ABSTRAK

Penurunan capaian kinerja pada Kantor Pelayanan Pajak Pratama Jember, tercermin dari belum tercapainya indikator yang berhasil mencapai target realisasi 100% yaitu persentase capaian tingkat kepatuhan penyampaian SPT Tahunan PPh Wajib Pajak Badan dan Orang Pribadi yang hanya mencapai 92,66% dari target 100%, menunjukkan bahwa kinerja pegawai masih belum optimal dan mengindikasikan adanya tekanan beban kerja serta potensi *burnout* yang dapat mengganggu *mental health*. Penelitian ini bertujuan menganalisis pengaruh beban kerja dan *burnout* terhadap kinerja pegawai dengan *mental health* sebagai variabel intervening. Objek penelitian adalah seluruh pegawai Kantor Pelayanan Pajak Pratama Jember sebanyak 93 pegawai yang dijadikan sampel melalui teknik sensus. Analisis data dilakukan menggunakan pendekatan kuantitatif melalui SEM-PLS berbasis WarpPLS 8.0 untuk menguji hubungan langsung dan tidak langsung antarvariabel. Hasil penelitian menunjukkan bahwa beban kerja dan *burnout* berpengaruh positif dan signifikan terhadap *mental health*, sementara beban kerja berpengaruh positif dan signifikan terhadap kinerja. *Burnout* berpengaruh negatif namun tidak signifikan terhadap kinerja. *Mental health* terbukti berpengaruh positif dan signifikan dalam meningkatkan kinerja pegawai. Selain itu, pengaruh tidak langsung beban kerja dan *burnout* terhadap kinerja melalui *mental health* ditemukan lebih kecil dibandingkan pengaruh langsungnya. Temuan ini menegaskan pentingnya pengelolaan beban kerja, mitigasi *burnout*, serta penguatan kesehatan mental sebagai upaya strategis untuk meningkatkan kinerja pegawai dan efektivitas pelayanan di Kantor Pelayanan Pajak Pratama Jember.

Kata kunci: beban kerja, *burnout*, *mental health*, kinerja pegawai

ABSTRACT

The decline in performance achievement at the Jember Primary Tax Service Office is reflected in the failure to meet performance indicators that were expected to reach a 100% realization target, namely the level of compliance in the submission of annual income tax returns (SPT) by corporated and individual taxpayers which only reached 92,66% of the 100% target, indicates that employee performance has not yet reached an optimal level. This condition suggests the presence of heavy workloads and potential burnout that may disrupt employees' mental health, ultimately affecting organizational performance. This study aims to analyze the influence of workload and burnout on employee performance with mental health as an intervening variable. The object oh the study comprised all employees of the Jember Primary Tax Service Office totaling 93 employees, who were selected as the research sample using a census technique. A quantitative approach was employed, and data were examined through Structural Equation Modeling using Partial Least Square with WarpPLS 8.0 to test direct and indirect relationships among variables. The findings reveal that workload and burnout have a positive and significant effect on employees' mental health, while workload shows a positive and significant effect on performance. Burnout demonstrates a negative yet insignificant effect on performance. Mental health positively and significantly improves employee performance. Furthermore, the indirect effects of workload and burnout on performance through mental health are smaller than their direct effects. These results emphasize the importance of managing workloads, preventing burnout, and strengthening mental health to enhance employee performance and improve service effectiveness at Jember Primary Tax Service Office.

Keywords*: workload, burnout, mental health, employee performance*