

Toward sustainable tax auditing: The effects of workload and job demands, job stress and burnout, and perceived organizational support

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Abstract: Tax auditing involves complex tax laws, statutory deadlines, substantial administrative responsibilities, and legally sensitive professional decisions, potentially increasing workload, job stress, and burnout and threatening workforce sustainability. This study examined the influence of workload and job demands on workforce sustainability through job stress and burnout, while considering perceived organizational support among tax auditors of the Revenue Department. Specifically, it investigated the effects of workload and job demands on job stress and burnout, the effects of job stress and burnout on workforce sustainability, their mediating roles, and the direct and moderating effects of perceived organizational support. A quantitative research design supplemented by qualitative open-ended questions was employed. Data were collected from 400 Revenue Department tax auditors using a structured questionnaire and analyzed through descriptive statistics, ordinary least squares multiple regression, hierarchical regression, mediation analysis, moderation analysis, and thematic content analysis. The findings revealed that workload and job demands positively influenced job stress and burnout, whereas job stress and burnout negatively influenced workforce sustainability. Furthermore, job stress and burnout mediated the relationships between workload and job demands and workforce sustainability. Perceived organizational support positively influenced workforce sustainability and moderated the negative relationships between job stress and burnout and workforce sustainability. Qualitative findings highlighted additional concerns related to information technology, workload distribution, legal uncertainty, welfare, and career progression. The study suggests that the Revenue Department should integrate workload management, technology modernization, knowledge management, professional welfare, legal protection, supportive supervision, and transparent career development practices to strengthen workforce sustainability and retain competent tax auditors over the long term.

Keywords: *Job stress and burnout, Perceived organizational support, Tax auditors, Workforce sustainability, Workload and job demands.*

1. Introduction

1.1. Background and Importance of the Problem

Public fiscal management and government revenue administration are strategic foundations of national economic and social development. Among the major government agencies responsible for fiscal administration, the Revenue Department under the Ministry of Finance plays a particularly important role as Thailand's principal tax collection agency. Tax revenue collected by the Revenue Department contributes approximately 70–80% of total government revenue and provides the financial resources required to support public expenditure, infrastructure development, public services, quality of life, and national competitiveness (The Revenue Department, 2025). Therefore, the effectiveness and sustainability of tax administration personnel are important factors affecting the capacity of the

government to maintain an efficient and sustainable fiscal system. The operating environment of tax administration has become increasingly complex as Thailand has transitioned toward a digital economy. The expansion of cross-border e-commerce, online platforms, digital transactions, digital assets, and cryptocurrency has created new challenges for tax administration and tax enforcement. These developments have increased the complexity of identifying taxable activities, assessing tax liabilities, monitoring transactions, and addressing tax avoidance and aggressive tax planning. Consequently, tax auditors are required to perform increasingly complex responsibilities while adapting to rapidly changing technologies, regulations, and forms of economic activity (Bakker & De Vries, 2021; Schaufeli & Bakker, 2022).

Tax auditors are frontline personnel who play a critical role in enforcing tax laws, examining taxpayers' financial information, identifying tax risks, and ensuring compliance with tax regulations. Their work involves substantial job demands, particularly in an environment characterized by increasing workloads, complex tax regulations, strict deadlines, and uncertainty regarding roles and responsibilities. According to the Job Demands–Resources (JD-R) Model, job demands refer to physical, psychological, social, or organizational aspects of work that require sustained effort and are therefore associated with physiological and psychological costs (Bakker & Demerouti, 2017; Bakker, Demerouti, & Sanz-Vergel, 2023). In the context of tax auditing, important job demands include quantitative workload, complexity of tax laws, time pressure, and role ambiguity (Demerouti, Bakker, Nachreiner, & Schaufeli, 2001). When these demands remain high over an extended period, they may contribute to job stress and burnout among tax auditors. The relationship between job demands and employee well-being can also be explained by Conservation of Resources (COR) Theory. Hobfoll (1989) and Hobfoll, Halbesleben, Neveu, and Westman (2018) proposed that individuals seek to acquire, retain, and protect resources that they value. Persistent exposure to high job demands may consume employees' physical, psychological, and social resources. When employees are unable to adequately recover or obtain sufficient resources, prolonged resource loss may result in chronic stress and burnout. Burnout is commonly characterized by emotional exhaustion, depersonalization, and reduced personal accomplishment (Leiter & Maslach, 2016; Maslach & Leiter, 2021). For tax auditors, continuous pressure from demanding audit assignments, complicated tax regulations, time constraints, and unclear work expectations may therefore increase the likelihood of psychological strain and burnout.

The sustainability of the tax auditing workforce is consequently an important organizational concern. Excessive job demands, prolonged stress, and burnout may reduce employees' willingness and ability to remain in their occupations. They may also contribute to lower organizational commitment, reduced retention intention, and poorer occupational well-being. Workforce sustainability therefore requires organizations to maintain an environment in which employees can remain productive, committed, healthy, and willing to continue working over the long term. Sustainable Human Resource Management (Sustainable HRM) Theory emphasizes the importance of maintaining human resources in ways that support both organizational performance and employee well-being over time (Ehnert, Parsa, Roper, Wagner, & Muller-Camen, 2016; Kramar, 2014). From this perspective, workforce sustainability is closely associated with organizational commitment, retention intention, and occupational well-being. Another important factor that may influence workforce sustainability is perceived organizational support (POS). Organizational Support Theory explains that employees develop general beliefs regarding the extent to which their organization values their contributions and cares about their well-being (Eisenberger, Huntington, Hutchison, & Sowa, 1986; Eisenberger, Rhoades, Shanock, & Wen, 2020). Social Exchange Theory further suggests that positive treatment by an organization can encourage employees to reciprocate through positive attitudes and behaviors (Blau, 1964). In the workplace, perceived organizational support may be reflected through organizational fairness, supervisor support, rewards and adequate work tools, and opportunities for career progression. Perceived organizational support may function as an important job resource for tax auditors. When employees perceive that their organization provides fair treatment, supportive supervision, appropriate rewards and resources, and opportunities for career development, they may be better able to cope with

demanding work conditions. Organizational support may therefore strengthen employees' commitment to the organization, increase their intention to remain, and improve their occupational well-being. Previous research has also indicated that organizational support can reduce the harmful effects of workplace stress and burnout and contribute to positive employee outcomes (Albrecht, Dalton, & Kavadas, 2024; Stinglhamber & Caesens, 2021). Despite the importance of these factors, several research gaps remain.

First, previous research has often examined workload, job stress, burnout, organizational support, or employee retention separately rather than integrating these factors into a comprehensive model of workforce sustainability. There is therefore a need to examine how workload and job demands contribute to stress and burnout and how these conditions subsequently influence workforce sustainability, while also considering the role of perceived organizational support. Second, research specifically focused on tax auditors within the Thai Revenue Department remains limited. Tax auditors operate within a distinctive institutional and regulatory environment, and their work involves specialized responsibilities related to tax legislation, taxpayer examination, risk assessment, and compliance enforcement. Findings from other occupational contexts may therefore not fully explain the experiences of tax auditors in Thailand. Third, contemporary tax administration has introduced additional pressures through risk-based auditing, data analytics, digital technologies, and increasingly complex forms of economic activity. These changes have altered the nature of tax auditing work and may generate new forms of workload and job demands that are not fully addressed by traditional studies of employee stress and burnout. Therefore, this study aims to examine the relationships among workload and job demands, job stress and burnout, perceived organizational support, and workforce sustainability among tax auditors of the Revenue Department. The study applies structural equation modeling (SEM) to examine both direct and indirect relationships among the variables. In particular, the study investigates whether job stress and burnout mediate the relationship between workload and job demands and workforce sustainability, and whether perceived organizational support contributes to workforce sustainability and moderates the negative effects of job stress and burnout. The findings are expected to contribute to the academic understanding of workforce sustainability and provide practical implications for sustainable human resource management policies and practices within tax administration organizations.

1.2. Research Question

Based on the research problem, conceptual framework, and hypotheses presented in this study, the following five research questions are formulated:

- 1) Do workload and job demands from tax auditing significantly influence job stress and burnout among tax auditors of the Revenue Department?
- 2) Do job stress and burnout significantly influence workforce sustainability among tax auditors of the Revenue Department?
- 3) Do job stress and burnout mediate the relationship between workload and job demands and workforce sustainability among tax auditors of the Revenue Department?
- 4) Does perceived organizational support significantly influence workforce sustainability among tax auditors of the Revenue Department?
- 5) Does perceived organizational support moderate the relationship between job stress and burnout and workforce sustainability among tax auditors of the Revenue Department?

