



## The Influence of Work-Life Balance, Job Stress, Job Satisfaction, and Burnout on Job Performance

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### Abstract

**Purpose** – This study aims to investigate the effect of work-life balance and job stress on job performance, with job satisfaction and burnout as mediating variables. The research focuses on employees of the Directorate General of Taxes in Indonesia, seeking to understand how internal psychological factors influence public-sector employee performance.

**Methodology** – A quantitative approach was used, with data collected through a structured questionnaire distributed to 748 employees from various regional offices. The data was analyzed using Structural Equation Modeling (SEM) to evaluate both direct and indirect relationships among the variables.

**Findings** – The results show that work-life balance significantly improves job satisfaction and reduces burnout, while job stress increases burnout and decreases job satisfaction. Job satisfaction fully mediates the relationship between work-life balance and job performance, while burnout significantly mediates the relationship between job stress and job performance. These outcomes highlight the importance of employee well-being in enhancing organizational performance.

**Originality** – This study provides new insights into the mediating roles of job satisfaction and burnout in the public sector. It extends existing theoretical frameworks by offering a comprehensive model that reflects the realities of post-pandemic work environments, particularly in government institutions undergoing digital and structural transformation.

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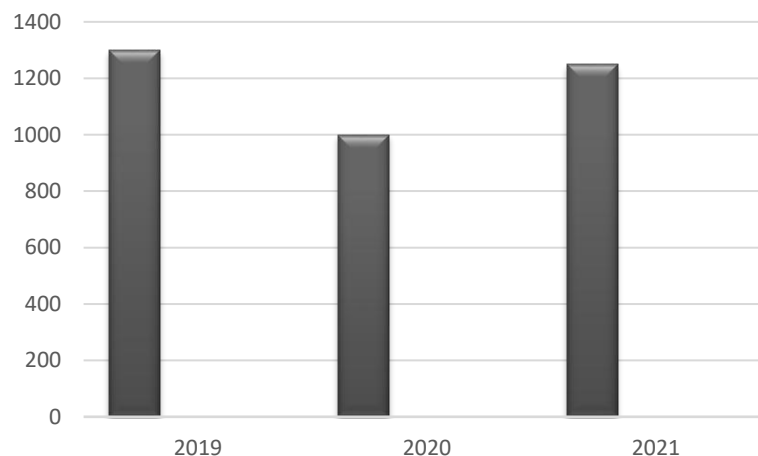
## 1. Introduction

Job performance is a critical indicator of both individual and organizational success, influenced by multiple factors including employee characteristics, organizational environment, and job demands (Meithiana, 2017). Given its quantifiable nature, employee performance is frequently utilized as a measure of workforce effectiveness, as evidenced by prior research (Chao et al., 2015; Soomro et al., 2018). Maintaining and enhancing performance is particularly essential in dynamic workplace environments, characterized by continually increasing targets and unpredictable external conditions (Damayanthi, 2020; Muttaqin et al., 2020). Effective performance management becomes even more critical during periods of crisis, such as the COVID-

19 pandemic, which required organizations to implement innovative strategies to sustain productivity and employee well-being rapidly (Manzoor et al., 2019).

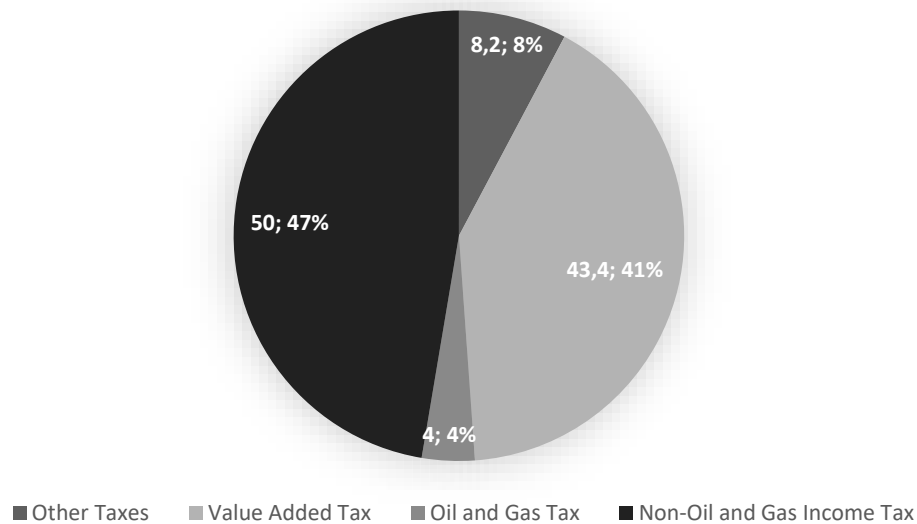
Job performance is crucial in determining individual and organizational effectiveness, particularly within public institutions responsible for critical national functions, such as revenue collection. The Directorate General of Taxes, as a primary agency under Indonesia's Ministry of Finance, significantly contributes to state revenue collection and economic stability. The COVID-19 pandemic introduced unprecedented disruptions, prompting this institution to rapidly adapt its operational frameworks to ensure continued productivity and performance target achievement amidst evolving challenges (Directorate General of Taxes, 2021). These adaptations included implementing remote work arrangements, strengthening digital infrastructures, and creating policies to sustain employee productivity while safeguarding their health and well-being (Skorková et al., 2021).

