

Tax Officers' Work Harmony: The Role of Work-Life Balance and Mental Health

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ABSTRACT

This research seeks to conduct an empirical investigation into the intrinsic factors affecting the performance of tax inspectors and account representatives, with particular emphasis on variables including work-life balance and mental health. The spillover theory provides the theoretical foundation for this investigation. The study's sample consists of tax officials stationed in Daerah Istimewa Yogyakarta, specifically those serving as tax inspectors and account representatives. Structural Equation Modeling-Partial Least Squares (SEM-PLS), implemented through the SmartPLS software, is utilized for various statistical analyses. This study employed purposive sampling as its methodological approach for participant selection. The findings of the study indicate that work-life balance does not exert a direct influence on the performance of tax inspectors and account representatives. However, the findings demonstrate that work-life balance positively influences mental health. Subsequently, enhanced mental health is associated with improved performance among tax inspectors and account representatives. This study provides a unique perspective by investigating the connection among work-life balance and the performance of tax inspectors and account representatives, mediated through mental health, and identifies significant positive outcomes. This research is essential in understanding how internal components influence the performance of tax inspectors and account representatives so that employees and the DGT, the agency where they work, can improve the performance of their personnel, so it can be a constructive suggestion and input for the human resources in DGT as the taxation authority if it wants to achieve the optimal target in tax revenue.

Keywords: Human Resources; Mental Health; Performance of Tax Inspectors and Account Representatives; Tax Revenue; Work-Life Balance

INTRODUCTION

A company's survival and operations rely heavily on its human resources (Abadiyah & Purwanto, 2016). If the company's human resources are inefficient, its performance will suffer. One of the challenges in human resource management is the decrease in employee performance. Minarika et al. (2020) identify work-life balance as a crucial factor affecting levels of employee performance. Employees who are unable to balance their personal and professional lives might suffer from worse performance (Lukmiati et al., 2020; Minarika et al., 2020). Mental health is another component that sometimes goes unnoticed but impacts performance. Multiple factors influence mental health, with work-life balance being a significant element; individuals who successfully balance personal and professional responsibilities typically exhibit better mental health outcomes. Conversely, high job demands and pressure are associated with a deterioration in mental health (Adriansyah & Muhliansyah, 2022; Sabir et al., 2021 in Savitri & Gunawan, 2023). Mental health is frequently overlooked and forgotten because it is not obvious physically (Santoso, 2016; Meidina & S., 2022). Mental health is crucial since it is an absolute means of enhancing performance (Otnie et al., 2021). The performance of employees is crucial because it influences overall company performance (Jufrizen & Rahmadhani, 2020).

Human resources play a crucial role within government agencies, particularly in the Directorate General of Taxes (DGT), this is because human resources have the potential that can be utilized to achieve organizational goals both individually and within the organization. In organizing its operations, DGT certainly requires good ability and quality to improve performance and tax compliance. Providing good service to taxpayers is one of the efforts that can influence the increase in tax compliance (Fuadi & Mangoting, 2013). Taxes, as one of the primary sources of governmental funding, have a substantial impact on economic and social growth. To enhance tax income, tax officers must act to their full potential. Tax inspectors and account representatives are at the forefront of increasing and optimizing state tax revenues (Lumbantobing, 2020; Hidhayati et al., 2023). Tax inspectors are in charge of implementing tax regulations and ensuring tax compliance (Avianda, 2014; Sinaga et al., 2022). Account representatives advise, consult, analyze, and supervise taxpayers (Lumbantobing, 2020). Tax inspectors and account representatives serve as law enforcement officers, ensuring taxpayer compliance and meeting state revenue goals (Sultony, 2018; Nurhadi & Usman, 2017). When tax inspectors and account representatives perform well, state tax revenue flows easily. The DGT's goal of increasing state tax income can be achieved by optimizing tax inspectors and account representatives performance (Lumbantobing, 2020). When tax inspectors and account representatives perform poorly, the state's tax revenue may suffer.

