

The Role of Organizational Support, Workload, and Role Conflict in Work-Life Balance as a Driver of Directorate General of Taxes Employee Performance (A Study at Jember Tax Office)

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Abstract

Improving employee performance as part of efforts to enhance organizational performance should be a priority to achieve effectiveness and efficiency in the management of government agencies, particularly at the Directorate General of Taxes as one of the strategic government institutions. The research investigates how work-life balance influences the performance of Directorate General of Taxes employees at the Jember Tax Office. The factors examined include organizational support, workload, and role conflict. The method used in this research is Structural Equation Modeling-Partial Least Square (SEM-PLS). Data were collected through Google form questionnaires filled by 91 employees of the Jember Tax Office. The findings indicate that role conflict negatively impacts employee performance directly and indirectly through the mediation of work-life balance. Conversely, organizational support and workload do not directly affect employee performance but show a significant indirect influence through the mediation of work-life balance. The Directorate General of Taxes needs to consider the level of role conflict that may arise for employees with each policy being formulated. Management also needs to pay attention to the organizational support and workload implemented, as they indirectly affect employee performance by mediating work-life balance by enhancing organizational support systems such as counseling services, professional development opportunities, and employee assistance programs. Management should monitor and regulate workloads to ensure they are manageable, thereby promoting a healthy work-life balance. Strategies could include flexible working hours, workload sharing, and providing resources to manage workloads effectively.

Keywords:

Employee performance; Work-life balance; Workload; Role conflict; Government institution.

1. INTRODUCTION

National Civil Servant performance survey results show that there are challenges in achieving optimal performance. The survey results from the Ministry of Administrative and Bureaucratic Reform indicate that the performance of Civil Servant employees in general has not reached the expected level (Ministry of Administrative and Bureaucratic Reform, 2023). Performance issues can also be specifically observed in the Directorate General of Taxes (DGT)'s performance reports from 2020 to 2022 at the first-echelon unit level, where several of the DGT's Key Performance Indicators (KPIs) have not met their targets for 2020, 2021, and 2022. At the unit level, several KPI targets at the Jember Tax Office have not been achieved, and most individual performance ratings of employees at the Jember Tax Office, particularly Account Representatives, are in the poor and very poor categories. This also indicates that, in general, the organization and employees of the DGT have not fully achieved the expected level of performance.

Performance is one of the common measures used to determine whether a job has been completed well or not. Employee performance is the work result of an employee, which is directly related to the failure or

success of an organization (Wolor et al., 2020). Research on the factors affecting performance is extensive and common, with results either supporting or contradicting the hypotheses. One area of research on factors affecting employee performance is human resource management (HRM), mediated by well-being, an increasingly important and rapidly developing research area. Despite the extensive body of research, there remains a significant gap in understanding the specific mechanisms through which HRM practices influence employee performance, particularly the mediating role of well-being variables such as work-life balance. The Systematic Literature Review by Peccei & Van De Voorde (2019) underscores the need to strengthen the theoretical foundations of HRM-WB-IOP (Human Resource Management-Well-Being-Individual/Organizational Performance) research by increasing and deepening the analysis of mediation and moderation variables to better understand when, why, and how the main predicted relationships between HRM-WB-IOP can be sustained.

Building on this recommendation, this study aims to investigate how work-life balance mediates the relationship between HRM factors (organizational support, workload, and role conflict) and employee performance. Previous studies have often examined these HRM factors in isolation or as direct predictors of performance. However, there is limited research that integrates these factors within a comprehensive HRM-WB-IOP framework to explore their indirect effects on work-life balance.

For instance, the work Bakker & Demerouti (2007) on the Job Demands-Resources (JD-R) model suggests that job resources (such as organizational support) can enhance well-being and performance, while job demands (such as workload and role conflict) can detract from them. However, this model does not explicitly account for the mediating role of work-life balance. Additionally, research (Powell & Greenhaus, 2006) on the work-family enrichment theory highlights the positive spillover between work and family roles, suggesting that a better work-life balance can enhance employee performance. Yet, empirical studies specifically linking these theories to the HRM-WB-IOP framework remain scarce.

Research conducted by Irfan et al. (2023), Isthofaina & Udin (2020), Jermisittiparsert et al. (2021), Mozammel (2023), Sabir et al. (2022), Saleh & Haidar (2022), Sihag & Dhoopar (2023), H. Wu & Wang (2017) proves that organizational support is a factor that significantly and positively impact on employee performance, while study by Hur et al. (2021), Virgolino et al. (2023) shows the opposite, indicating organizational support almost do nothing to employee performance level in the organization.

Another variable influencing employee performance is workload. Research by de Reuver et al. (2021), Laura Silaban et al. (2021), Sugiono et al. (2020), Vashdi et al. (2022), Wulantika et al. (2023), Zorec et al. (2021) concludes that excessive workload has a significant decrease in the level of employee productivity and performance. Meanwhile, a study by Andriana et al. (2019), Ibrahim et al. (2022), Johari et al. (2018), Siswanto et al. (2019) indicates that a high workload does not negatively and significantly impact employee performance.

