331) > t-table value (1.96), and p-value (0.001) < 0.05. (Ha3 accepted)
4. Workload had a positive but insignificant effect on Job Satisfaction, with a coefficient value of 0.015, t-statistic value (0.565) < t-table value (1.96), and p-value (0.065) > 0.05. (Ha4 rejected)
5. Work Facilities had a significant positive effect on Job Satisfaction, with a coefficient value of 0.174, t-statistic value (3.011) > t-table value (1.96), and p-value (0.003) < 0.05. (Ha5 accepted)
6. Communication had a significant positive effect on Job Satisfaction, with a coefficient value of 0.059, t-statistic value (2.597) > t-table value (1.96), and p-value (0.010) < 0.05. (Ha6 accepted)
7. Job Satisfaction has a significant positive effect on Performance with a coefficient value of 0.302, t-statistic value (2.771) > t-table value (1.96) and p-value (0.006) < 0.05. (Ha7 was accepted).

4.4.2 Testing the Indirect Effect Hypothesis

To test the influence of the mediating variables (intervening) in this study, we used the path method (Path Analysis), which is an extension of multiple regression analysis. Path analysis uses regression analysis to estimate the causal relationships between variables that have been previously determined based on the theory. If the third variable mediates the relationship between the two variables by determining the difference between the standard values of the independent and dependent variables, it occurs indirectly. If the regression coefficient of the indirect calculation path is greater than that of the direct calculation path, the intervening variable can provide an explanation of the dependent variable, indicating that mediation is accepted (mediation), while the intervening variable cannot explain the dependent variable, indicating that mediation is not accepted.

Table 7. Indirect Effect Hypothesis

Variable	Original Sample	Sample Average	Standard Deviation	T Statistics	P Values	Information
Workload -> Job Satisfaction -> Performance	0,018	0,009	0,030	0,594	0,553	Not Significant
Work Facilities -> Job Satisfaction -> Performance	0,248	0,040	0,385	2,979	0,003	Significant
Communication -> Job Satisfaction -> Performance	0,170	0,054	0,030	2,285	0,023	Significant

Source: Processed primary data results (2024)

From the above table, the following conclusions can be drawn:

1. Workload on Performance supported by Job Satisfaction has a positive insignificant effect, with a coefficient value of 0.018, t-statistic value (0.594) < t-table value (1.96), and p-value (0.553) > 0.05. (Ha8 is rejected)
2. Work Facilities on Performance supported by Job Satisfaction have a positive significant effect, with a coefficient value of 0.248, t-statistic value (2.979) > t-table value (1.96), and p-value (0.003) < 0.05. (Ha9 accepted)
3. Communication on Performance supported by Job Satisfaction had a significant positive effect, with a coefficient value of 0.170, t-statistic value (2.285) > t-table value (1.96), and p-value (0.023) < 0.05. (Ha10 was accepted).

4.4.3 Coefficient of Determination

The Determination Coefficient (R Square) is used to evaluate the accuracy of the prediction of a variable. In other words, to evaluate how the variation in the value of the dependent variable is influenced by the variation in the value of the independent variable in a path model.

Table 8. Coefficient of Determination

Variables	R Square	Adjusted R Square
PERFORMANCE	0,548	0,536
JOB SATISFACTION	0,497	0,487

Source: Processed primary data results (2024)

5. Conclusion

5.1 Conclusions

The results of the data analysis in the discussion and hypothesis testing can be summarized as follows:

1. The direct influence of the workload variable has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
2. The direct influence of the Work Facilities variable has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
3. The direct influence of the communication variable has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
4. The direct influence of the workload variable has a positive and insignificant effect on the Job Satisfaction of Employees of the Regional Revenue Agency of Karimun Regency.
5. The direct influence of the Work Facilities variable has a positive and significant effect on the Job Satisfaction of Employees of the Regional Revenue Agency of Karimun Regency.
6. The direct influence of the communication variable has a positive and significant effect on the Job Satisfaction of Employees of the Regional Revenue Agency of Karimun Regency.
7. The direct influence of Job Satisfaction has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
8. The indirect effect of workload on job satisfaction has a positive but insignificant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
9. The indirect effect of job satisfaction on Work Facilities has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.
10. The indirect effect of communication on job satisfaction has a positive and significant effect on the Performance of Employees of the Regional Revenue Agency of Karimun Regency.

5.2 Implications

The implications of this study are as follows:

1. Theoretical Implications
Theoretically, the employee performance model involves aspects of workload, work facilities, and communication, with the aim of improving employee performance. Good performance is defined as following the procedures according to established standards. However, this performance must meet several criteria to increase productivity so that what is expected can run according to what is desired. Through this study, aspects and factors that can encourage the criteria for increasing productivity were found.
2. Practical Implications
Based on the conclusions that have been put forward, there is a relationship between workload, work facilities, communication, and employee performance. This proves that workload, work facilities, and communication are the factors that determine employee performance.
3. Methodological Implications
Causal research has several shortcomings, including the fact that a coincidence in an event can be considered a cause-and-effect relationship. It may be difficult to reach the correct conclusion based on the findings of causal research. This is due to the impact of various factors and variables in the social environment of the country. This study has implications for the causality method used.

5.3 Suggestions

Based on the conclusions of the research results above, the researcher provides several suggestions that are expected to be useful inputs.

1. Employees with a high workload are expected to manage the tasks assigned by leadership so that they can be completed on time. Training to improve employee competence and quality needs to be conducted so that employees can be agile in carrying out their duties. In addition, employees must be able to manage their time as well as possible, reduce unnecessary activities, and not forget to rest. Performance aspects must pay more attention to performance assessment elements that must be applied equally regardless of a person's rank and position in the organization to increase job satisfaction for employees who have carried out their duties well.
2. Good work facilities can support employees. The current conditions of these facilities are capable of supporting work. However, it needs to be improved by adding computer equipment and devices that support and update employees so that they can do their jobs more optimally.
3. To improve ASN communication behavior to be professional in serving the country and society, policymakers need to have a common perception that the professionalism of human resources is the starting point for the government's success as a protector of society through the transformation of skills from a manual system to a sustainable digital one. It is necessary to create a good organizational communication climate by building a more open and supportive communication climate and continuing to pay attention to high-performance goals. Employees must maintain an attitude of communicating, and discussions should prioritize mutual understanding, care, and respect so that communication always runs smoothly, is on target, and does not hurt each other's feelings.
4. To improve employee performance, aspects of workload balance are needed, work facility needs are met, and effective communication is established between superiors and subordinates. By meeting employees' needs, feelings of satisfaction and comfort arise when they do their jobs. Improving the performance appraisal system to be more objective, where a leader must be able to assess employee performance objectively, so that the results of the performance appraisal can be a reference for future evaluations, is recommended.
5. Regional governments and leaders are advised to pay more attention to employee job satisfaction by evaluating the provision of allowances to employees so that the performance allowances received by employees are in accordance with the level of work that has been performed. In addition, providing adequate technology in doing work, such as using the latest or more sophisticated gadgets. Fairness in promotions in the workplace ensures that every employee has the same opportunity for job promotion.

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