1.3. Research Objective

The objectives of this study are formulated to correspond directly with the five research questions and hypotheses:

- 1) To examine the direct influence of workload and job demands in tax auditing on job stress and burnout among tax auditors of the Revenue Department.

2) To examine the direct influence of job stress and burnout on workforce sustainability among tax auditors of the Revenue Department.

3) To examine the mediating effect of job stress and burnout on the relationship between workload and job demands and workforce sustainability among tax auditors of the Revenue Department.

4) To examine the direct influence of perceived organizational support on workforce sustainability among tax auditors of the Revenue Department.

5) To examine the moderating effect of perceived organizational support on the relationship between job stress and burnout and workforce sustainability among tax auditors of the Revenue Department.

2. Literature Review

The literature review provides the theoretical foundation for defining the study variables, developing the research instrument, explaining the relationships among the variables, and establishing the hypotheses for structural equation modeling (SEM). The study focuses on four major variables: workload and job demands from tax auditing, job stress and burnout, perceived organizational support, and workforce sustainability.

2.1. Related Concepts and Theories

2.1.1. Workload and Job Demands

Workload and job demands refer to the physical, psychological, social, and organizational requirements that employees must manage in performing their work. The literature reviewed in the study identifies three major theoretical perspectives for explaining workload and job demands: the Job Demand–Control Model (JDC), the Effort–Reward Imbalance Model (ERI), and the Job Demands–Resources Model (JD-R). The Job Demand–Control Model was developed by Karasek Jr (1979) and later extended by Karasek and Theorell (1990). The model explains that high job demands combined with low job control create a high-strain work situation that can negatively affect employees' psychological and physical health. Job demands include excessive workload and time pressure, while job control concerns the extent to which employees have autonomy and decision-making authority over their work. When employees experience high demands without sufficient control, psychological strain may accumulate. The Effort–Reward Imbalance Model was developed by Siegrist (1996) and explains work-related stress through the balance between employees' efforts and the rewards they receive. Employees may experience stress when they invest substantial effort but receive insufficient financial rewards, recognition, career security, or other forms of organizational return. In this perspective, workload and job demands represent important sources of effort, while inadequate organizational rewards may intensify psychological strain and burnout. The Job Demands–Resources Model developed by Demerouti et al. (2001) and further developed by Bakker and Demerouti (2007); Bakker and Demerouti (2017), and Bakker et al. (2023) provides the principal theoretical foundation for the present study. The JD-R Model distinguishes between job demands and job resources. Job demands include aspects of work that require sustained physical or psychological effort, whereas job resources help employees achieve work goals, reduce job demands, and stimulate motivation. When high job demands persist without sufficient resources, employees may experience a health impairment process characterized by energy depletion, stress, and burnout. In the context of tax auditing, workload and job demands are particularly important because tax auditors must manage large numbers of cases, interpret complex tax legislation, comply with legally prescribed deadlines, and make professional decisions under conditions in which role expectations may not always be completely clear. The study therefore operationalizes workload and job demands through four dimensions: quantitative workload, complexity of tax laws, time pressure, and role ambiguity.

2.1.2. *Job Stress and Burnout*

Job stress and burnout constitute the principal psychological mechanism through which workload and job demands may influence workforce sustainability. The theoretical foundations include General Adaptation Syndrome (GAS), the Transactional Model of Stress and Coping, and the JD-R Model. Selye (1956) General Adaptation Syndrome explains stress as a physiological and psychological response to threatening or demanding stimuli. Lazarus and Folkman (1984) Transactional Model of Stress and Coping subsequently emphasized the role of cognitive appraisal. According to this perspective, stress emerges when individuals evaluate external demands as exceeding their available resources for coping. When stressful working conditions persist over an extended period without sufficient recovery or support, they may develop into burnout. Maslach (1982) followed by Maslach and Leiter (2016), conceptualized burnout as a psychological syndrome resulting from chronic workplace stress. Burnout is characterized by emotional exhaustion, negative or detached attitudes toward others, and a diminished sense of personal accomplishment. Within the JD-R framework, job stress and burnout function as a mediating mechanism in the health impairment process. High workload and job demands consume employees' physical, psychological, and cognitive resources, which can increase stress and burnout. These psychological consequences may subsequently reduce employees' capacity and willingness to remain productive and committed to the organization over the long term. The study therefore treats job stress and burnout as mediators between workload and job demands and workforce sustainability. The study focuses particularly on three dimensions of burnout: emotional exhaustion, depersonalization, and reduced personal accomplishment. Emotional exhaustion reflects the depletion of emotional and psychological energy. Depersonalization refers to detached, indifferent, or negative attitudes toward work recipients and colleagues. Reduced personal accomplishment refers to the perception that one is no longer effective or successful in performing work responsibilities. For tax auditors, these dimensions are especially relevant because prolonged exposure to complex cases, demanding taxpayers, intensive information processing, legal uncertainty, and time constraints may consume cognitive and emotional resources. The study therefore expects job stress and burnout to represent an important pathway through which workload and job demands affect workforce sustainability.

2.1.3. *Perceived Organizational Support*

Perceived Organizational Support (POS) is grounded primarily in Organizational Support Theory developed by Eisenberger et al. (1986) and subsequently developed by Rhoades and Eisenberger (2002). POS is also connected to Social Exchange Theory (Blau, 1964) and the norm of reciprocity proposed by Gouldner (1960). Organizational Support Theory proposes that employees develop general beliefs regarding whether their organization values their contributions and cares about their well-being. When employees perceive high organizational support, they are more likely to develop a psychological obligation to reciprocate through positive attitudes and behaviors, including greater commitment and reduced intentions to leave the organization. Within the JD-R Model, POS can be regarded as an important job resource. It can directly contribute to positive employee outcomes while also functioning as a psychological buffer against the harmful consequences of demanding work conditions. For tax auditors, organizational support may be particularly important because the work involves substantial responsibility, legal risk, professional judgment, and interaction with taxpayers under potentially conflicting interests. The present study conceptualizes POS through four dimensions: fairness, supervisor support, rewards and tools, and career progression. Fairness refers to employees' perceptions that organizational decisions, workload allocation, performance evaluation, rewards, and administrative procedures are transparent and equitable. Supervisor support concerns the extent to which immediate supervisors provide assistance, guidance, encouragement, problem-solving support, and protection. Rewards and tools refer to organizational benefits and adequate technological and physical resources that enable employees to perform their work effectively. Career progression concerns employees' perceptions of opportunities for professional development, training, advancement, and career growth.

The study therefore considers POS both as a direct predictor of workforce sustainability and as a moderating variable that may reduce the negative effects of job stress and burnout on workforce sustainability.

2.1.4. Workforce Sustainability

Workforce sustainability represents the desired long-term outcome of the model. The concept is associated with Sustainable Human Resource Management and emphasizes the ability of organizations to maintain a capable, committed, healthy, and productive workforce over time. Kramar (2021) conceptualizes workforce sustainability as organizational success that occurs together with the preservation, development, and renewal of human capital. Ehnert (2009) emphasizes the importance of balancing organizational expectations with employees' human and behavioral limitations. Bakker and De Vries (2021) link workforce sustainability to the motivational process of the JD-R Model, in which sufficient resources enable employees to maintain energy, dedication, and involvement in their professional activities. Schaufeli and Bakker (2022) similarly associate workforce sustainability with stable human capital, positive work functioning, satisfaction, and the intention to develop together with the organization. Hazelzet, Houkes, Bosma, and de Rijk (2022) further relate workforce sustainability to sustainable employability, emphasizing employees' ability, motivation, and opportunity to perform effectively both in the present and in the future while maintaining health and happiness at work. Abrahams, Vergauwe, and De Fruyt (2023) emphasize commitment and emotional resilience, while Kossek et al. (2024) highlight work-life balance. Arthur (2025) associates workforce sustainability with retention and reduced withdrawal. For the present study, workforce sustainability is operationalized through three dimensions: organizational commitment, retention intention, and occupational well-being. Organizational commitment refers to employees' psychological attachment to the organization, identification with organizational goals, loyalty, and willingness to contribute to organizational success. Retention intention refers to employees' intention to remain with the organization over the long term and their willingness to reject alternative employment opportunities. Occupational well-being refers to employees' overall physical and psychological well-being, happiness at work, work-life balance, and ability to maintain healthy functioning despite workplace demands. For tax auditors, workforce sustainability is particularly important because the loss of experienced personnel may result not only in staff shortages but also in the loss of specialized knowledge and professional expertise required for complex tax cases. Maintaining sustainable human resources therefore contributes to organizational effectiveness and the continuity of tax administration.