The vital importance of employee performance at the Directorate General of Taxes was especially evident during the pandemic, as effective tax revenue collection was essential to national economic recovery efforts. Remarkably, despite significant challenges posed by the COVID-19 pandemic, the Directorate General of Taxes successfully surpassed revenue targets in 2021, demonstrating considerable resilience among its workforce (Feng & Savani, 2020). However, sustaining such high-performance levels necessitates proactively managing influential factors such as work-life balance, job stress, job satisfaction, and burnout. Organizations must therefore adopt comprehensive performance management practices and policies designed to mitigate employee demotivation, burnout, and stress while enhancing satisfaction and overall productivity (Feng & Savani, 2020; Beerli et al., 2019).



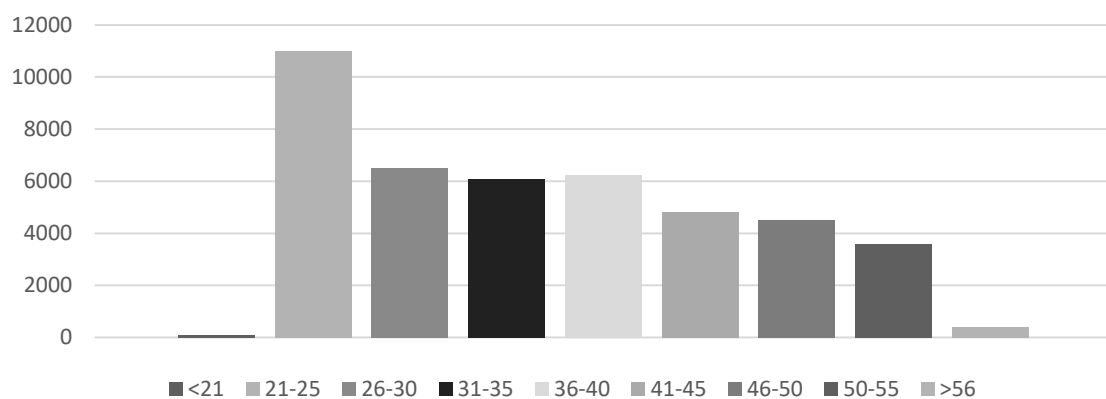
**Figure 1.** Tax Revenue Performance 2019-2021

Figures 1 show the performance graph of the Directorate General of Taxes for 2019–2021. As depicted, the performance in 2019 reached a relatively high point, followed by a decline in 2020—due to the global impact of the COVID-19 pandemic, which affected economic activities and tax revenue. In 2021, there was a noticeable recovery, with performance levels rising close to those of 2019. This rebound can be attributed to the gradual economic revival, improved tax policy responses, and the adoption of digital tools that enhanced compliance and service delivery (L. Koopmans et al., 2012). The trend underscores the Directorate's resilience and capacity to adapt during periods of disruption, while maintaining focus on long-term fiscal sustainability (Malau & Sitinjak, 2024).



**Figure 2.** Tax Revenue Performance 2019-2021

The number of employees of the Directorate General of Taxes was 45.382, spread throughout Indonesia. Figure 3 shows the distribution of employees across the country. These personnel are stationed in various regional offices, tax service offices, and support units to ensure effective tax administration. The concentration of employees is generally higher in major urban centers such as Jakarta, Surabaya, and Medan, reflecting the larger taxpayer base in these areas. In addition to core tax functions, employees also support outreach, compliance monitoring, and taxpayer education. The workforce is strategically allocated to optimize service delivery and enforcement across Indonesia's diverse geographic regions (Ogbonna & Harris, 2000). Continuous training and capacity-building initiatives are also conducted to maintain a high standard of professionalism and adaptability among staff (Astuti et al., 2024).



**Figure 3.** Distribution of Directorate General of Taxes Employees Based on Age

In response to the COVID-19 pandemic, the Directorate General of Taxes implemented significant operational adjustments to maintain productivity and employee well-being. With approximately 20% of its employees being relatively young (aged 21–25 years), the organization leveraged their adaptability to rapidly transition to technology-supported remote working systems. To ensure consistent performance and safeguard employee health, the Directorate General of Taxes issued Circular Letter Number SE-17/PJ/2020, dated March 11, 2020. This directive

outlined structured guidelines such as mandatory health protocols, scheduled remote working (work-from-home arrangements), and the frequent use of video conferencing to maintain operational continuity and minimize virus transmission risks (Muttaqin et al., 2020).

However, despite the flexibility offered by remote working arrangements, employees remain susceptible to increased job stress and burnout, negatively affecting job satisfaction and overall performance (Soomro et al., 2018). Previous literature consistently highlights that job stress correlates strongly with reduced employee satisfaction and increased burnout (Kelly et al., 2020). While moderate stress may initially enhance productivity by providing employees with achievable challenges, sustained or excessive stress can rapidly deteriorate performance, leading to burnout, diminished productivity, and counterproductive behaviors (Talukder et al., 2018). In this evolving work context, achieving a sustainable work-life balance becomes increasingly crucial for employee productivity and well-being (Wolor et al., 2021). Harmonizing professional responsibilities with personal life enables employees to perform effectively while maintaining mental health and overall well-being (Johari et al., 2018). Importantly, achieving work-life balance is not solely the employee's responsibility but significantly influenced by organizational policies and managerial decisions (Hofmann & Stokburger-Sauer, 2017).

Previous internal evaluations conducted at the Directorate General of Taxes highlighted relatively satisfactory levels of employee engagement and job satisfaction (Wahjoedi, n.d.). Nonetheless, concerns related to work-life balance and employee engagement were identified, emphasizing the need for targeted management strategies (Smith et al., 2016). Building upon this, the present study integrates critical factors such as work-life balance, job stress, job satisfaction, and burnout, particularly within the post-pandemic transition to hybrid work environments (Irawanto et al., 2021).

