

Mediation and Moderation Model of Work-Life Balance on Subjective Well-Being: Study on Employees of Banda Aceh Tax Office

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ABSTRACT: This research aims to analyze the mediation and moderation models regarding the influence of work-life balance (WLB) on subjective well-being. Conducted at the Banda Aceh Tax Office (KPP Pratama Banda Aceh) with 101 employee respondents (using a census), the findings reveal several key insights. WLB positively impacts employees' satisfaction and subjective well-being, while job satisfaction also plays a role in enhancing subjective well-being. Notably, satisfaction serves as a partial mediator for the effect of WLB on subjective well-being. Furthermore, intrinsic motivation moderates the relationship between WLB and employees' satisfaction, strengthening this effect. In conclusion, the model for enhancing subjective well-being at KPP Pratama Banda Aceh relies on bolstering WLB, as well as increasing intrinsic motivation and satisfaction among employees.

KEYWORDS: Work-Life Balance, Job Satisfaction, Subjective Well-Being, Intrinsic Motivation

1. INTRODUCTION

Taxes are compulsory contributions paid by individuals and business entities to the government based on statutory provisions without direct benefit. Taxes are imposed on various objects, including income, economic transactions, and asset ownership. Funds collected from taxes become part of the state revenue allocated in the state budget. The state budget itself is the government's annual financial planning document that includes estimates of revenue and allocation of state expenditure. As the main source of revenue, taxes play an important role in supporting the financing of various sectors, such as infrastructure development, public service provision, and economic stabilization. Through tax revenue, the government can implement strategic programs to improve people's welfare and encourage economic equality. Therefore, taxes are crucial in the sustainability of national development and welfare. The Tax Service Office (KPP Pratama) is an operational unit under the Indonesian Directorate General of Taxes responsible for providing tax services to the public. KPP Pratama serves as an implementing agency, and plays a strategic role in optimizing state revenue through services, supervision, and enforcement of tax compliance, following regulations set by the Ministry of Finance.

The institution aims to ensure data accuracy, enhance taxpayer compliance, and maximize state revenue from the taxation sector. Given the complexity of the work faced by employees, maintaining a work-life balance (WLB) is a key concern for organizations. Therefore, WLB should be analyzed by exploring its relationship to three main aspects, namely job satisfaction, intrinsic motivation, and subjective well-being in KPP Pratama Banda Aceh employees. Apart from being the main source of revenue, taxes also have a strategic role in supporting the government's economic policies. Through taxes, the government can regulate people's consumption and investment patterns. For example, high taxes on luxury goods aim to control consumption and encourage resource allocation to more productive sectors. On the other hand, tax incentives can be provided to encourage investment in certain sectors that are considered important for the economy, such as green industry or technology. In addition, taxes also function as an instrument of wealth redistribution, where taxes collected from the better-off can be allocated to social programs that support the less well-off. Thus, taxes not only play a role in financing the state, but also in realizing sustainable and inclusive development goals.

The role of employees in increasing tax revenue is very important, especially those who work in taxation agencies such as KPP Pratama of Banda Aceh city (KPP Pratama Banda Aceh). They are responsible for ensuring that taxes are collected effectively, efficiently, and in accordance with applicable regulations. In carrying out this task, taxation employees must have high integrity, a deep understanding of tax regulations, and good communication skills to interact with taxpayers. However, increasing tax revenue is also closely related to WLB and the subjective well-being of employees. WLB is essential for maintaining productivity and job satisfaction. Employees who experience excessive stress or fatigue due to high workloads may experience a decline in performance, which in turn can affect their effectiveness in collecting taxes. Subjective well-being, which includes personal satisfaction, happiness, and job security, also plays a role in driving optimal performance. Employees who feel valued, have opportunities for growth, and have healthy working conditions tend to be more motivated and committed to carrying out their tasks. Thus, when WLB

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and subjective well-being are maintained, employees will be better able to work with focus and efficiency, which in turn can contribute positively to increasing state tax revenue.

