



Influence of Organizational Culture and Leadership Style on Job Satisfaction on Tax Service Office Employees: Mediated Role of Work-Life Balance Policy

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ABSTRACT

Purpose – The purpose of this study is to obtain empirical evidence of the ability of organizational culture and leadership style in encouraging increased job satisfaction, both directly and through the mediation of work-life balance policy. **Methodology/approach** – This type of research is quantitative with the SEM-SmartPLS method. Data were obtained through questionnaires distributed to 111 Tax Service Office employees in Malang City (North Malang Tax Office and South Malang Tax Office). The sample was determined following the Slovin formula. **Findings** – Empirical evidence shows that both organizational culture and leadership style are able to encourage increased job satisfaction, both directly and through the mediation of work-life balance policy, which can act as strong mediation. **Novelty/value** – The results obtained show that the work-life balance policy does have meaning for government institutions such as the Tax Service Office in Malang City. How could it not be, the work-life balance policy is able to mediate the influence of organizational culture and leadership style on job satisfaction.

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INTRODUCTION

Several gap phenomena and research gaps are the basis for the selection of variables in this study, including Rogers Mwesigwa et al (2020), who stated the lack of theory and empirical evidence on the impact of leadership style and organizational commitment mediated by job satisfaction. Carlson et al (2013), also explained that the gap in research on work-family life issues is the lack of a theoretical basis that connects work-life balance with organizational facts such as organizational pride and job satisfaction. Research that raises the relationship between WLB and job satisfaction is considered an original contribution to knowledge due to the lack of literature that pays sufficient attention to this issue. (Marta Mas-Machuca, 2016). This study is considered important to find out the implications of implementing WLB policies on organizations in Indonesia, especially in government agencies such as the Directorate General of Taxes. Sugiono et al (2021) also presented several different research results such as Hidayat's research (2013), which stated that leadership does not have a positive and significant effect on job satisfaction. Meanwhile, the results of research conducted by Miodraga Stefanovska-Petkovska et al (2019), organizational culture and leadership style do not have a significant effect on motivation, job satisfaction and organizational commitment.

Internally, the Directorate General of Taxes in particular and the Ministry of Finance in general, a measurement of the service satisfaction index for the public or taxpayers has been carried out so far. The Directorate General of Taxes Service User Satisfaction Index and the Stakeholder Satisfaction Index for Tax Regulations are among the Strategic Targets/Key Performance Indicators that must be achieved optimally every year. As mentioned at the beginning of this chapter, employee satisfaction should receive the same attention as stakeholder satisfaction and users of the organization's services/products, because employees play an important role in running the organization. However, measuring employee satisfaction has not been an important concern for leaders and organizations so far, including at the Directorate General of Taxes. Some complaints conveyed by employees about their leaders are leaders who keep their distance from subordinates, pay little attention, find it difficult to accept input and tend to want to win on their own.(Endrias, 2013).The lack of policies oriented towards work-life balance (WLB) is mainly due to ambiguous roles in the company, long and inflexible working hours and excessive workload, which have a negative impact on company performance (Sanghamitra Chaudhuri, 2020). In the modern era like today, many organizations, including government agencies such as the Tax Service Office (KPP), face challenges in creating a productive work environment while supporting employee welfare. In KPP, high tax revenue targets, intense workloads, and demands for public service often affect the balance between employees' work and personal lives (work-life balance). This can have a direct impact on the level of job satisfaction, which in turn affects the overall performance of the organization (Gultom & Liyas, 2023; Jamilah et al., 2024; Maristya & Nurhayati, 2024).