Recognizing the theoretical gaps, this study examines the mediating roles of job satisfaction and burnout in the relationship between work-life balance, job stress, and employee performance—relationships previously less explored in the context of Indonesia's public sector (de Vries et al., 2019). By adopting Structural Equation Modeling (SEM) and applying the Sobel Test, this study provides empirical clarity on how these mediators operate within the framework. Such insights offer substantial contributions to the theoretical understanding of performance management in public organizations, particularly in Indonesia's tax sector (Koo et al., 2020). Moreover, this research provides practical guidance for management practitioners seeking effective interventions to enhance employee productivity, satisfaction, and resilience in rapidly evolving work environments. Based on the explanation of the background and theory used, the following hypotheses were formulated:

- H1:** There is a positive and significant influence from work-life balance to job satisfaction
- H2:** There is a negative and significant influence from work-life balance to burnout
- H3:** There is a positive and significant influence of work-life balance on job performance
- H4:** There is a negative and significant influence from stress to Job satisfaction
- H5:** There is a positive and significant influence from stress to burnout
- H6:** There is a negative and significant influence of stress on Job performance
- H7:** There is a positive and significant influence from satisfaction to job performance
- H8:** There is a negative and significant influence from burnout to Job performance
- H9:** Job satisfaction has a mediating effect on work-life balance and job performance
- H10:** Burnout has a mediating effect on work-life balance and job performance
- H11:** Job satisfaction has a mediating effect on job stress and performance
- H12:** Burnout has a mediating effect on job stress and job performance

## 2. Research Methods

This study employed a quantitative approach to investigate the relationships among work-life balance, job stress, job satisfaction, burnout, and employee performance (Palumbo, 2020). The study population consisted of employees at the Directorate General of Taxes, distributed across various regional offices throughout Indonesia. Due to the large and diverse population (approximately 45,382 employees), a simple random sampling technique was applied to ensure representativeness and generalizability of the findings. To determine an appropriate sample size, the Slovin formula was utilized, which is particularly effective for large populations. The formula is defined as follows:

$$n = \frac{N}{1 + N \times e^2}$$

Where:

N = Total population (45,382 employees)

e = Margin of error (set at 5%)

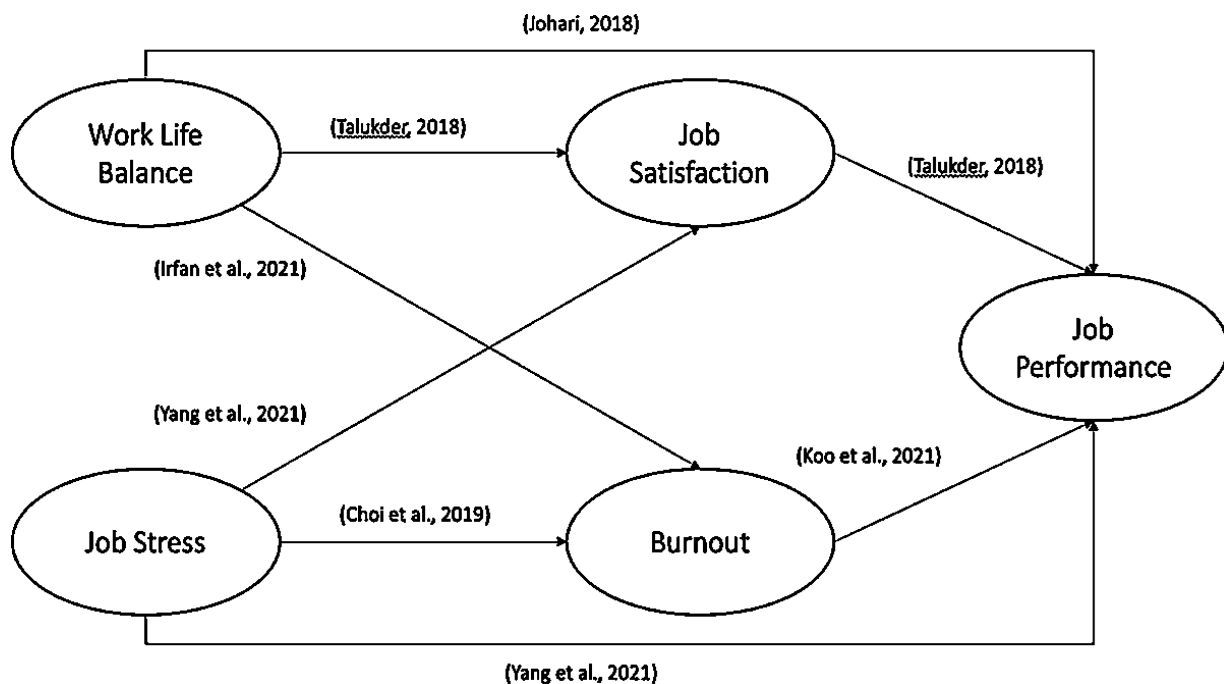
Based on this calculation, the minimum required sample size was 398 respondents. To improve the reliability and robustness of the findings, the final sample size was increased to 748 respondents. This larger sample enabled broader coverage and greater statistical power. The respondents were selected to represent diverse demographics, including various regions across Indonesia. Differences in age, employment status, and job tenure within the Directorate General of Taxes were also considered. This approach ensured a more comprehensive and inclusive dataset for analysis.

