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The Effect of Work Stress on the Functional Performance of Tax Auditors at the Bali Regional Office of the Directorate General of Taxes with Social Support as a Moderator

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ABSTRACT

The moderating role of social support in the relationship between work stress and the performance of functional tax auditors is investigated within the specific organizational context of the Regional Office of the Directorate General of Taxes in Bali, Indonesia, with the aim of examining how work stress relates to employee performance and how social support may alter this relationship. A total of 124 functional tax examiners were selected through purposive sampling from a population of 826 employees, with the study conducted using a quantitative research design. A five-point Likert-scale questionnaire served as the data collection instrument, while Structural Equation Modeling–Partial Least Squares (SEM-PLS) was applied to analyze the resulting data. Employee performance was found to be positively and significantly associated with work stress, as reflected in a t-statistic of 5.354, a p-value of 0.000, and a path coefficient of 0.417. The analysis further demonstrates that the combined effect of workplace stress and social support contributes positively to employee performance, with an estimated effect of 0.229 and statistical evidence reflected in a t-statistic of 3.006 and a significance value of 0.003. These findings suggest that work pressure among tax examiners may be associated with improved performance when it remains within a manageable range, while social support strengthens the relationship between work stress and employee performance.

Keywords: ***Employee Performance, Moderation, Social Support, Tax Examiners, Work Stress.***

INTRODUCTION

The continuity of government functions and the realization of the national development agenda are supported by fiscal revenues, with taxes being a major contributor to state revenue. Optimizing tax revenues requires effective oversight from the Directorate General of Taxes (DGT), including through Periodic Payment Supervision (PPM) and Material Compliance Supervision (PKM) at each work unit. In 2024, the Bali Regional Office of the Directorate General of Taxes recorded PPM realization of 102.57 percent, while PKM only reached 81.33 percent of the target, with several work units failing to meet the established targets. This

situation indicates challenges in achieving organizational performance, particularly for employees responsible for carrying out tax oversight and audit functions.

Financing government activities and the implementation of national development relies on the state's fiscal capacity, one of the largest revenue pillars of which comes from the tax sector. According to Katz and Kahn (2021), achieving organizational goals effectively and efficiently depends on individual contributions in carrying out their roles. In line with this perspective, Robbins et al. (2020) define employee performance based on successfully completing work and fulfilling responsibilities, with reference to established organizational standards and work objectives. An individual's contribution to achieving organizational goals is determined by their success in completing work and carrying out responsibilities effectively. In this context, employee performance represents the level of individual achievement in carrying out job demands that are part of the organization's efforts to realize its goals. In carrying out tax audit tasks, high targets, work complexity, and completion deadlines can be pressures that have the potential to affect employee conditions and performance.

A mismatch between the magnitude of professional demands and an individual's capacity, along with available resource support, can trigger psychological distress in the workplace, which then manifests as work stress. The impact of unmanaged stress can extend to decreased productivity and impaired physical and psychological well-being (Timotius & Octavius, 2022). This condition can begin with exposure to professional pressures, such as accumulated workloads, limited time to complete tasks, and minimal social support in the workplace, as outlined by the World Health Organization (2022). An individual's ability to respond to professional demands is also influenced by the availability of sources of interpersonal support, both from colleagues and the broader work ecosystem (Sinokki, 2011 in Hutapea 2023). Several studies have also shown conflicting results. Prasetyo & Suhana (2025) and Wikanesti (2022) found a relationship between work stress and performance influenced by social support, while Putri & Ario (2025) identified two different directions of relationship: a tendency for decreased performance with increasing work stress and an increase in performance related to social support.

These differing findings demonstrate a *research gap* regarding the relationship between work stress and performance and the consistent role of social support in this relationship. Research by Alsa & Angelia (2021), Valencia & Rinamurti (2024), and Ustati et al. (2022) indicates that work stress has no effect on performance, while Yulianti & Kumalaretna (2019) found that social support is not always associated with reduced work stress, although it remains a valuable resource for employees. The inconsistent empirical findings regarding the relationship between work stress, social support, and performance indicate the need for further testing that considers job characteristics, particularly in professional environments characterized by specific demands and a certain intensity of pressure . Therefore, tax auditors at the Bali Regional Office of the Directorate General of Taxes (DGT) are a relevant target group due to their relatively high targets, task complexity, and audit deadlines.

