

The Effect of Work-Life Balance, Work Environment, and Career Counseling on Employee Job Satisfaction at the KPP Pratama Surabaya Tegalsari

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ABSTRACT

This study examined the effects of work–life balance, work environment, and career counseling on employee job satisfaction at KPP Pratama Surabaya Tegalsari. The research employed a quantitative causal associative design to analyze both partial and simultaneous relationships among variables. The population consisted of all 73 employees at KPP Pratama Surabaya Tegalsari, and a census method was applied so that the entire population served as research respondents. Data were collected using a structured questionnaire measured on a five-point Likert scale, with instruments adapted from established prior studies. Data analysis was conducted using SPSS version 20, including validity and reliability testing, classical assumption tests, multiple linear regression analysis, coefficient of determination, and hypothesis testing through t-tests and F-tests. The results indicated that work–life balance, work environment, and career counseling each had a positive and significant effect on employee job satisfaction. Among the three variables, work–life balance emerged as the most dominant factor influencing job satisfaction. Simultaneously, the three independent variables significantly explained employee job satisfaction, with a high explanatory power of the regression model. These findings highlight the importance of organizational support through balanced work arrangements, conducive work environments, and structured career counseling in enhancing job satisfaction within public sector institutions.

Keywords: work–life balance, work environment, career counseling, job satisfaction, public sector

1. INTRODUCTION

Employee job satisfaction plays a strategic role in determining the quality of public service delivery, particularly within revenue-generating institutions such as the Direktorat Jenderal Pajak (DJP). As a government institution responsible for national tax revenue, DJP is required to maintain not only technical competence among its employees but also a stable level of job satisfaction to ensure sustainable performance and public trust. In contemporary human resource management, job satisfaction is no longer viewed as a purely individual outcome, but as a multidimensional construct influenced by organizational, psychological, and career-related factors.

Prior studies have emphasized that a supportive work environment contributes positively to employee satisfaction and productivity (Bakotić, 2016). Likewise, work–life balance has emerged as a critical determinant of employee well-being, particularly in organizations characterized by high workload intensity and time pressure. Greenhaus and Allen (2011) argue that employees who are

able to balance work responsibilities with personal life demands tend to experience lower stress levels and higher job satisfaction. In addition, career-related support, including career counseling and development guidance, has been shown to enhance employee motivation and satisfaction by providing clarity, direction, and perceived organizational support (Judge & Klinger, 2008; Anand & Misra, 2020).

However, the taxation sector presents a unique organizational context. Employees at tax service offices (Kantor Pelayanan Pajak/KPP) are frequently exposed to fluctuating workloads, tight deadlines during tax reporting periods, and performance pressure linked to revenue targets. Empirical evidence indicates that excessive workload in public sector institutions may disrupt employees' work–life balance and psychological well-being (Herawati, 2020; Sari & Astuti, 2021). At the same time, the quality of the work environment—both physical and psychosocial—plays a crucial role in shaping employee comfort and satisfaction. A healthy and supportive work environment has been consistently associated with higher job satisfaction in both private and public organizations (Bakotić, 2016; Susanti et al., 2021).

Career-related issues further complicate the dynamics of job satisfaction within bureaucratic institutions. Career paths in public organizations are often perceived as rigid or slow-moving, which may reduce employees' sense of growth and future prospects. Sopiah and Sangadji (2018) highlight that career uncertainty can weaken job satisfaction and organizational commitment. Conversely, structured career counseling and development programs enable employees to better understand career opportunities, align personal goals with organizational expectations, and maintain positive work attitudes (Anand & Misra, 2020).

If work–life balance, work environment, and career counseling are not managed effectively, organizations may face declining service quality, increased work stress, and reduced employee productivity. Robbins and Judge (2019) emphasize that job satisfaction is a significant predictor of employee performance, particularly in service-oriented public institutions. Despite the extensive body of research on job satisfaction, empirical studies that simultaneously examine work–life balance, work environment, and career counseling within the specific context of tax offices remain limited. Most prior studies have focused on local government agencies or private sector organizations, which differ substantially from taxation institutions in terms of task complexity, performance demands, and public accountability.

