
The Role of Work-Life Balance in Mediating the Impact of Work From Home on Employee Performance

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Abstract:

This research was aimed to discover and analyze the impact of Working from Home on employee performance with Work-Life Balance as the mediating variable. It used a quantitative approach with primary data. The data collection technique was conducted through questionnaires distributed to 76 respondents via Google Forms. The data analysis technique was SmartPLS-SEM. The research findings revealed that Work from Home creates a positive and significant impact on Work-Life Balance; Work-Life Balance impacts positively and significantly on employee performance; Work from Home brings a positive impact but not significant on employee performance; and Work from Home creates a positive and significant impact on employee performance with Work-Life Balance as the mediating variable.

Keywords: *Work-Life Balance, Work from Home, Employee Performance*

1. Introduction

The Covid-19 pandemic that started to hit at the end of 2019 has altered all aspects of life, starting from business, education, health, and office work pattern. It has become an intriguing subject for academics to study how the pandemic affects the world of business or other fields. Hadiyati and Hendrasto (2021) studied the effect of the pandemic on Micro, Small, and Medium Enterprises; Sumarni et al. (2021) studied its impact on investment; and Supinah et al. (2022) studied its effect on the effectiveness of the world of education. Likewise, in the office sector, the Covid-19 pandemic has caused a major shift in work patterns to a style of remote working or what is more known as Work from Home. This transition has made employees and companies acknowledge the benefits of working remotely. As a result, more employers have started to adopt the pattern of remote working for long terms (Howington, 2022). The trend of working from home keeps increasing even after the Covid-19 pandemic has subsided. Working from home or from anywhere becomes a strong demand from employees and employers, even including the government. Going forward, this trend is expected to persist. Based on a recent survey conducted by AT&T, it was found that working remotely is predicted to increase from 42% in 2021 to 81% in 2024. In addition, according to Flexjobs Employee Engagement Report, 48% of employers maintain some remote work models for their employees (Howington, 2022).

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According to Phillips (2022), nearly all employees (97%) desire to work from home in the future. Based on the survey of 9,000 employees in the United States that was conducted by Gallup, it was revealed that 91% of employees would like to remain working from home in the future. Only the remaining 9% seek full-time work from an office. Based on the survey conducted by IWG on 15,000 respondents from 80 countries, 83% of employees across the world are unwilling to take a job offer if it does not provide flexible work hours, and around 75% claim that flexibility has now become a desired way of work. In 2025, approximately 70% of employees will work remotely for at least five days within a month. Correspondingly, a survey conducted by Gartner CFO found that more than 74% of employers plan to divert employees permanently to remote work after the Covid-19 pandemic ends (Scott, 2021). A survey by McKinsey Global Institute found that 72% of executives claim that their companies have started adopting the remote work model permanently (Ellingrud, 2021).

The phenomenon of permanent work from home happens globally across the world including in Indonesia, both in private enterprises and government institutions. One government institution which is the Ministry of Finance is currently in the preparation stage of implementing flexibility of the workplace or Flexible Working Space (FWS) permanently. This step is taken because working from home or WFH while taking benefits from technological advancements during the Covid-19 pandemic is considered to be effective in improving work performance (Halim & Rachman, 2020). The Singosari Pratama Tax Service Office as an Echelon III unit under the Ministry of Finance implemented a Work from Home system during the Covid-19 pandemic. This was implemented based on the Circular Letter of the Minister of Finance Number SE-5/MK.1/2020 dated 14 March 2020 concerning Follow-Up Guidelines Regarding the Prevention of the Spread of Coronavirus Disease 2019 (Covid-19) within the Ministry of Finance. The intent and purpose of issuing this Circular Letter are to prevent, reduce the spread of, and protect Ministry of Finance employees from the risk of Covid-19, provide Work from Home guidelines for Ministry of Finance employees about preventing the spread of Covid-19 within the Ministry of Finance, and ensure the implementation of duties and functions and services of the Ministry of Finance continue to run effectively and efficiently. During the Covid-19 pandemic, even though employees carried out Work from Home, successively in 2020, 2021, and 2022, the Singosari Pratama Tax Service Office was able to achieve tax revenue of more than 100% of the target determined by the Tax Directorate General. This achievement indicates good employee performance when implementing a Work from Home system during the Covid-19 pandemic.