Social support was tested as a moderating variable to assess changes in the relationship between employee performance and job stress due to a supportive work environment. This approach is based on the *Buffering Effect Theory* , which explains that social support can act as a buffering mechanism against the negative impacts of stress by strengthening individual *coping abilities* (Khan et al., 2021), and the *Social Support and Mental Well-Being Theory* , which emphasizes the role of social relationships in strengthening *resilience* and reducing stress (Li & Wang, 2020). The *Social Embeddedness Model* also explains that support from superiors and coworkers can increase employees' sense of belonging, commitment, and ability to cope with work pressure (Yamamoto & Lee, 2022). The novelty of this study lies in examining the moderating effect of social support on the relationship between job stress and job performance among tax auditors at the Bali Regional Tax Office, to clarify inconsistencies in previous findings through contextual empirical evidence. The moderating role of social support and the influence of job stress on tax auditor functional performance are two main aspects analyzed in this study.

RESEARCH METHODS

Empirical testing of the relationship between work stress, employee performance, and the moderating effect of social support was conducted using a quantitative approach. The research hypotheses were tested through analysis of respondent data to objectively measure the relationship between variables using a quantitative approach. The study population included 826 employees within the Bali Regional Tax Office, while the sample focused on functional tax auditors because their job characteristics are directly related to revenue targets, audit demands, and task completion pressure. A total of 124 functional tax auditors were selected through a *purposive sampling technique* , considering the suitability of the respondents' characteristics to the study focus. The selection of this number was also adjusted to the needs of the analysis and the sample size considerations in the model used (Sugiyono 2023; Ghozali 2021).

Data collection was conducted through a questionnaire because the variables studied, specifically work stress, social support, and performance, are related to respondents' perceptions and experiences in carrying out their work. Standardized quantitative data were obtained through the use of a five-level Likert scale on closed-ended questions in the questionnaire, so that each respondent's response could be compared based on the research indicators. The research instrument included indicators of work stress in the form of tension and anxiety, physiological responses, perceptions of workload, and job satisfaction and motivation; performance indicators included productivity, quality, punctuality, initiative and creativity, and cooperation and communication; while social support was measured through emotional, instrumental, and informational support. The feasibility of the research instrument was determined through validity and reliability testing prior to the implementation of the main data collection, to assess the accuracy of each question item in representing the construct being measured.

SEM-PLS was used as the primary analytical approach to examine the relationship between work stress and performance, including the moderating role of social support, while descriptive and inferential analyses were applied to process and interpret the research data. The use of PLS was chosen because the research model has a predictive purpose and involves constructs formed by a number of indicators, thus allowing simultaneous testing of relationships between variables without requiring a specific data distribution (Ghozali 2021). The model's ability to explain relatedness intervariable evaluated through *inner model* with consider mark *R-square* and *Q-square* , whereas quality measurement construct reviewed use *outer model* based on criteria validity and reliability . Next, hypothesis testing was conducted through *bootstrapping* and *t- tests* , taking into account *the p-value* at a significance level of 5%, so that the direct influence and moderating relationships proposed in the study could be identified.

RESULTS AND DISCUSSION

Research result

Research model testing produce findings empirical through implementation method *Structural Equation Modeling–Partial Least Squares* (SEM-PLS) in the data analysis process . Testing was conducted to determine the ability of variables to explain employee performance and to see the magnitude of the influence of each relationship in the research model. The testing stages include *R-square* , *F-square* , *Q-square* , and hypothesis testing through *path coefficient values* , *t-statistics* , and *p-value* . The results of each test are presented in the following table.

Table 1. *R-square* Test Results

Endogenous Variables	*R-square*	Adjusted *R-square*
Employee Performance	0.375	0.353

Source: Researcher data processing (2026)

R-square value of 0.375 and *Adjusted R-square* of 0.353 recorded in the Employee Performance variable as served in Table 1. 62.5% of the variation in Employee Performance cannot be explained by the research model and is related to other factors outside the scope of the analysis, while Work Stress, Social Support, and the interaction of the two contribute an explanation of 37.5%. The contribution of the tested variables to the variation in Employee Performance remains identified, although the clarity of the research model does not yet cover most of the performance changes that occur .