This research addresses this gap by examining the influence of work–life balance, work environment, and career counseling on employee job satisfaction at KPP Pratama Surabaya Tegalsari. This office represents a high-demand public service unit characterized by a large number of taxpayers, intensive service interactions, and strict performance targets. By focusing on this context, the study is expected to contribute theoretically to the human resource management literature in the public sector and provide practical insights for policymakers within the taxation system. The findings may serve as a basis for improving employee well-being, optimizing human resource policies, and enhancing public service performance through better work–life balance practices, improved work environments, and strengthened career counseling programs.

2. LITERATURE REVIEW

Social Exchange Theory

This study is grounded in Social Exchange Theory (SET), originally proposed by Blau (1964), which explains social behavior as a series of reciprocal exchanges between individuals and organizations. According to SET, employees evaluate the quality of their relationship with the organization based on the balance between contributions made and rewards received. When organizations provide supportive working conditions, fair treatment, and opportunities for personal development, employees tend to reciprocate through positive attitudes, including higher job satisfaction and commitment.

The principle of reciprocity is central to SET. Employees who perceive organizational support in the form of a conducive work environment, balanced work–life arrangements, and clear career guidance are more likely to develop favorable perceptions toward their organization. Conversely, unmet expectations may result in dissatisfaction, stress, and withdrawal behaviors. Cropanzano and Mitchell (2005) emphasize that perceived organizational support strengthens reciprocal exchanges, leading employees to respond with positive work attitudes. In this context, job satisfaction can be interpreted as an outcome of fair and balanced social exchanges between employees and their organization.

SET provides a relevant theoretical lens for understanding how work–life balance, work environment, and career counseling shape employees' perceptions of organizational support. When these factors are adequately managed, employees are more likely to perceive fairness in the exchange relationship, which ultimately enhances job satisfaction.

Work–Life Balance

Work–life balance refers to an individual's ability to manage work responsibilities and personal life demands without excessive conflict or stress. Greenhaus and Allen (2011) conceptualize work–life balance as the extent to which individuals are able to fulfill work and non-work roles in a satisfactory manner. Rather than equal time allocation, work–life balance emphasizes perceived control, flexibility, and satisfaction across life domains.

Empirical research consistently demonstrates a positive relationship between work–life balance and job satisfaction. Haar et al. (2014) argue that employees who perceive balance between work and personal life experience better psychological well-being and higher satisfaction levels. More recent studies highlight the importance of role quality and flexibility, suggesting that work–life balance is achieved when employees are supported by flexible work arrangements and organizational policies that reduce role conflict (Casper et al., 2018; Kim, 2021).

In high-demand public sector environments such as taxation offices, excessive workloads and strict deadlines often disrupt work–life balance. Brough et al. (2020) found that work-to-family and family-to-work conflicts significantly reduce employee satisfaction. Therefore, maintaining work–life balance is a crucial organizational strategy to sustain job satisfaction, particularly in public institutions with intensive service demands.

Work Environment

The work environment encompasses physical, social, and psychological conditions surrounding employees during their work activities. A supportive work environment provides comfort, safety, and emotional well-being, which are essential for sustaining positive work attitudes. Chandrasekar (2011) emphasizes that ergonomic design, supportive interpersonal relationships, and a positive organizational climate are key elements of a healthy work environment.

Recent studies indicate that both physical and psychosocial aspects of the work environment significantly influence job satisfaction. Jayaweera (2015) found that employees working in environments characterized by adequate facilities, supportive supervision, and positive social interactions report higher satisfaction and productivity. Similarly, Zito et al. (2019) highlight that harmonious social relationships and psychological safety reduce stress and enhance employee engagement.

In public sector organizations, work environment quality is further influenced by bureaucratic procedures, leadership styles, and digital systems. Kurniawan and Wibowo (2020) demonstrate that physical workplace conditions and clear operational procedures positively affect job satisfaction among government employees. Consequently, improving the work environment is essential for enhancing employee satisfaction and service quality in public institutions.

Career Counseling

Career counseling refers to structured organizational efforts aimed at assisting employees in understanding career paths, developing competencies, and making informed career decisions. Super (1990) and Savickas (2013) argue that career development and adaptability are essential components of long-term career satisfaction. In modern organizations, career counseling has evolved into a strategic human resource practice that supports employee growth and retention.