2.1.5. Revenue Department Context

The Revenue Department is a government department under Thailand's Ministry of Finance and has a strategic responsibility for the efficient, fair, and comprehensive administration and collection of domestic taxes. Its principal legal framework is the Revenue Code, which covers major forms of taxation including personal income tax, corporate income tax, value-added tax, specific business tax, and stamp duty. Tax auditors represent a core professional function within the Revenue Department. Their responsibilities include tax supervision, auditing, providing guidance, and accelerating tax collection activities in both regional and central offices. Their work is characterized by profession-specific demands, including conflicts of interest between government revenue objectives and taxpayers' tax-cost objectives, strict legal limitation periods, and the increasing use of digital technologies and data analytics. The operational context therefore provides a clear basis for the relationships proposed in the research model. Large numbers of taxpayers and cases may increase quantitative workload; complex tax regulations and digital transactions may increase cognitive demands; legal deadlines may increase time pressure; and the absence of clear rulings in certain cases may contribute to role ambiguity. Prolonged exposure to these conditions may increase job stress and burnout. At the same time, fairness, supervisor support, adequate tools and rewards, and career opportunities may provide resources that strengthen workforce sustainability and buffer the negative consequences of stress and burnout.

2.2. Literature Surveys

The literature survey focuses on empirical studies published or reviewed within the period 2021–2026, covering both domestic and international research. The purpose is to identify empirical evidence supporting the relationships among workload and job demands, job stress and burnout, perceived organizational support, and workforce sustainability.

2.2.1. Domestic Research

Boonbumroongsuk and Rungruang (2022) examined the influence of workload and time pressure on organizational commitment among Thai civil servants in specialized professional occupations. Using a sample of 385 respondents and path analysis, the study found that excessive workload and high time pressure significantly reduced affective organizational commitment. Organizational justice was found to alleviate part of the negative effect. This finding supports the proposed relationship between workload and job demands and negative employee outcomes. Based on a sample of 400 operational employees, the study found that POS, particularly supervisor support and welfare systems, had a significant negative relationship with emotional exhaustion and a positive relationship with occupational well-being. POS explained approximately 48% of the variance in occupational well-being. This evidence supports the importance of organizational support as a positive predictor of workforce sustainability. Charoensukmongkol and Puyod (2024) studied the influence of time pressure and role ambiguity on behavioral withdrawal among specialized professionals in Thailand. Based on 390 employees in legal and accounting occupations, the study found that role ambiguity and the absence of clear operational guidelines increased feelings of reduced accomplishment and anxiety and decreased employees' long-term intention to remain with the organization. This finding supports the role of role ambiguity as a job demand that may contribute to stress and reduced workforce sustainability.

2.2.2. International Research

Bakker and De Vries (2021) examined work engagement and job performance under high job demands among 620 accountants and auditors in Europe. The study found that quantitative workload initiated a health impairment process that increased emotional exhaustion. However, adequate job resources enabled employees to maintain work performance and sustainability. This evidence provides direct theoretical and empirical support for the JD-R-based relationship between workload, burnout, and sustainable employee functioning. Stinglhamber and Caesens (2021) examined POS as a coping buffer against professional burnout and turnover in public institutions. Using a sample of 540 public employees, the study found that work stress negatively influenced retention intention. POS significantly moderated this relationship, with employees reporting high POS experiencing lower burnout and stronger retention outcomes than employees with limited organizational support. Schaufeli and Bakker (2022) examined burnout and its relationship with occupational well-being among 800 public-sector employees. The study found that regulatory complexity and time pressure contributed to depersonalization and reduced accomplishment, while burnout negatively affected occupational well-being and organizational commitment. These findings support the proposed mediating role of job stress and burnout between job demands and workforce sustainability. Cropanzano, Keplinger, Lambert, Caza, and Ashford (2023) examined Social Exchange Theory and organizational fairness in relation to POS. The study found that procedural and reward fairness increased POS, which in turn positively affected retention intention and reduced frustration associated with role ambiguity. This supports the direct positive relationship between POS and workforce sustainability. Loh, Dollard, and Friebe (2024) investigated psychosocial safety climate, workplace stress, and cognitive load among 460 law-enforcement and case-auditing personnel. The study found that workload and task difficulty produced high cognitive load, while inadequate rewards and tools accelerated employee depletion and reduced workforce sustainability. Arthur (2025) examined employee retention strategies from the perspective of Sustainable HRM using SEM among 510 specialized professionals. Career progression and supervisor support were identified as important predictors of affective organizational commitment and the

retention of high-potential employees. Johnson, Mustchin, Grimshaw, and Koukiadaki (2026) investigated workforce retention in taxation and audit systems using a moderated mediation model with 430 employees. Bootstrapping analysis supported the proposed moderated mediation relationship, showing that excessive workload had a negative indirect effect on workforce sustainability through work stress. However, the negative indirect effect decreased and became statistically insignificant when POS was high. This study provides particularly strong support for the integrated mediation and moderation structure proposed in the present study. Overall, the reviewed empirical literature consistently indicates that high workload and job demands increase psychological strain and burnout, while stress and burnout negatively influence commitment, retention, and well-being. At the same time, organizational support, fairness, supervisor support, appropriate rewards and tools, and career progression contribute positively to sustainable workforce outcomes and can reduce the harmful consequences of workplace stress. These findings provide empirical support for the relationships proposed in the present research model.

2.3. Conceptual Framework

Based on the theoretical concepts and empirical findings reviewed above, the present study develops a conceptual framework consisting of four principal variables.

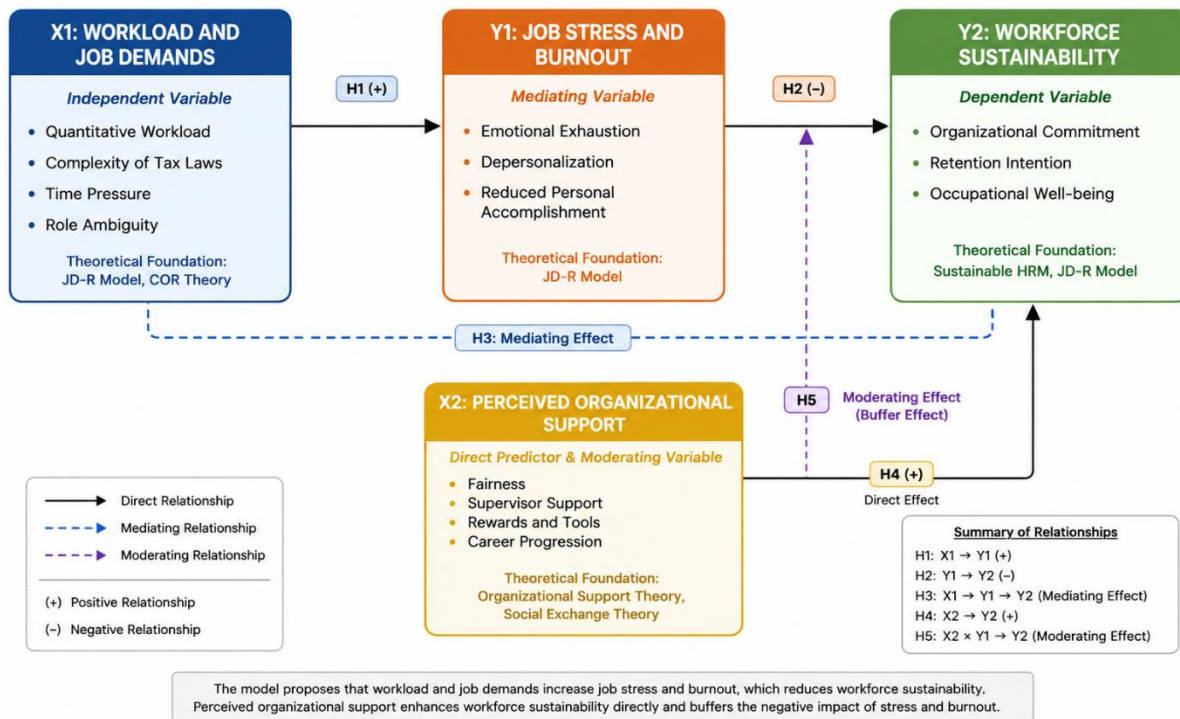


Figure 1.
Conceptual Framework.