The contribution of each variable in explaining Employee Performance is then determined through the *F-Square* or *effect size test* . The magnitude of the apparent power change on the endogenous variable is analyzed by removing one of the exogenous variables from the research model. The magnitude of the effect on Employee Performance is analyzed through the *F-Square test* , taking into account the influence of Job Stress, Social Support, and the interaction between the two variables. Table 2 contains the results of this test.

Table 2. F-Square Test Results *(Effect size)*

Path of Influence	*F-Square*
Social Support → Employee Performance	0.075
Job Stress → Employee Performance	0.227
Social Support × Job Stress → Employee Performance	0.103

Source: Researcher data processing (2026)

F-Square value in Table 2 is recorded at 0.227 for the effect of Job Stress on Employee Performance and 0.075 for the effect of Social Support on Employee Performance. The effect of Job Stress on Employee Performance produces an *F-Square value* of 0.227, while the effect of Social Support on Employee Performance is recorded at 0.075 based on Table 2. These results show that Job Stress provides a larger effect size than Social Support or the interaction effect, while the interaction effect shows a contribution that is between a small and medium effect size.

The model's ability to predict endogenous variables was evaluated through the *Q-square test* . The model's ability to predict endogenous variables was evaluated through the *Q-square test* . The model's predictive relevance to the analyzed endogenous constructs is indicated by a *Q-square value* above zero. The results of the *Q-square test* in this study are presented in Table 3.

Table 3. Q-square Test Results **(** *Predictive Relevance)*

Construct	SSO	SSE	Q^2 (= 1 - SSE/SSO)
Social Support	1,800,000	1,800,000	0,000
Employee Performance	1,890,000	1,474,528	0.220
Work Stress	2,160,000	2,160,000	0,000

Source: Researcher data processing (2026)

Q-square value of 0.000 was obtained for the Social Support and Work Stress variables, while Employee Performance recorded a value of 0.220 based on Table 3. The predictive relevance of the model to Employee Performance is reflected in the *Q-square value* of 0.220. Based on the relationship between the variables tested, the research model shows a predictive capacity for Employee Performance.

Hypothesis testing was conducted to determine the significance of the relationship between variables in the research model. Decisions regarding hypotheses were based on the *path coefficient* to determine the direction of the relationship, *the t-statistic* to determine the

level of statistical significance, and *the p-value* as the basis for decision-making regarding the hypothesis. The direct effect of Job Stress and the interaction effect of Social Support with Job Stress on Employee Performance were the two relationships analyzed in this study. Table 4 contains the results of the analysis of the research hypotheses.

Table 4. Hypothesis Testing Results (*Path coefficient*)

Relationship Path	***Original Sample* (O)**	***Sample Mean* (M)**	**STDEV**	***T-statistics***	***P-value* s**
Job Stress → Employee Performance	0.417	0.425	0.078	5,354	0,000
Social Support × Job Stress → Employee Performance	0.229	0.224	0.076	3,006	0.003

Source: Researcher data processing (2026)

Employee Performance shows a unidirectional relationship with Job Stress, as reflected by the path coefficient of 0.417. This relationship is confirmed to be significant through *a t-statistic value* of 5.354 and *a p-value of* 0.000 based on the test results in Table 4. These results indicate that the higher the Job Stress in the context of this study, the higher the Employee Performance. The role of the interaction of Social Support and Job Stress on Employee Performance is identified as significant, with *a path coefficient* of 0.229, *a t-statistic* of 3.006, and *a p-value* of 0.003. This positive coefficient indicates that the interaction relationship between the two variables moves in the same direction as Employee Performance. The significance criterion of 0.05 is met in both tested relationships, so that H1 and H2 receive empirical support and are declared accepted.