Previous studies have shown that positive organizational culture and effective leadership style can increase employee job satisfaction. However, there are not many studies that specifically explore: How work-life balance policy can be a mediating mechanism that connects organizational culture and leadership style with job satisfaction. In the context of KPP, there are indications that leadership style is often still focused on achieving performance targets without considering employee welfare holistically. Meanwhile, the implementation of organizational culture in government agencies is often considered rigid, so it does not support policy innovations such as work-life balance. Based on initial observations and preliminary interview results with related leaders, information was obtained that there are several phenomena that indicate a gap between expectations and reality: Work-life balance policy at Malang City Tax Office still faces obstacles in implementation, especially for employees with operational positions or tasks. Employees often have to sacrifice personal time to complete urgent work targets. Some employees feel that the organizational culture does not fully support flexibility in work, although formal policies related to work-life balance have been introduced. The leadership style at Tax Office is often still task-oriented without fully considering employee work-life balance, which can reduce job satisfaction in the long term. This research is relevant to identify strategic approaches in improving job satisfaction of KPP employees, especially in Malang City, by considering the importance of work-life balance. By closing the existing gap, this research is expected to provide applicable recommendations for KPP and other government agencies in creating a more humane work environment without sacrificing productivity. This research not only contributes to the development of theory, but also provides practical benefits for government agencies in designing human resource policies that are more responsive to employee needs.

LITERATURE REVIEW

Job satisfaction

Job satisfaction is a positive or negative feeling that an individual feels about his/her job. This feeling is influenced by various factors, such as working conditions, relationships with coworkers, organizational policies, and rewards for work results. According to Robbins & Judge (2013), job satisfaction is a positive feeling about one's job that results from an evaluation of its characteristics.. Job satisfaction indicators according to Robbins & Judge (2013), namely the work itself, payment, promotion, supervision, and coworkers (Akmal et al., 2024; Iskamto et al., 2020; Iskamto & Ghazali, 2021).

Job satisfaction is not only a personal aspect, but also a strategic component that is important for organizational success. Organizations that successfully understand and improve job satisfaction can



create a productive, harmonious, and innovative work environment. Job satisfaction is influenced by factors such as organizational culture and work-life balance, family factors, and social environment.

Organizational culture

According to Robbins & Judge (2013), organizational culture refers to a system of shared meaning held by members that distinguishes an organization from other organizations. Indicators of organizational culture according to Robbins & Judge (2013), namely innovation and risk taking, attention to detail, results orientation, people orientation, team orientation, aggressiveness, and stability (Adu & Nawangsari, 2022; Bosco & Moses, 2023; Iskanto, 2023; Iskanto & Ghazali, 2021; Maristya & Nurhayati, 2024).

Research results that have found the influence of organizational culture on satisfaction include Pawirosumarto, et al (2017), Tran (2020), Machuca, et al (2016), Pratiwi & Sylvianita (2021), Tumbelaka, et al. (2016), Azanzaa, et al. (2013), Anggarwal (2024). However, Petkovska, et al (2019), found the opposite, namely that organizational culture does not have a positive and significant effect on job satisfaction.

Likewise, in relation to work-life balance policy, such as Andra's (2022) findings, organizational culture has a positive and significant influence on work-life balance policy.

Leadership Style

Hersey & Blanchard, stated that leadership style is the leader's behavior towards his subordinates, which consists of four indicators, namely instruction style, consultation style, participation style, and delegation style (Aesah et al., 2023; Anggraini & Johannes, 2024; Iskanto, 2020; Iskanto et al., 2021).

The results of studies that have found the influence of leadership style on satisfaction include Pawirosumarto, et al (2017), Mwesigwa, et al (2020), Herawati, et al (2020), Azanzaa, et al. (2013), Sinurat (2017), who have found that leadership style has a positive and significant effect on job satisfaction. However, they found the opposite, namely that leadership style does not have a positive and significant effect on job satisfaction.

Likewise, in relation to work-life balance policy, such as Hermanto's (2024) findings, leadership style has a positive and significant influence on work-life balance policy.

Hypothesis 1: Organizational culture is able to encourage increased job satisfaction of employees at the Tax Service Office in Malang City

Hypothesis 2: Leadership style is able to encourage increased job satisfaction of employees at the Tax Service Office in Malang City

Hypothesis 3: Organizational culture is able to encourage an increase in the work-life balance policy of employees at the Tax Service Office in Malang City.