The Directorate General of Taxes was specifically chosen for this research because of its critical role in national revenue collection and its extensive, diverse workforce distributed across Indonesia (Jia et al., 2021). This organization provided a unique opportunity to explore the impact of significant workplace transformations triggered by the COVID-19 pandemic, particularly the shift towards remote and hybrid working models (Chang et al., 2021). To accurately capture diverse employee experiences related to work-life balance, job stress, and satisfaction, the study utilized a robust sampling approach. A total of 748 respondents were selected to ensure broad representation across different regions, age categories, organizational positions, and years of service. This inclusive sampling strategy enabled a comprehensive assessment of the factors influencing employee performance within this key public-sector institution (Sirgy & Lee, 2018).

### 2.1. Data Collection

Data were collected through a structured questionnaire containing 35 items measuring the study's key variables: work-life balance, job stress, job satisfaction, burnout, and job performance. The questionnaire was adapted from validated scales used in previous studies, including items from Sirgy and Lee (2018) for measuring work-life balance, Chao et al. (2015) for assessing job stress, and Irawanto et al. (2021) for evaluating job satisfaction. Respondents indicated their level of agreement on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Before the main survey, a pilot test was conducted with 50 respondents to verify the validity and reliability of the instrument. Construct validity was assessed using Confirmatory Factor Analysis (CFA), and reliability was measured using Cronbach's alpha, with a threshold value of 0.70. This procedure ensured the questionnaire's effectiveness in accurately capturing the relationships

between the studied variables. Figure 4 shows the results of the adaptation of the model used in this study.



**Figure 4.** Results of the Modified Study Model

## 2.2. Data Analysis Method

Descriptive statistical analysis was utilized to summarize and present respondent demographic profiles. Cross-tabulation analyses were conducted to explore associations between demographic variables (nominal or ordinal scales) and key constructs. To test the proposed hypotheses regarding the relationships among work-life balance, job stress, job satisfaction, burnout, and job performance, Structural Equation Modeling (SEM) was employed. Additionally, the mediating effects of job satisfaction and burnout were rigorously assessed using the Sobel test, a parametric statistical method specifically designed to determine the significance of mediation effects between independent and dependent variables (Hair et al., 2019). The Sobel test was calculated as follows:

$$z = \frac{a \cdot b}{\sqrt{(b^2 SEa^2) + (a^2 SEb^2)}}$$

Where: (a)  $a$  represents the regression coefficient between the independent variable and mediator; (b)  $b$  represents the regression coefficient between the mediator and dependent variable; (c)  $sa$  and  $sb$  denote the standard errors associated with these coefficients. This analytical approach ensured a robust evaluation of both direct and indirect relationships among variables in the proposed research model.

## 3. Results and Discussions

### 3.1. Respondent Demographics

The respondents in this study were employees of the Directorate General of Taxes, with a final sample size of 748 individuals. Demographic characteristics captured included gender, age,

marital status, highest education level, length of employment, employment status, and organizational position. This demographic data provided essential contextual information, ensuring a representative analysis of various employee subgroups within the institution. Detailed demographic information is presented comprehensively in Table 1.

**Table 1.** Respondent Demographics

| Variable          | Category                    | Amount | Percentage |
|-------------------|-----------------------------|--------|------------|
| Gender            | Man                         | 532    | 71.1       |
|                   | Women                       | 216    | 28.9       |
| Age               | 21-30 years old             | 426    | 54.9       |
|                   | 31-40 years old             | 242    | 32.4       |
|                   | 41-50 years old             | 50     | 6.7        |
|                   | >50 years                   | 30     | 4          |
|                   |                             |        |            |
| Marital status    | Not married yet             | 254    | 34         |
|                   | Married                     | 482    | 64.4       |
|                   | Ever been married           | 12     | 1.6        |
| last education    | High School/Equivalent      | 30     | 4          |
|                   | D1/D2/D3                    | 244    | 32.6       |
|                   | S-1 (Bachelor)              | 384    | 51.3       |
|                   | S-2 (Magister)              | 88     | 11.8       |
|                   | S-3 (Doctor)                | 0      | 0          |
| Working time      | <1 year                     | 38     | 5.1        |
|                   | 1-2 years                   | 28     | 3.7        |
|                   | 3-5 years                   | 116    | 15.5       |
|                   | 6-10 years                  | 324    | 43.3       |
|                   | 11-15 years                 | 104    | 13.9       |
|                   | >15 years                   | 138    | 18.4       |
| Employment status | Executor                    | 356    | 47.6       |
|                   |                             |        |            |
|                   | Account Representative / PK | 84     | 22.4       |
|                   | Functional                  | 194    | 25.9       |
|                   | Office Echelon IV           | 26     | 3.5        |
|                   | Echelon III Office          | 4      | 0.5        |
|                   | Echelon II Office           | 0      | 0          |

Source: processed data

### 3.2. SEM Model Measurement Test Results

The first stage in SEM analysis is validity testing, assessed through the values of the loading factors. These values indicate how well each observed variable represents its underlying construct. Based on the LISREL output, the loading factors can be seen in the standardized parameter flow diagram. A strong loading factor (typically above 0.5) suggests good validity. The results of the Confirmatory Factor Analysis (CFA) are summarized in Table 2. This step is essential to ensure that the measurement model accurately reflects the theoretical constructs being studied.