Even though there have been many academic studies conducted by experts regarding the effect of working from home on employee performance, they still show mixed results. Several research results showed that Work from Home (WFH) has a positive impact on employee performance (Hakim & Subagja, 2021; Putra & Damayanti, 2023; Dewiyani, et al., 2022; Mardianah, Hidayat & Hamidah, 2020). However, some researchers stated that working from home turns out to impact negatively on employee performance (Lippe & Lippényi, 2020; Hastuty, Mahdani & Putra, 2022; Setiawan & Fitrianto, 2021; Hartono & Rahadi, 2021; Kara, Güneş & Tüysüzer; Prasetyaningtyas, Heryanto, Nurfauzi, & Tanjung, 2021). Based on the results of recent research

conducted by Anakpo, Nqwayibana & Mishi (2023), it was found that working from home improves employee performance but statistically the effect is not significant. Similarly, in their research, Sriyaningsih, Martini, & Nursaid (2022) stated that the Work-from-Home model has a direct but not significant effect on the performance of employees of the Lumajang Regional Forestry Branch Office and the Jember Regional Forestry Branch Office and that there is an indirect effect on the job satisfaction but it is also not significant. Furthermore, Hastuty, Mahdani, & Putra (2022) found that the implementation of Work from Home by the Banda Aceh Pratama Tax Service Office (KPP) negatively affected employee performance.

Based on the research results of Elnanto & Suharti (2021), working from home has a positive and significant impact on Work-Life Balance. Then the research conducted by Setyanti, Fagastia, & Sudarsih (2022) revealed that Work-Life Balance has a positive and significant effect on employee performance. Employees who do their work from home can divide their time well between work and personal life so they have a high level of Work-Life Balance. A person with a high level of Work-Life Balance is more likely to complete their work effectively, following the predetermined standards of quality, quantity, and time, complete work independently, complete work responsibly without a supervisor's supervision, establish good teamwork with superiors and fellow employees, and as a result, create a good performance. This shows that a balance between work and personal life or Work-Life Balance can mediate Work from Home on employee performance.

Regarding the background above, the researchers consider that more research is still necessary to concretely identify how Work from Home influences employee performance, especially in the Ministry of Finance. The researchers selected the Singosari Tax Service Office as the research focus because the Singosari Pratama Tax Service Office is one of the echelon III units under the Ministry of Finance which is in the preparation stage to implement work location flexibility permanently. It is expected that the research results can help identify how Work from Home affects employee performance so that it may become a reference in the decision-making of whether or not remote work is a good idea to implement permanently after the Covid-19 pandemic ends.

2. Theoretical Background

Impact of Work from Home on Work-Life Balance

Poulose & Sudarsan (2014) stated that there are a number of factors influencing Work-Life Balance, one of them being organizational factor. Organizational factor consists of work arrangement and work support. Adjustable work arrangements can help employee balance their work and personal life. Work arrangements assist organizations to retain workers in the long term and keep employees motivated. Work support may come in formal and informal forms. Formal support includes things like work-family benefits and flexible working hours. While informal support includes things like being allowed to make one's own decisions, receiving assistance from superiors, and getting them to care about someone's career. The Covid-19 pandemic

has made organizations adjust their work arrangements to Work from Home. The presence of support from the organization by allowing their employees to carry out their work from home help employees manage their time between work and personal life. The results of research conducted by Mustajab (2020) found that working from home can help harmonize Work-Life Balance. Many employees experience a balance between work and life when working from home because they can balance their time between work and social life. For male employees, it is important to have a balance between work and personal life. They can perform well at work and they can socialize with family and friends outside their working hours, even if it is only through social media or digital communication. Based on the research results of Elnanto & Suharti (2021), Work from Home creates a positive and significant impact on the Work-Life Balance of lecturers at Satya Wacana Christian University. This is also in line with Biju, Kumar, & Akhil (2022) who claimed that working from home has a positive and significant impact on the Work-Life Balance of IT employees of Technopark and Infopark, India. This shows that working from home contributes significantly to the work-life balance of employees. Based on the mentioned description, the hypothesis can be formulated as follows:

H1 : *Work from Home creates a positive and significant impact on Work-Life Balance.*