Role conflict is another variable predicted to significantly influence employee productivity and performance level. This is proved by a study done by Isa & Indrayati (2023), Muis et al. (2021), G. Wu et al. (2018), Yan et al. (2022) which proves that role conflict has a significant negative impact on employee performance level. The study by Schepers et al. (2016), Soomro et al. (2018) proves the opposite, showing no significant negative impact of role conflict on employee performance. The dimension representing employee well-being as a factor influencing employee productivity and performance level is work-life balance. Besides acting as an independent variable directly affecting performance level, it also acts as a mediating variable for other independent variables affecting employee performance. Research by Borgia et al. (2022), Elrayah & Zakariya (2023), Isa & Indrayati (2023), Johari et al. (2018), Roopavathi & Kishore (2021), Soomro et al. (2018), Susanto et al. (2022), Talukder & Galang (2021), Udin et al. (2023), Wolor et al. (2020) shows that work-life balance has a significantly positive impact on employee performance. Research by Huo & Jiang (2023), Isa & Indrayati (2023) shows that work-life balance acts as a mediating variable for the effect of role conflict on employee performance. On the other hand, research by Irfan et al. (2023) proves the opposite, showing it has nothing to do with work-life balance on the performance of employees.

Performance indicators of the organization and individual employees drive this research since they demonstrate that the performance level of workers and government agencies-especially the Directorate General of Taxes-has not yet reached its ideal level. The performance level of Directorate General of Taxes employees is depicted in Table 1, which shows that the performance of Account Representatives at Jember Tax Office, one of the Directorate General of Taxes' work units, is still in the poor and very poor categories.

Table 1. Account Representative Performance Report Jember Tax Office Quarter I-IV of 2023

Criteria	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	Total	%	Total	%	Total	%	Total	%
Excellent		0%		0%		0%		0%
Good		0%	1	3%	1	3%	7	21%
Fair	3	9%	12	38%	16	48%	21	64%
Poor	29	91%	19	59%	16	48%	5	15%
Total	32	100%	32	100%	33	100%	33	100%

Source: MANDOR-DJP, data processed by researchers (2024)

As shown in Table 1, in Quarter 1 of 2023, 91%, or 29 Account Representatives at the Jember Tax Office had poor performance, while the remaining 9%, or 3 individuals, had fair performance. In Quarter 2 of 2023, 59% or 19 Account Representatives at the Jember Tax Office had poor performance, 38%, or 12 individuals had fair performance, and 3% or 1 individual had good performance. In Quarter 3 of 2023, 48% or 16 Account Representatives at the Jember Tax Office had poor performance, 48%, or 16 individuals had fair performance, and 3% or 1 individual had good performance. In Quarter 4 of 2023, 15% or 5 Account Representatives at the Jember Tax Office had poor performance, 64% or 21 individuals had fair performance, and 21% or 7 individuals had good performance. Throughout Quarters 1 to 4 of 2023, there were no Account Representatives at the Jember Tax Office who had excellent performance. The performance of Directorate General of Taxes employees at the Jember Tax Office is a phenomenon that needs to be studied for its underlying factors so that it can provide insights and inputs in finding solutions to improve employee performance to achieve optimal levels that support overall organizational performance.

1.1. Human Resource Management

Human Resource Management (HRM) is a field of study and managerial approach that specifically deals with the management of human resources in a company (Suryani & IPU, 2019). The emergence of this concept is driven by the understanding that employees play a strategic and vital role in achieving organizational goals (Tahir et al., 2023).

The Human Relations Theory, developed by Elton Mayo from 1924 to 1932, reflects a significant paradigm shift in organizational management. Mayo's research, conducted at the Western Electric Hawthorne Works in Chicago, focused on the social and psychological aspects of the work environment. Unlike previous classical management theories that emphasized strict hierarchical structures and financial incentives as the primary motivators of productivity, Mayo's Human Relations Theory highlighted the importance of interpersonal relationships and the socio-emotional needs of employees (Steffens et al., 2022).

Mayo's experiments, known as the Hawthorne Studies, revealed that factors such as group dynamics, communication, and employee morale played crucial roles in determining workplace productivity (Ugoani, 2023). This theory emphasizes the importance of recognizing and addressing the human side of work, promoting cooperation, and creating a positive work environment (King & Lawley, 2022). Mayo contended that firms can improve job happiness, motivation, and overall performance by recognizing and addressing the social and psychological requirements of employees (Kovalenko, 2020). The Human Relations Theory forms the basis for modern management approaches that value employee well-being, team cooperation, and effective communication as integral components of organizational success (Cvenkel, 2020).

1.2. Employee Performance

Employee performance pertains to the results of an individual employee's work in both quantity and quality over a certain period, based on their duties. Sopiah, (2016) states that performance refers to the outcome or achievement of an individual in carrying out their assigned activities, considering their responsibilities, skills, experience, and timeliness. Performance also encompasses the behavior exhibited by an individual as part of their role in the organization (Isa & Indrayati, 2023). An organization's success hinges on the performance of its members. Every work unit within the organization must measure its performance to objectively assess employee performance in that unit. Samwel (2018) defines performance as the degree to which an employee fulfills or surpasses job requirements. Various definitions suggest that performance is the outcome of an employee's efforts in fulfilling their responsibilities. Maryani et al., (2021) propose that performance appraisal should evaluate aspects such as work quantity, work quality, responsibility, initiative, synergy, and commitment.