Empirical evidence suggests that effective career counseling enhances job satisfaction by reducing career uncertainty and increasing employees' sense of purpose. Brown and Lent (2013) highlight that career guidance improves career self-efficacy and decision-making abilities. More recent studies confirm that employees who receive structured career counseling demonstrate higher satisfaction, engagement, and career optimism (Hirschi, 2018; Rusu & Colomeischi, 2020).

In public sector settings, where career progression is often perceived as rigid, career counseling plays a critical role in clarifying development opportunities and competency requirements. Jepsen and Dickson (2020) find that transparent career guidance reduces ambiguity and strengthens employees' intrinsic motivation. Thus, career counseling is expected to contribute positively to job satisfaction among public sector employees.

Job Satisfaction

Job satisfaction is defined as an employee's overall evaluation of job experiences, encompassing intrinsic and extrinsic aspects of work. Robbins and Judge (2020) describe job satisfaction as the degree to which employees perceive their work environment as meeting or exceeding their expectations. In public sector organizations, job satisfaction is influenced not only by individual job characteristics but also by procedural fairness, job security, and organizational stability.

Research indicates that satisfied employees tend to exhibit higher engagement, adaptability, and service quality. Srivastava and Dhar (2019) emphasize that public sector employees place greater value on procedural justice, structural support, and career certainty. Furthermore, Putra et al. (2021) demonstrate that job satisfaction enhances employee readiness to adapt to organizational change, particularly in digitally transforming public institutions.

Based on Social Exchange Theory and prior empirical findings, this study posits that work-life balance, work environment, and career counseling are key determinants of job satisfaction among employees in public service organizations. Understanding these relationships is essential for improving employee well-being and organizational effectiveness within taxation institutions.

Conceptual Framework

The analytical model in this study is derived from the theoretical review discussed in the previous chapter, which conceptually states that there is an influence between Work Life Balance, Work Environment, and Career Counseling on employee job satisfaction. Thus, based on the background of the problem and the literature review, a conceptual framework was created as shown in Figure below:

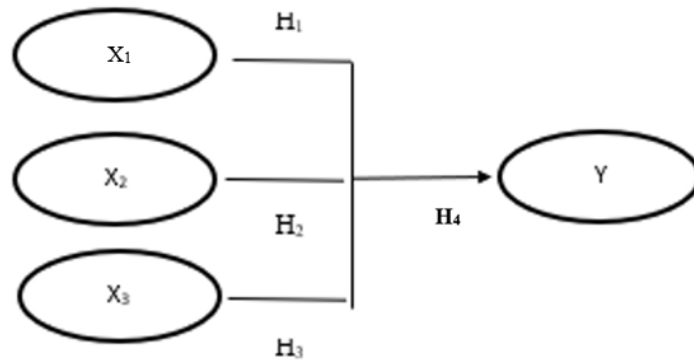


Figure 1
Conceptual Framework

Information:

X1 = Work-Life Balance

X2 = Work Environment

X3 = Career Counseling

Y = Employee Job Satisfaction

Hypotheses Development

Work–Life Balance

From a social exchange perspective, employees who experience balance between work and personal life perceive organizational consideration for their well-being. Empirical studies consistently demonstrate that work–life balance reduces role conflict and psychological strain, thereby enhancing job satisfaction (Haar et al., 2014; Brough et al., 2020; Kim, 2021). In public sector institutions with demanding workloads, balanced work arrangements signal organizational support and fairness, encouraging positive employee attitudes.

H1: Work–life balance has a positive effect on employee job satisfaction.

Work Environment

The work environment represents a critical organizational resource that shapes employees' daily work experiences. A supportive physical, social, and psychological environment enhances comfort, safety, and emotional well-being, which are essential for maintaining positive work attitudes. Previous research confirms that favorable work environments significantly increase job satisfaction in both private and public sector organizations (Jayaweera, 2015; Zito et al., 2019; Kurniawan & Wibowo, 2020). In line with SET, employees who perceive a supportive work environment are more likely to reciprocate with positive evaluations of their jobs.

H2: The work environment has a positive effect on employee job satisfaction.

Career Counseling

Career counseling serves as a strategic organizational mechanism that provides clarity, direction, and developmental support for employees. According to career development theory, employees achieve higher satisfaction when they perceive clear career pathways and opportunities for growth (Savickas, 2013). Empirical evidence suggests that structured career counseling reduces career uncertainty and enhances job satisfaction by strengthening career self-efficacy and future orientation (Hirschi, 2018; Rusu & Colomeischi, 2020; Jepsen & Dickson, 2020). Within the SET framework, career counseling reflects organizational investment in employees' long-term development, which is expected to foster reciprocal positive attitudes.