WLB is a crucial aspect of human resource management that affects individual well-being and performance. Work is not only a basic need for a person to achieve better conditions, but also demands quality improvement and potential development to increase productivity and competitiveness. WLB refers to an individual's ability to manage work demands in harmony with personal and family needs. Organizations that strive to create and maintain this balance can increase employee job satisfaction, which in turn has a positive impact on organizational effectiveness and sustainability. Given that employees face challenges both in the work environment and in their personal lives, implementing a policy of WLB is an important strategy for improving their well-being and performance. The concept of WLB is based on the principle that professional life and personal life complement each other in creating harmony and individual well-being. A proportional division of time and responsibilities between work and personal life allows individuals to optimally manage both aspects. Thus, this balance plays a role in minimizing potential conflicts between work demands and personal needs, thus supporting the improvement of the quality of life and individual productivity. Existing literature suggests that the role of WLB in improving subjective well-being is significant. However, this not only examines the direct relationship between research WLB and subjective well-being but also includes job satisfaction as a mediator and intrinsic motivation as a moderator of this relationship. In addition to WLB, job satisfaction is frequently identified as a key predictor of subjective well-being and innovative work behavior.

Research suggests that when individuals are satisfied with their jobs, they feel they have attained a high quality of life, which reflects their subjective well-being. In an organizational context, when employees experience a healthy WLB, their job satisfaction tends to increase, thereby enhancing their overall subjective well-being.

In addition, intrinsic motivation has a significant role in determining the relationship between WLB and subjective well-being through job satisfaction. Intrinsic motivation refers to an individual's internal drive to achieve certain goals for personal satisfaction, without being influenced by external incentives. Individuals with high levels of intrinsic motivation tend to derive greater satisfaction from work itself, so they may have a lower perception of the importance of WLB. This happens because they enjoy the time spent at work more than the time allocated for personal or family life. Thus, high intrinsic motivation may weaken the positive impact of WLB on subjective well-being through job satisfaction. Therefore, this has high relevance for organizations, particularly KPP Pratama Banda Aceh, in understanding and evaluating the linkages between WLB, satisfaction, intrinsic motivation, and subjective well-being in order to improve employee effectiveness.

Phenomena relating to WLB and employees' subjective well-being often illustrate how time management and work pressures impact individuals' overall level of satisfaction with their lives. This phenomenon indicates that an imbalance between work demands and personal needs can have negative implications for employees' well-being, which in turn affects their productivity and satisfaction. This imbalance has the potential to increase stress, decrease motivation, and reduce employee engagement in the organization. Therefore, efforts to create an optimal WLB are an important strategy in improving employees' quality of life and supporting the sustainable achievement of organizational goals. When WLB is maintained, employees tend to experience increased subjective well-being, feel happier, and more satisfied with their jobs. In this context, satisfaction acts as a mediating variable that strengthens the relationship between WLB and subjective well-being. Employees who are satisfied with their jobs are better able to manage the demands of work and personal life in a balanced way, which has a positive impact on their psychological well-being. Thus, creating a work environment that supports this balance is an important strategy for organizations in improving employee performance and retention. On the other hand, intrinsic motivation acts as a moderating variable, meaning that employees with strong intrinsic motivation may be better able to maintain a good WLB, even under demanding work conditions, as they find personal meaning and satisfaction from the work itself.

2. LITERATURE

Work-Life Balance (WLB)

WLB is a state in which a person is able to manage time, energy, and attention in a balanced way between work demands and personal needs or life outside work. This concept aims to ensure that work does not dominate or interfere with other aspects of life, such as family, social relationships, health, or self-development. By applying the concept of WLB, one can achieve a more harmonious, productive, and fulfilling life in various aspects. According to (Neştian et al., 2020), WLB refers to an individual's ability to effectively manage work responsibilities and personal life in order to maintain overall well-being and quality of life. (Fisher-McAuley et al., 2003) defined it as the competition between time and energy allocated to the various roles a person performs, where imbalance occurs when work causes conflict or stress in other aspects of life. Meanwhile, (Singh & Khanna, 2011) state that WLB is a broad concept that encompasses prioritization between work, career, and personal life, which includes happiness, leisure, family, and spiritual development.

Meanwhile, (Thakur & Bhatnagar, 2017) state that WLB is defined as a good level of contribution or balance between the various roles in a person's life." The opinion of (Thakur & Bhatnagar, 2017) emphasizes that WLB is not only related to time sharing but