Hypothesis 4: Leadership style is able to encourage an increase in the work-life balance policy of employees at the Tax Service Office in Malang City.

Work-Life Balance Policy

Work-life balance is defined as the balance between the amount of time spent working compared to the amount of time spent on personal life, such as pursuing hobbies or socializing with others outside the work environment. The work-life balance policy indicators used in this study refer to Levi's opinion (2002), namely free time, work flexibility, health and well-being, quality of relationships and social interactions, and experiences of satisfaction and happiness (Naini & Riyanto, 2023; Shaumi et al., 2022).

Research results that have found the influence of work-life balance policy on job satisfaction include Machuca, et al (2016), Johari, et al (2016), Chaudhuri, et al (2020), Aruldoss, et al (2020), Smith, et al (2016), Halim & Heryjanto (2021), Nuraeni & Utomo (2023), Sjahruddin (2022), Hasan, et al. (2021), Yu, et al. (2022), and Shantha (2019).

Hypothesis 5: Work-life balance policy is able to encourage increased job satisfaction of employees at the Tax Service Office in Malang City.

Hypothesis 6: Work-life balance policy is able to mediate the influence of organizational culture on job satisfaction of employees at the Tax Service Office in Malang City.

Hypothesis 7: Work-life balance policy is able to mediate the influence of leadership style on job satisfaction of employees at the Tax Service Office in Malang City.

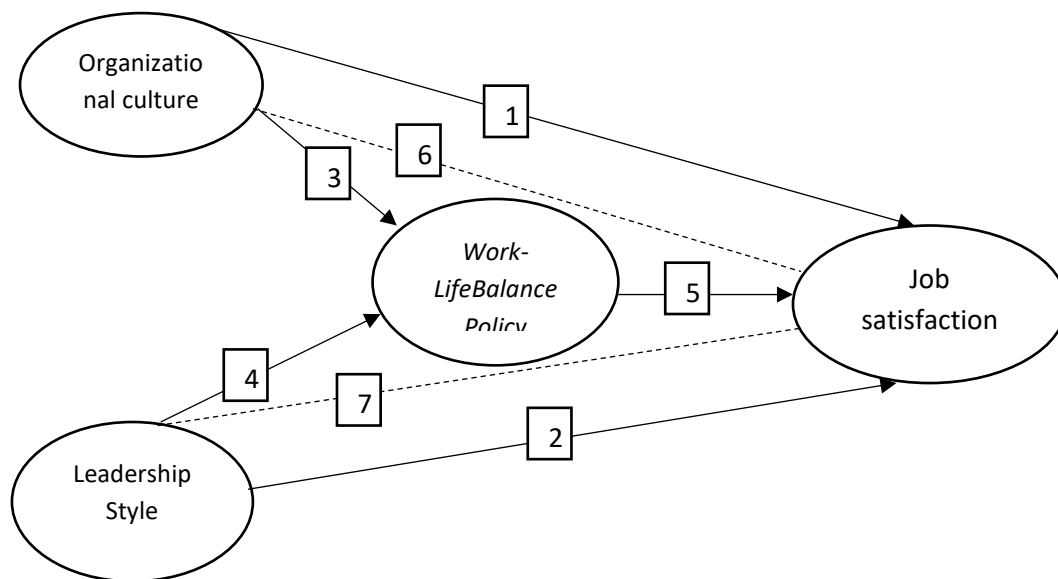


Figure 1 Conceptual Framework

METHOD

This study uses a quantitative approach. There are four variables analyzed, namely: Organizational culture and leadership style that affect job satisfaction with work-life balance policy as a mediator. The population is 153 people after being reduced by 20 leadership elements, so that the population becomes 89 DPRD members in three DPRDs in East Kalimantan. The sample was determined based on the Slovin formula and obtained 111 people. The questionnaire data were analyzed using SEM SmartPLS