1.3. Work-life Balance

Khateeb Károly (2020) offers a precise explanation Work-life balance (WLB) is the achievement of fulfilling and significant experiences in many aspects of life, necessitating the efficient allocation of resources such as energy, time, and commitment. Unlike work-family balance, work-life balance (WLB) encompasses extra obligations such as community involvement, socializing, religious observances, and recreational activities.

Explain that WLB involves balancing work and personal life, enjoying one's work, and maintaining family commitment (Daipuria & Kakar, 2013). The concept suggests that work and personal life should support and balance each other to prevent conflicts. Chang et al. (2012) describe Work-life balance as a state where employees can effectively manage real or possible conflicts among different role demands by effectively using their resources, leading to well-being and self-fulfillment.

1.4. Organizational Support

Organizational support pertains to the degree to which employees think that their organization esteems and acknowledges their contributions, which in turn affects their overall job satisfaction and well-being. (Eisenberger & Stinglhamber, 2011). Eisenberger et al., (1986) proposed the concept of organizational

support, which suggests that when employees experience support, concern, and dedication from their organization, it results in elevated levels of performance and satisfaction. Organizations that show care for their employees improve the way employees perceive the assistance provided by the organization. Organizational support, based on the idea of reciprocal social exchange, motivates employees to work conscientiously, leading to an enhancement in their performance (Chen et al., 2020). Numerous empirical studies confirm this (Lifeng Zhong et al., 2015). Eisenberger et al., (1986) were pioneers in researching the impact of organizational support on employee performance, offering a new perspective for managers to develop strategies to manage employee performance. Discovered that the impact of organizational support on performance significantly increased under high-performance HRM practices (Armeli et al., 1998). Moreover, perceived organizational support markedly enhances employees' innovative performance (Kehoe & Wright, 2013). Additionally, in dynamic organizational environments, perceived organizational support greatly influences employee performance in completing their assigned responsibilities (Cullen et al., 2014).

1.5. Workload

Workload refers to the condition of a job involving a set of tasks that must be completed within a specific timeframe. According to Munandar (2008) employee workload can fall into three categories: standard, excessive, and insufficient. Generally, Spector (2021), Spector & Jex (1998) define workload as the quantity of tasks and responsibilities that an employee is expected to complete within a given period. This definition highlights the complexity of workload, which can be measured by working hours, production levels, or the mental demands of the tasks. The Quantitative Workload Inventory (QWI) assesses the perceived workload in terms of speed and volume. Unlike organizational constraints and interpersonal conflict, which are psychosocial stressors arising from interactions with others, workload primarily concerns the amount of work rather than interpersonal interactions.

1.6. Role Conflict

Role conflict is the state of having two or more conflicting expectations or demands placed on an individual within their roles, making the preference for one set of pressures more difficult to fulfill than the other (House dan Rizzo, 1972; Kahn et al., 1964; Pandey dan Kumar, 1997).

Role conflict is typically considered to have negative effects; however, some researchers predict that there are also positive effects of role conflict, such as the creation of new energy or motivation, increased individual creativity, or better self-perception (Walton, 1987). Nevertheless, indicators of competitiveness in modern countries (Sazhin & Saraikin, 2016), (N. G. Theriou, 2015), (N. Theriou & Aggelidis, 2014) view role conflict as a problem arising from the mismatch between the expectations imposed on an individual both within and externally to the organization. The potential impact of role conflict from an emotional consequence perspective can be sensitive for both the individual employee and the organization, such as high work pressure, low job satisfaction, an uncomfortable work environment, and decreased performance (Amilin, 2017).

Role conflict in human resource management refers to the conflict or tension experienced by an individual when there is a disagreement or inconsistency between the roles expected of them in the work environment. This role conflict can arise when an individual is given tasks, responsibilities, or expectations that are conflicting or inconsistent (Kahn et al., 1964).

1.7. Theoretical Framework

The researcher presents the following research model, in which the performance of DGT personnel in Jiembier Tax Office (Y) through Work-Life Balance (Z) is assessed by looking at these relationships between Organizational Support (X1), Workload (X2), and Role Conflict (X3). Organizational support, workload, and role conflict are considered independent variables in this scenario, but employee performance is the dependent variable. Work-life balance, on the other hand, is an intervening variable.