Various factors can disrupt work-life balance, one of which is an unsettled personal life resulting from excessive work demands that require employees to frequently engage in overtime, thereby hindering their ability to maintain equilibrium between personal and professional responsibilities (Irsyad et al., 2021). Conversely, mental health issues can arise from various factors, including poverty, gender, age, conflict, disaster, severe illness, family, and social environment (World Health Organization, 2010). These problems that may be experienced by employees can lead to decreased productivity, poor work quality, lack of employee motivation, and increase the risk of other mental health disorders. This study is essential as it integrates work-life balance and mental health factors for enhancing the performance of tax inspectors and account representatives, who are at the forefront of enforcing tax laws. This research is also important because it wants to analyze whether an increase in tax inspectors' and account representatives' performance will lead to an increase in tax revenue from taxpayers. This study builds on the research of Sinaga et al. (2022), who studied characteristics influencing tax inspectors' performance, such as professional ethics, competence, job experience, and professionalism. Sinaga et al.'s (2022) research focuses on measuring the performance of employees based on external factors but does not take into account internal aspects connected to the personal lives of employees.

An examination of the existing research shows that studies on the impact of work-life balance and mental health on employee performance predominantly focus on public and private sectors, with few investigations addressing the interaction of these factors regarding the performance of tax officers, especially those aimed specifically at tax inspectors and account representatives in Indonesia (Mendis & Weerakkody, 2017; Montano et al., 2017; Krishnan et al., 2018; Hennekam et al., 2020; Lukmiati et al., 2020; Minarika et al., 2020; Otnie et al., 2021; Preena & Preena, 2021; Lu et al., 2022; Rafifah et al., 2022; Kisdayanti & Farida, 2023; Arya & Diwanti, 2024). This study chose Indonesia in analyzing the performance of tax officers because Indonesia is a developing country with significant economic growth and the tax revenue target in Indonesia is increasing every year.