H3: Career counseling has a positive effect on employee job satisfaction.

Simultaneous Effects on Job Satisfaction

While each factor independently contributes to job satisfaction, Social Exchange Theory suggests that the cumulative provision of organizational resources strengthens employees' perceptions of fairness and support. When work–life balance, work environment, and career counseling are managed simultaneously, their combined effect is expected to reinforce positive exchange relationships and produce higher levels of job satisfaction than any single factor alone.

H4: Work–life balance, work environment, and career counseling simultaneously have a positive effect on employee job satisfaction.

3. RESEARCH METHOD

Research Design

This study employed a quantitative causal associative research design aimed at examining the causal relationships between work–life balance, work environment, career counseling, and employee job satisfaction. A quantitative approach was selected to enable objective measurement of variable relationships and hypothesis testing using statistical analysis. The causal design allows for the assessment of both partial and simultaneous effects of independent variables on job satisfaction as the dependent variable.

Population and Sample

The population of this study consisted of all employees working at KPP Pratama Surabaya Tegalsari, totaling 73 employees. Given the relatively small population size, the study adopted a census method, whereby all population members were included as research respondents. This approach ensured comprehensive representation and minimized sampling bias.

Variables and Measurement

The study involved three independent variables—work–life balance (X1), work environment (X2), and career counseling (X3)—and one dependent variable, job satisfaction (Y). All variables were measured using structured questionnaires adapted from established and validated instruments in prior studies.

- 1) Work–Life Balance (X1) was measured using six items reflecting time balance, involvement balance, satisfaction balance, and inter-role conflict, adapted from Greenhaus and Allen (2011), Haar et al. (2014), Casper et al. (2018), and Kim (2021).
- 2) Work Environment (X2) was measured using nine items capturing physical conditions, social interaction, psychological safety, procedural clarity, and technological support, adapted from Robbins and Judge (2017), Chandrasekar (2011), and Zito et al. (2019, 2021).
- 3) Career Counseling (X3) was measured using eight items assessing career information quality, goal clarity, counselor support, self-exploration, career planning, and decision-making ability, adapted from Savickas (2019), Lent and Brown (2019), and De Vos et al. (2020).
- 4) Job Satisfaction (Y) was measured using seven items reflecting satisfaction with work tasks, compensation, supervision, career opportunities, coworkers, and organizational policies, adapted from the Job Descriptive Index (Smith et al., 1969) and subsequent studies.

All items were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Data Collection Technique

Primary data were collected through self-administered questionnaires distributed directly to respondents. Secondary data were obtained from organizational documents and relevant academic literature to support the research framework and interpretation of findings.

Data Analysis Technique

Data analysis was conducted using Statistical Package for the Social Sciences (SPSS) version 20. The analysis procedures included:

- 1) Instrument Testing, comprising validity testing using correlation analysis and reliability testing using Cronbach's Alpha, with a minimum reliability threshold of 0.60.
- 2) Classical Assumption Tests, including normality, multicollinearity, and heteroscedasticity tests to ensure the suitability of the regression model.
- 3) Multiple Linear Regression Analysis, applied to test the effects of work-life balance, work environment, and career counseling on job satisfaction.
- 4) Coefficient of Determination (R^2) analysis to assess the explanatory power of the regression model.
- 5) Hypothesis Testing, conducted using t-tests for partial effects and F-tests for simultaneous effects, with a significance level of 0.05.

The regression model used in this study is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

where Y represents job satisfaction, X1 work-life balance, X2 work environment, X3 career counseling, and ϵ the error term.

Research Location and Time

This study was conducted at KPP Pratama Surabaya Tegalsari, Surabaya, Indonesia. Data collection was carried out in December 2025.

4. RESULTS AND ANALYSIS

Validity testing was conducted to examine the ability of each questionnaire item to accurately measure its intended construct. The validity test in this study employed Pearson Product Moment correlation, by correlating each indicator score with the total score of its respective variable. An indicator is considered valid if the correlation coefficient (r-count) exceeds the critical value of r-table.