Thus, the framework proposes that workload and job demands increase job stress and burnout; job stress and burnout reduce workforce sustainability; job stress and burnout mediate the relationship between workload and job demands and workforce sustainability; POS positively influences workforce sustainability; and POS weakens the negative relationship between job stress and burnout and workforce sustainability.

2.4. Research Hypothesis

The hypotheses are developed from the theoretical foundations and empirical evidence presented in the literature review.

2.4.1. Workload and Job Demands and Job Stress and Burnout

The JD-R Model proposes that persistent job demands require sustained physical and psychological effort and can activate a health impairment process. The literature reviewed in this study indicates that quantitative workload, task complexity, time pressure, and role ambiguity can increase psychological strain and emotional exhaustion. Empirical studies by Bakker and De Vries (2021), Schaufeli and Bakker (2022), and domestic studies including Charoensukmongkol and Puyod (2024) provide evidence that excessive job demands are associated with stress, exhaustion, and burnout. Therefore, the first hypothesis is proposed:

H₁: Workload and job demands from tax auditing have a significant positive influence on job stress and burnout among tax auditors of the Revenue Department.

2.4.2. Job Stress and Burnout and Workforce Sustainability

The theoretical literature indicates that prolonged stress and burnout consume employees' physical, emotional, and cognitive resources. Emotional exhaustion, depersonalization, and reduced personal accomplishment may weaken organizational commitment, reduce retention intention, and impair occupational well-being. Schaufeli and Bakker (2022) and Stinglhamber and Caesens (2021) provide empirical evidence that stress and burnout are negatively associated with sustainable employee outcomes. Therefore, the second hypothesis is proposed:

H₂: Job stress and burnout have a significant negative influence on workforce sustainability among tax auditors of the Revenue Department.

2.4.3. Mediating Effect of Job Stress and Burnout

The JD-R Model suggests that job demands influence employee outcomes through a health impairment process. Under this mechanism, excessive workload and job demands consume employee resources, resulting in stress and burnout, which subsequently undermine positive work outcomes. Schaufeli and Bakker (2022) found that complexity and time pressure contributed to burnout dimensions that subsequently negatively affected occupational well-being and organizational commitment. Johnson et al. (2026) similarly demonstrated that workload had a negative indirect effect on workforce sustainability through work stress. Therefore, the third hypothesis is proposed:

H₃: Job stress and burnout significantly mediate the relationship between workload and job demands and workforce sustainability among tax auditors of the Revenue Department.

2.4.4. Perceived Organizational Support and Workforce Sustainability

Organizational Support Theory and Social Exchange Theory suggest that employees who perceive strong organizational support are more likely to develop positive attitudes toward their organizations and reciprocate through commitment and continued membership. The literature reviewed in this study indicates that fairness, supervisor support, rewards and tools, and career progression can strengthen organizational commitment, retention intention, and occupational well-being. International research by Cropanzano et al. (2023) and Arthur (2025) supports this positive relationship. Therefore, the fourth hypothesis is proposed:

H₄: Perceived organizational support has a significant positive influence on workforce sustainability among tax auditors of the Revenue Department.

2.4.5. Moderating Effect of Perceived Organizational Support

The JD-R Model identifies organizational resources as factors that can reduce the harmful effects of job demands. POS may therefore operate as a psychological buffer by providing employees with fairness, supportive supervision, adequate tools and rewards, and opportunities for career development. Stinglhamber and Caesens (2021) found that POS moderated the relationship between work stress and retention outcomes, while domestic evidence indicated that POS and supervisor support generated a buffer effect under high workload. Johnson et al. (2026) further demonstrated that the negative indirect effect of workload on workforce sustainability through stress decreased substantially when POS was high. Therefore, the fifth hypothesis is proposed:

H₅: Perceived organizational support significantly moderates the relationship between job stress and burnout and workforce sustainability, such that higher perceived organizational support reduces the negative influence of job stress and burnout on workforce sustainability among tax auditors of the Revenue Department.

Table 1.

Summary of Research Hypotheses.

Hypothesis	Proposed Relationship	Direction
H1	Workload and job demands → Job stress and burnout	Positive (+)
H2	Job stress and burnout → Workforce sustainability	Negative (−)
H3	Workload and job demands → Job stress and burnout → Workforce sustainability	Negative mediation
H4	Perceived organizational support → Workforce sustainability	Positive (+)
H5	Perceived organizational support × Job stress and burnout → Workforce sustainability	Negative effect reduced

The five hypotheses are consistent with the conceptual framework in the source document, which specifies H1–H5 as the relationships among workload and job demands, job stress and burnout, perceived organizational support, and workforce sustainability.

3. Research Methodology

3.1. Research Design

This study employed a quantitative research design supplemented by a qualitative component through open-ended questions. The quantitative approach was used as the primary research method to examine the relationships among workload and job demands (X1), job stress and burnout (Y1), perceived organizational support (X2), and workforce sustainability (Y2). The study specifically examined the direct, mediating, and moderating effects proposed in the five research hypotheses. The qualitative component was incorporated through two open-ended questions to obtain additional information regarding workload problems, operational barriers, organizational support, and strategies for retaining tax auditors. This approach enabled the researcher to obtain both statistical evidence concerning the proposed relationships and supplementary perspectives from respondents regarding practical workplace conditions. The overall research design followed the concurrent triangulation approach specified in the original methodology.

3.2. Population and Sample

The population consisted of civil servants holding the position of tax auditor at all operational levels within the Revenue Department, Ministry of Finance, Thailand. The study covered tax auditors working in Bangkok Revenue Area Offices, regional Revenue Area Offices, and the Large Taxpayer Office (LTO), thereby representing tax auditors working within both Bangkok and regional administrative structures. Because the study involved analysis of relationships among multiple variables and mediation and moderation effects, the sample size was determined according to the requirements of advanced statistical analysis. Following the sample-to-observed-variable approach recommended by

Hair, Black, Babin, and Anderson (2019), the research model contained 15 observed dimensions, comprising four dimensions of workload and job demands, four dimensions of perceived organizational support, three dimensions of job stress and burnout, and three dimensions of workforce sustainability. Using a ratio of 20 respondents per observed variable, the minimum sample size was calculated as $15 \times 20 = 300$ respondents. To reduce the potential effects of incomplete responses and non-response, the researcher established a final target sample of 400 tax auditors, which was considered appropriate for the proposed statistical analysis. The study employed probability sampling using proportionate stratified random sampling. The population was divided into three major strata: Bangkok Revenue Area Offices, regional Revenue Area Offices covering Regions 1–12, and the Large Taxpayer Office. The number of respondents allocated to each stratum was determined proportionately according to the number of tax auditors working within each organizational unit. Respondents were then selected through simple random sampling within each stratum until the required quota was achieved. Electronic questionnaires were distributed through official organizational communication channels, including government communication systems and Google Forms.

3.3. Research Instruments

The research instrument was a structured questionnaire developed from the relevant theoretical foundations, previous research, and the operational definitions of the study variables, with the measurement items adapted to the context of tax auditors in the Revenue Department. The questionnaire consisted of six sections. The first section contained seven questions concerning demographic and occupational characteristics, including gender, age, education, monthly income, current position, length of service as a tax auditor, and organizational jurisdiction. The second section measured workload and job demands (X1) through 12 items covering quantitative workload, complexity of tax laws, time pressure, and role ambiguity. The third section measured perceived organizational support (X2) through 12 items covering fairness, supervisor support, rewards and tools, and career progression. The fourth section measured job stress and burnout (Y1) through nine items covering emotional exhaustion, depersonalization, and reduced personal accomplishment. The fifth section measured workforce sustainability (Y2) through nine items covering organizational commitment, retention intention, and occupational well-being. The final section contained two open-ended questions concerning workload and operational barriers and organizational support and workforce-retention strategies. The measurement items for the four principal constructs were assessed using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. Before the main data collection, the questionnaire was subjected to content validity assessment by five experts, including specialists in organizational psychology and statistical analysis and experts in tax law and Revenue Department operations. The Index of Item-Objective Congruence (IOC) was used to determine the consistency between the questionnaire items and the research objectives and operational definitions. Items with IOC values from 0.60 to 1.00 were considered acceptable, and items requiring improvement were revised according to the experts' recommendations. The revised questionnaire was subsequently pilot-tested with 30 tax auditors who were similar to the target population but were not included in the main sample. Reliability was assessed using Cronbach's alpha coefficient, with a minimum acceptable value of 0.70 established according to Nunnally and Bernstein (1994).