Measurement

Based on the literature review, the measurement for each variable is described based on each indicator with a Likert scale, namely 5 answer categories. Respondent responses are grouped into Strongly Agree, Agree, Disagree, Disagree, and Strongly Disagree (Sugiyono, 2021). The job satisfaction variable consists of 5 indicators based on Robbins & Judge (2013), namely the work itself, pay, promotion, supervision, and coworkers. Meanwhile, organizational culture consists of 7 indicators based on Robbins & Judge (2013), namely innovation and risk taking, attention to detail, results orientation, people orientation, team orientation, aggressiveness, and stability. The work-life balance policy variable follows Levi's opinion (2002) with 5 indicators, namely free time, work flexibility, health and well-being, quality of relationships and social interactions, and experiences of satisfaction and happiness. Likewise, the leadership style according to Hersey & Blanchard, consists of 4 indicators, namely instruction style, consultation style, participation style, and delegation style.

RESULTS AND DISCUSSION

Respondent Characteristics

Table 1 Respondent Characteristics

No.	Respondent Characteristics	Amount	Percentage (%)
Gender Profile			
1	Man	49	44%
2	Woman	62	56%
Total		111	100%
ProfileAge			
1	20 - 30 years	10	9
2	31 - 40 years	54	49
3	41 - 50 years	30	27
4	> 50 years	17	15
Total		111	100%
ProfileLast education			
1	Diploma I-III	23	21
2	Bachelor	70	63
3	Postgraduate	18	16
Total		111	100%
Job Unit Profile			
1	Functional Examiner/Assessor	20	18%
2	Extension Functional	10	9%
3	Account Representative	36	32%
4	Executor/Bailiff	45	41%
Total		111	100%
Work Period Profile			
1	< 5 years	2	2

2	5 - 10 years	32	29
3	10 – 20 years	36	32
4	> 20 years	41	37
Total		111	100%

Source: Processed data, 2024

In the table of respondent characteristics above, it appears that the largest gender of the employees of the Tax Service Office in Malang City is female, namely 62 people or 56%. Likewise with age 31 - 40 years old, as many as 54 people or 49% occupy the highest position in employees of the Tax Service Office in Malang City, while the age 20 - 30 years is the least, namely only 10 people or 9 percent.

Bachelor's degree occupies the highest position in education level employees of the Tax Service Office in Malang City, which is 70 people or 63%. The lowest is postgraduate 18 people or 16%. The work unit with the most employees is the executor/bailiff 45 people or 41%, and the work unit with the least employees is the functional extension worker 10 people or 9 percent. And finally, the work period, where the work period > 20 years is the most, and the least is work period < 5 years, namely 2 people or 2%.

Analysis Results

The following table shows the results of the validity and reliability tests (SmartPLS outer model), which include Cronbach's Alpha, AVE, and Composite Reliability:

Table 2 Cronbach's Alpha, AVE, and Composite Reliability

No	Variables	Cronbach's Alpha	AVE	Composite Reliability
1	Organizational culture	0.952	0.620	0.958
2	Leadership Style	0.959	0.689	0.964
3	Work-Life Balance Policy	0.958	0.730	0.964
4	Job satisfaction	0.960	0.734	0.965

The table above shows the results of the outer model, namely: Cronbach's Alpha, AVE, and Composite Reliability. It appears that the four research variables, namely Organizational Culture, Leadership Style, Work-Life Balance Policy, and Job Satisfaction, have all met the validity and reliability standards of the three outer model measurements. The Cronbach's Alpha values obtained from the four research variables all exceed 0.9 even though 0.7 alone has met the criteria. Likewise, the AVE values all exceed 0.5 as the AVE standard. Likewise with Composite Reliability which only requires a number of 0.7, but the four research variables have obtained numbers exceeding 0.9. This means that the outer model in terms of validity and reliability has been met. Thus, the research can continue to test the inner model (bootstrapping).