Based on the number of respondents ($N = 73$) and a significance level of 5%, the r-table value is 0.2303. The results indicate that all indicators across the variables of Work-Life Balance, Work Environment, Career Counseling, and Job Satisfaction have r-count values greater than r-table. Therefore, all measurement items are declared valid and suitable for further analysis.

Table 1
Validity Test Result

Variable	Indicator	r count	r table	Information
Work–Life Balance	WLB1	0.733	0.2303	Valid
	WLB2	0.779	0.2303	Valid
	WLB3	0.835	0.2303	Valid
	WLB4	0.814	0.2303	Valid
	WLB5	0.905	0.2303	Valid
	WLB6	0.715	0.2303	Valid
Work Environment	LK1	0.744	0.2303	Valid
	LK2	0.853	0.2303	Valid
	LK3	0.842	0.2303	Valid
	LK4	0.811	0.2303	Valid
	LK5	0.867	0.2303	Valid
	LK6	0.674	0.2303	Valid
	LK7	0.629	0.2303	Valid
	LK8	0.377	0.2303	Valid
	LK9	0.321	0.2303	Valid
Career Counseling	PK1	0.584	0.2303	Valid
	PK2	0.627	0.2303	Valid
	PK3	0.684	0.2303	Valid
	PK4	0.646	0.2303	Valid
	PK5	0.535	0.2303	Valid
	PK6	0.707	0.2303	Valid
	PK7	0.678	0.2303	Valid
	PK8	0.426	0.2303	Valid
Job Satisfaction	KK1	0.645	0.2303	Valid
	KK2	0.809	0.2303	Valid
	KK3	0.791	0.2303	Valid
	KK4	0.761	0.2303	Valid
	KK5	0.596	0.2303	Valid
	KK6	0.626	0.2303	Valid
	KK7	0.465	0.2303	Valid

Reliability Test Result

Reliability testing was conducted to assess the internal consistency of the measurement instruments used in this study. Reliability indicates the extent to which the indicators of a variable consistently measure the same construct. This study employed Cronbach's Alpha as the reliability criterion.

An instrument is considered reliable if the Cronbach's Alpha value exceeds 0.60, which is commonly accepted as the minimum threshold in social science research. The results show that all

variables in this study have Cronbach's Alpha values well above the required threshold, indicating strong internal consistency and reliability.

Table 2
Reliability Test Result

Variables	Cronbach's Alpha	Criteria	Remarks
Work Life Balance	0.886	0,60	Reliabel
Work Environment	0.859	0,60	Reliabel
Career Counseling	0.750	0,60	Reliabel
Job Satisfaction	0.796	0,60	Reliabel

The results demonstrate that all constructs exhibit high reliability, with Cronbach's Alpha values ranging from 0.750 to 0.886. The highest reliability coefficient was observed for Work–Life Balance, indicating very strong consistency among its indicators. These findings confirm that the measurement instruments are stable and dependable, allowing the analysis to proceed to further statistical testing such as classical assumption tests and regression analysis.

Normality Test

The normality test was conducted to examine whether the residuals of the regression model were normally distributed. This study employed the One-Sample Kolmogorov–Smirnov (K–S) test on the unstandardized residuals. The test result shows an Asymp. Sig. (2-tailed) value of 0.188, which is greater than the significance level of 0.05. Therefore, the residuals are normally distributed, indicating that the regression model satisfies the normality assumption.

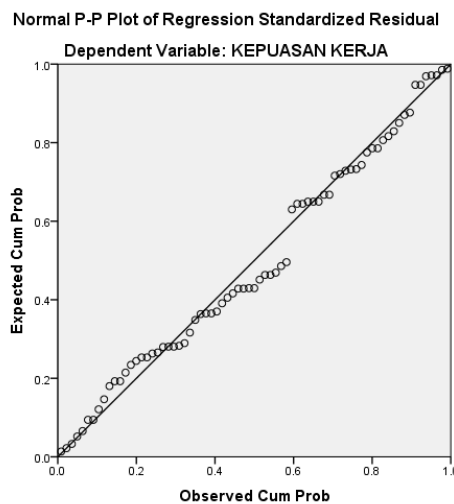


Figure 1
Normality Test Chart

Multicollinearity Test

The multicollinearity test was performed to determine whether there is a high correlation among independent variables in the regression model. Multicollinearity was assessed using Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free from multicollinearity if tolerance values exceed 0.10 and VIF values are below 10.