The impact of Work-Life Balance on Employee Performance

As stated by Schabracq, Winnubst, and Coope (2003: 292), one of the factors that influence Work-Life Balance is personality characteristics. The way a person behaves both at work and in personal life depends on his/her personality traits. This means that someone with a good personality will consequently have a good Work-Life Balance. Furthermore, according to Kasmir (2019: 189), one of the factors influencing employee performance is a person's personality. Every single person has their own different personality and the personality they have will influence the way they use to complete their work. A person's performance will be impacted by their personality. In other words, a person with a positive attitude would be able to balance their personal and professional lives well. The results of research conducted by Setyanti, Fagastia, & Sudarsih (2022) proved that Work-Life Balance has a positive and significant impact on employee performance at Bank Jatim Jember. Likewise, the results of Preena (2021) proved that Work-Life Balance has a positive and significant impact on employee performance at shipping companies in Sri Lanka. This shows that Work-Life Balance contributes significantly to employee performance. Considering the description above, the hypothesis can be formulated as follows:

H2 : *Work-Life Balance has a positive and significant effect on employee performance.*

Impact of Work from Home on Employee Performance

Work from Home is a work arrangement in which employees carry out their work from home by making use of advancements in information and communication technology (ICT) (International Labor Organization, 2020). Work from Home is a method to work where an employee does not need to come to an office to work. Employees can complete their work at home by making use of advanced technology without having to come to an office. Working from home has a number of advantages

as mentioned by Purwanto et al. (2020) in the results of their research. Purwanto stated that working from home is more flexible in completing work, does not follow working hours, does not produce commuting expenses or gasoline costs, can minimize the level of stress, avoids time spent in traffic jams from home to office, and provides more free time. Moreover, Mustajab (2020) also found that when working from home, employees are free to determine when and where to work because there are no fixed working hours like in the office, where employees must follow the rules set by their superiors about when to come and go. Working from home allows more flexibility for employees in choosing when and where they do work, which has a positive impact on them. Working from home makes employees feel more comfortable because they are not being directly supervised by their superiors like when they are in the office. Sometimes employees feel uncomfortable when they are being watched while working. When employees work from home, they do not have to worry about this issue and can work freely without pretending to behave in a certain way. The results of research conducted by Putra & Damayanti (2023), confirmed that working from home has a positive and significant impact on the performance of employees of the Consulate General of the Republic of Indonesia in Tawau, Malaysia. Correspondingly, Dewiyani et al. (2022) proved that working from home creates a positive and significant impact on the performance of the employees of West Java Financial Services Authority 2. This shows that working from home contributes significantly to employee performance. Based on the description above, the hypothesis can be formulated as follows:

H3 : *Work from Home creates a positive and significant impact on employee performance.*

The Impact of Work from Home on Employee Performance with Work-Life Balance as a Mediating Variable

The research results of Biju et al. (2022) showed that working from home has a positive and significant impact on the Work-Life Balance of IT employees of Technopark and Infopark in India. This shows that working from home contributes significantly to the work-life balance of employees. In addition, the results of the research by Preena (2021) confirmed that Work-Life Balance has a positive and significant impact on employee performance at shipping companies in Sri Lanka. This shows that Work-Life Balance contributes significantly to employee performance. In other words, a balance between work and personal life or Work-Life Balance can mediate Work from Home on employee performance. Given the description above, the hypothesis can be formulated as follows:

H4 : *Work from Home creates a positive and significant impact on employee performance with Work-Life Balance as a mediating variable.*

3. Methodology

This research used a quantitative approach. The population in this study were employees of the Singosari Primary Tax Service Office who had the status of State Civil Apparatus (ASN) with the total of 76 people. The sampling technique used saturated sampling, namely all members of the population were used as samples.

Using primary data obtained by researchers from respondents through a questionnaire in the form of a google form. Variable measurement using a *Likert* scale. The data analysis method used SmartPLS-SEM (Partial Least Square-Structural Equation Modeling) version 4.0.9.4.