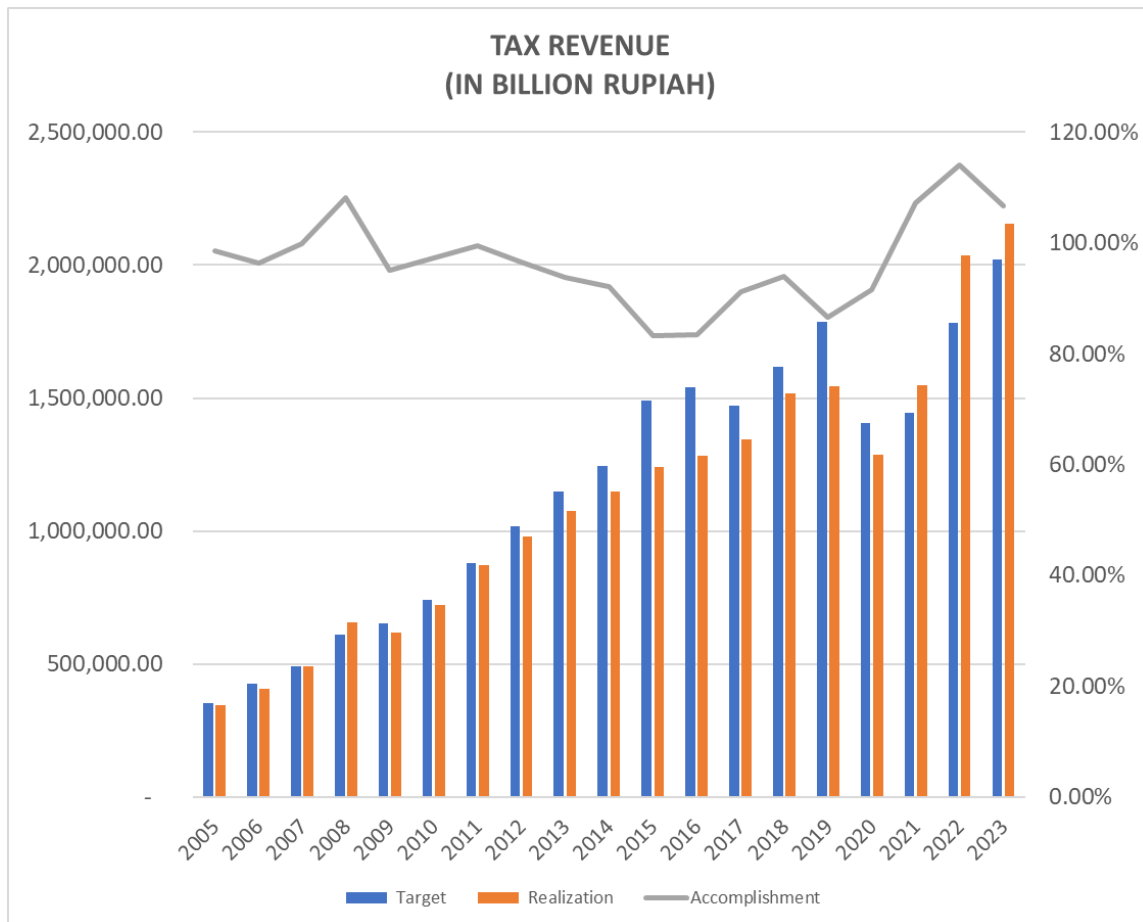


Figure 1. Target and Realization of Tax Revenue in Indonesia

Source: Ministry of Finance of the Republic of Indonesia (2024)

The escalation of tax revenue targets established by the taxation agency in Indonesia can lead to an increased workload for employees, necessitating greater effort to meet these targets. This heightened workload may disrupt work-life balance and adversely affect employees' mental health. Workplaces must prioritize the work-life balance and mental health of employees, as human resources, represented by the employees, are fundamental to driving operations and achieving organizational goals. The workplaces' indifference to employees can cause the performance of employees not in accordance with the workplaces' provisions, so workplace concern is needed so that the performance of employees match the workplace target, this problem can occur in all workplaces including taxation agency (Asepta, 2022; Meidina & S., 2022; Rafifah et al., 2022). The tax agency's disregard for employees' work-life balance and mental health may lead to heightened pressure to meet tax revenue targets. This study introduces a new pattern by examining internal elements that influence the performance of employees. Two variables are used to assess the performances of tax inspectors and account representatives: work-life balance and mental health. In addition, this study explores the effect of work-life balance on mental health and the subsequent impact of this relationship on employee performance. This research is not just confined to measuring the performance of tax inspectors, but it also includes account representatives from all Small Tax Offices in Daerah Istimewa Yogyakarta. According to Effendi & Hidayatulloh (2020), the level of taxpayer compliance in Daerah Istimewa Yogyakarta has reached 92%. Therefore, the objective of this study is to assess whether the performance of tax inspectors and account representatives, influenced by work-life balance and mental health, contributes to the enhancement of taxpayer compliance in Daerah Istimewa Yogyakarta.

Staines' (1980) spillover theory is applied in this study. Spillover theory states that participation in one side or area influences participation in the other (Staines, 1980). This theory can describe how personal life and work interact. Based on this theoretical thinking, it can be posited that work-life balance and mental health significantly affect the performance of tax inspectors and account

representatives, as these internal factors are inherent to employees and are unavoidable, ultimately affecting their work experience positively or negatively. Therefore, it is essential to clarify the interplay among work-life balance, mental health, and employee performance. The samples for this study were tax inspectors and account representatives from the Small Tax Office of Yogyakarta, Sleman, Bantul, Wates, and Wonosari. The survey method utilized was questionnaire distribution. The data for this investigation was examined and processed using SEM-PLS.

LITERATURE REVIEW

Spillover Theory

Spillover theory, which was first suggested and expanded by Staines (1980), explains how the engagement of one side/domain influences the involvement of another. The spillover theory emerges as the predominant framework elucidating the interplay between professional and personal domains (Kumar & Janarikam, 2017 in Talip et al., 2021). Staines (1980) and Xu (2009) delineate spillover as encompassing both positive and negative dimensions. Positive spillover denotes that gratification and attainment in one domain can translate into contentment and achievement in the other, whereas negative spillover signifies that challenges and despondency experienced in one sphere may propagate similar emotions into the other. This theory was selected for its significance in clarifying the tension between work and family responsibilities, which is a key element in defining the balance between professional and personal life (Talip et al., 2021). This theory posits that tensions and increasing challenges from both familial and professional domains can affect an individual's work-life balance. The positive influence arises when the work-life balance improves, and vice versa, because a sense of achievement and happiness at work affects overall life satisfaction. According to Lukmiati et al. (2020), improved employee performance can be achieved by establishing a balance between professional responsibilities and personal life. Conversely, conflicts between family and the workplace have detrimental effects, as challenges and dissatisfaction at work can influence similar negative emotions in personal life, and vice versa. Staines (1980) found that an individual's engagement with work-related issues can affect their overall satisfaction with both work and family life. Variations in gender between men and women can also have an impact on job happiness and family life (Staines, 1980).