3.4. Data Collection

Data collection was conducted systematically and in accordance with research ethics. First, the researcher obtained formal permission to distribute the questionnaire from the relevant authorities of the Revenue Department by submitting an official request explaining the purpose and procedures of the study. Second, respondents were provided with an informed consent form on the first page of the online questionnaire. The form explained that participation was voluntary, that respondents could participate without affecting their employment or official position, and that all information would be treated confidentially and analyzed in aggregate form. The questionnaire was subsequently distributed

electronically through official internal communication networks and government email systems. Data collection was conducted for approximately four weeks, with periodic follow-up to ensure that the required number of complete responses was obtained. The data collection process continued until 400 complete questionnaires had been received. Following collection, the responses were examined for completeness, coded, and prepared for statistical analysis.

3.5. Statistics Used for Data Analysis

The collected data were analyzed using descriptive and inferential statistics, together with thematic content analysis for the open-ended responses. Descriptive statistics, including frequency, percentage, mean, and standard deviation, were used to describe the demographic characteristics of respondents and the overall levels of workload and job demands, perceived organizational support, job stress and burnout, and workforce sustainability. Mean scores were interpreted according to five levels, ranging from very low to very high. Inferential analysis was conducted to test H1–H5 using ordinary least squares (OLS) multiple regression and hierarchical multiple regression. Before regression analysis, the reliability of the measures and assumptions of regression analysis were examined, including Cronbach's alpha, multicollinearity using variance inflation factors (VIF), normality, linearity, and homoscedasticity. Regression coefficients, beta coefficients, t-statistics, R^2 , and F-statistics were used to assess the direct relationships among the study variables. For H3, mediation analysis was conducted to determine whether job stress and burnout mediated the relationship between workload and job demands and workforce sustainability. The analysis followed the three-equation approach of Baron and Kenny (1986) supplemented by the Sobel test to assess the significance of the indirect effect, with statistical significance considered at $p < .05$ and $|Z| > 1.96$. For H5, hierarchical multiple regression was used to examine whether perceived organizational support moderated the relationship between job stress and burnout and workforce sustainability. The predictor variables were mean-centered before constructing the interaction term between job stress and burnout and perceived organizational support. The moderating effect was evaluated according to the significance of the interaction coefficient and the change in explained variance (ΔR^2). Finally, responses to the two open-ended questions were analyzed using thematic content analysis. The responses were coded and grouped into themes concerning workload and operational barriers, organizational support, technological resources, fairness, supervisor support, stress reduction, burnout prevention, and workforce-retention strategies. The qualitative findings were used to complement the quantitative results and provide practical insights into sustainable workforce management among tax auditors in the Revenue Department.

4. Data Analysis and Findings

4.1. Introduction

The quantitative data analysis consisted of demographic analysis, descriptive statistical analysis of the four major research variables, and inferential statistical analysis for testing the five research hypotheses. Frequencies and percentages were used to describe the demographic characteristics of the respondents. Means, standard deviations, and Cronbach's alpha were used to describe the levels of the research variables and the internal consistency of the measurement scales. Ordinary least squares regression was used to test the direct effects, while mediation analysis using the Baron and Kenny approach and the Sobel test was employed to examine the mediating effect of job stress and burnout. Hierarchical multiple regression was used to examine the moderating effect of perceived organizational support.

4.2. Data Analysis of the Quantitative Data

4.2.1. Demographic Characteristics of the Respondents

The demographic characteristics of the 400 respondents are presented in Tables 2–9.

Table 2.
Gender of the Respondents.

Gender	Frequency	Percentage
Male	148	37.00
Female	252	63.00
Total	400	100.00

As shown in Table 2, 252 respondents (63.00%) were female, while 148 respondents (37.00%) were male.

Table 3.
Age of the Respondents.

Age	Frequency	Percentage
Below 30 years	52	13.00
30–40 years	184	46.00
41–50 years	116	29.00
50 years and above	48	12.00
Total	400	100.00

Table 3 shows that the largest group of respondents was aged 30–40 years, accounting for 184 respondents (46.00%), followed by those aged 41–50 years with 116 respondents (29.00%). Respondents under 30 years of age accounted for 52 respondents (13.00%), while 48 respondents (12.00%) were aged 50 years and above.

Table 4.
Educational Level of the Respondents.

Educational Level	Frequency	Percentage
Bachelor's degree	272	68.00
Master's degree	120	30.00
Doctoral degree	8	2.00
Total	400	100.00

The results indicate that most respondents held a bachelor's degree, accounting for 272 respondents (68.00%), followed by 120 respondents (30.00%) with a master's degree, while 8 respondents (2.00%) held a doctoral degree.

Table 5.
Monthly Income of the Respondents.

Monthly Income (Baht)	Frequency	Percentage
Below 25,000	44	11.00
25,000–40,000	208	52.00
40,001–60,000	104	26.00
60,001 and above	44	11.00
Total	400	100.00

More than half of the respondents, 208 persons (52.00%), reported a monthly income between 25,000 and 40,000 baht. This was followed by 104 respondents (26.00%) earning 40,001–60,000 baht, while 44 respondents (11.00%) earned below 25,000 baht and another 44 respondents (11.00%) earned 60,001 baht or more.

Table 6.
Academic Position of the Respondents.

Academic Position	Frequency	Percentage
Practitioner level	120	30.00
Professional level	216	54.00
Senior professional level	64	16.00
Total	400	100.00

The majority of respondents were at the professional level, comprising 216 respondents (54.00%), followed by 120 respondents (30.00%) at the practitioner level and 64 respondents (16.00%) at the senior professional level.

Table 7.
Length of Service as a Tax Auditor.

Length of Service	Frequency	Percentage
Below 3 years	60	15.00
3–5 years	108	27.00
6–10 years	144	36.00
10 years and above	88	22.00
Total	400	100.00

The largest group had 6–10 years of experience as tax auditors, comprising 144 respondents (36.00%). Respondents with 3–5 years of experience accounted for 108 respondents (27.00%), those with 10 years or more accounted for 88 respondents (22.00%), and those with less than 3 years accounted for 60 respondents (15.00%).

Table 8.
Organizational Affiliation of the Respondents.

Organizational Affiliation	Frequency	Percentage
Large Taxpayer Office (LTO)/Central Office	48	12.00
Bangkok Revenue Area Offices	140	35.00
Regional Revenue Area Offices	212	53.00
Total	400	100.00

The largest proportion of respondents worked in Regional Revenue Area Offices, accounting for 212 respondents (53.00%), followed by Bangkok Revenue Area Offices with 140 respondents (35.00%) and the Large Taxpayer Office or the Central Office with 48 respondents (12.00%).

4.2.2. Descriptive Analysis of the Research Variables

The descriptive analysis examined workload and job demands (X1), perceived organizational support (X2), job stress and burnout (Y1), and workforce sustainability (Y2). Mean, standard deviation, and Cronbach's alpha were used to evaluate the overall and dimensional levels of each construct.

Table 9.
Descriptive Analysis of Workload and Job Demands (X1).

Dimension	No. of Items	Mean	S.D.	Interpretation	Cronbach's α
Quantitative workload (X11)	3	3.922	0.512	High	0.731
Complexity of tax laws (X12)	3	3.891	0.498	High	0.743
Time pressure/statutory deadlines (X13)	3	3.916	0.521	High	0.775
Role ambiguity (X14)	3	3.865	0.505	High	0.739
Overall X1	12	3.899	0.455	High	0.851

Table 9 indicates that workload and job demands were perceived at a high level overall ($M = 3.899$, $SD = 0.455$), with a Cronbach's alpha coefficient of 0.851. Quantitative workload had the highest mean ($M = 3.922$, $SD = 0.512$), followed by time pressure and statutory deadlines ($M = 3.916$, $SD = 0.521$), complexity of tax laws ($M = 3.891$, $SD = 0.498$), and role ambiguity ($M = 3.865$, $SD = 0.505$). All four dimensions were interpreted at a high level.

Table 10.

Descriptive Analysis of Perceived Organizational Support (X2).