Table 3 Mean, Outer Loading, and Cross Loading

Variables	Indicator	Mean	Outer Loading	Cross Loading			
				BO	NO	WLB	KK
Organizational Culture (X1)	Innovation and risk taking (X1.1)	3.23	0.907	0.895			
	Attention to detail (X1.2)	3.17	0.837	0.858			



	Result orientation (X1.3)	3.10	0.905	0.909			
	People orientation (X1.4)	3.05	0.887	0.864			
	Team orientation (X1.5)	3.31	0.885	0.877			
	Aggressiveness (X1.6)	3.20	0.876	0.877			
	Stability (X1.7)	3.36	0.910	0.916			
Leadership Style (X2)	Instruction Style (X2.1)	3.31	0.847	0.873	0.873		
	Consultation Style (X2.2)	3.35	0.876	0.873	0.873		
	Participation Style (X2.3)	3.24	0.887	0.882	0.882		
	Delegation Style (X2.4)	3.38	0.881	0.872	0.872		
<i>Work-Life Balance Policy(Z)</i>	Free Time (Z1.1)	3.38	0.868	0.852		0.852	
	Work Flexibility (Z1.2)	3.59	0.955	0.957		0.957	
	Health and Well-being (Z1.3)	3.56	0.955	0.954		0.954	
	Quality of Relationships and Social Interactions (Z1.4)	3.53	0.938	0.931		0.931	
	Experience of Satisfaction and Happiness (Z1.5)	3.68	0.900	0.895		0.895	
Job Satisfaction (Y)	The work itself (Y1.1)	3.52	0.941	0.942			0.942

	Payment (Y1.2)	3.42	0.950	0.948			0.948
	Promotion (Y1.3)	3.53	0.900	0.901			0.901
	Supervision (Y1.4)	3.37	0.943	0.941			0.941
	Co-workers (Y1.5)	3.68	0.963	0.966			0.966

In addition to the three outer model measurements that have been explained in table 2 previously, this study also completes the outer loading value that will measure how the indicator is against its latent variable. The table above also shows the outer loading value of each indicator all exceeding 0.6 as the outer loading standard. Likewise with the cross loading values.

In addition to the outer model requirements, this study also displays descriptive statistics, namely the mean. In the table above, it appears that the mean value is above 3, which reflects the dominant response answers are neutral to agree. Although there are also those who answer strongly agree or disagree, the dominant answers are neutral and agree.

Hypothesis Testing Results

Table 4 Hypothesis Testing (Direct & Indirect Effects)

No	Variable Relationship	Path Coefficient	T Statistics (t-count)	Significant-t-shirt	Decision
1	Organizational Culture -> Job Satisfaction	0.334	3.977	0,000	Accepted
2	Leadership Style -> Job Satisfaction	0.235	2,710	0.007	Accepted
3	Organizational Culture -> Work-Life Balance Policy	0.365	6.336	0,000	Accepted
4	Leadership Style -> Work-Life Balance Policy	0.616	10,764	0,000	Accepted
5	Work-Life Balance Policy-> Job Satisfaction	0.408	3,700	0,000	Accepted
6	Organizational Culture ->Work-Life Balance Policy -> Job Satisfaction	0.149	3.143	0.002	Accepted
7	Leadership Style ->Work-Life Balance Policy -> Job Satisfaction	0.251	3,561	0,000	Accepted

Source: Data processing results with SmartPLS, 2024

The table above shows the testing of the seven research hypotheses, both directly (hypothesis 1 to hypothesis 5) and the results of indirect hypothesis testing through the mediation of Work-Life Balance Policy, namely hypothesis 6 and hypothesis 7. Hypothesis testing is carried out by comparing the probability values (t significance) with alpha 0.05, and comparing the calculated t value with the t table of 1.96. If the probability (t significance) is less than 0.05, then the hypothesis is accepted, meaning that there is a significant influence for hypothesis 1 to hypothesis 5. For hypothesis 6 and hypothesis 7, the indirect influence test criteria are the same. The second way is if the calculated t value is less than the t

table of 1.96, then the hypothesis is accepted. In table 4 above, it appears that of the seven variable relationships or of the seven hypotheses proposed by the study, all show a probability figure (t significance) smaller than alpha 0.05. Likewise, the calculated t values of the seven hypotheses all exceed 1.96. Thus, all seven research hypotheses are significant.