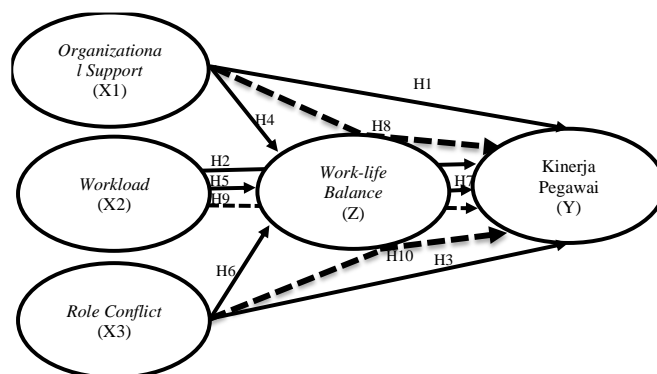


Figure 1. Research Conceptual Framework

- H1 : Organizational support has a positive and significant effect on employee performance.
H2 : Workload has a negative and significant effect on employee performance.
H3 : Role conflict has a negative and significant effect on employee performance.
H4 : Organizational support has a positive and significant effect on work-life balance.
H5 : Workload has a negative and significant effect on work-life balance.
H6 : Role conflict has a negative and significant effect on work-life balance.
H7 : Work-life balance has a positive and significant effect on employee performance.
H8 : Organizational support has a positive and significant effect on employee performance through work-life balance.
H9 : Workload has a negative and significant effect on employee performance through work-life balance.
H10 : Role conflict has a negative and significant effect on employee performance through work-life balance.

2. RESEARCH METHOD

The variables in this study include 5 (five) variables: 1 (one) dependent variable, 3 (three) independent variables, and 1 (one) moderating variable. This study examines three independent variables: Organizational support (X1), Workload (X2), and Role conflict (X3). The dependent variable in this study is employee performance, denoted as Y. The variable that moderates this relationship is Work-life balance (Z).

This study particularly examines the role of work-life balance as a mediator in the link between these parameters. This study employed Structural Equation Modeling (SEM) Partial Least Square (PLS) analysis utilizing the WarpPLS version 8.0 tool. WarpPLS enables the concurrent examination of connections between latent variables, which are variables that cannot be explicitly quantified. This method allows researchers to examine causality and influence between variables by analyzing the outer model. This analysis helps assess the validity and reliability of measurement equipment. In addition, it does an internal model analysis to investigate the connections between latent variables.

This study is conducted at the Jember Tax Office, a vertical unit of the Directorate General of Taxes, located at Jalan Karimata no.54A, Jember, East Java. The research is conducted over 3 (three) months at the beginning of 2024. The sample utilized in this investigation comprises all employees of the Jember Tax Office, totaling 91 people.

3. RESULTS AND DISCUSSION

3.1. Model Fit and Quality

This study uses Warp PLS to examine the structural model fit, outer model, inner model, and the coefficients of determination. Model fit and quality is evaluated using several indicators, including Average Path Coefficient (APC), Average R-squared (ARS), and Average Adjusted R-squared (AARS). These indicators demonstrate significant values and indicate a strong alignment with the data.

Table 2. Model Fit Statistics

Indeks	Value	Accepted Criteria	Result
APC	0.258, P=0.002	P < 0.05	Accepted
ARS	0.474, P<0.001	P < 0.05	Accepted
AARS	0.453, P<0.001	P < 0.05	Accepted
AVIF	1.250	ideally <= 3.3	Ideal
AFVIF	1.617	ideally <=3.3	Ideal
Tenenhaus GoF (GoF)	0.565	Large >= 0.36	Large
SPR	1.000	ideally = 1	Ideal
RSCR	1.000	Ideally= 1	Ideal
SSR	1.000	>=0.7	Accepted
NLBCDR	1.000	>=0.7	Accepted

Source: WarpPLS 8.0 output data, processed by researchers (2024)

The model exhibits a high degree of congruence with the gathered data, showing good validation for its theoretical framework. The model is statistically significant based on the Average Path Coefficient (APC) of 0.258 with a significance level of P=0.002, the Average R-squared (ARS) of 0.474 with P<0.001, and the Average Adjusted R-squared (AARS) of 0.453 with P<0.001. The Average block VIF (AVIF) is 1.250 and the Average full collinearity VIF (AFVIF) is 1.617, both below the permissible threshold of 5, suggesting the absence of multicollinearity problems. The Tenenhaus Goodness-of-Fit (GoF) is 0.565, which signifies a

highly satisfactory model fit (exceeding 0.36). The model demonstrates statistical significance, indicating reliable relationships among the variables tested and practical relevance for this study. Furthermore, other indices such as Simpson's paradox ratio (SPR) of 1.000, R-squared contribution ratio (RSCR) of 1.000, statistical suppression ratio (SSR) of 1.000, and nonlinear bivariate causality direction ratio (NLBCDR) of 1.000 all meet the acceptable or ideal criteria.

3.2. Statistical Results of Validity and Reliability Tests

Table 3: Validity Test Results

Indikator	Loading	AVE
X1.1	(0.858)	0.696
X1.2	(0.835)	
X1.3	(0.855)	
X1.4	(0.752)	
X1.5	(0.835)	
X1.6	(0.862)	
X1.7	(0.837)	
X2.1	(0.718)	0.663
X2.2	(0.859)	
X2.3	(0.858)	
X2.4	(0.824)	
X2.5	(0.804)	
X3.1	(0.768)	0.601
X3.2	(0.787)	
X3.3	(0.789)	
X3.4	(0.826)	
X3.5	(0.806)	
X3.6	(0.741)	
X3.7	(0.704)	
Z.1	(0.875)	0.721
Z.2	(0.795)	
Z.3	(0.844)	
Z.4	(0.928)	
Z.5	(0.796)	
Y.1	(0.799)	0.690
Y.2	(0.871)	
Y.3	(0.897)	
Y.4	(0.888)	
Y.5	(0.700)	
Y.6	(0.813)	

Source: WarpPLS 8.0 output data, processed by researchers (2024)

The results of this indicator validity test on this outer model show that all indicators have high and significant loading values above 0.7, reflecting good convergent validity. The average variance extracted (AVE) for all latent variables is above 0.5, indicating that these latent variables are also valid in measuring these intended constructs. Thus, it can be concluded that the indicators used in this study are valid and can accurately represent the patient variables being measured.