**Table 2.** The Results of Confirmatory Factor Analysis

| <b>Indicator</b>  | <b>SLF</b> | <b>Standard</b> | <b>Information</b> |
|-------------------|------------|-----------------|--------------------|
| WLB <sub>1</sub>  | 0.78       | >0.5            | Valid              |
| WLB <sub>2</sub>  | 0.71       | >0.5            | Valid              |
| WLB <sub>3</sub>  | 0.75       | >0.5            | Valid              |
| WLB <sub>4</sub>  | 0.61       | >0.5            | Valid              |
| WLB <sub>5</sub>  | 0.59       | >0.5            | Valid              |
| WLB <sub>6</sub>  | 0.81       | >0.5            | Valid              |
| WLB <sub>7</sub>  | 0.75       | >0.5            | Valid              |
| WLB <sub>8</sub>  | 0.82       | >0.5            | Valid              |
| WLB <sub>9</sub>  | 0.82       | >0.5            | Valid              |
| JST <sub>1</sub>  | 0.70       | >0.5            | Valid              |
| JST <sub>2</sub>  | 0.78       | >0.5            | Valid              |
| JST <sub>3</sub>  | 0.57       | >0.5            | Valid              |
| JST <sub>4</sub>  | 0.68       | >0.5            | Valid              |
| JST <sub>5</sub>  | 0.66       | >0.5            | Valid              |
| JST <sub>6</sub>  | 0.78       | >0.5            | Valid              |
| JST <sub>7</sub>  | 0.75       | >0.5            | Valid              |
| JST <sub>8</sub>  | 0.7        | >0.5            | Valid              |
| JST <sub>9</sub>  | 0.76       | >0.5            | Valid              |
| JST <sub>10</sub> | 0.79       | >0.5            | Valid              |
| JST <sub>11</sub> | 0.82       | >0.5            | Valid              |
| JST <sub>12</sub> | 0.65       | >0.5            | Valid              |
| JST <sub>13</sub> | 0.61       | >0.5            | Valid              |
| JS <sub>1</sub>   | 0.72       | >0.5            | Valid              |
| JS <sub>2</sub>   | 0.57       | >0.5            | Valid              |
| JS <sub>3</sub>   | 0.61       | >0.5            | Valid              |
| JS <sub>4</sub>   | 0.55       | >0.5            | Valid              |
| JS <sub>5</sub>   | 0.85       | >0.5            | Valid              |
| BO <sub>1</sub>   | 0.69       | >0.5            | Valid              |
| BO <sub>2</sub>   | 0.73       | >0.5            | Valid              |
| BO <sub>3</sub>   | 0.89       | >0.5            | Valid              |
| BO <sub>4</sub>   | 0.91       | >0.5            | Valid              |
| BO <sub>5</sub>   | 0.83       | >0.5            | Valid              |
| JP <sub>1</sub>   | 0.68       | >0.5            | Valid              |
| JP <sub>2</sub>   | 0.86       | >0.5            | Valid              |
| JP <sub>3</sub>   | 0.88       | >0.5            | Valid              |

Source: processed data

The Standardized Loading Factor results presented in Table 2 indicate that all indicators for each variable have values exceeding the threshold of 0.50. This suggests that each indicator has a strong correlation with its respective latent construct. As a result, all indicators are considered valid and appropriate for inclusion in the model. This level of validity confirms the adequacy of the measurement model. Consequently, the analysis can proceed to the next stage of Structural Equation Modeling (SEM), which involves evaluating the overall model fit and testing hypotheses.



The Average Variance Extracted (AVE) value reflects the amount of variance captured by the indicators in relation to the variance caused by measurement error. In other words, it indicates how well the observed variables represent the underlying construct. According to standard criteria, a variable is considered reliable when its AVE value exceeds 0.5. This threshold ensures that more than half of the variance in the indicators is explained by the latent variable. Table 3 presents the results of the AVE calculations for each construct. These values serve as an important basis for assessing construct reliability within the SEM framework.

**Table 3.** AVE Calculation Results

| Variable          | AVE  | Standard | Decision |
|-------------------|------|----------|----------|
| Work-Life balance | 0.54 | >0,50    | Reliable |
| Job stress        | 0.54 | >0.50    | Reliable |
| Job satisfaction  | 0.73 | >0.50    | Reliable |
| Burnout           | 0.73 | >0.50    | Reliable |
| Job performance   | 0.73 | >0.50    | Reliable |

Source: processed data

The results indicate that all variables have an AVE value greater than 0.5, confirming that each latent variable possesses convergent validity. This means that, on average, the latent variables are able to explain more than half of the variance in their respective indicators. In addition to AVE, construct reliability was used to test the internal consistency of the indicators. A construct is considered reliable if the reliability value exceeds 0.6. This threshold ensures that the indicators consistently measure the same underlying concept. Together, these results validate the measurement model and support further analysis within the SEM framework.

**Table 4.** Reliability Test Results

| Variable          | CR   | Standard | Decision |
|-------------------|------|----------|----------|
| Work-Life balance | 0.89 | >0.70    | Reliable |
| Job stress        | 0.94 | >0.70    | Reliable |
| Job satisfaction  | 0.78 | >0.70    | Reliable |
| Burnout           | 0.91 | >0.70    | Reliable |
| Job performance   | 0.85 | >0.70    | Reliable |

Source: processed data

Based on the calculation results, all variables have construct reliability values greater than 0.70. This indicates a high level of internal consistency among the indicators for each latent variable. In other words, the indicators reliably represent the constructs they are intended to measure. This level of reliability exceeds the minimum threshold of 0.60, further strengthening the validity of the measurement model. Such results confirm that the data is suitable for continued analysis within the Structural Equation Modeling (SEM) process. Overall, the reliability test supports the robustness of the measurement instruments used in the study.