Table 4 also shows that the path coefficient values are all positive, which shows that the influence is positive.

DISCUSSION

Discussion of Hypothesis Test Results 1

The results of hypothesis 1 testing indicate that organizational culture is able to encourage increased job satisfaction of employees of the Malang City Tax Service Office. This shows that the better the organizational culture at the Malang City Tax Service Office can increase job satisfaction in this tax service office, because the regression coefficient obtained for the influence of these two variables is positive, indicating a positive relationship. In other words, organizational culture has a significant role in encouraging increased job satisfaction of employees at the North Malang Tax Service Office and the South Malang Tax Service Office. This finding confirms that a work environment supported by strong and positive organizational values is able to create a comfortable work atmosphere, increase motivation, and support employee productivity in carrying out public service tasks.

As a public service institution, KPP Malang Utara and Selatan have a big challenge in achieving tax revenue targets, which often causes high work pressure. An organizational culture that supports employees to face pressure through a collaborative approach and rewards has been shown to increase job satisfaction, even in challenging work conditions. This study also found that employees feel more satisfied when the organizational culture prioritizes a balance between work results and employee welfare.

These empirical findings support several previous research results that are references for this study, including Pawirosumarto, et al (2017), Tran (2020), Machuca, et al (2016), Tumbelaka, et al. (2016), Azanzaa, et al. (2013), Anggarwal (2024), who have found that organizational culture has a positive and significant effect on job satisfaction. However, the results of this study differ from the findings of Petkovska, et al (2019), who concluded that organizational culture does not have a positive and significant effect on job satisfaction.

Discussion of Hypothesis Test Results 2

The results of hypothesis 2 testing indicate that leadership style is able to encourage increased job satisfaction of employees at the Malang City Tax Service Office (North Malang Tax Office and South Malang Tax Office). This shows that better leadership at the Malang City Tax Office can increase job satisfaction at this tax service office, because the regression coefficient obtained for the influence of these two variables is positive, indicating a positive relationship. In other words, leadership style has a significant influence on employee job satisfaction at the North Malang Tax Office and South Malang Tax Office. This finding emphasizes the importance of effective leadership in creating a conducive work environment, especially in public service institutions that have high demands on performance and stakeholder satisfaction.

As is commonly understood, the Tax Service Office (KPP) has a high workload with targets that are often stressful. In this situation, a transformational leadership style is more effective in providing a sense of security and motivation to employees, while a transactional style is important to ensure work accountability. Employee job satisfaction at this KPP increases when the leadership style balances aspects of inspiration (transformational) and control and rewards (transactional). This study also found that employees appreciate approaches that involve them in strategic decision making, especially related to innovative solutions to achieve targets.

These empirical findings support several previous research results that are references for this study, including Pawirosumarto, et al (2017), Mwesigwa, et al (2020), Herawati, et al (2020), Azanzaa, et al. (2013), Sinurat (2017), who have found that leadership style has a positive and significant effect on job satisfaction.

Discussion of Hypothesis Test Results 3

The results of hypothesis 3 testing indicate that organizational culture is able to encourage an increase in the work-life balance policy of employees of the Malang City Tax Service Office. This shows that an increasingly good organizational culture at the Malang City Tax Service Office can improve the work-life balance policy at this tax service office, because the regression coefficient obtained for the influence of these two variables is positive, indicating a positive relationship. In other words, organizational culture plays an important role in supporting the implementation of the work-life balance policy at the North Malang Tax Service Office and the South Malang Tax Service Office. This finding confirms that organizational values that prioritize the balance between work demands and personal needs of employees can create a healthy work environment, increase productivity, and encourage long-term well-being.