3.3. Reliability Test Results

Table 4: Reliability Test Results

Variabel Laten	Composite Reliability (CR)	Cronbach's Alpha
X1	0.941	0.927
X2	0.907	0.872
X3	0.913	0.889
Z	0.928	0.902
Y	0.930	0.908

Source: WarpPLS 8.0 output data, processed by researchers (2024)

The reliability test results on the outer model show that all latent variables have Composite Reliability (CR) and Cronbach's Alpha values that meet reliability criteria. Overall, these results indicate that the measurement instruments used in this study are consistent and reliable.

3.4. Direct Effects Analysis

The inner model evaluates the immediate impacts using path coefficients, which quantify the intensity and direction of connections between the independent factors (Organizational Support, Workload, and Role Conflict) and the dependent variables (Work-Life Balance and employee performance). These coefficients quantify the extent to which changes in the independent variables directly influence changes in the dependent variables. This analysis shows that specific paths exhibit significant coefficient values, underscoring strong and meaningful direct effects of these independent variables on the dependent variables. Table 4 presents the path coefficients and significant values (p-value) for each direct relationship tested in this research model.

Table 5. Direct Effects Test Results

Hypothesis	Path	Path Coefficient	P-value	Result
H1	X1 (Organizational Support) → Y (Employee Performance)	0.117	0.125	positive insignificant
H2	X2 (Workload) → Y (Employee Performance)	-0.043	0.340	negative insignificant
H3	X3 (Role Conflict) → Y (Employee Performance)	-0.209	0.019	negative significant
H4	X1 (Organizational Support) → Z (Work-life Balance)	0.245	0.007	positive significant
H5	X2 (Workload) → Z (Work-life Balance)	-0.327	<0.001	negative significant
H6	X3 (Role Conflict) → Z (Work-life Balance)	-0.330	<0.001	negative significant
H7	Z (Work-life Balance) → Y (Employee Performance)	0.538	<0.001	positive significant

Source: WarpPLS 8.0 output data, processed by researchers (2024)

Based on the findings from Table 5, all direct relationships between variables are statistically significant, indicating support for most hypotheses. However, the analysis did not find significant direct effects of organizational support (X1) on employee performance (Y) and workload (X2) on employee performance (Y). The comprehensive effects of all independent variables (X) on both work-life balance (Z) and employee performance (Y) can be visually observed in Figure 2 of the path analysis conducted using WarpPLS 8.0.

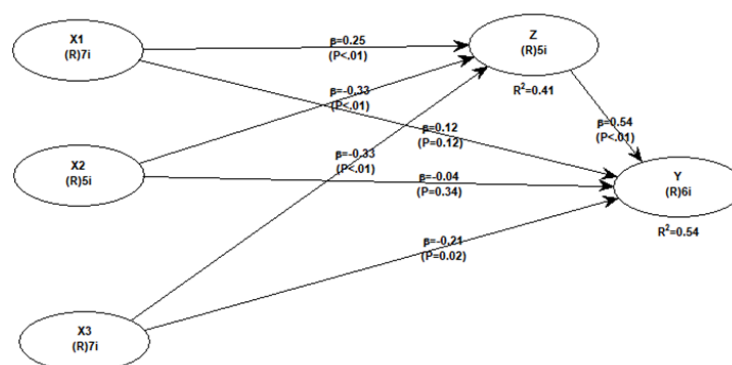


Figure 2. Path analysis conducted

Based on Figure 2, the R-Square (R²) value for Work-Life Balance (Z) is 0.41. This means that the variables Organizational Support (X1), Workload (X2), and Role Conflict (X3) together contribute 41% to affecting employees' Work-Life Balance (Z).

Based on Figure 2, the R-Square (R²) value for Employee Performance (Y) is 0.54. This means that the variables Organizational Support (X1), Workload (X2), Role Conflict (X3), and Work-Life Balance (Z) together contribute 54% to affecting Employee Performance (Y).

These results provide a complex insight into the dynamics between organizational support, workload, role conflict, work-life balance, and employee performance at the Directorate General of Taxes, Jember Tax Office. The relationships found vary in direction and significance, indicating that these factors interact in complex ways to affect work-life balance and employee performance.

3.5. Indirect Effects Analysis

Testing the mediation effect in the inner model aims to evaluate whether the mediating variable, in this case, Work-Life Balance, plays a role in the relationship between the independent variables (Organizational Support, Workload, and Role Conflict) and the dependent variable (Employee Performance). The mediation analysis is conducted to validate hypotheses 8, 9, and 10 and to determine the extent to which Work-Life Balance can explain the indirect relationship between these variables. Significant mediation effects indicate that the mediating variable contributes importantly to explaining how the independent variables influence the dependent variable.