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also to the individual's ability to make optimal contributions in each role that is carried out, be it professional or personal roles. This shows that WLB involves harmony between work responsibilities, family, and other aspects of life, so that each role can be carried out without disturbing or sacrificing the others. As such, this balance reflects a healthy integration between the various aspects of one's life, which ultimately supports an individual's overall well-being. (Neşţian et al., 2020) define WLB as a balance between work and personal life responsibilities to maintain individual well-being. (Fisher-McAuley et al., 2003) see it as a competition for time and energy between roles, with imbalances occurring when work causes stress in other aspects of life. (Singh & Khanna, 2011) emphasize prioritization between work and personal life, covering aspects such as happiness and spiritual development. (Greenhaus et al., 2003) elaborated WLB into three components: time balance, engagement, and satisfaction, all of which need to be addressed. Finally, (Thakur & Bhatnagar, 2017) define WLB as a good balance among the various roles in one's life. All these definitions show that WLB is a complex concept and should be viewed from multiple perspectives. According to experts, WLB is when a person can effectively manage their professional and personal responsibilities while still maintaining well-being and a good quality of life. This concept includes the proportionate allocation of time, energy and resources to different roles, as well as prioritization between work and other aspects of life, such as family, happiness, leisure and self-development. Work-life imbalance occurs when individuals spend too much time or energy on work, potentially leading to conflict, stress, and negative impacts on other aspects of life.

Job Satisfaction

According to (Zhu, 2013), job satisfaction refers to the overall level of satisfaction and fulfillment that individuals feel in performing their job roles. This satisfaction is influenced by a variety of factors, including the nature of the job itself, the workplace, relationships with coworkers and superiors, opportunities for a career, and the rewards and recognition received. Thus, job satisfaction is not only related to financial aspects, but also includes psychological and social factors that contribute to an individual's well-being and motivation for work advancement. (Robbins & Judge, 2017) defines job satisfaction as an individual's attitude at work that is formed from a comparison between the appreciation received and expectations regarding the rewards that should be obtained. In line with this, (Luthans, 2006) Job satisfaction is defined as positive feelings arising from employees' evaluations of their jobs, which are based on their perceptions of the quality and work experience obtained. This perception is influenced by the conditions of the work environment in which the task is carried out. Thus, job satisfaction can be seen as a form of subjective appreciation that individuals give to their jobs through achieving certain quality standards. (Smith et al., 1969), describe job satisfaction as "an individual's feelings about various aspects of his or her job," which includes aspects such as the job itself, supervision, promotion opportunities, pay, and relationships with coworkers. This definition supports a multidimensional approach to job satisfaction, emphasizing that satisfaction in work can come from a variety of sources meanwhile. Based on various expert opinions that have been expressed, job satisfaction can be concluded as a condition that reflects the extent to which individuals feel satisfied in carrying out their duties, in line with their abilities, expectations, and the rewards received for their work. Job satisfaction also reflects a positive emotional state, where individuals feel pleasure and satisfaction while working, which ultimately contributes to motivation, performance, and loyalty to the organization.

Subjective Wellbeing

Subjective *well-being* is a term that refers to how a person assesses and feels about their quality of life based on a personal perspective. Subjective well-being includes an individual's evaluation of the emotional and cognitive aspects of his or her life, involving positive and negative feelings, as well as overall life satisfaction. WLB refers to the balance between work responsibilities and personal life, ensuring that individuals can effectively manage both aspects while maintaining overall well-being and quality of life (Neşţian et al., 2020). (Vigano et al., 2018) states that subjective well-being refers to an individual's subjective evaluation of their overall life satisfaction and happiness, taking into account emotional experiences, cognitive evaluations, and an overall sense of life satisfaction. (Diener et al., 2018) explain that subjective well-being is an individual's perception of their life which includes cognitive and affective aspects. This evaluation involves how a person assesses his emotional experience and the extent to which he feels satisfied and fulfilled in his life. The level of subjective well-being can be measured by the presence of feelings of happiness, where individuals who perceive the workplace as a place comfortable, enjoyable, and challenging tend to feel more satisfied and show optimal performance.

(Wright & Bonett, 2007) suggest that happiness in the world of work can be seen from a person's level of satisfaction with their job. Meanwhile, (Shin & Johnson, 1978) highlight that subjective well-being is an individual's overall assessment of his or her quality of life, based on the standards and criteria they set themselves. In other words, subjective well-being is personal and influenced by how a person interprets and perceives their life, including in the context of work and the work environment. Subjective well-being is understood as a broad concept and includes cognitive as well as affective aspects. This concept involves variables of overall life satisfaction as well as individual affectionate responses to various life experiences. (Galinha & Pais-Ribeiro, 2011) state that subjective well-being is a person's evaluation of their life, both from a cognitive and affective perspective. This statement emphasizes that subjective well-being has comprehensive dimensions. The cognitive dimension reflects an individual's rational assessment of his or her overall level of life satisfaction, while the affective dimension relates to the emotional experience experienced. Thus,

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subjective well-being is not only influenced by the fulfillment of life needs objectively, but also by how individuals interpret and feel about their lives emotionally.

