

Pengaruh *Flexible Work Arrangement* Dan *Work Overload* Terhadap *Employee Performance* Yang Dimediasi Oleh *Work Life Balance* pada Pegawai Negeri Sipil Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *flexible work arrangement* dan *work overload* terhadap kinerja pegawai dengan *work life balance* sebagai variabel mediasi pada Pegawai Negeri Sipil Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Seluruh populasi yang berjumlah 139 pegawai dijadikan objek penelitian melalui teknik sensus, yang mayoritas merupakan pegawai laki-laki, berusia 31–40 tahun, berpendidikan Strata 1 (S1), dan berada pada jabatan struktural. Data dikumpulkan menggunakan kuesioner berskala *Likert* dan dianalisis menggunakan *Structural Equation Modeling–Partial Least Squares* (SEM-PLS). Hasil penelitian menunjukkan bahwa *flexible work arrangement* berpengaruh positif dan signifikan terhadap kinerja pegawai serta *work life balance*. *Work life balance* juga terbukti berpengaruh positif dan signifikan terhadap kinerja pegawai. Selain itu, *work life balance* memediasi secara positif dan signifikan pengaruh *flexible work arrangement* terhadap kinerja pegawai. Sementara itu, *work overload* tidak berpengaruh signifikan secara langsung terhadap kinerja pegawai, serta berpengaruh negatif dan signifikan terhadap *work life balance*. Hasil pengujian efek tidak langsung menunjukkan bahwa *work life balance* memediasi secara signifikan dan bersifat negatif hubungan antara *work overload* dan kinerja pegawai. Temuan ini mengindikasikan bahwa dalam konteks organisasi sektor publik, fleksibilitas kerja meningkatkan kinerja baik secara langsung maupun melalui peningkatan keseimbangan kehidupan kerja, sedangkan beban kerja yang berlebihan menurunkan kinerja secara tidak langsung melalui penurunan *work life balance*. Penelitian ini memberikan implikasi praktis bagi pengelolaan sumber daya manusia sektor publik dalam merancang kebijakan kerja yang adaptif, berorientasi kinerja, dan berkelanjutan.

Kata kunci: *flexible work arrangement*, *work overload*, *work life balance*, kinerja pegawai, sektor publik.

The Effects of Flexible Work Arrangements and Work Overload on Employee Performance Mediated by Work–Life Balance among Civil Servants at the Regional Office of the Directorate General of Taxes, Special Region of Yogyakarta

ABSTRACT

This study aims to analyse the effects of flexible work arrangements and work overload on employee performance, with work–life balance as a mediating variable among civil servants at the Regional Office of the Directorate General of Taxes, Special Region of Yogyakarta. A quantitative approach with a survey method was employed. The entire population of 139 employees was included using a census technique, predominantly male employees aged 31–40 years, holding a bachelor’s degree and occupying structural positions. Data were collected through Likert-scale questionnaires and analysed using Structural Equation Modelling–Partial Least Squares (SEM-PLS). The findings indicate that flexible work arrangements have a positive and significant effect on both employee performance and work–life balance. Work–life balance also has a positive and significant effect on employee performance and significantly and positively mediates the relationship between flexible work arrangements and performance. In contrast, work overload does not have a significant direct effect on employee performance, while exerting a negative and significant effect on work–life balance. Further analysis reveals that work–life balance significantly and negatively mediates the relationship between work overload and employee performance. These findings suggest that, within a highly regulated public-sector context, work flexibility enhances performance both directly and indirectly through improved work–life balance, whereas excessive workload undermines performance indirectly by reducing employees’ work–life balance. The study provides practical implications for public-sector human resource management in designing adaptive, performance-oriented, and sustainable work policies.

Keywords: *flexible work arrangement, work overload, work–life balance, employee performance, public sector.*