4. Empirical Findings/Result

Table 1. First Data Processing Loading Factor Values

Variables	Instruments	Loading Factor	Rule of Thumb	Conclusions
Work From Home (X)	X.1	0.602	0.7	Not Valid
	X.2	0.478	0.7	Not Valid
	X.3	0.479	0.7	Not Valid
	X.4	0.388	0.7	Not Valid
	X.5	0.771	0.7	Valid
	X.6	0.393	0.7	Not Valid
	X.7	0.802	0.7	Valid
	X.8	0.734	0.7	Valid
	X.9	0.822	0.7	Valid
Employee Performances (Y)	Y.1	0.816	0.7	Valid
	Y.2	0.880	0.7	Valid
	Y.3	0.897	0.7	Valid
	Y.4	0.873	0.7	Valid
	Y.5	0.803	0.7	Valid
	Y.6	0.709	0.7	Valid
	Y.7	0.693	0.7	Not Valid
Work-Life Balance (M)	M.1	0.733	0.7	Valid
	M.2	0.647	0.7	Not Valid
	M.3	0.776	0.7	Valid
	M.4	0.588	0.7	Not Valid
	M.5	0.734	0.7	Valid
	M.6	0.808	0.7	Valid
	M.7	0.844	0.7	Valid
	M.8	0.845	0.7	Valid

Source: Primary data processed by the authors (2023)

Based on the results of testing the convergent validity of the first data processing in Table 1 above, it can be seen that X.1, X.2, X.3, X.4, X.6, Y7, M.2, and M.4 are invalid because they have a loading factor of < 0.7 . Instruments with a loading factor value of < 0.7 were eliminated or removed from the model and then continued with the second data processing to obtain the required convergent validity value of > 0.7 .

Table 2. Second Data Processing Loading Factor Values

Variables	Instruments	Loading Factor	Rule of Thumb	Conclusions
Work From Home (X)	X.5	0.808	0.7	Valid
	X.7	0.867	0.7	Valid
	X.8	0.790	0.7	Valid

Variables	Instruments	Loading Factor	Rule of Thumb	Conclusions
Employee Performances (Y)	X.9	0.873	0.7	Valid
	Y.1	0.827	0.7	Valid
	Y.2	0.897	0.7	Valid
	Y.3	0.894	0.7	Valid
	Y.4	0.896	0.7	Valid
	Y.5	0.810	0.7	Valid
	Y.6	0.694	0.7	Not Valid
Work-Life Balance (M)	M.1	0.739	0.7	Valid
	M.3	0.786	0.7	Valid
	M.5	0.765	0.7	Valid
	M.6	0.794	0.7	Valid
	M.7	0.863	0.7	Valid
	M.8	0.857	0.7	Valid

Source: Primary data processed by the authors (2023)

According to the results of testing the convergent validity of the second data processing in Table 2 above, it can be seen that Y.6 is invalid because it has a loading factor of < 0.7 . Instruments with a loading factor value of < 0.7 were eliminated or removed from the model and then continued with the third data processing to obtain the required convergent validity value of > 0.7 .

Table 3. Third Data Processing Loading Factor Values

Variables	Instruments	Loading Factor	Rule of Thumb	Conclusions
Work From Home (X)	X.5	0.808	0.7	Valid
	X.7	0.867	0.7	Valid
	X.8	0.793	0.7	Valid
	X.9	0.872	0.7	Valid
Employee Performances (Y)	Y.1	0.823	0.7	Valid
	Y.2	0.896	0.7	Valid
	Y.3	0.886	0.7	Valid
	Y.4	0.908	0.7	Valid
	Y.5	0.836	0.7	Valid
Work-Life Balance (M)	M.1	0.738	0.7	Valid
	M.3	0.787	0.7	Valid
	M.5	0.765	0.7	Valid
	M.6	0.794	0.7	Valid
	M.7	0.863	0.7	Valid
	M.8	0.857	0.7	Valid

Source: Primary data processed by the authors (2023)

Based on the results of testing the convergent validity of the third stage of data processing in Table 3 above, it can be seen that all instruments have met the

convergent validity criteria so that they are declared valid because they have a loading factor of > 0.7 .

Table 4. Average Variance Extracted (AVE) Value

Constructs	Average Variance Extracted (AVE)	Rule of Thumb	Conclusions
Work From Home	0.758	0.5	Valid
Work-Life Balance	0.698	0.5	Valid
Employee Performances	0.643	0.5	Valid

Source: Primary data processed by the authors (2023)

In Table 4 above, it can be seen that the Average Variance Extracted (AVE) value of each construct is > 0.5 therefore the convergent validity has been fulfilled.