Intrinsic Motivation

(Hagemann, 2013) states Intrinsic motivation is a drive from within an individual to carry out an activity that is felt to be interesting, challenging, or personally satisfying. Individuals who have this motivation tend to strive to achieve goals or complete tasks without relying on external factors such as rewards or pressure, but rather because they enjoy the process and benefits of the activity. This motivation is not influenced by external factors such as external rewards or pressure, but rather arises from a person's internal interest and desire to achieve a desired goal. According to (Arigiyati et al., 2020), intrinsic motivation refers to the internal drive or desire that comes from within a person to engage in certain behaviors or activities. According to (Handoyo, 2018), experts have found that intrinsic motivation is closely related to personal interest, satisfaction, and enjoyment derived from involvement in a particular task or activity. According to (Priyatama, 2014), intrinsic motivation is an internal drive that arises from a combination of satisfaction and pleasure in completing a task to achieve certain goals. This motivation functions as a form of reward in individual actions when carrying out activities, not in the form of external incentives. Motivation plays an important role in improving employee performance, where supportive work and effective communication can create a more harmonious work atmosphere. Two-way interaction in the organization allows employees to contribute optimally. (Handoyo, 2018) explains that motivation is the force that drives, directs, and maintains individual effort in performing an action. Thus, motivation is a key element in shaping work behavior patterns and encouraging employee morale.

3. METHOD

This study was carried out at KPP Pratama Banda Aceh and centers around several key aspects : WLB, job satisfaction, subjective well-being, and intrinsic motivation. The research focuses on a specific population. The target population comprises all State Civil Apparatus (ASN) employees working at KPP Pratama Banda Aceh, totaling 101 individuals. To thoroughly evaluate the dimensions, the research employs a measurement method utilizing a Likert scale. This approach is instrumental in assessing the attitudes, opinions, and perceptions of individuals or groups concerning various social phenomena (Sugiyono, 2017). By using the Likert scale, the researchers can effectively gauge the level of agreement or disagreement among respondents in relation to a series of statements that pertain to the study's research variables. The hypotheses tested are :

H1: significantly WLB affects satisfaction

H2: significantly satisfaction affects subjective well-being

H3: significantly WLB affects subjective well-being

H4: significantly satisfaction mediates WLB effect on subjective well-being

H5: significantly intrinsic motivation moderates WLB effect on subjective well-being through satisfaction

4. RESULT AND DISCUSSION

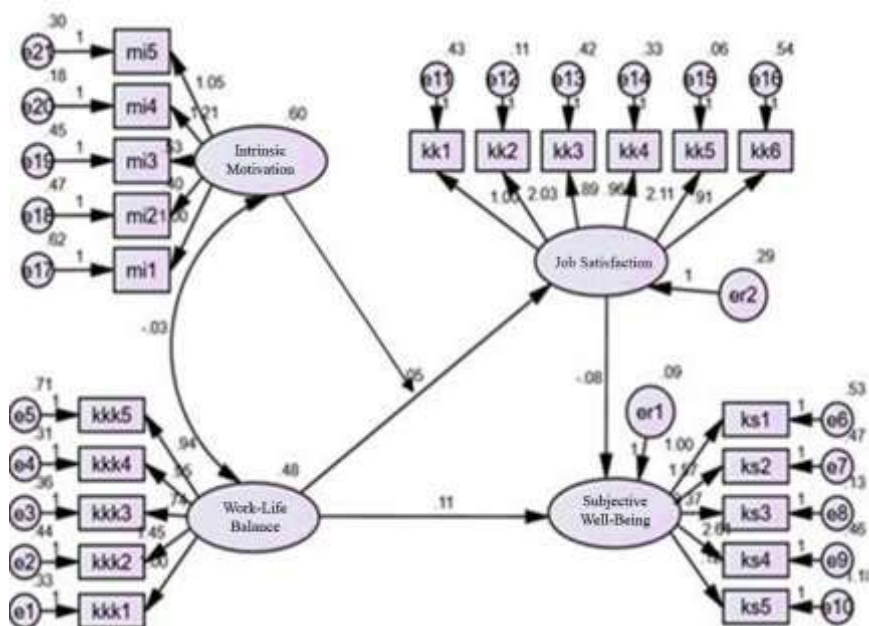


Figure 1. Structural Model

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Table 1. Standardized Regression Weights