Mental health is a critical determinant of employee performance, as demonstrated by a study carried out by Ahmadi et al. (2012), Montano et al. (2017), Hennekam et al. (2020), Otnie et al. (2021), Lu et al. (2022), Rafifah et al. (2022), and Kisdayanti & Farida (2023), whom revealed how mental health significantly impacts and enhances employee performance. The study, grounded in spillover theory, posits that improved work-life balance and mental health are associated with enhanced performance. Tax inspectors and account representatives must prioritize work-life balance and mental health to optimize their effectiveness in enhancing tax revenue.

The DGT is a tax agency with a large human resource base to support its state-receiving duties. Employee representation at the DGT now includes tax inspectors and account representatives. This leads to personal variables that can influence employees' work and performance, including work-life balance and mental health, which may also affect tax inspectors and account representatives. The performance of the tax inspectors and account representatives have a direct impact on the admittance of the Indonesian state.

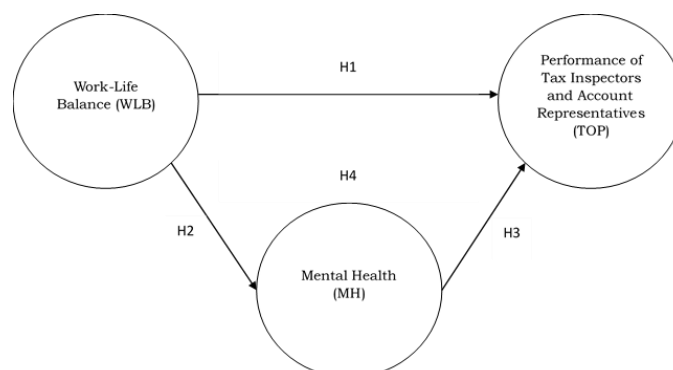


Figure 2. Research Model

Hypothesis Development

The Impact of Work-Life Balance on the Performance of Tax Inspectors and Account Representatives

One strategy to enhance productivity involves achieving equilibrium between an employee's professional commitments and personal life. As posited by Minarika et al. (2020), reinstating a harmonious relationship between work and personal spheres enhances employees' performance. Moreover, research conducted by Lukmiati et al. (2020), Minarika et al. (2020), Asari (2022), Mujahidin et al. (2023), and Hidayati et al. (2023) provide evidence that work-life balance has a positive impact on employee performance. Individuals who achieve a balance between their professional and personal lives, supported by familial assistance, are more likely to demonstrate enhanced performance and increased productivity. The attainment of work-life balance is enhanced when employees have job satisfaction and effectively manage their stress levels.

Saifullah's (2020) research revealed that work-life balance has a minimal impact on employee performance. Other characteristics that may influence the study's findings include non-variable responders, who are all women. This is connected to Staines' (1980) statement, which states that gender disparities might lead to differences in job satisfaction levels.

Stress is a significant factor contributing to diminished employee performance (Wirawan, 2022). High job demands might lead to increased stress levels (Pratama & Fuadati, 2021). The company/agency must understand that employees face challenges not only at work but also outside of it, so the company/agency where they work must be able to mix a fun activity with a serious one (Wirawan, 2022).

Employee performance is likely to enhance when work-life balance is attained and stress levels are effectively managed. To keep employee's stress at a manageable level, the task assigned by the firm/agency should not be excessive. This applies to civil apparatus officials (ASN) who work for the DGT, particularly tax inspectors and account representatives. Of course, tax inspectors and account representatives face pressures in their employment. One of the challenges faced by tax officials is that the tax inspector is under pressure from the taxpayer, who may try to influence and put pressure on tax inspectors to guarantee that the inspection results are in the taxpayer's best interests (Andriani et al., 2020). Tax officers' performance is also influenced by their workload (Siburian et al., 2021). The workload is regarded as a stress since high workloads can reduce staff efficiency and productivity. The stresses faced by tax inspectors and account representatives have impeded their capacity to attain work-life balance, potentially resulting in a decline in performance. Tax officials' diminishing performance, particularly tax inspectors and account representatives, might result in a decline in prospective tax receipts. This study formulates the following hypothesis:

H1: A good work-life balance can improve the performance of tax inspectors and account representatives

The Impact of Work-Life Balance on the Mental Health of Tax Inspectors and Account Representatives

Employees with healthy mental health can perform to their full potential. The imbalance among professional responsibilities and personal life is one of several factors that can significantly influence employees' mental health (Adriansyah & Muhliansyah, 2022; Sabir et al., 2021 in Savitri & Gunawan, 2023). Jang et al. (2011) and Hernanda et al. (2022) found that work-life balance improved mental health. Attaining equilibrium between personal and professional domains is likely to enhance employees' mental health.