### 3.3. Hypothesis Test Results

The criteria for evaluating the structural fit of the model can be fulfilled after conducting the analysis of structural model relationships, also known as hypothesis testing. This stage assesses the significance and strength of the relationships between latent constructs. The relationships are

represented by regression weights, which indicate the magnitude and direction of influence among variables (Hair et al., 2019). A higher regression weight signifies a stronger relationship between constructs. These values are crucial for determining whether the proposed hypotheses are supported by the data. Table 5 presents the structural model results and summarizes the direct influence tests between variables.

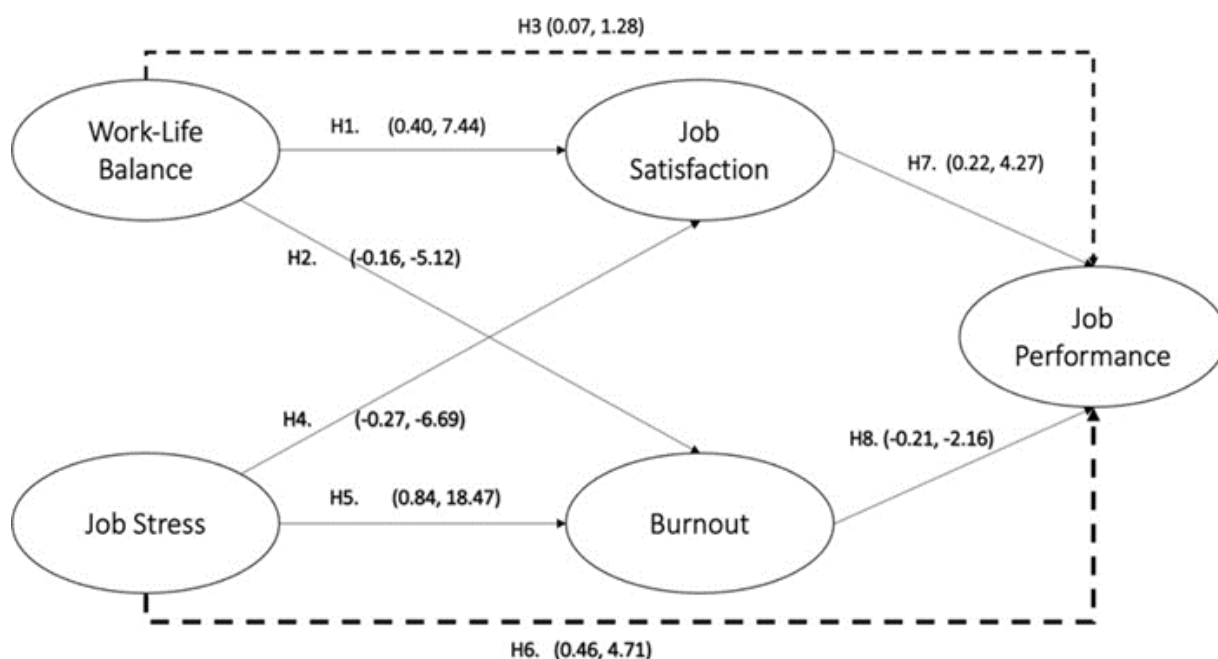
**Table 5.** Direct Effect Results (Direct Effect)

| Hypothesis   | Estimate | t-value | Conclusion         |
|--|----------|---------|--------------------|
| Work-Life Balance positive and significant effect on job satisfaction (H <sub>1</sub> )      | 0.40     | 7.44    | Positive Influence |
| Work-Life Balance has a negative and significant effect on burnout (H <sub>2</sub> )         | -0.16    | -5.12   | Negative influence |
| Work-Life Balance has a positive and significant effect on job performance (H <sub>3</sub> ) | 0.07     | 1.28    | No effect          |
| Job stress negative and significant effect on job satisfaction (H <sub>4</sub> )             | -0.27    | -6.69   | Negative influence |
| Job stress influential positive, and significant burnout (H <sub>5</sub> )                   | 0.84     | 18.47   | Positive influence |
| Job stress negative and significant effect on job performance (H <sub>6</sub> )              | 0.46     | 4.71    | Positive influence |
| Job satisfaction has a positive and significant effect on job performance (H <sub>7</sub> )  | 0.22     | 4.27    | Positive Influence |
| Burnout is influential, negative, and significant to job performance (H <sub>8</sub> )       | -0.20    | -2.16   | Negative influence |

Source: processed data

Table 5 presents the results of the direct effect analysis, highlighting the significance and direction of relationships between variables in the structural model. The findings show that several hypotheses are supported, such as the positive influence of work-life balance on job satisfaction (H<sub>1</sub>) and the negative effect of job stress on job satisfaction (H<sub>4</sub>). Interestingly, work-life balance does not have a significant direct effect on job performance (H<sub>3</sub>), suggesting the possibility of indirect pathways through other variables like job satisfaction or burnout. Additionally, job stress shows a strong positive influence on burnout (H<sub>5</sub>), reinforcing its critical role in employee well-being. These insights provide a deeper understanding of the interrelated factors affecting job performance within the Directorate General of Taxes.