The results indicate that all independent variables have tolerance values above 0.10 and VIF values far below 10. Thus, no multicollinearity issue exists among the independent variables, and the regression model is deemed appropriate for further analysis

**Table .3
Multicollinearity Test Result**

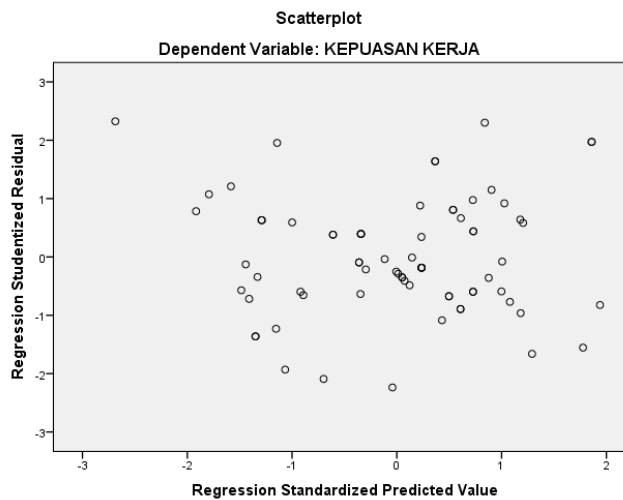
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Work Life Balance	0.933	1.072
Work Environment	0.939	1.065
Career Counseling	0.981	0.981

Dependent Variable: Job Satisfaction

Heteroscedasticity Test

The heteroscedasticity test was conducted to assess whether the variance of residuals was constant across observations. This study used the scatterplot method, by examining the distribution of standardized residuals against standardized predicted values. The results indicate that the residual points are randomly dispersed above and below the zero line without forming a specific pattern, suggesting the absence of heteroscedasticity.

Therefore, the regression model fulfills the homoscedasticity assumption and is suitable for hypothesis testing.



**Figure 2
Heteroscedasticity Test Chart**

Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to examine the partial effects of work–life balance (X1), work environment (X2), and career counseling (X3) on employee job satisfaction (Y). The regression analysis focuses on the magnitude, direction, and significance of each independent variable’s effect on the dependent variable.

Table 4
Multiple Linear Regression Analysis Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	(Constant)	-7.553	2.171		
1 Work–Life Balance (X1)	0.442	0.044	0.591	10.156	0.000
Work Environment (X2)	0.187	0.037	0.296	5.097	0.000
Career Counseling (X3)	0.446	0.053	0.476	8.391	0.000

a. Dependent Variable: Job Satisfaction

The regression results indicate that all independent variables have positive and statistically significant effects on job satisfaction. Work–life balance shows the strongest standardized coefficient ($\beta = 0.591$), followed by career counseling ($\beta = 0.476$) and work environment ($\beta = 0.296$). This suggests that improvements in work–life balance contribute most substantially to increasing employee job satisfaction.

Coefficient of Determination Test Result

The coefficient of determination was used to assess the extent to which variations in job satisfaction can be explained by the independent variables included in the model.

Table 5
Coefficient of Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.884	0.782	0.773	1.963

The adjusted R^2 value of 0.773 indicates that 77.3% of the variance in job satisfaction is explained by work–life balance, work environment, and career counseling. The remaining 22.7% is influenced by other factors not examined in this study, such as leadership style, compensation systems, or organizational culture. This value reflects a strong explanatory power, which is considered high for behavioral and public-sector research.

T Test Result

Table 6
T Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	(Constant)	-7.553	2.171		
1 Work–Life Balance (X1)	0.442	0.044	0.591	10.156	0.000
Work Environment (X2)	0.187	0.037	0.296	5.097	0.000
Career Counseling (X3)	0.446	0.053	0.476	8.391	0.000

a. Dependent Variable: Job Satisfaction

Based on the t-test results presented in Table 4:

1. H1 is accepted: Work–life balance has a positive and significant effect on job satisfaction
2. H2 is accepted: Work environment has a positive and significant effect on job satisfaction.
3. H3 is accepted: Career counseling has a positive and significant effect on job satisfaction.

F Test Result

The F-test was conducted to examine whether all independent variables simultaneously affect job satisfaction.