The predictive relevance of the model on Employee Performance is reflected in the *Q-square value* of 0.220, while the contribution of the analyzed variables in explaining variations in Employee Performance reached 37.5%. *Effect size testing* shows that Job Stress contributes an effect of 0.227, while the interaction of Social Support and Job Stress has an effect of 0.103. Social Support acts as a moderator that strengthens the relationship positively and significantly, while Job Stress also shows a significant positive influence on Employee Performance based on the results of hypothesis testing. Thus, both research hypotheses obtain empirical support based on the results of data processing using SEM-PLS.

Discussion

The Effect of Work Stress on Employee Performance (H1)

Hypothesis testing revealed that increased Job Stress was significantly related to increased Employee Performance, while the interaction between Social Support and Job Stress

also showed a significant positive relationship to that performance. These findings show that in the context of functional tax auditor employees within the Bali Regional Office of the Directorate General of Taxes, the increase in job stress in the research data actually goes in line with the increase in performance. The contribution of Job Stress to Employee Performance is classified as moderate, as indicated by the *F-Square value* of 0.227. Thus, the results of the study answer the first hypothesis and show that work pressure in the context of the research object is not automatically translated as an obstacle to performance achievement.

These findings differ from those of Aisyah & Farhan (2021), who linked work stress to decreased productivity, performance, or motivation in their respective research contexts. Consistent negative results were also demonstrated by Oktaviani & Irmayanti (2021) and Dharmayasa & Adnyani (2020), who demonstrated that work stress can be a factor that hinders performance if employee demands are not adequately managed. These differences indicate that the relationship between stress and performance does not always produce the same pattern across all types of jobs or organizational environments. The characteristics of tax auditor work, which is target-oriented, technically demanding, and places job achievement as a performance indicator, may be a context that differentiates the results of this study from research in other sectors.

The lack of a significant effect of work stress on employee performance was reported in studies by Valencia & Rinamurti (2024) and Ahmad et al. (2019). From this perspective, work stress can have different consequences depending on how employees interpret job demands and the resources available to meet them. In tax audit work, demands in the form of targets and deadlines can be perceived as part of a professional challenge that encourages employees to focus on completing tasks. Therefore, the positive coefficient in this study is more appropriately understood as a characteristic of the relationship found among the study respondents, rather than as a basis for increasing work stress to improve performance.

These differences in results also clarify *the research gap* underlying this study. Previous research has shown that the relationship between job stress and performance can be negative, insignificant, or even positive in certain contexts. Therefore, job characteristics are crucial when interpreting this relationship. For tax auditors, job stress is related to targets, audit complexity, and task requirements, but they also possess technical competence and professional space in carrying out their work. This allows certain pressures to be perceived as manageable demands, resulting in a more active work response. The context of tax auditors at the Bali Regional Office of the Directorate General of Taxes (DGT) provides an empirical basis for expanding the study of the relationship between job stress and employee performance.

The implications of the H1 findings suggest that work stress management should focus on controlling stress levels to maintain a manageable level for employees. The positive results cannot be used to conclude that organizations need to intentionally increase work stress, as this study only demonstrates a pattern of relationships among the respondents studied. Follow-up measures could include monitoring workload, assignment distribution, deadline management, and periodically evaluating stress indicators. These evaluations are necessary for organizations

to distinguish stress that serves as a work challenge from stress that has the potential to develop into a condition that disrupts employee performance.

The Moderating Role of Social Support in the Influence of Work Stress on Employee Performance (H2)

This study broadens the empirical perspective on the relationship between work stress and performance through the research object of tax auditors in the Bali Regional Office of the Directorate General of Taxes. The moderating role of Social Support is confirmed through an interaction coefficient of 0.229, a *T-statistic value* of 3.006, and *a P-value* of 0.003, which indicates a significant change in the relationship between Work Stress and Employee Performance. The contribution of the moderating effect of Social Support is between the small and medium categories, as indicated by the *F-Square value* of 0.103. Thus, the existence of social support needs to be considered when explaining how work stress is related to the performance of functional tax auditor employees.