The results of the direct influence test show that work-life balance has a significant positive influence on job satisfaction (H<sub>1</sub>). Work-life balance also has a significant negative influence on burnout (H<sub>2</sub>). In the third hypothesis, work-life balance positively and significantly affects job performance (H<sub>3</sub>). Job stress negatively and significantly affects job satisfaction (H<sub>4</sub>). Furthermore, job stress has a positive and significant effect on burnout (H<sub>5</sub>). Job stress negatively and significantly affects job performance (H<sub>6</sub>). Job satisfaction positively and significantly affects job performance (H<sub>7</sub>). Burnout also has a negative and significant effect on job performance (H<sub>8</sub>).



**Figure 5.** Data Processing Result Model

To assess the presence of mediating effects between variables, the Sobel test was employed. This statistical method evaluates whether the influence of an independent variable on a dependent variable occurs through a mediating variable. Table 6 displays the results of the Sobel test, indicating which indirect relationships are statistically significant. For example, Hypothesis 9 shows that job satisfaction significantly mediates the relationship between work-life balance and job performance, with a t-value of 3.67. In contrast, Hypothesis 10, involving burnout as a mediator, is not statistically significant. These findings highlight the importance of job satisfaction as a key mediator in enhancing performance outcomes.

**Table 6.** Indirect Effect (Sobel Test)

|                 | Hypothesis   | a     | b     | on   | sb   | With-Value |
|-----------------|--|-------|-------|------|------|------------|
| H <sub>9</sub>  | Job satisfaction has a mediating effect on work-life balance and job performance | 0.40  | 0.22  | 0.06 | 0.05 | 3.67       |
| H <sub>10</sub> | Burnout has a mediating effect on work-life balance and job performance.         | -0.16 | -0.20 | 0.08 | 0.09 | 1.486      |
| H <sub>11</sub> | Job satisfaction has a mediating effect on job stress and job performance.       | -0.27 | 0.22  | 0.05 | 0.05 | -3.411     |
| H <sub>12</sub> | Burnout has a mediating effect on work-life balance and job performance          | 0.84  | -0.20 | 0.08 | 0.09 | -2.174     |

Source: processed data

Based on the Sobel test results, job satisfaction was identified as a significant mediating variable in the relationship between work-life balance, job stress, and job performance (H<sub>9</sub> and H<sub>11</sub>). This suggests that improving work-life balance and reducing job stress can enhance performance indirectly by increasing job satisfaction. Similarly, burnout was also found to mediate the relationship between work-life balance, job stress, and performance (H<sub>10</sub> and H<sub>12</sub>), though with varying levels of significance. These findings emphasize the dual role of job satisfaction and burnout as key psychological mechanisms that influence employee performance. The detailed results of these indirect effects are summarized in Table 6.

**Table 7.** SEM Analysis Results

| Hypothesis   | Results                   | t-value | z-value |
|--|---------------------------|---------|---------|
| Work-life balance has a positive and significant effect on job satisfaction (H <sub>1</sub> )      | significant positive      | 7.44    |         |
| Work-life balance has a negative and significant effect on burnout (H <sub>2</sub> )               | significant negative      | -5.12   |         |
| Work-life balance has a positive and significant effect on job performance (H <sub>3</sub> )       | positive, not significant | 1.28    |         |
| Job stress negative and significant effect on job satisfaction (H <sub>4</sub> )                   | significant negative      | -6.69   |         |
| Job stress influential positive and significant burnout (H <sub>5</sub> )                          | significant positive      | 18.47   |         |
| Job stress has a negative and significant effect on job performance (H <sub>6</sub> )              | significant positive      | 4.71    |         |
| Job satisfaction has a positive and significant effect on job performance (H <sub>7</sub> )        | significant positive      | 4.27    |         |
| Burnout influential, negative, and significant to job performance (H <sub>8</sub> )                | significant negative      | -2.16   |         |
| Job satisfaction has a mediating effect on work-life balance and job performance (H <sub>9</sub> ) | full mediation            |         | 3.67    |
| Burnout has a mediating effect on work-life balance and job performance (H <sub>10</sub> )         | no mediation              |         | 1.49    |
| Job satisfaction has a mediating effect on job stress and job performance (H <sub>11</sub> )       | partial mediation         |         | -3.41   |
| Burnout has a mediating effect on work-life balance and job performance (H <sub>12</sub> )         | partial mediation         |         | -2.17   |

Source: processed data

The results of the loading factor calculations for each indicator, with values above threshold, indicate good convergent validity and a strong correlation between the indicators and the construct. This suggests that each indicator effectively reflects the intended construct. The next stage is to test discriminant validity, which is an important aspect to ensure that a construct is distinct and unique compared to other constructs within the model. This study employs two methods to assess discriminant validity: Cross Loadings and the Fornell-Larcker criterion. The cross-loading test examines whether the loading of each indicator is highest on the construct it is intended to measure compared to other constructs. Meanwhile, the Fornell-Larcker criterion test is a widely used method for assessing discriminant validity based on the comparison between the square root of the Average Variance Extracted (AVE) and the correlations among constructs.

Employee performance is crucial for organizational effectiveness, especially within institutions like the Directorate General of Taxes, where performance directly impacts national revenue collection. The shift towards hybrid and remote work in response to the COVID-19 pandemic has created unique challenges and opportunities, emphasizing the importance of managing factors such as job stress, burnout, job satisfaction, and work-life balance. Based on the findings, job satisfaction emerged as the most influential positive factor driving employee

performance. Elements such as positive interactions with colleagues and supervisors, fair compensation, supportive working conditions, and growth opportunities significantly contributed to overall employee satisfaction (Nguyen, 2024; Prentice, 2022). During the survey, respondents highlighted the importance of clear career pathways, equitable promotion opportunities, and continuous professional development programs (e.g., training sessions, short courses, and advanced education). Thus, management practices aimed at enhancing job satisfaction should focus on these specific dimensions.