Table 7
F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	954.419	3	318.140	82.579	.000 ^b
	Residual	265.827	69	3.853		
	Total	1220.247	72			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Career Counseling, Work Environment, Work Life Balance

The F-statistic value of 82.579 with a significance level of 0.000 (< 0.05) indicates that work–life balance, work environment, and career counseling simultaneously have a significant effect on job satisfaction. H4 is accepted.

DISCUSSION

The Effect of Work–Life Balance on Job Satisfaction

The findings of this study indicate that work–life balance has a positive and significant effect on employee job satisfaction, and it represents the most dominant predictor among the examined variables. This result suggests that employees who are able to manage work demands alongside personal and family responsibilities tend to experience higher levels of satisfaction with their jobs.

This finding is consistent with Social Exchange Theory (SET), which posits that employees reciprocate organizational support with positive work attitudes (Blau, 1964; Cropanzano & Mitchell, 2005). When organizations provide flexibility, reasonable workloads, and support for employees' non-work roles, employees perceive this as a form of organizational care, which they repay through positive psychological outcomes such as job satisfaction.

Empirically, this result aligns with the study by Haar et al. (2014), who found that work–life balance is positively associated with job satisfaction across multiple cultural contexts. Similarly, Brough et al. (2020) demonstrated that reduced work–family conflict significantly improves employee well-being and job satisfaction, particularly in high-demand work environments. In the public sector context, Kim (2021) also reported that employees who experience lower role conflict and higher flexibility show stronger job satisfaction and organizational attachment.

Within the context of KPP Pratama Surabaya Tegalsari, where employees face peak workloads during tax reporting periods and strict performance targets, work–life balance appears to function as a critical organizational resource. The strong effect observed in this study highlights that policies promoting flexibility, workload management, and role balance are essential for sustaining employee satisfaction in taxation institutions. In the context of a tax office such as KPP Pratama Surabaya Tegalsari, employees are required to meet strict tax revenue targets and compliance deadlines, particularly during peak reporting periods. These structural pressures make work–life balance a critical organizational resource for sustaining job satisfaction.

The Effect of Work Environment on Job Satisfaction

The results further reveal that the work environment has a positive and significant effect on job satisfaction, although its influence is relatively weaker compared to work–life balance and career counseling. This indicates that favorable physical conditions, supportive social interactions, and psychological safety contribute meaningfully to employees' satisfaction at work.

This finding supports prior research emphasizing the importance of environmental factors in shaping employee attitudes. Chandrasekar (2011) argues that a well-designed physical and social work environment enhances comfort, reduces fatigue, and improves overall job satisfaction. Additionally, Jayaweera (2015) found that both physical facilities and psychosocial conditions significantly affect employee satisfaction and productivity.

From a social exchange perspective, a supportive work environment signals that the organization values employee well-being. Employees who perceive fairness, safety, and support in their work environment are more likely to reciprocate with positive evaluations of their jobs (Cropanzano & Mitchell, 2005). Studies by Zito et al. (2019) further confirm that a healthy psychosocial work environment reduces stress and enhances job satisfaction, especially in public service organizations.

In the context of a government tax office, the work environment is closely linked to bureaucratic procedures, leadership practices, and the increasing use of digital systems. The findings suggest that improvements in physical facilities, clarity of procedures, and supervisor support can substantially enhance job satisfaction, even within rigid organizational structures. Within taxation institutions, the work environment is shaped not only by physical facilities but also by bureaucratic procedures, digital tax systems, and hierarchical decision-making structures. Improvements in procedural clarity and supervisory support are therefore particularly relevant for enhancing job satisfaction in tax offices.

The Effect of Career Counseling on Job Satisfaction

The analysis also demonstrates that career counseling has a positive and significant effect on job satisfaction, with a relatively strong standardized coefficient. This result indicates that employees who receive clear guidance, career information, and developmental support tend to feel more satisfied with their jobs.

This finding is well supported by career development theories, particularly the career construction perspective proposed by Savickas (2013), which emphasizes that individuals achieve higher satisfaction when they perceive their careers as meaningful and adaptable. Career counseling helps employees clarify goals, recognize competencies, and reduce uncertainty, which enhances their sense of control and satisfaction.