Table 5. Cross Loading Values

Indicators	Constructs			Conclusions
	Work From Home	Work-Life Balance	Employee Performances	
X.5	0.808	0.689	0.552	Valid
X.7	0.867	0.715	0.578	Valid
X.8	0.793	0.585	0.531	Valid
X.9	0.872	0.809	0.726	Valid
M.1	0.622	0.738	0.691	Valid
M.3	0.678	0.787	0.634	Valid
M.5	0.722	0.765	0.567	Valid
M.6	0.626	0.794	0.619	Valid
M.7	0.710	0.863	0.752	Valid
M.8	0.704	0.857	0.714	Valid
Y.1	0.544	0.628	0.823	Valid
Y.2	0.538	0.674	0.896	Valid
Y.3	0.558	0.687	0.886	Valid
Y.4	0.706	0.807	0.908	Valid
Y.5	0.757	0.782	0.836	Valid

Source: Primary data processed by the authors (2023)

According to Table 5 above, it can be seen that the cross-loading value of each measurement instrument has met the criteria for discriminant validity because the cross-loading value of each measurement item that measures the construct is correlated higher with the variable it measures and correlates low with other variables so that all instruments are declared valid.

Table 6. Fornell-Lacker Criterion

Variables	Work From Home (X)	Work-Life Balance (M)	Employee Performances (Y)
Work From Home (X)	0.836		
Work-Life Balance (M)	0.667	0.802	
Employee Performances (Y)	0.722	0.665	0.871

Source: Primary data processed by the authors (2023)

In Table 6 above, the bold numbers are the root AVE values. According to the Fornell and Lacker criteria, the model has good discriminant validity if the root AVE of the variable is greater than the correlation between the variables. Based on Table 6 above, it can be seen that discriminant validity has been fulfilled because the root AVE of each variable is greater than the correlation between variables.

Table 7. Composite Reliability Values

Variables	Composite Reliability	Rule of Thumb	Conclusions
Work From Home (X)	0.926	> 0.7	Reliable
Work-Life Balance (M)	0.869	> 0.7	Reliable
Employee Performances (Y)	0.891	> 0.7	Reliable

Source: Primary data processed by the authors (2023)

Based on the results of composite reliability testing in Table 7 above, it can be seen that all variables are declared reliable because they have a composite reliability value > 0.7.

Table 8. Cronbach's Alfa Values

Variables	Cronbach's Alfa	Rule of Thumb	Conclusions
Work From Home (X)	0.920	0.7	Reliable
Work-Life Balance (M)	0.856	0.7	Reliable
Employee Performances (Y)	0.888	0.7	Reliable

Source: Primary data processed by the authors (2023)

According to the Cronbach's Alfa test results in Table 8 above, it can be seen that all variables are declared reliable because they have a Cronbach's Alfa value > 0.7. Cronbach's alfa value > 0.7 indicates that the construct has a high reliability value therefore the research instrument used is reliable and suitable to be used as a measurement.

Table 9. Variance Inflated Factor (VIF) Values

	VIF	Rule of Thumb	Conclusions
X.5	1.788	< 5	Not multicollinear
X.7	2.354	< 5	Not multicollinear
X.8	1.836	< 5	Not multicollinear
X.9	2.183	< 5	Not multicollinear
Y.1	2.655	< 5	Not multicollinear
Y.2	4.531	< 5	Not multicollinear
Y.3	3.667	< 5	Not multicollinear
Y.4	3.663	< 5	Not multicollinear
Y.5	2.637	< 5	Not multicollinear
M.1	1.676	< 5	Not multicollinear
M.3	1.895	< 5	Not multicollinear
M.5	3.059	< 5	Not multicollinear
M.6	2.863	< 5	Not multicollinear
M.7	4.227	< 5	Not multicollinear
M.8	3.939	< 5	Not multicollinear

Source: Primary data processed by the authors (2023)

Based on Table 9 above, it can be seen that all items have a VIF (Variance Inflated Factor) value < 5 therefore the level of multicollinearity between variables is low. This shows that the parameter estimation results in SEM-PLS are robust (unbiased).

Table 10. Determination Coefficient Value (R-square)

Variables	R-Square
Employee Performances	0.698

Source: Primary data processed by the authors (2023)

According to table 10 above, it can be seen that the coefficient of determination (R-Square) for the employee performance variable is 0.698. This means that the Work from Home variable has an effect of 69.8% on the employee performance variable through the Work-Life Balance variable. The remaining 30.2% is influenced by other things that are not included in this study. The impact of Work from Home variable on employee performance variable through Work-Life Balance variable is included in the moderate category.