Research by Kotera et al. (2019) revealed that work-life balance did not yield a substantial impact on mental health. These disparate research findings could be influenced by the low participation of female respondents in the study. Hence, this study is insufficient to produce a good conclusion due to the lack of equality of inclusiveness between male and female respondents. According to Staines' (1980) spillover theory, gender disparities might lead to differences in job satisfaction. This suggests that the workload provided to employees should be managed so that it does not overwhelm and exceed the ability of employees and that employment problems do not contribute to the deterioration of employee's mental health. Based on the explanation of prior arguments and research, this study formulates the following hypothesis:

H2: A good work-life balance can improve the mental health of tax inspectors and account representatives

The Impact of Mental Health on the Performance of Tax Inspectors and Account Representatives

Mental health is defined as a condition in which an individual experiences happiness and satisfaction in their social life (Pieper & Uden, 2006 in Kisdayanti & Farida, 2023). The work-life cycle encompasses work-life balance; therefore, individuals lacking this balance may experience negative effects on both their professional and social lives (Manggaharti & Noviati, 2019). Mental health disorders can impact individuals across all demographics, characterized by symptoms such as depressive and anxiety-related disturbances (Nurhaeni et al., 2022). Academic stress, bullying, familial troubles, and economic problems are all potential causes of depression and anxiety. Ahmadi et al. (2012), Montano et al. (2017), Hennekam et al. (2020), Otnie et al. (2021), Lu et al. (2022), Rafifah et al. (2022), and Kisdayanti & Farida (2023) identified that mental health exerts a notable influence on employees' performance. Health is one of many aspects that might influence the performance of employees; this covers both physical and mental health. Mental health can influence one's emotions, conduct, thoughts, and interactions with others. When an employee is unable to adequately manage their mental health, it affects the work done and leads to a deterioration in performance.

According to Alya et al. (2022), the performance of employees is unaffected by mental health. The distinction is that a person with a mental health illness experiences varying levels of emotions and energy, both in good and bad times. When individuals with mental health issues experience positive emotions and energy, they tend to perform their jobs effectively and with high effort; conversely, negative emotions and energy can lead to a decline in performance. Another reason why mental health does not affect job performance is that everyone has various mental health conditions and ways of dealing with them. There are persons with mental health disorders who know how to deal with the condition such that it does not interfere with their profession, and the person will act normally despite having a mental health disorder.

This study contends that the better the mental health of tax inspectors and account representatives, the better their performance, and that as the performance of tax inspectors and account representatives improves, so will the state's tax revenue. Based on the explanation of prior arguments and research, this study formulates the following hypothesis:

H3: A good mental health can improve the performance of tax inspectors and account representatives

The Impact of Work-Life Balance on the Performance of Tax Inspectors and Account Representatives is mediated by Mental Health

Utilizing the findings of Jang et al. (2011) and Hernanda et al. (2022), this study presents a new framework in which mental health acts as a mediating variable in the relationship between work-life balance and the performance of tax inspectors and account representatives. Work-life balance is an appropriate harmony between personal and professional responsibilities. Work-life balance is an important factor that can positively influence individuals' mental health (Sabir et al., 2021 in Savitri & Gunawan, 2023). It is hypothesized that sustaining a work-life balance could lead to improvements in an individual's mental health. Jang et al. (2011) and Hernanda et al. (2022) discovered that work-life balance significantly positively influences mental health. Consequently, this study proposes that mental health might function as a mediating variable in the relationship between work-life balance and the performance of tax inspectors and account representatives, so the study formulates the following hypothesis:

H4: Mental health can mediate the impact of work-life balance on the performance of tax inspectors and account representatives

METHOD

Data and Sources

This data and research resource takes a quantitative approach. The sampling technique used in this research is the purposive sampling method. The data presented in this research is derived from primary information gathered directly from the participants. This main data is generated from the questionnaire responses provided by tax authorities from the functional position of the tax inspector and account representative. The population of this research are tax officers with functional position of tax inspectors and account representatives in Daerah Istimewa Yogyakarta. The sample used in this study amounted

to 88 tax officers, of which 25 people worked as tax inspectors and 63 people worked as account representatives. The questionnaires used in this study were distributed directly to collect samples. The sample criteria used for sample selection in this study are tax officers with functional positions of tax inspectors and account representatives who work at the Small Tax Office in Daerah Istimewa Yogyakarta, have at least a senior high school education, and have an age between 20-60 years old.