Table 6. Indirect Effects Test Results

Path	Indirect Effects	P-value
X1 -> Z -> Y	0.132	0.034
X2 -> Z -> Y	-0.176	0.007
X3 -> Z -> Y	-0.177	0.007

Source: WarpPLS 8.0 output data, processed by researchers (2024)

The mediation study reveals that Work-Life Balance (Z) plays a crucial role as a mediator between multiple independent factors and the dependent variable, Employee Performance (Y).

3.6. Discussion

3.6.1. The Effect of Organizational Support on Employee Performance

The analysis findings suggest that there is a positive relationship between Organizational Support (X1) and Employee Performance (Y), however, this relationship is not statistically significant. The path coefficient for this relationship is 0.117, and the corresponding P-value is 0.125. This finding suggests that, in this study, increased organizational support is associated with improved employee performance, although not significantly. Low organizational support may result in employees lacking the necessary resources to perform tasks. Conversely, employees perceive support when they are treated fairly, have high-quality relationships within the organization, and view organizational practices as supportive, developmental, and fair (Hopkin, 2010). Perceived organizational support can influence employee behavior, performance, customer service, and sales performance. (Robbins & Judge, 2024).

The research conducted by Isthofaina & Udin (2020), Saleh & Haidar (2022), and Sabir et al. (2022) has also demonstrated that organizational support has a large and favorable effect on employee performance. This can be explained by the Effort-Reward Imbalance Model, which suggests that an imbalance between effort and reward negatively affects employee well-being (Siegrist & Li, 2020). In this context, low organizational support may create a perception that employee efforts are not adequately rewarded, reducing motivation and performance. This theory highlights the importance of a proper balance between support and demands to maximize employee performance.

3.6.2. The Effect of Workload on Employee Performance

The analysis results indicate that Workload (X2) has a detrimental impact on Employee Performance (Y), albeit this impact is not statistically significant. The path coefficient for this relationship is -0.043, and the P-value for this relationship is 0.340. Based on this data, it appears that an increase in the amount of work that employees have to do is connected with a decline in their performance. High workloads may burden employees, leading to fatigue and stress in meeting tight deadlines and high standards, thereby affecting optimal task completion. Studies by Ibrahim et al. (2022), Andriana et al. (2019), and Siswanto et al. (2019) consistently show that workload significantly negatively impacts employee performance. This indicates that excessive workload can act as a stressor hindering motivation, and engagement, and ultimately impairing job performance.

By positing that a high workload might strain employees and generate stress due to job complexity, tight deadlines, or excessive workload volume, the Job Demands-Resources (JD-R) Model can explain this observation. In this study, excessive workload directly increases employees' resource consumption, such as energy, time, and mental effort, and if these are not adequately met, desired performance levels may not be achieved, potentially leading to decreased performance.

3.6.3. The Effect of Role Conflict on Employee Performance

The analysis findings suggest that Role Conflict (X3) has a substantial adverse impact on Employee Performance (Y), as evidenced by a path coefficient of -0.209 and a P-value of 0.019. The discovery indicates that when there is more friction between different roles, it leads to a decline in the performance of employees. It highlights that conflicting demands or expectations within roles can be significant sources of stress, challenging employees' ability to focus on their tasks effectively. Previous research by Morrison et al. (2020), Isa & Indrayati (2023), and Muis et al. (2021) consistently show that Role Conflict significantly impedes employee performance, indicating it is a major obstacle for employees in carrying out their job duties within organizations.

This finding can be explained by Human Relations Theory, which emphasizes the importance of interpersonal relationships and socio-emotional needs in determining employee well-being and performance. Role conflicts faced by employees pose significant challenges to their time management and priorities. With adequate organizational support, employees may better manage role conflicts, thereby enhancing their performance (Steffens et al., 2022; Ugoani, 2023).

3.6.4. The Effect of Organizational Support on Work-life Balance

The analysis indicates a robust and statistically significant correlation between Organizational Support (X1) and Work-Life Balance (Z), as demonstrated by a path coefficient of 0.245 and a P-value of 0.007. This discovery demonstrates that heightened organizational assistance has a substantial role in improving the work-life equilibrium of employees. Efficient organizational support encompasses addressing employee well-being, aiding in the management of job issues, and offering sufficient resources, thereby facilitating employees in maintaining a healthy work-life balance. Previous research by Medina-Garrido et al., (2023), Tan et al. (2023), and Johnston et al. (2022) support these findings, demonstrating a strong relationship between adequate organizational support and improved work-life balance. This study demonstrates that when employees sense support from their employer, they are more proficient in effectively handling the pressures of both their professional and personal lives, which ultimately improves their overall well-being.

These findings align with the Human Relations Theory developed by Elton Mayo, which emphasizes the importance of interpersonal relationships and the socio-emotional needs of employees in enhancing workplace productivity and well-being. Mayo argued that by fulfilling employees' social and psychological needs, organizations can enhance job satisfaction, motivation, and overall performance (Steffens et al., 2022; Ugoani, 2023). Organizational Support plays a crucial role in creating a positive and supportive work environment, thereby helping employees achieve better work-life balance.