Empirical studies reinforce this relationship. Hirschi (2018) found that career counseling interventions significantly improve career satisfaction and work-related well-being. Similarly, Rusu and Colomeischi (2020) reported that employees who receive structured career guidance exhibit higher job satisfaction due to improved career clarity and self-efficacy. In the public sector, Jepsen and Dickson (2020) highlighted that transparent career counseling reduces ambiguity related to promotion and career progression, thereby strengthening job satisfaction.

In the context of KPP Pratama Surabaya Tegalsari, where career progression is often perceived as slow or rigid, career counseling plays a vital role in maintaining employee morale. Clear information regarding career paths, competency requirements, and development opportunities helps employees perceive long-term prospects within the organization, which positively shapes their job satisfaction.

Given the relatively rigid and seniority-based career structure within public taxation agencies, career counseling plays an important role in reducing uncertainty related to promotion, competency requirements, and long-term career prospects among tax officials.

Relevance of Findings in the Post-Pandemic Work Context

Although the data in this study were collected in April 2020, during the early stage of the COVID-19 pandemic, the main findings remain relevant in the current post-pandemic or “new normal” work context. The pandemic has accelerated structural changes in public sector work, including increased workload intensity, digitalization of services, and heightened performance pressure in revenue-generating institutions such as tax offices.

The strong effect of work–life balance on job satisfaction identified in this study is likely to remain salient, as flexible work arrangements and workload management have become increasingly important in sustaining employee well-being in the post-pandemic era. Similarly, the significance of career counseling reflects a structural need for clarity and developmental support within bureaucratic career systems, which persists beyond temporary crisis conditions.

Recent studies indicate that public sector employees continue to value organizational support, psychological safety, and career clarity in post-pandemic environments, suggesting that the relationships observed in this study reflect enduring organizational dynamics rather than short-term situational effects. Therefore, while the timing of data collection constitutes a limitation, the findings provide meaningful insights into fundamental determinants of job satisfaction within high-demand public institutions.

5. CONCLUSION

This study examined the effects of work–life balance, work environment, and career counseling on employee job satisfaction at KPP Pratama Surabaya Tegalsari. The results provide strong empirical evidence that all three variables have positive and significant effects on job satisfaction, both partially and simultaneously. Among the predictors, work–life balance emerged as the most dominant factor, followed by career counseling and the work environment.

The findings support Social Exchange Theory, indicating that when organizations provide supportive conditions—through balanced work arrangements, conducive work environments, and clear career guidance—employees reciprocate with positive attitudes, reflected in higher job satisfaction. The high explanatory power of the model (Adjusted $R^2 = 0.773$) underscores the central role of these organizational resources in shaping job satisfaction within a high-demand public sector context.

Practical Implications

The findings of this study offer several practical implications for management within taxation institutions. First, to strengthen work–life balance, management at KPP Pratama Surabaya Tegalsari may consider implementing workload redistribution during peak tax reporting periods, flexible scheduling mechanisms, and supportive supervisory practices to reduce excessive work pressure.

Second, improvements in the work environment should focus not only on physical facilities but also on procedural clarity, communication flow, and psychosocial support. Enhancing clarity in work procedures and providing adequate technological support may reduce stress and increase employee comfort in carrying out daily tasks.

Third, career counseling programs should be implemented in a more structured and operational manner, such as through periodic career mapping sessions, transparent dissemination of promotion criteria, competency-based development guidance, and individualized counseling sessions. These initiatives can help employees better understand career pathways within the tax administration system and maintain long-term job satisfaction.

Limitations of the Study

This study has several limitations that should be considered when interpreting the findings. First, data were collected using self-administered questionnaires, which may be subject to common method bias and social desirability bias, as responses rely on employees' self-perceptions. Second, the cross-sectional design limits the ability to capture changes in job satisfaction over time, particularly in dynamic post-pandemic work environments.

Future research is encouraged to employ mixed-method approaches, such as combining surveys with interviews or focus group discussions, to gain deeper insights into the psychological and contextual factors influencing job satisfaction among public sector employees.

Directions for Future Research

Future studies are encouraged to expand the scope by including multiple offices or different public sector institutions to enhance generalizability. Longitudinal designs could provide deeper insights into the dynamic relationships between organizational support and job satisfaction. Moreover, incorporating additional variables—such as leadership style, organizational culture, or compensation systems—may offer a more comprehensive understanding of factors influencing job satisfaction in public service organizations.

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