Data Collection Techniques

The data collection methods employed in this research involve the administration of structured questionnaires to the respondents. Respondents were given a series of written questions that they could answer based on their circumstances. The questionnaires used in this study are organized into two sections. The first section concerns the identification of the responders. The second section contains assertions based on prior research about the performance of tax inspectors and account representatives, work-life balance, and mental health.

Operational Definition and Variable Measurement

In this study, variables are evaluated using a five-point Likert scale, with 1 representing "strongly disagree" and 5 representing "strongly agree". Fisher et al.'s (2009) research was used to develop indicators and questionnaires for the Work-Life Balance variable, while the indicators used were 'Work Interference with Personal Life' and 'Personal Life Interference with Work'. The indicator and questionnaires for the Mental Health variable were based on Idaiani & Suhardi (2006), while the indicator used was 'General Health Questionnaire (GHQ-12)'. Indicators and questionnaires on the Performance of Tax Inspectors and Account Representatives variable were adopted by Koopmans et al.'s (2014) research, while the indicators used were 'Task Performance', 'Contextual Performance', and 'Counterproductive Performance'.

RESULTS

Description of Respondents' Characteristics

The sample consisted of 88 people. Respondents were divided into categories based on gender, job type, small tax office work location, age, latest education, and length of work.

Table 1. Description of Respondents' Characteristics

No.	Characteristics	Description	Total Respondents
1.	Gender	Man	69
		Woman	19
2.	Job Type	Tax Inspectors	25
		Account Representatives	63
3.	Small Tax Office Work Location	Yogyakarta	42
		Sleman	0
		Bantul	9
		Wates	20
		Wonosari	17
4.	Age (in years)	20 – 30	2
		30 - 40	62
		40 - 50	14
		50 – 60	10
5.	Latest Education	Senior High School	0
		Diploma	13
		Bachelor	63
		Master	12
		Doctor	0
6.	Length of Work (in years)	< 2	0
		2 - 5	1
		5 - 10	13
		> 10	74

Source: Data obtained from distributing questionnaires

According to Table 1, which provides respondents' characteristics, the total number of respondents is 88. In terms of gender, 69 respondents are female and 19 are male. According to employment type, 63 respondents work as account representatives and 25 as tax inspectors. According to the work location, respondents from Small Tax Office of Yogyakarta dominated, namely 42 respondents. There are 62 respondents based on age, with the bulk falling between 30 and 40. Bachelors constitute the majority of respondents in the field of education. There were 74 respondents who had worked for more than 10 years. The findings of this study fulfilled the criteria for both validity and reliability.