3.6.5. The Effect of Workload on Work-life Balance

The analysis findings suggest that Workload (X2) has a substantial adverse impact on Work-Life Balance (Z), as evidenced by a path coefficient of -0.327 and a P-value of less than 0.001. This discovery demonstrates that an augmented workload has a substantial negative impact on the work-life balance of individuals. An excessive workload can result in stress, exhaustion, and a scarcity of personal time, ultimately diminishing employees' capacity to attain a work-life balance. Previous research by Zorec et al. (2021), Holland et al. (2019), and Omar et al. (2019) also found that workload negatively affects work-life balance, indicating that excessive workload is a significant stressor that disrupts employees' work-life balance.

This finding can be explained through Conflict Theory, highlighting how work demands and responsibilities of personal life can create conflicts that affect their balance. These conflicts can include time conflicts, where time spent on work reduces time for personal life, and pressure conflicts, where job demands and stress affect performance and quality of life outside work (Perreault & Power, 2023; Dorenkamp & Ruhle, 2019). Within this particular framework, an excessive workload intensifies the conflicts that arise between an individual's professional and personal life, thereby diminishing the overall balance between work and personal commitments for employees.

3.6.6. The Effect of Role Conflict on Work-life Balance

The analysis findings suggest that Role Conflict (X3) has a substantial adverse impact on Work-Life Balance (Z), as evidenced by a path coefficient of -0.330 and a P-value of <0.001. This discovery demonstrates that an escalation in role conflict has a substantial negative impact on employees' ability to maintain a healthy work-life balance. Every instance of an employee having a dual function involves distinct responsibilities, requirements, expectations, tasks, and commitments. Chang et al. (2017) argued that Individuals require both physical and psychological energy to fulfill these demands. Hence, when employees perceive that resources are insufficient to meet these objectives, conflicts arise between these role domains, where one or both domains become unsatisfiable, thereby threatening their balance. Research by Isa & Indrayati (2023), Hussain & Maliks (2022), and Omar et al. (2019) also concluded that role conflict significantly affects work-life balance.

This finding can be explained through Human Relations Theory, which emphasizes the importance of interpersonal relationships and socio-emotional needs in determining employee well-being. Employees may encounter role conflicts that impede their ability to successfully balance their jobs and personal lives. Providing sufficient assistance from the organization can help individuals effectively manage conflicts between their roles, leading to an improved work-life balance (Steffens et al., 2022; Ugoani, 2023).

3.6.7. The Effect of Work-life Balance on Employee Performance

The findings of this study demonstrate a substantial and robust positive correlation between Work-Life Balance (Z) and Employee Performance (Y), as evidenced by a path coefficient of 0.538 and a P value below 0.001. The findings demonstrate a direct and positive relationship between enhanced work-life balance and heightened employee productivity. This phenomenon may arise due to the fact that a favorable work-life

balance is indicative of employees' overall well-being, including their physical, mental, and social health. Such a balance empowers employees to carry out their responsibilities in the work to the best of their abilities within the organization. Research by Roopavathi & Kishore (2021), Wolor et al. (2020), and Elrayah & Zakariya (2023) further determined that the balance between work and personal/social life has a substantial impact on the performance of employees.

This finding can be elucidated by applying Conflict Theory, specifically in the context of work-life balance, which pertains to the tensions and conflicts that may emerge between work obligations and personal/social life duties (Perreault & Power, 2023). This theory explains how conflicts between work and life roles can affect their balance (Oetzel & Ting-Toomey, 2013) and how Work-life balance rules that are suitable enable employees to have more liberty in managing both their professional and personal lives. (Wheatley, 2012). Byrne (2005) also explained that attaining a work-life balance minimizes tensions between professional and personal spheres and enhances satisfaction in both roles, thereby increasing motivation and productivity in the workplace.

3.6.8. The Mediating Effect of Work-Life Balance on the Relationship Between Organizational Support and Employee Performance

The research findings indicate that Work-Life Balance (Z) acts as a partial mediator between Organizational Support (X1) and Employee Performance (Y), with an indirect effect of 0.132 and a P-value of 0.034. This finding indicates that organizational support can enhance work-life balance, and this enhancement is also associated with improved employee performance. Organizational support is generally assumed to enhance performance through improving employee well-being, and improved work-life balance provides the motivation and resources employees need to complete their tasks and work effectively, ultimately enhancing their performance level.

Previous research by Irfan et al. (2023), Tan et al. (2023), Roopavathi & Kishore (2021), Wolor et al., (2020), and Elrayah & Zakariya, (2023) supports this finding, demonstrating that organizational support positively contributes to work-life balance, and this positive effect directly and indirectly enhances employee performance. In the context of Human Relations Theory, these results emphasize the importance of balancing social support and job demands to maximize employee performance. This theory highlights that interpersonal relationships and organizational support are crucial for employee well-being and indicates that the right balance is necessary to ensure that support enhances employee performance as expected.