Table 11. Path Coefficients

	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P-Values
Work From Home → Work-Life Balance	0.845	0.848	0.035	24.317	0.000
Work-Life Balance → Employee Performances	0.766	0.778	0.106	7.203	0.000
Work From Home → Employee Performances	0.074	0.064	0.118	0.631	0.528

Source: Primary data processed by the authors (2023)

Based on Table 11 above, the results for each direct effect hypothesis test are described as follows:

H1 : Work from Home has a positive and significant effect on Work-Life Balance.

The correlation of the Work from Home variable on the Work-Life Balance variable has an original sample value of $0.845 > 0.0$, which means a positive effect, it means that the Work From Home variable has a positive effect on the Work-Life Balance variable. The t-statistics value of $24.317 > 1.96$ and the p-value of $0.000 < 0.05$ means a significant effect. Therefore, it can be concluded that Work from Home has a positive and significant effect on Work-Life Balance, thus H1 is accepted.

H2 : Work-Life Balance has a positive and significant effect on employee performances.

The correlation of the Work-Life Balance variable on the employee performance variable has an original sample value of $0.766 > 0.0$, which means that it has a positive effect, it means that the Work-Life Balance variable has a positive effect on the employee performance variable. The t-statistics value of $7.203 > 1.96$ and the p-value of $0.000 < 0.05$ means that it has a significant effect. Therefore, it can be concluded that Work-Life Balance has a positive and significant effect on employee performance, thus H2 is accepted.

H3 : Work from Home has a positive and significant effect on employee performance.

The correlation of the Work from Home variable on the employee performance variable has an original sample value of $0.074 > 0.0$, which means that it has a positive effect, it means that the Work From Home variable has a positive effect on the employee performance variable. The t-statistics value of $0.631 < 1.96$ and the p-value of $0.528 > 0.05$ means that it has no significant effect. Therefore, it can be concluded that Work from Home has a positive but insignificant effect on employee performance, thus H3 is rejected.

Table 12. Total Indirect effects

	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P-Values
Work From Home → Work-Life Balance → Employee Performances	0.648	0.660	0.098	6.594	0.000

Source: Primary data processed by the authors (2023)

According to Table 12 above, the results for the mediation effect hypothesis test are described as follows:

H4 : Work from Home has a positive and significant effect on employee performances through Work-Life Balance as a mediating variable.

The relationship between Work from Home to employee performance through Work-Life Balance has an original sample value of $0.648 > 0.0$, which means that it has a

positive effect, it means that the Work from Home variable has a positive effect on the employee performance variable through the Work-Life Balance variables. The t-statistics value of $6.594 > 1.96$ and the p-value of $0.000 < 0.05$ mean a significant effect. Therefore, it can be concluded that Work from Home has a positive and significant effect on employee performance through Work-Life Balance as a mediating variable, thus H4 is accepted.

5. Discussion

The Effects of Work from Home on Work-Life Balance

The results of this study prove that Work from Home has a positive and significant effect on Work-Life Balance. This is because employees who carry out Work from Home can divide their time between doing office work and work at home or their personal life. Employees that are performing Work from Home not only do office work but also have time to do work at home and personal activities such as exercising, interacting with family members at home or communicating with distant family members or friends through social media or other communication media so that employees who carry out Work from Home will have better Work-Life Balance. The results of this study are in line with the results of research conducted by Biju, Kumar & Akhil (2022) and Elnanto & Suharti (2021) which stated that working from home or Work from Home has a positive and significant effect on employees' Work-Life Balance. In other words, the better the implementation of Work from Home at the Singosari Primary Tax Service Office, the better the Work-Life Balance of the employees will be.

The Effects of Work-Life Balance on the Employee Performance

The results of this study prove that Work-Life Balance has a positive and significant effect on employee performance. This is because an individual who has a good Work-Life Balance can divide his/her time well between the time allocated for his work and the time allocated for his family or personal life (time balance), has a balanced psychological and emotional involvement between work and his personal life (involvement balance), and has satisfaction with his work and personal life (satisfaction balance). If a person can divide their time appropriately, the time to complete office work will not be interrupted by their personal activities so that their performance will be well-maintained. A person who has a balanced psychological and emotional involvement between work and personal life tends to work better because they will not experience friction and confusion that can cause stresses. Likewise, someone who has satisfaction with their work and personal life tends to be more motivated to work well. The results of this study are in line with the results of research conducted by Setyanti, Fagastia & Sudarsih (2022) and Preena (2021) which stated that Work-Life Balance has a positive and significant effect on employees' performance. Hence, the higher the Work-Life Balance owned by an employee, the higher their performance would be.