Hypothesis Testing

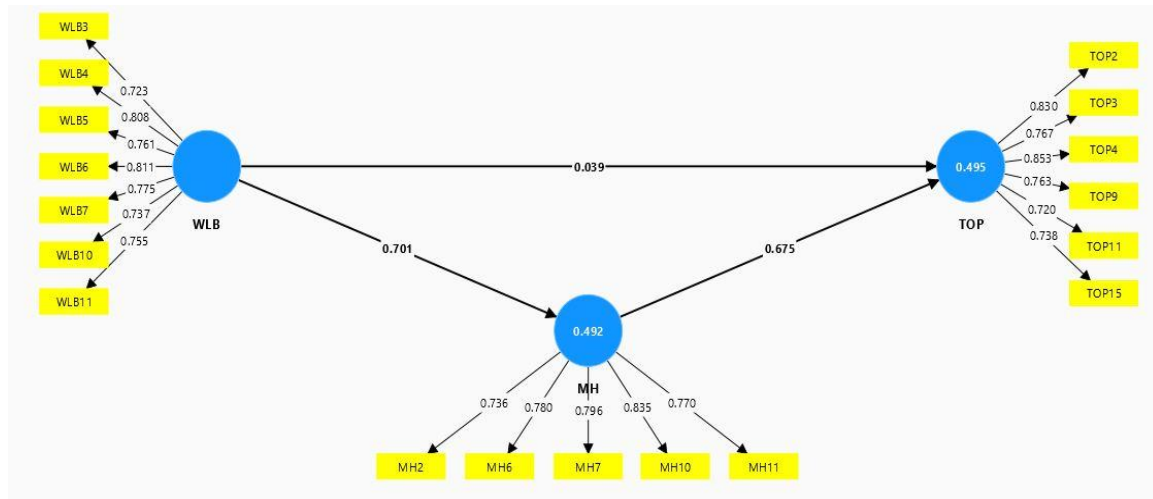


Figure 3. Path Coefficient

Source: Data processed by SmartPLS

Table 2. Hypothesis Testing Results

Variabel	Path Coefficient	P-Values	Significance	Description
Work-Life Balance (WLB) -> Performance of Tax Inspectors and Account Representatives (TOP)	0.039	0.766		H1 not accepted
Work-Life Balance (WLB) -> Mental Health (MH)	0.701	0.000	***	H2 accepted
Performance of Tax Inspectors and Account Representatives (TOP)	0.675	0.000	***	H3 accepted
Work-Life Balance (WLB) -> Performance of Tax Inspectors and Account Representatives (TOP)	0.474	0.000	***	H4 accepted

Source: Data processed by SmartPLS

Note: *** = Significant at 1% level, ** = Significant at 5% level, and * = Significant at 10% level

According to Table 2, the outcomes of the first hypothesis indicate a lack of significant effect of Work-Life Balance on the Performance of Tax Inspectors and Account Representatives, evidenced by a p-value of $0.766 > 0.1$. Conversely, the findings of the second hypothesis demonstrate a statistically significant positive relationship between Work-Life Balance and Mental Health, depicted by a positive path coefficient value of 0.701 and a p-value of $0.000 < 0.01$. Similarly, the results of the third hypothesis reveal a significant positive impact of Mental Health on the Performance of Tax Inspectors and Account Representatives, supported by a positive path coefficient value of 0.675 and a p-value of $0.000 < 0.01$. Lastly, the outcomes of the fourth hypothesis indicate that Mental Health serves as a mediator in the relationship between Work-Life

Balance and the Performance of Tax Inspectors and Account Representatives, denoted by a positive path coefficient value of 0.474 and a p-value of $0.000 < 0.01$.

DISCUSSION

The Impact of Work-Life Balance on the Performance of Tax Inspectors and Account Representatives

In light of the findings of the hypothesis 1 test, this research concluded that the performance of tax inspectors and account representatives was not influenced by work-life balance. This shows that even if a person has a good work-life balance, it does not guarantee that their performance will improve. Some factors, such as a small number of respondents, can prevent work-life balance from having an impact on tax inspectors' and account representatives' performance. The research respondents were not varied, where in this study the number of male respondents dominated more than half of the number of respondents, so the involvement of women in this study was very small. This is connected to the spillover theory (Staines, 1980), which holds that a person's gender differences might influence their job happiness. This study served as a complementary extension to Saifullah's (2020) research, which similarly determined that work-life balance had no effect on employee performance. The survey was also dominated by a single gender, resulting in no variation in the respondents.

The Impact of Work-Life Balance on the Mental Health of Tax Inspectors and Account Representatives

In light of the findings of the hypothesis 2 test, this research determined that work-life balance positively influences mental health. If a worker can balance their personal and professional lives, work-related stress will be reduced, resulting in better mental health. The results align with prior research by Jang et al. (2011) and Hernanda et al. (2022), which demonstrated a relationship between work-life balance and mental health. The study emphasizes the necessity for employment agencies, particularly the DGT, to Exercise prudence in allocating workloads and responsibilities to employees to maintain equilibrium between their personal and professional lives.