			Estimate	SE	CR	P
Job Satisfaction	<---	Work_Life_Balance	0.166	0.085	3.608	***
Subjective well-being	<---	Job Satisfaction	0.146	0.064	3.307	***
Subjective well-being	<---	Work_Life_Balance	0.239	0.057	2.878	***

Source: Primary Data Processed, (2025)

H1 test: WLB on Satisfaction

The results indicate that significantly WLB affects employee job satisfaction with an estimate of 0.166, CR 3.608, and p 0.000. Since the $CR > 1.97$ and $p < 0.05$, Hypothesis 1 (H1) is accepted. This finding confirms that WLB contributes positively to the level of employee satisfaction. The results of this analysis indicate that every increase in WLB by 1 point on a Likert scale will have an impact on increasing employee satisfaction by 0.166 points on the same scale. This finding shows that the balance between the demands of work and personal life contributes job to increased employee satisfaction. With a better balance, employees tend to be more motivated, experience lower stress levels, and have more optimal productivity, which in turn increases their satisfaction at work.

H2 test: Satisfaction on Employee Subjective Wellbeing

The results show that significantly job satisfaction affects employees' subjective well-being with an estimate of 0.146, CR 3.307, and p 0.000. These results indicate that Hypothesis 2 (H2) is accepted because the $CR > 1.97$ and the $p < 0.05$. Therefore, it reveals that satisfaction has a significant influence on the subjective well-being of employees at KPP Pratama Banda Aceh. The results show that a 1-point increase in employee satisfaction on the Likert scale contributes to a 0.146-point increase in employee subjective well-being. This finding confirms that satisfaction is an important factor in building employees' subjective well-being. Employees who are satisfied with their jobs tend to experience higher levels of happiness, have better work motivation, and are better able to manage pressure and stress in the work environment. In addition, optimal satisfaction can create a more positive work atmosphere, increase employee engagement, and strengthen their loyalty to the organization. Thus, organizations need to adopt policies that can increase satisfaction, such as creating a conducive work environment, appreciating employee performance, and providing opportunities for career development. These efforts will not only impact employee well-being, but also contribute to improving the productivity and effectiveness of the organization as a whole.

H3 test: WLB on Subjective Well-Being

The analysis shows that significantly WLB affects employees' subjective well-being, with an estimate of 0.236, CR 2.878, and p 0.000. Based on the testing criteria, Hypothesis 3 (H3) is acceptable because the CR value exceeds 1.97 and the $p < 0.05$. This explains that WLB plays an important role in improving the subjective well-being of employees at the Banda Aceh Primary Tax Service Office (KPP). Furthermore, this finding indicates that every increase in WLB by 1 point on the Likert scale will increase employees' subjective well-being by 0.236 points. This means that employees who are able to balance the demands of work and personal life tend to have a higher level of subjective well-being. A good WLB can help reduce work stress, increase life satisfaction, and create a more conducive work environment. Thus, organizations need to implement policies that support WLB, such as flexibility in working hours, reasonable workload management, and provision of facilities to support employee welfare. These measures can contribute to improving employee well-being as well as overall organizational productivity.

H4 test: Satisfaction Mediation on WLB Effect on Subjective Well-Being

The estimation results indicate that significantly WLB affects subjective well-being through job satisfaction. The direct effect of WLB on subjective well-being is recorded at 0.239, while the indirect effect through job satisfaction reaches 0.035, so the total effect is 0.274. These results indicate that the impact of WLB on subjective well-being is stronger when mediated by satisfaction than its direct effect. This finding is in line with (Gagné & Deci, 2005), which confirmed that intrinsic motivation is one of the main factors influencing job satisfaction. In addition, WLB can strengthen the positive influence of intrinsic motivation on satisfaction. Employees who have high intrinsic motivation and a good balance between work and personal life tend to be more satisfied with their jobs. This high satisfaction ultimately results in improved subjective well-being, as employees feel more valued, more motivated, and have lower stress levels. The implication of these findings for organizations is the importance of creating policies that support WLB in order to increase employee satisfaction and well-being. By providing work flexibility, managing reasonable workloads, and encouraging a work environment that supports a balance between professional and personal life demands, organizations can increase employee satisfaction. In turn, this will have a positive impact on employees' subjective well-being, increase work productivity, and strengthen their loyalty and engagement in the organization. The results show that testing the effect of moderating WLB and subjective well-being variables on satisfaction through business continuity can be described as follows.