The Tax Service Office faces high pressure in achieving state revenue targets, which often increases the workload of employees. In this context, an organizational culture that encourages work-life balance policies is very important to reduce the risk of work fatigue (burnout). This study found that the North and South Malang Tax Offices have begun to implement flexible policies, such as specific working hours and leave opportunities, which are reinforced by an organizational culture that supports employee welfare.

Policy Development: KPP can strengthen work-life balance policies by supporting an inclusive and flexible work culture, such as facilitating remote work in certain situations and adding stress management training programs. Increased Organizational Effectiveness: With a culture that supports work-life balance, employees will be more motivated, productive, and able to cope with work pressures without sacrificing their personal needs.

The organizational culture implemented at KPP Malang Utara and Selatan has proven to be able to support the improvement of work-life balance policies. By strengthening values that care about employee welfare, institutions can create a more inclusive, productive, and healthy work environment. This policy not only benefits employees, but also supports the achievement of organizational targets in a sustainable manner.

This empirical finding supports several previous research results that are references for this research, including Andra (2022), who found that organizational culture has a positive and significant effect on work-life balance policy.

Discussion of Hypothesis Test Results 4

The results of testing hypothesis 4 show that leadership style is able to encourage an increase in the work-life balance policy of employees of the Malang City Tax Service Office (North Malang Tax Office



and South Malang Tax Office). This shows that better leadership at the Malang City Tax Office can improve the work-life balance policy at this tax service office, because the regression coefficient obtained for the influence of these two variables is positive, indicating a positive relationship. In other words, the leadership style applied at the North Malang Tax Office and the South Malang Tax Office is able to encourage the implementation of the work-life balance policy for employees. Leaders who are responsive to employee needs and are able to create a flexible work environment contribute directly to the successful implementation of this policy. This finding confirms that effective leadership is one of the key factors in creating a balance between work and life demands.

The stressful working environment in KPP, especially in achieving tax revenue targets, often poses challenges to work-life balance. In this context, a leadership style that supports employees with a flexible and humane approach is very effective in creating a sustainable work-life balance policy. The study also shows that employees feel more motivated when their leaders provide direct examples in balancing work tasks and personal needs.

Strengthening Leadership Styles: Leaders in KPP can be trained to better understand employee needs related to work-life balance, for example through stress management and empathetic communication training. **Policy Development:** Transactional and transformational leadership styles can be integrated into work policies, such as strengthening schedule flexibility and providing rewards relevant to employee work-life balance.

The leadership style applied in KPP Malang Utara and Selatan plays a significant role in encouraging the implementation of work-life balance policies. Responsive, empathetic leaders who are able to provide real examples of work-personal balance create a healthier and more productive work environment. This policy not only improves employee welfare but also supports the achievement of organizational targets in a sustainable manner.

This empirical finding supports several previous research results that are references for this research, including Hermanto (2024), who found that leadership style has a positive and significant effect on work-life balance policy.

Discussion of Hypothesis Test Results 5

The results of hypothesis 5 testing indicate that the work-life balance policy is able to encourage an increase in job satisfaction of employees at the Malang City Tax Service Office (North Malang Tax Office and South Malang Tax Office). This shows that an increasingly better work-life balance policy at the Malang City Tax Office can increase job satisfaction at this tax service office, because the regression coefficient obtained for the influence of these two variables is positive, indicating a positive relationship. In other words, the work-life balance policy has a significant influence on increasing job satisfaction of employees at the North Malang Tax Office and the South Malang Tax Office. This policy is one of the important factors in creating a work environment that supports productivity as well as employee welfare, especially amidst high work pressure in the public service sector.

As an institution that is oriented towards state revenue targets, KPP often faces high work pressure. In this context, the work-life balance policy is a strategic solution to reduce the negative impact of work pressure on employee satisfaction. This study shows that the implementation of work flexibility policies, such as more humane work schedule arrangements and fair leave opportunities, has had a significant positive impact on employee satisfaction levels at KPP.