Dimension	No. of Items	Mean	S.D.	Interpretation	Cronbach's α
Fairness in administration (X21)	3	3.402	0.565	Moderate	0.730
Supervisor support (X22)	3	3.437	0.574	High	0.761
Rewards and auditing tools (X23)	3	3.311	0.585	Moderate	0.717
Career progression (X24)	3	3.389	0.550	Moderate	0.730
Overall X2	12	3.385	0.533	Moderate	0.833

The overall level of perceived organizational support was moderate ($M = 3.385$, $SD = 0.533$), with an overall Cronbach's alpha of .833. Supervisor support recorded the highest mean ($M = 3.437$, $SD = 0.574$) and was the only dimension interpreted at a high level. Fairness in administration, career progression, rewards, and auditing tools were at moderate levels.

Table 11.

Descriptive Analysis of Job Stress and Burnout (Y1).

Dimension	No. of Items	Mean	S.D.	Interpretation	Cronbach's α
Emotional exhaustion (Y11)	3	4.013	0.645	High	0.791
Depersonalization (Y12)	3	3.088	0.612	Moderate	0.794
Reduced personal accomplishment (Y13)	3	3.068	0.598	Moderate	0.767
Overall Y1	9	3.390	0.623	Moderate	0.885

Job stress and burnout were found to be at a moderate level overall ($M = 3.390$, $SD = 0.623$), with a Cronbach's alpha coefficient of 0.885. Emotional exhaustion had the highest mean and was at a high level ($M = 4.013$, $SD = 0.645$). Depersonalization ($M = 3.088$, $SD = 0.612$) and reduced personal accomplishment ($M = 3.068$, $SD = 0.598$) were both at moderate levels.

Table 12.

Descriptive Analysis of Workforce Sustainability (Y2).

Dimension	No. of Items	Mean	S.D.	Interpretation	Cronbach's α
Organizational commitment (Y21)	3	3.223	0.595	Moderate	0.807
Retention intention (Y22)	3	3.231	0.575	Moderate	0.798
Occupational well-being (Y23)	3	3.223	0.574	Moderate	0.796
Overall Y2	9	3.226	0.580	Moderate	0.894

The overall level of workforce sustainability was moderate ($M = 3.226$, $SD = 0.580$), with a Cronbach's alpha coefficient of .894. Retention intention had the highest mean ($M = 3.231$, $SD = 0.575$), followed by organizational commitment and occupational well-being, both with means of 3.223. All three dimensions were interpreted at a moderate level.

4.2.3. Hypothesis Testing

Five hypotheses were tested using regression analysis, mediation analysis, and hierarchical multiple regression. The results are presented in Tables 13-16.

Table 13.

Direct Effect of Workload and Job Demands (X1) on Job Stress and Burnout (Y1), N = 400.

Predictor	B	S.E.	Beta	t	p-value
Constant	0.642	0.206	—	3.112	.002**
Workload and job demands (X1)	0.705	0.052	.560	13.485	< .001***

Note: $R^2 = .314$; Adjusted $R^2 = .312$; $F = 181.838$, $p < .001$.

The results demonstrate that workload and job demands had a statistically significant positive effect on job stress and burnout ($B = 0.705$, $Beta = .560$, $t = 13.485$, $p < .001$). The model explained 31.4% of the variance in job stress and burnout. Therefore, H1 was supported.

Table 14.

Mediation and Suppressor Analysis of Job Stress and Burnout (Y1), N = 400.

Predictor	Equation 1: Path a Y1	Equation 2: Path c Y2	Equation 3: Path c' and b Y2
Constant	B = 0.642, S.E. = 0.206, $t = 3.112^{**}$	B = 2.592, S.E. = 0.247, $t = 10.486^{***}$	B = 3.213, S.E. = 0.148, $t = 21.738^{***}$
Workload and job demands (X1)	B = 0.705, Beta = 0.560, $t = 13.485^{***}$	B = 0.163, Beta = 0.129, $t = 2.596^{**}$	B = 0.844, Beta = 0.670, $t = 18.906^{***}$
Job stress and burnout (Y1)	—	—	B = -0.967, Beta = -0.966, $t = -27.261^{***}$
Model R^2	0.314	0.017	0.658
Adjusted R^2	0.312	0.014	0.656
F	181.838***	6.739**	381.226***
Sobel test	—	—	$Z = -12.174$, $p < 0.001$

Note: * $p < .05$, ** $p < .01$, *** $p < .001$.

The mediation analysis showed that job stress and burnout had a significant negative effect on workforce sustainability ($B = -0.967$, $Beta = -0.966$, $t = -27.261$, $p < 0.001$), supporting H2. The Sobel test was statistically significant ($Z = -12.174$, $p < 0.001$), demonstrating a significant indirect effect of workload and job demands on workforce sustainability through job stress and burnout. The results were interpreted as partial competitive mediation. The direct effect of workload and job demands increased from $B = 0.163$ in the total-effect model to $B = 0.844$ after the mediator was introduced, while the indirect effect was negative. Thus, H3 was supported.

Table 15.

Hierarchical Multiple Regression Analysis of the Moderating Effect of Perceived Organizational Support (X2), N = 400.

Predictor	Model 1: Main Effects B (S.E.) / Beta / t	Model 2: Interaction B (S.E.) / Beta / t	Tolerance
Constant	1.943 (0.176) / - / 11.046***	1.988 (0.176) / - / 11.273***	-
Workload and job demands (X1)	.369 (.047) / 0.293 / 7.847***	0.354 (0.047) / 0.281 / 7.470***	0.540
Job stress and burnout (Y1)	-0.529 (0.040) / -0.528 / -13.197***	-0.525 (0.040) / -0.525 / -13.163***	0.411
Perceived organizational support (X2)	0.645 (0.042) / 0.526 / 15.358***	0.688 (0.046) / 0.561 / 14.875***	0.303
Y1 $\times$ X2 interaction	-	-0.068 (0.032) / -0.059 / -2.153*	0.714
Model Statistics	Model 1	Model 2	
R^2	0.785	0.788	
Adjusted R^2	0.784	0.786	
F	483.127***	366.833***	
ΔR^2	0.785	0.002*	
F-change	—	4.637, $p = 0.032^*$	

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. All VIF values were below 5.0.

The hierarchical regression results show that perceived organizational support had a significant positive direct effect on workforce sustainability ($B = 0.645$, $Beta = .526$, $t = 15.358$, $p < .001$), supporting H4. The interaction between job stress and burnout and perceived organizational support was also statistically significant ($B = -0.068$, $Beta = -.059$, $t = -2.153$, $p = .032$). The interaction term produced a significant increase in explained variance ($\Delta R^2 = .002$, $F\text{-change} = 4.637$, $p = .032$). The final model explained 78.8% of the variance in workforce sustainability ($R^2 = .788$, Adjusted $R^2 = .786$). Therefore, H5 was supported, indicating that perceived organizational support functioned as a buffering moderator that weakened the negative relationship between job stress and burnout and workforce sustainability.

4.2.4. Summary of Hypothesis Testing

Table 16.

Summary of the Hypothesis Testing Results, $N = 400$.

Hypothesis	Relationship	Statistical Result	Decision
H1	$X1 \rightarrow Y1$	$Beta = 0.560$, $t = 13.485$, $p < 0.001$	Accepted
H2	$Y1 \rightarrow Y2$	$Beta = -0.966$, $t = -27.261$, $p < 0.001$	Accepted
H3	$X1 \rightarrow Y1 \rightarrow Y2$	Sobel $Z = -12.174$, $p < 0.001$; partial competitive mediation	Accepted
H4	$X2 \rightarrow Y2$	$Beta = 0.526$, $t = 15.358$, $p < 0.001$	Accepted
H5	$Y1 \times X2 \rightarrow Y2$	$Beta = -0.059$, $t = -2.153$, $p = 0.032$; buffering effect	Accepted

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 16 shows that all five hypotheses were supported. H1 demonstrated that workload and job demands significantly increased job stress and burnout. H2 demonstrated that job stress and burnout significantly reduced workforce sustainability. H3 confirmed that job stress and burnout significantly mediated the relationship between workload and job demands and workforce sustainability. H4 demonstrated that perceived organizational support significantly enhanced workforce sustainability. Finally, H5 confirmed that perceived organizational support significantly moderated the relationship between job stress and burnout and workforce sustainability by reducing the negative effect of psychological strain.