The Effects of Work from Home on Employee Performance

The results of this study prove that Work from Home directly has a positive but insignificant effect on employee performance. This is because in addition to providing a number of benefits, the implementation of Work from Home also has disadvantages if someone is unable to balance the time they used for work with the time for personal interests. Although working from home has provided work-life balance, but this is sometimes disrupted by some works (multitasking), namely doing two jobs at once such as household chores and office work so that it cannot complete office work effectively and efficiently. The results of this study are supported by the results of research conducted by Anakpo, Nqwayibana & Mishi (2023) who found that Work from Home improves employees' performance but statistically the effect is not significant. Likewise, the results of research by Sriyaningsih, Martini & Nursaid (2022) found that Work from Home has a direct but insignificant effect on the performance of the employees of the Lumajang Regional Forestry Service Branch and the Jember Regional Forestry Service Branch. This means that the implementation of Work from Home at the Singosari Primary Tax Service Office directly has a positive effect on employee performance but its effect does not have a significant impact on the employee's performance.

The Effect of Work from Home on the Employee Performance Through Work-Life Balance as a Mediating Variable

The results of this study prove that Work from Home has a positive and significant effect on employee performance through Work-Life Balance as a mediating variable. Work-Life Balance mediates the Work from Home variable on employee performance showing positive and significant results. This is because someone who works from home or Work from Home will have a high Work-Life Balance since they can balance the time allocated for office work with time for family or personal life, can carry out their personal activities, can be physically and emotionally involved in carrying out their work and personal activities, feel satisfied completing their work from home because it can increase interaction with their family. An individual who has a high Work-Life Balance is more likely to complete their work effectively, in accordance with predetermined quality, quantity, and time standards, would be able to complete work independently, complete work responsibly without supervision from superiors, and would be able to establish good cooperation with superiors and fellow employees. The results of this study are in line with the results of research conducted by Biju, Kumar, V.M. & Akhil M.P. (2022) which stated that Work from Home has a positive and significant effect on employee Work-Life Balance and Preena (2021) which stated that Work-Life Balance has a positive and significant effect on employee performance. Hence, the better the implementation of Work from Home at the Singosari Primary Tax Service Office will improve employee Work-Life Balance and therefore the employee's performance will increase.

6. Conclusions

Life Balance in Mediating the Impact of Work from Home on Employee Performances (Study at Singosari Primary Tax Service Office)”, the authors drew the following conclusions:

1. Work from Home has a positive and significant effect on Work-Life Balance. This means that the better the implementation of Work from Home at the Singosari Primary Tax Service Office, the employee's Work-Life Balance will increase.
2. Work-Life Balance has a positive and significant effect on the employee performance. This means that the higher the Work-Life Balance of employees at the Singosari Primary Tax Service Office, the higher employee performance will be.
3. Work from Home has a positive but insignificant effect on employee performance. This means that the implementation of Work from Home at the Singosari Primary Tax Service Office directly does not have a significant effect on employee performance and therefore a variable that can mediate the Work from Home variable on employee performance is needed such as the Work-Life Balance variable which mediates Work from Home on the employee performance showing positive and significant results.
4. Work from Home has a positive and significant effect on the employee performance through Work-Life Balance as a mediating variable. This means that the better the implementation of Work from Home at the Singosari Primary Tax Service Office, the better the work-life balance of the employees, resulting in improved employee performance.

The study acknowledges limitations, including potential challenges in generalizing findings beyond the specific organization, contextual factors unique to the studied workplace, temporal constraints related to evolving work environments, and methodological considerations. Future research opportunities involve exploring industry variations, conducting longitudinal studies to assess the long-term effects, implementing interventions to enhance work-life balance and performance, investigating the impact of communication technologies, and comparing outcomes between full-time remote work and hybrid models to optimize both work-life balance and performance in diverse organizational settings.

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