Policy Development: KPP can expand the work-life balance policy, for example by introducing a hybrid working mechanism (a combination of working in the office and working from home) to increase flexibility. Increased Oversight: It is important to ensure that this policy is implemented fairly and consistently across all levels of the organization.

The work-life balance policy implemented at KPP Malang Utara and KPP Malang Selatan has proven to be able to significantly increase employee job satisfaction. By paying attention to employee needs to balance personal and professional life, institutions can create a more harmonious and productive work environment. This not only supports employee welfare but also encourages the achievement of organizational targets in a sustainable manner.

These empirical findings support several previous research results that are references for this study, including Machuca, et al (2016), Johari, et al (2016), Chaudhuri, et al (2020), Aruldoss, et al (2020), Smith, et al (2016), Halim & Heryjanto (2021), Nuraeni & Utomo (2023), Sjahrudin (2022), Hasan, et al. (2021), Yu, et al. (2022), and Shantha (2019), who have found that gwork-life balance policy has a positive and significant effect on job satisfaction.

Discussion of Hypothesis Test Results 6

The results of testing hypothesis 6 show that the work-life balance policy is able to fully mediate the influence of organizational culture on job satisfaction of employees at the Tax Service Office in Malang City (North Malang Tax Office and South Malang Tax Office).

These empirical findings support several previous research results that are references for this study, including Pawirosumarto, et al (2017), Tran (2020), Machuca, et al (2016), Tumbelaka, et al. (2016), Azanzaa, et al. (2013), Anggarwal (2024), who have found that organizational culture has a positive and significant effect on job satisfaction.

Likewise, other researchers have found the influence of work-life balance policy on job satisfaction, and the mediation ability of work-life balance policy, including Machuca, et al (2016), Johari, et al (2016), Chaudhuri, et al (2020), Aruldoss, et al (2020), Smith, et al (2016), Halim & Heryjanto (2021), Nuraeni & Utomo (2023), Sjahrudin (2022), Hasan, et al. (2021), Yu, et al. (2022), and Shantha (2019).

Discussion of Hypothesis Test Results 7

The results of testing hypothesis 7 show that the work-life balance policy is able to fully mediate the influence of leadership style on job satisfaction of employees at the Tax Service Office in Malang City (North Malang Tax Office and South Malang Tax Office).

These empirical findings support several previous research results that are references for this study, including Pawirosumarto, et al (2017), Mwesigwa, et al (2020), Herawati, et al (2020), Azanzaa, et al. (2013), Sinurat (2017), who have found that leadership style has a positive and significant effect on job satisfaction.

Likewise, other researchers have found the influence of work-life balance policy on job satisfaction, and the mediation ability of work-life balance policy, including Machuca, et al (2016), Johari, et al (2016), Chaudhuri, et al (2020), Aruldoss, et al (2020), Halim & Heryjanto (2021), Nuraeni & Utomo (2023), Sjahrudin (2022), Hasan, et al. (2021), Yu, et al. (2022), and Shantha (2019).

CONCLUSION



Seven hypotheses were proposed and all were significant or all could be proven, both direct influence and influence through mediation of work-life balance policy. This shows that organizational culture and leadership style are both needed to be able to improve job satisfaction and work-life balance policy of employees of the Tax Service Office in Malang City (North Malang Tax Office and South Malang Tax Office). Several items that support this finding also need attention from the management of the Malang City Tax Office, including the achievement of work results maintained by each work unit, leaders believe in the ability of subordinates to do their jobs well, employees feel satisfied and happy with their work life and personal life, and coworkers create a harmonious atmosphere, of course all of this can encourage increased job satisfaction and work-life balance policy for employees of the Tax Service Office in Malang City (North Malang Tax Office and South Malang Tax Office). It is expected that further research will conduct ongoing research, this is so that it can see and assess every change in respondent behavior over time. It is also recommended for further researchers to develop variables or analyze a moderating variable, for example information technology support.

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