These findings align with research by Larasati & Saputra (2018), Setiawan & Miqdam (2019), and Fadli & Wulandari (2020), which identified social support as a factor influencing the relationship between work stress and employee performance. Anggraini & Rustandi (2020), and Wulan & Rini (2021) also illustrate that support from the work environment is linked to employees' ability to cope with job demands. The negative relationship between work stress and employee performance is also influenced by the moderating role of social support (Ivan et al., 2023). These similarities reinforce the argument that the relationship between job demands and performance needs to be viewed alongside the social conditions that accompany employees in carrying out their work.

The findings of this study can also be explained by Bass & Avolio's (2020) perspective on the importance of leadership support in creating a work environment that provides attention, feedback, and recognition to employees. This support can complement employees' resources when facing highly demanding jobs. Yamamoto & Lee (2022) explain that social ties within an organization can strengthen a sense of belonging and commitment, providing individuals with social resources to cope with work pressures. In the context of tax auditors, this support can take the form of technical assistance from colleagues, exchange of information regarding case resolution, guidance from superiors, or appreciation for work achievements.

However, the results of this study do not imply that social support consistently produces the same effect across all organizational contexts. Therefore, social support is not always significantly related to levels of work stress, so its effectiveness needs to be assessed based on the context and characteristics of the work environment (Kumayas et al., 2023; Santosa & Porusia, 2025). These differences demonstrate that the effectiveness of social support as a moderator is contextual and can be influenced by job characteristics, organizational culture, and the quality of relationships between employees and their superiors and coworkers. Therefore, the positive results of this study are more appropriately understood as evidence that social

support plays a moderating role in the context of functional tax audit employees at the Bali Regional Tax Office, rather than as a universally applicable relationship.

Practically, the results of H2 provide a basis for suggesting that social support can be an integral part of human resource management when employees face high work demands. Organizations can strengthen communication between superiors and subordinates, establish knowledge-sharing mechanisms among employees, and provide opportunities for employees to seek assistance when facing complex audit cases. Mentoring or *peer support programs* can also be used to facilitate the exchange of experiences, particularly when dealing with assignments of varying levels of complexity. Furthermore, providing consistent feedback and appreciation can help build a supportive work environment, enabling social support to become more than just an informal practice, but also an integral part of employee management practices.

The predictive relevance of the research model is indicated by a Q^2 value of 0.220, with an ability to explain variations in Employee Performance of 37.5%. Empirical support for both hypotheses was identified through testing the effect of Job Stress on Employee Performance and the interaction effect of Job Stress and Social Support on that performance. These findings indicate that understanding tax auditor performance is not sufficient to only look at the magnitude of job demands, but also needs to consider the social environment that accompanies the implementation of the task. Follow-up research can be directed at adding other variables not yet included in the model, considering that there is still 62.5% of the variation in Employee Performance that is outside the explanation of this research model.

CONCLUSION AND SUGGESTIONS

Based on the research results, work stress was proven to have a positive and significant relationship with employee performance, indicating that work pressure in the research context can still be managed, thus encouraging employees to be more focused in completing tasks. In addition, social support also showed a positive role in performance, especially through the existence of assistance, communication, and support that employees received from their work environment. The results of the moderation test showed that social support strengthens the relationship between work stress and employee performance, so that the existence of a supportive work environment becomes increasingly relevant when employees face job demands. These findings provide implications that stress management and strengthening social support can be placed as part of the performance improvement efforts at the Bali Regional Office of the Directorate General of Taxes, including through proportional workloads, open communication, mentoring, providing feedback, and support from leaders and colleagues.

This study has limitations due to its quantitative approach with a *cross-sectional design* and a focus on the Bali Regional Tax Office. Therefore, the results should be carefully considered when applied to different organizations, sectors, or employee characteristics. The research model also does not cover all factors potentially related to performance, so future research could consider other variables such as transformational leadership, *employee engagement, psychological capital, organizational commitment, work-life balance* , or job

satisfaction. The use of *longitudinal* or *mixed methods designs* could also be developed so that changes in stress, social support, and performance can be observed in more depth and employee experiences can be understood from a more contextual perspective. Practically, the research findings can be considered by organizations to strengthen a collaborative work culture through mentoring, *coaching, peer support* , supportive leadership, and targeted well-being and stress management programs.

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