4.3. Summary of the Results

The results indicate that the 400 tax auditors surveyed experienced a high level of workload and job demands, with quantitative workload and time pressure representing the most prominent dimensions. In contrast, perceived organizational support was at a moderate level, although supervisor support was rated relatively highly. Job stress and burnout were also moderate overall; however, emotional exhaustion was at a high level and represented the most prominent dimension of psychological strain. Workforce sustainability was moderate across organizational commitment, retention intention, and occupational well-being. The inferential results provided support for all five research hypotheses. Workload and job demands had a significant positive effect on job stress and burnout, demonstrating that greater work pressure was associated with greater psychological strain among tax auditors. Job stress and burnout, in turn, had a strong and significant negative effect on workforce sustainability. The mediation analysis confirmed that job stress and burnout transmitted the effect of workload and job demands to workforce sustainability through a statistically significant indirect pathway, characterized as partial competitive mediation. Perceived organizational support also demonstrated an important role in the model. It had a significant positive direct effect on workforce sustainability, indicating that greater organizational support was associated with stronger employee sustainability. Furthermore, the interaction between job stress and burnout and perceived organizational support was statistically significant. This finding indicates that perceived organizational support served as a buffering mechanism, reducing the negative influence of job stress and burnout on workforce sustainability. The final moderation model explained 78.8% of the variance in workforce sustainability. Overall, the findings

demonstrate that workforce sustainability among tax auditors is shaped by the interaction between demanding work conditions, psychological strain, and organizational resources. The results suggest that workload and job demands are important antecedents of job stress and burnout, while organizational support represents a significant resource that can strengthen workforce sustainability and mitigate the adverse consequences of stress and burnout. Therefore, all five hypotheses proposed in the conceptual framework were empirically supported.

5. Conclusion, Discussion, and Recommendation

5.1. Conclusion

This study examined the influence of workload and job demands associated with tax auditing on workforce sustainability through job stress and burnout, while considering perceived organizational support as both a direct organizational factor and a moderating factor. The study focused on tax auditors of the Revenue Department and investigated the relationships among workload and job demands, job stress and burnout, perceived organizational support, and workforce sustainability. The findings provide evidence that the sustainability of the tax-auditing workforce is influenced by both the demands inherent in tax-audit work and the organizational resources available to employees.

Objective 1: To examine the direct influence of workload and job demands associated with tax auditing on job stress and burnout among tax auditors in the Revenue Department.

The findings demonstrate that workload and job demands have a significant positive influence on job stress and burnout. Tax auditing requires employees to manage substantial workloads, deal with complex tax laws and regulations, meet statutory deadlines, and perform their responsibilities under conditions in which role expectations may not always be completely clear. These demands can place considerable psychological pressure on tax auditors and contribute to emotional exhaustion and other manifestations of job stress and burnout. Therefore, the first research objective was achieved.

Objective 2: To examine the direct influence of job stress and burnout on workforce sustainability among tax auditors of the Revenue Department.

The findings demonstrate that job stress and burnout have a significant negative influence on workforce sustainability. When tax auditors experience prolonged psychological pressure, emotional exhaustion, and reduced feelings of professional accomplishment, their ability and willingness to maintain a sustainable relationship with the organization can be weakened. Job stress and burnout may affect organizational commitment, intention to remain in the organization, and occupational well-being. Therefore, the second research objective was achieved.

Objective 3: To examine the mediating effect of job stress and burnout on the relationship between workload and job demands, and workforce sustainability among tax auditors of the Revenue Department.

The findings confirm that job stress and burnout play a significant mediating role in this relationship. This indicates that workload and job demands do not influence workforce sustainability only through their direct characteristics. They also influence workforce sustainability indirectly by increasing psychological strain. Importantly, the findings reveal a competitive mediation pattern, suggesting that demanding tax-audit work may have both positive and negative implications. The challenging nature of professional tax-audit work can potentially strengthen professional engagement and the value employees attach to their work, while excessive demands and insufficient resources can generate stress and burnout that undermine workforce sustainability. Therefore, the third research objective was achieved.

Objective 4: To examine the direct influence of perceived organizational support on workforce sustainability among tax auditors of the Revenue Department.

The findings demonstrate that perceived organizational support has a significant positive influence on workforce sustainability. When tax auditors perceive that the organization values their contributions and cares about their well-being, they are more likely to develop positive attitudes toward the organization and maintain their commitment to their work. Organizational support includes fairness,

supervisor support, appropriate rewards and work resources, and opportunities for career progression. Therefore, the fourth research objective was achieved.

Objective 5: To examine the moderating effect of perceived organizational support on the relationship between job stress and burnout and workforce sustainability among tax auditors of the Revenue Department.

The findings confirm that perceived organizational support significantly moderates this relationship. Higher levels of organizational support help reduce the adverse influence of job stress and burnout on workforce sustainability. This demonstrates that organizational support is not only directly beneficial to employees but can also function as an organizational resource that helps employees cope with psychological pressure. Therefore, the fifth research objective was achieved.

Overall, the findings indicate that all five research objectives were achieved and all five hypotheses were supported. The study demonstrates that workforce sustainability among tax auditors depends on the interaction between job demands, psychological well-being, and organizational resources. Workload and job demands can create professional challenges and opportunities for development, but excessive or unsupported demands can lead to stress and burnout. At the same time, organizational support can strengthen workforce sustainability and help protect employees from the negative consequences of psychological strain. Consequently, sustainable workforce management in tax auditing requires an integrated approach that addresses both the sources of work pressure and the organizational resources available to employees.

5.2. Discussion

H₁: Workload and Job Demands and Job Stress and Burnout

The findings support this hypothesis and demonstrate that higher levels of workload and job demands are associated with greater psychological strain among tax auditors. This finding is consistent with the Job Demands–Resources (JD-R) model, which explains that employees experience greater strain when job demands require sustained physical, cognitive, or emotional effort without sufficient resources to compensate for those demands. Tax auditing is inherently demanding because tax auditors must process complex information, interpret changing tax regulations, investigate cases, meet statutory requirements, and make decisions that may have significant financial and legal consequences. These characteristics make tax auditing a profession in which sustained cognitive and emotional demands are unavoidable. The findings also demonstrate the importance of distinguishing between the existence of demanding work and the way in which such demands are managed. Complex and challenging tax-audit assignments may contribute to professional development when employees have adequate knowledge, technology, supervisory guidance, and sufficient time. However, when demanding assignments are combined with excessive administrative work, inadequate systems, unclear guidance, or insufficient organizational resources, they can become significant sources of stress and burnout. The qualitative findings reinforce this interpretation. Tax auditors identified outdated information technology, unstable work systems, difficulties in accessing appropriate tax guidance, emerging forms of taxation, and concerns regarding legal responsibility as important sources of work pressure. These conditions indicate that job stress does not arise exclusively from the volume of work. It may also arise when employees are required to perform complex professional responsibilities without adequate organizational infrastructure and support. Therefore, reducing job stress among tax auditors should not simply involve reducing the amount of work. The organization should also improve the quality of work systems, provide appropriate technological resources, clarify professional responsibilities, and ensure that employees have access to current knowledge and supervisory assistance.

H₂: Job Stress and Burnout and Workforce Sustainability

The findings support this hypothesis and indicate that psychological strain represents an important threat to the long-term sustainability of the tax-auditing workforce. This finding is consistent with Conservation of Resources theory, which suggests that employees attempt to preserve valuable physical,

psychological, social, and professional resources. Continuous exposure to stressful working conditions can gradually deplete these resources. When employees experience persistent emotional exhaustion and reduced feelings of professional accomplishment, they may have less energy and motivation to maintain their previous level of engagement with their work and organization. The finding is also consistent with the burnout perspective developed by Maslach and subsequent research on occupational well-being. Burnout can influence employees' attitudes toward their work and organization, particularly when psychological demands remain high over an extended period. For tax auditors, this issue is particularly important because professional work requires sustained concentration, judgment, responsibility, and ethical decision-making. Workforce sustainability should therefore be understood more broadly than simply retaining employees in their positions. A sustainable workforce requires employees who are able to remain committed to the organization, maintain an intention to continue their employment, and experience acceptable levels of occupational well-being. If employees remain in the organization while experiencing persistent burnout and declining well-being, workforce sustainability may remain vulnerable in the long term. Accordingly, the Revenue Department should regard employee well-being as an important component of workforce sustainability rather than as a separate human resource issue. Preventing burnout should be integrated into workload planning, supervisory practices, employee development, and organizational support systems.