Interestingly, the direct relationship between work-life balance and employee performance was not found to be significant; however, work-life balance indirectly enhances performance through the mediation effect of job satisfaction. Indicators related to work-life balance, particularly statements such as "My personal life is disturbed because of work" (WLB<sub>1</sub>) and "I have difficulty separating work and non-work" (WLB<sub>6</sub>), yielded mixed results. While these indicators had relatively high loading factors, respondents generally reported minimal disruptions to their personal lives, indicating effective management of boundaries between work and private responsibilities. This outcome likely reflects the success of the organization's flexible working arrangements, such as remote working systems and access to satellite offices nationwide.

Conversely, job stress was found to influence burnout, substantially negatively impacting overall employee performance. Indicators with the highest loading factors such as JST<sub>10</sub> and JST<sub>11</sub> revealed employees generally experienced manageable stress levels regarding work schedules and responsibilities, suggesting that clarity in roles helps mitigate extreme stress. Nonetheless, persistent stress remains a critical factor that organizations must carefully manage to prevent burnout. The analysis of burnout indicators showed that most respondents did not experience significant interpersonal tension (BO<sub>2</sub>: "Working with others makes me feel tense") or frustration with work (BO<sub>5</sub>: "I feel frustrated with the work I do"). These findings suggest a generally healthy interpersonal environment, aligning positively with the organizational culture and values promoted by the Ministry of Finance, ultimately benefiting job performance. Regarding the job performance variable, the strongest indicator was JP<sub>3</sub> ("I know what taxpayers expect better than other employees"), emphasizing employees' awareness and responsiveness to taxpayer expectations. This reflects the institution's successful efforts in aligning employee competencies with organizational goals.

In summary, the study underscores the significant mediating roles of job satisfaction and burnout between work-life balance, job stress, and employee performance. These findings highlight important managerial strategies, including enhancing satisfaction through targeted training programs, career development initiatives, transparent promotion processes, and equitable compensation policies (Latan et al., 2022; Shan & Wang, 2024). Moreover, maintaining effective work-life balance through flexible work arrangements and clear organizational guidelines is critical to sustaining productivity and employee well-being in a post-pandemic hybrid and remote work environment. These findings provide both practical recommendations for public-sector managers and important theoretical insights into the nuanced dynamics of employee performance management.

This study provides several important practical implications for organizational management, particularly within public institutions like the Directorate General of Taxes. Given the significant positive impact of job satisfaction on employee performance, management should implement targeted policies aimed at enhancing job satisfaction. Concrete measures could include structured career development programs, transparent and merit-based promotion opportunities, competitive and fair remuneration, and training tailored to the evolving digital workplace. To effectively address work-life balance and reduce burnout, organizations should implement flexible working

arrangements such as hybrid or remote work models, establish clear boundaries between work and personal time, and offer satellite office options to accommodate employees dispersed geographically. Moreover, organizations could introduce regular mental health initiatives, such as stress management workshops or employee counseling services, specifically designed to prevent burnout. From a broader societal perspective, improving employee performance at the Directorate General of Taxes directly contributes to increased efficiency in tax revenue collection, which supports national economic resilience and growth. Thus, adopting these practical strategies will benefit not only individual employees but also the wider community through enhanced public service outcomes, especially crucial in post-pandemic economic recovery efforts.

Theoretically, this study contributes to the literature by deepening the exploration of how job satisfaction and burnout mediate the relationships between work-life balance, job stress, and employee performance, particularly within Indonesia's public sector context (Lie et al., 2021; Marthalina et al., 2025). While previous studies have frequently discussed job satisfaction and burnout individually, this research uniquely examines their simultaneous mediating roles within the specific public-sector context of the Directorate General of Taxes, a key government institution crucial for economic stability during challenging times, such as the COVID-19 pandemic. Additionally, this study extends prior literature by employing the Sobel Test to quantify the mediation effects precisely, which is less frequently applied in Indonesian public administration research.

However, the paper recognizes its limitations regarding generalizability, given the narrow study context. Future research is encouraged to replicate this model across other public-sector institutions or governmental bodies to enhance external validity and applicability of the findings. Moreover, exploring additional moderating variables or longitudinal approaches could provide deeper insights into how these mediating effects evolve over time, especially in the rapidly changing post-pandemic workplace landscape.

#### **4. Conclusions**

This study demonstrated that work-life balance positively influences job satisfaction and reduces burnout, whereas job stress negatively impacts job satisfaction and significantly increases burnout among employees of the Directorate General of Taxes. Notably, job satisfaction emerged as a critical mediator through which work-life balance indirectly improves employee performance. Similarly, burnout was found to mediate the negative effects of job stress on performance. These findings underscore the critical importance of developing targeted organizational policies aimed at enhancing work-life balance and reducing job stress, particularly within public sector organizations navigating post-pandemic remote working environments. The study provides practical recommendations for management, including implementing flexible working arrangements, clear delineation of roles, targeted training, and professional development programs to bolster employee satisfaction and minimize burnout. From a theoretical standpoint, this research contributes to existing literature by clarifying the nuanced mediating roles of job satisfaction and burnout in public performance management contexts. Future studies employing broader samples or longitudinal designs could further enhance the generalizability and applicability of these findings.

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