The Impact of Mental Health on the Performance of Tax Inspectors and Account Representatives

In light of the findings of the hypothesis 3 test, this research concluded that mental health positively influenced the performance of tax inspectors and account representatives. Maximum performance necessitates strong mental health. Mental health is equally vital as physical health. This study supports the findings of Ahmadi et al. (2012), Montano et al. (2017), Hennekam et al. (2020), Otnie et al. (2021), Lu et al. (2022), Rafifah et al. (2022), and Kisdayanti & Farida (2023), which claim that mental health improves the performance of employees. Tax officials, particularly tax inspectors and account representatives, hold a critical position because they play a leading role in receiving state income. Therefore, tax inspectors and account representatives must be in good physical and mental health (Nurhadi & Usman, 2017; Mangoting et al., 2018; SulTony, 2018; Lumbantobing, 2020; Hidhayati et al., 2023). The decline in the mental health of tax inspectors and account representatives will have an impact on their ability to collect tax revenues from taxpayers, perhaps resulting in a loss to the state if taxes are reduced due to a fall in staff performance. DGT, as a taxation agency, should broaden its scope to ensure the equality of employees rather than focusing solely on the assignment of duties and burdens. A cheerful tax officer will be a valuable asset to DGT, particularly when meeting and helping taxpayers. Taxpayers who are pleased with the service and friendliness of tax officers may be more likely to comply with their tax duties.

The Impact of Work-Life Balance on the Performance of Tax Inspectors and Account Representatives as Mediated by Mental Health

In light of the findings of the hypothesis 4 test, this research concluded that the impact of work-life balance on the performance of tax inspectors and account representatives can be improved if mental health is mediated. The results are consistent with prior research by Jang et al. (2011), Hernanda et al. (2022), and Savitri & Gunawan (2023), suggesting that work-life balance is a significant contributor to improved mental health. Workers who strike a work-life balance and maintain strong mental health perform better. Unlike the test results of hypothesis 1, the fourth hypothesis discovered that someone who has a good work-life balance also has a good mental health, which affects the performance of employees. Personal happiness is obtained when an individual has an optimal work-life balance and mental health, allowing the employee to give their best to their profession and workplace. This

satisfaction and enthusiasm at work can help employees perform better than ever before, especially for tax officials who hold functional jobs such as tax inspectors and account representatives, which are frequently associated with taxpayers. Improved taxable satisfaction with the fiscal officer's services may lead to improved tax compliance.

CONCLUSIONS

The performance of tax inspectors and account representatives is critical since they play a role in law enforcement and earn state income from taxes. The performance of employees can be influenced by both internal and external variables. This study provides empirical evidence of internal factors, such as work-life balance and mental health, that can enhance the performance of tax inspectors and account representatives. The combination of these two variables in an employee's internal factor has a substantial influence on enhancing performance; therefore, both are critical and irreversible. The workplace agency needs to take care not to assign work that is too much for the employee but rather to assign work that is proportionate to the worker's ability to handle it. When tax inspectors and account representatives are happy at work because they have a good life, the quality of work and services provided to taxpayers will also improve. It contributes to elevating taxpayer satisfaction and adherence to fulfilling their tax responsibilities, thus enhancing performance and adding value to the organizational environment, particularly within the DGT. Therefore, to achieve DGT's goal of increasing tax revenue, human resource management is needed so that the quality of work of DGT's employees remains good and optimal, and can even increase. This research indicates that the DGT should enhance its human resource management practices to facilitate a balance between employees' personal and professional lives, thereby reducing work-related stress and other health issues. Good policies related to human resource governance taken by DGT will also create a good working environment so that there is sustainability for employees and work agencies, and can also maintain the good name of work agencies.

Limitations and Further Research

The outcomes of this research offer valuable insights and recommendations for the DGT, the agency employing tax officers, highlighting the need to prioritize employee well-being, not just through money or salary, but also through a workload that does not burden personnel. Mental health should also be a focus for all employees because it is an intangible component. Only the person suffering from deteriorating mental health is aware of their condition. Employees should prioritize their own well-being to attain happiness, good mental health, and a balanced work-life. When individuals achieve happiness and a fulfilling life, their performance improves, leading to increased productivity. Increased tax authorities' performances lead to increased tax revenues from taxpayers. However, this research is still limited and has not been able to measure the increase in tax revenue based on the performance of tax inspectors and account representatives factor. This research also has a restriction in that its coverage is still confined to tax inspectors and account representatives in Daerah Istimewa Yogyakarta and does not cover the full Indonesian territory. Another limitation is that not all tax inspectors and account representatives in Daerah Istimewa Yogyakarta were willing to complete the questionnaires, thereby restricting the sample size for this study. This study is also limited to assessing internal factors related to the performance of tax inspectors and account representatives. Future studies are encouraged to expand the scope of variables by considering additional characteristics beyond those examined in this research. This study also suggests that further research can measure in depth how much the performance of tax inspectors and account representatives can influence the increase of tax revenue.

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