Figure 2. WLB Effect on Subjective Well-Being Through Satisfaction

The analysis conducted concludes that significantly WLB positively affects employees' subjective well-being, with an estimated effect of 0.239 and $p = 0.000$. In addition, satisfaction is also proven to have a significant effect on employees' subjective well-being, with an estimated value of 0.146 and a level of the same significance. Meanwhile, WLB also contributes significantly to increasing employee satisfaction, with an estimated effect of 0.166 and $p = 0.000$. These findings indicate that the relationship between WLB and employees' subjective well-being is partially mediated by satisfaction. This can be seen from the magnitude of the direct effect of WLB on subjective well-being which is more dominant than the indirect path through satisfaction. Thus, all exogenous variables in this study have a significant influence on endogenous variables, without any variables that do not contribute significantly. Furthermore, this result also confirms that WLB acts as a partial mediator in the relationship between satisfaction and subjective well-being of KPP Pratama Banda Aceh employees. The implications of these findings suggest that an optimal WLB not only directly improves employee well-being, but also through increased satisfaction, which in turn has an impact on improving overall subjective well-being. Therefore, organizations need to continue to encourage policies that support WLB in order to improve employee satisfaction and well-being in the long run.

H5 test: Intrinsic Motivation Moderation on WLB Effect on Subjective Well-Being through Satisfaction

The results in the WLB effect on subjective well-being with moderation of intrinsic motivation through satisfaction show that the direct effect reaches 0.166, while the indirect effect is 0.024, with a total effect of 0.190. This finding indicates that WLB has a greater influence on employees' subjective well-being when reinforced by intrinsic motivation through increased satisfaction. In other words, intrinsic motivation acts as a factor that strengthens the relationship between WLB and employees' subjective well-being. This finding is in line with Kossek et al. (2011), which confirms that a good WLB can increase the positive impact of intrinsic motivation on satisfaction. Employees who have high intrinsic motivation and are able to maintain a balance between work and personal life tend to be more satisfied with their jobs. This condition creates a more positive work environment, improves employees' subjective well-being, and contributes to increased productivity and performance. Therefore, organizations need to consider policies that not only support WLB, but also encourage employees' intrinsic motivation, such as providing autonomy at work, recognition of contributions, and opportunities for self-development. The results show that testing the moderating effect of WLB variables and subjective well-being on satisfaction through business continuity can be described as follows.

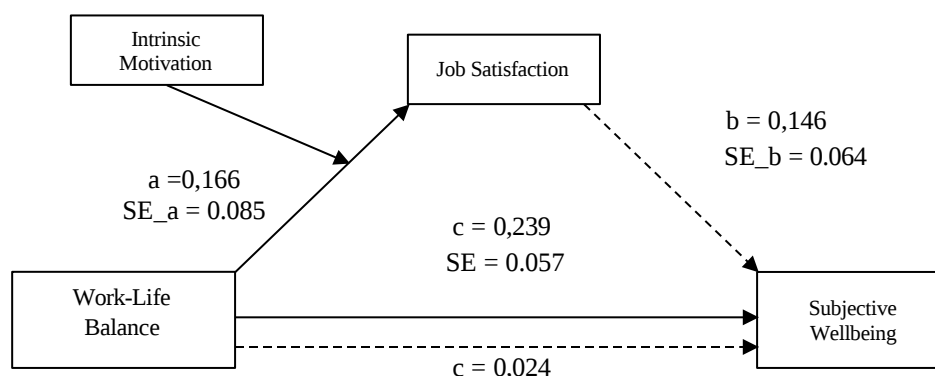


Figure 3. WLB Effect on Subjective Well-Being Through Satisfaction Moderated by Intrinsic Motivation.