3.6.9. The Mediating Effect of Work-Life Balance on the Relationship Between Workload and Employee Performance

The analysis results indicate that Work-Life Balance (Z) fully mediates the relationship between Workload (X2) and Employee Performance (Y), with an indirect effect of -0.176 and a P-value of 0.007. This finding indicates that a higher workload reduces work-life balance for employees, indirectly decreasing their performance. This may occur because employees facing high workloads feel burdened, tired, and stressed to complete their tasks within tight deadlines and high standards, making it difficult to meet demands in each domain of work in a balanced manner, ultimately leading to suboptimal task completion in the work domain.

Previous research by Ibrahim et al. (2022), Andriana et al. (2019), Siswanto et al. (2019), Wolor et al., (2020), and Elrayah & Zakariya (2023) shows that high workload reduces work-life balance, and consequently, their performance is affected both directly and indirectly. These findings can be explained through the Job Demands-Resources (JD-R) Model, which states that excessive job demands can reduce employee performance if they do not have adequate resources to cope with demands across all domains (Bakker & Demerouti, 2007). In this case, a high workload will decrease employees' capability to attain the desired work-life balance level and impact the attainment of desired performance levels.

3.6.10. The Mediating Effect of Work-Life Balance on the Relationship Between Role Conflict and Employee Performance

The analysis results indicate that Work-Life Balance (Z) partially mediates the relationship between Role Conflict (X3) and Employee Performance (Y), with an indirect effect of -0.177 and a P-value of 0.007. This finding shows that higher role conflict reduces the work-life balance level of employees, and this reduction is associated with decreased employee performance. In general, role conflict negatively impacts well-being and performance, and reduced levels of work-life balance reduce employees' focus and commitment to their job tasks, ultimately decreasing their performance.

Previous research by Pillai et al. (2021) and Isa & Indrayati (2023) also shows that role conflict often negatively impacts work-life balance and employee performance, highlighting the need for employees to develop better strategies to manage role conflicts to prevent performance declines and improve their work-life balance. In the context of Human Relations Theory, these results emphasize the importance of balancing social support and job demands to maximize employee performance. This theory highlights that interpersonal relationships and organizational support are crucial for employee well-being, but also indicates that the right balance is necessary to ensure that support does not diminish work performance. The significance of these findings for the Jember Tax Office lies in the necessity of striking a suitable equilibrium in promoting work-

life balance to attain the required level of employee performance. The management must ensure that work-life balance regulations do not diminish employee passion and devotion to their work. Supportive policies may encompass the provision of work flexibility in conjunction with clearly defined performance expectations, as well as guidance from supervisors to help employees effectively manage the balance between their family, private, social, and work lives. Therefore, the Jember Tax Office is able to improve employee productivity while simultaneously preserving their physical and mental health by promoting a harmonious work-life equilibrium.

4. CONCLUSION

These study's results lead to the conclusion that (1) Organizational Support significantly influences Employee Performance through Work-Life Balance, (2) Excessive Workload significantly affects Employee Performance mediated by employee Work-Life Balance, (3) Role Conflict significantly affects Employee Performance, both directly and indirectly mediated by Work-Life Balance, (4) Organizational Support significantly influences Work-Life Balance, (5) Workload significantly affects Work-Life Balance, (6) Role Conflict significantly affects Work-Life Balance, (7) Work-Life Balance directly affect Employee Performance in significant level, (8) Work-Life Balance evidently has a role as mediating factor regarding the correlation between Organizational Support and Employee Performance, (9) Work-Life Balance plays a significant mediating role in the relationship between Workload and Employee Performance, (10) Work-Life Balance plays a significant mediating role in the relationship between Role Conflict and Employee Performance.

The findings underscore the crucial role of work-life balance as a mediating factor in the relationship between HRM practices (organizational support, workload, and role conflict) and employee performance. This indicates that enhancing work-life balance can amplify the positive effects of organizational support and mitigate the negative impacts of excessive workload and role conflict on employee performance.

Organizational Support: Adequate organizational support indirectly boosts employee performance by enhancing work-life balance. The Directorate General of Taxes and Jember Tax Office should ensure comprehensive support systems that address employees' work and personal needs, thereby promoting a balanced work-life integration.

Workload Management: While excessive workload directly strains performance, its adverse effects can be mitigated through improved work-life balance. The Directorate General of Taxes and Jember Tax Office should implement strategies such as time management training and workload adjustments to help employees maintain a healthy balance, ultimately enhancing their performance.

Role Conflict: Role conflict has a direct and indirect negative impact on performance through diminished work-life balance. The Directorate General of Taxes and Jember Tax Office policies should aim to minimize role conflict by clearly defining roles and responsibilities and providing support to manage conflicting demands. This approach will help in maintaining employees' work-life balance and improving their overall performance.

To improve the extent to which the research findings can be applied to a broader population or context, future research should improve the sample size to include a much wider variation of organizations and countries. Employing qualitative methodologies, such as conducting in-depth interviews or in-depth observations, can yield profound insights into employees' experiences of Work-Life Balance and its impact on their performance. Subsequent investigations may incorporate additional variables, such as intrinsic motivation, job satisfaction, and family support, to gain a more advanced understanding of the elements that impact Work-Life Balance and Employee Performance.

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