H³: The Mediating Role of Job Stress and Burnout

The findings support this hypothesis and demonstrate that psychological strain represents an important mechanism through which job demands influence workforce sustainability. The mediation finding provides an important explanation of why the relationship between job demands and workforce sustainability is complex. Tax auditing involves challenging professional responsibilities that can provide opportunities for employees to demonstrate expertise, develop professional competence, and experience a sense of accomplishment. Therefore, demanding work is not necessarily harmful in itself. Instead, the consequences depend on whether employees have sufficient resources to manage those demands. This finding can be interpreted through the JD-R model by distinguishing between challenging and hindering aspects of job demands. Challenging demands may stimulate learning, professional growth, and engagement, whereas hindering demands may consume employee resources without providing corresponding opportunities for development. In tax auditing, complex cases and intellectually demanding investigations may be viewed as professional challenges. In contrast, unnecessary administrative procedures, inadequate technology, unclear guidance, and uncertainty concerning legal responsibility may function as hindering demands. The mediating role of job stress and burnout therefore suggests that the organization should not attempt to eliminate all demanding work. Instead, management should seek to ensure that professional challenges are accompanied by sufficient organizational resources. When tax auditors have appropriate technology, current professional knowledge, supportive supervisors, adequate time, and clear procedures, demanding assignments may be experienced as opportunities for professional development rather than as overwhelming sources of stress. The finding also contributes to understanding workforce sustainability by showing that psychological well-being is a central mechanism connecting working conditions with long-term employment outcomes. Sustainable workforce management therefore requires attention to both the design of work and the psychological experiences generated by that work.

H⁴: Perceived Organizational Support and Workforce Sustainability

The findings support this hypothesis and demonstrate that organizational support is an important resource for sustaining the tax-auditing workforce. This finding is consistent with Organizational Support Theory, which proposes that employees develop general beliefs about the extent to which their organization values their contributions and cares about their well-being. When employees experience

fairness, supportive supervision, appropriate rewards, adequate work resources, and opportunities for career advancement, they are more likely to develop positive attitudes toward the organization. The finding can also be explained through Social Exchange Theory. When employees perceive that their organization treats them fairly and provides meaningful support, they are more likely to respond through stronger commitment and willingness to contribute to organizational objectives. In the context of the Revenue Department, organizational support may therefore strengthen employees' sense that their demanding professional responsibilities are recognized and valued. The findings also suggest that organizational support should be understood as a practical concept rather than simply an expression of organizational goodwill. Tax auditors require appropriate equipment, reliable information systems, access to professional knowledge, supportive supervisors, fair performance evaluation, and meaningful career opportunities. These organizational resources communicate to employees that their work is important and that the organization is willing to invest in their ability to perform it successfully. The qualitative findings reinforce the importance of these issues. Participants emphasized the need for improved technology, professional welfare, career development, legal protection, and more transparent advancement systems. These concerns demonstrate that perceived organizational support can be strengthened through concrete organizational policies and practices.

H⁵: The Moderating Role of Perceived Organizational Support

The findings support this hypothesis. The moderating effect demonstrates that organizational support functions as more than a direct predictor of workforce sustainability. It also influences how employees respond to psychological pressure. When employees perceive that supervisors and the organization are willing to assist, recognize their contributions, provide necessary resources, and protect their professional interests, they may be better able to cope with stressful working conditions. This finding is consistent with the JD-R model because organizational support represents an important job resource that can help employees manage demanding work. It is also consistent with Organizational Support Theory because supportive treatment can strengthen employees' psychological attachment to the organization and their belief that the organization will assist them when difficulties arise. The finding has important practical implications. Organizational support cannot completely remove the negative consequences of burnout, and support should not be viewed as a substitute for addressing excessive workload or poor working conditions. Rather, organizational support should operate together with workload management and occupational well-being interventions. The most sustainable approach is therefore to reduce unnecessary job demands while simultaneously increasing the resources available to employees. The moderating finding also highlights the importance of supervisors. Supportive supervisors can help identify employees who are experiencing excessive workload or burnout, clarify expectations, provide feedback, facilitate access to resources, and communicate employees' concerns to higher levels of management. Consequently, strengthening supervisory support should be an important component of workforce sustainability policies within the Revenue Department.

5.3. Recommendation

5.3.1. Recommendation for Practical Application

The Revenue Department should develop a systematic workload management system for tax auditors in which work allocation considers not only the number of cases assigned but also case complexity, statutory deadlines, legal sensitivity, administrative requirements, and the experience of individual auditors. Transparent workload allocation can help prevent the unequal distribution of difficult cases and reduce the accumulation of work among highly experienced personnel. In addition, the organization should prioritize the modernization of information technology and digital infrastructure supporting tax auditing. Reliable computers, stable databases, efficient networks, legally licensed software, and integrated auditing systems are essential for reducing unnecessary administrative burdens and enabling tax auditors to focus more effectively on professional auditing activities. The

qualitative findings specifically identified outdated technology and unstable work systems as important operational concerns. The Revenue Department should also establish an integrated knowledge-management and technology-supported tax-audit system that provides tax auditors with updated tax rulings, interpretations, case precedents, professional guidelines, and information concerning emerging areas of taxation. Appropriate AI-assisted risk screening may also be considered to reduce repetitive administrative tasks and allow tax auditors to devote greater attention to complex professional decisions. Furthermore, the organization should strengthen professional welfare, recognition, and appropriate financial incentives for tax auditors. Because tax auditing involves substantial professional responsibility and legal accountability, appropriate professional recognition can communicate that the organization values the contribution of tax auditors. Welfare and professional support should therefore form part of a broader strategy for retaining experienced and highly capable personnel. The Revenue Department should additionally strengthen legal protection and psychological support for tax auditors. Employees performing legally sensitive auditing responsibilities require clear guidance concerning professional decision-making and access to appropriate legal consultation, while organizational mechanisms should protect employees who perform their duties honestly and in accordance with established procedures. Psychological support and employee assistance services should also be accessible to personnel who experience prolonged occupational stress or burnout. Supervisory support should be strengthened through leadership development and training so that supervisors are equipped to monitor employee workload, recognize early signs of burnout, communicate expectations clearly, provide constructive feedback, and assist employees in accessing organizational resources. Supportive supervision can strengthen employees' perceptions that the organization values their work and cares about their well-being. The organization should also improve fairness and transparency in career progression by ensuring that promotion and advancement are based on clear, objective, and merit-based criteria that recognize the quality, complexity, and responsibility of tax-audit work. Transparent career development systems can strengthen organizational trust, improve perceptions of fairness, and encourage experienced tax auditors to remain in the profession. Finally, the Revenue Department should adopt an integrated workforce sustainability policy that connects workload management, employee well-being, organizational support, technology development, professional welfare, legal protection, and career development rather than treating these issues as separate administrative activities. The central objective should be to create working conditions in which tax auditors can perform challenging professional work without experiencing preventable and excessive psychological strain.

5.3.2. Recommendation for Future Research

Future studies should employ longitudinal research designs to provide a deeper understanding of how workload, job stress and burnout, organizational support, and workforce sustainability change over time. While the present study provides evidence concerning relationships among the variables at a particular point in time, following tax auditors over several years would provide stronger evidence regarding causal processes and the development of workforce sustainability. Future research should also consider multilevel research designs because tax auditors work within different organizational units, geographical areas, and supervisory environments. Such studies could examine individual-level factors together with team- and organizational-level factors to determine how differences in leadership, organizational climate, workload allocation, and organizational support influence workforce sustainability. In addition, comparative research should be conducted across public revenue-collection organizations. Studies comparing tax auditors with personnel in other government revenue agencies could determine whether workload, burnout, organizational support, and workforce sustainability operate similarly across different public finance contexts, while international comparative research could identify organizational practices that contribute to sustainable public-sector workforces. Future research should also include tax auditors who have actually resigned, transferred, or left the profession. In-depth interviews and focus groups with former tax auditors could provide deeper explanations of the

factors contributing to employee turnover and identify experiences that may not be fully captured through quantitative questionnaires. Furthermore, future studies should expand the conceptual model by examining additional personal and organizational factors, such as leadership style, organizational justice, psychological safety, work engagement, resilience, professional identity, career development, and technology readiness, which may provide further explanations of workforce sustainability. Future research should also distinguish more clearly between challenging and hindering job demands to explain why some forms of demanding tax-audit work may strengthen professional engagement while others contribute to burnout. Overall, future research should continue to examine workforce sustainability as a multidimensional organizational issue that integrates employee well-being, organizational support, professional development, and sustainable work design. Such research can contribute to the development of evidence-based human resource and organizational policies that enable the Revenue Department to retain competent tax auditors while maintaining effective and sustainable tax administration.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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