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From the Sobel test calculation, a value of 1.483 was obtained with a significance level of $\alpha = 0.137$. This value $<$ the z-table value of 1.96 at the 5% significance level, so the fourth alternative hypothesis (H4), which tests the indirect effect with moderation of intrinsic motivation, cannot be accepted. This means that intrinsic motivation does not significantly moderate the relationship between WLB and employees' subjective well-being. However, since WLB is shown to have a positive and significant influence on subjective well-being as well as job satisfaction, intrinsic motivation still acts as a quasi-moderator in the relationship. In other words, although intrinsic motivation does not directly strengthen this relationship, its presence still supports the improvement of subjective well-being through satisfaction. Furthermore, the path estimation analysis shows that the indirect effect of WLB on subjective well-being through satisfaction is calculated by multiplying the path values of a and b (0.166×0.146), so that a value of 0.024 is obtained. This means that every 1-point increase in WLB on the Likert scale, mediated by satisfaction, will increase employees' subjective well-being by 0.190 points. This finding confirms that a good WLB can improve subjective well-being, although the mediating effect of intrinsic motivation is not statistically significant.

Research Implications

The results of this study prove that WLB has a significant role in increasing employee job satisfaction at KPP Pratama Banda Aceh. With a parameter estimation value of 0.166, it was found that the more optimal the balance between work and personal life demands, the higher the level of employee satisfaction. This confirms that a good WLB can create a more conducive work environment, which has implications for increasing employee motivation and productivity. In addition, this study also shows that satisfaction has a positive impact on employees' subjective well-being, with a parameter estimate of 0.146. Employees who are satisfied with their jobs tend to have better psychological and emotional well-being, which in turn has an impact on improving their overall quality of life. Therefore, organizations need to adopt policies that support WLB, such as flexibility in working hours, employee welfare programs, and the creation of a work culture that is responsive to individual needs.

Furthermore, the results show that WLB not only affects satisfaction, but also directly impacts employees' subjective well-being, with a parameter estimate value of 0.236. This finding indicates that employees who have a good WLB are more likely to feel satisfied and have a higher level of well-being. Thus, WLB-oriented organizational policies not only improve employees' productivity, but also contribute to their well-being in the long run. In a managerial context, this study confirms that satisfaction plays a mediating role in the relationship between WLB and employees' subjective well-being. Intrinsic motivation was also found to play a role in strengthening this relationship, although its impact was relatively smaller compared to the direct influence of WLB. Therefore, organizations are advised to place more emphasis on policies that directly support WLB rather than relying solely on intrinsic motivation factors.

The implication of this research for KPP Pratama Banda Aceh is the need for an organizational strategy that is more oriented toward WLB in order to increase employee satisfaction and welfare. In practice, this can be realized through flexibility in working hours, optimal workload management, and the creation of a work environment that supports the balance between employees' professional and personal lives. Meanwhile, from the perspective of management science development, this research confirms the importance of integration between WLB, satisfaction, and subjective well-being as the main factors in building a more productive and sustainable organization.

5. CONCLUSION

The results indicate that WLB significantly impacts employees' satisfaction and subjective well-being. Additionally, satisfaction serves as a predictor of subjective well-being and acts as a partial mediator in the relationship between WLB and subjective well-being. Furthermore, intrinsic motivation enhances (moderates) the effect of WLB on employees' satisfaction. This suggests that, within the model, satisfaction partially mediates the impact of WLB, while intrinsic motivation strengthens this relationship. Consequently, the model for enhancing subjective well-being at KPP Pratama Banda Aceh emphasizes the importance of improving WLB, as well as fostering intrinsic motivation and satisfaction. These findings contribute theoretically and academically to the development of theory and future research.

Based on the survey results, several practical recommendations have emerged for the subject involved. KPP Pratama Banda Aceh is advised to adopt policies that support WLB to improve employee satisfaction and well-being. Policies that can be implemented include flexibility in working hours, remote working opportunities, and health and wellness programs that help employees manage the balance between the demands of their work and personal lives. By providing space for employees to balance professional responsibilities and personal needs, organizations can improve productivity and overall employee well-being. In addition, since job satisfaction is proven to have an influence on employees' subjective well-being, organizations need to create a more conducive and supportive work environment. This can be done through improved work facilities, more open communication between leaders and employees, as well as providing rewards and recognition for their achievements. With a positive work environment, employees will feel more valued and motivated, which ultimately contributes to improving their subjective well-being.

Furthermore, since intrinsic motivation plays a role in moderating the relationship between WLB and employees' subjective well-

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being, KPP Pratama Banda Aceh is advised to provide self-development programs, mentoring, and career advancement opportunities that can encourage employees' intrinsic motivation. In addition, organizations also need to ensure that employees' workload is not excessive and provide opportunities for them to develop their skills. Thus, a better WLB will have a maximum impact on employees' job satisfaction and subjective well-being.

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