

Effectiveness of Using Work Life Balance Policies within the Directorate General of Treasury

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Article Info

Article history:

Accepted : 7 October 2023

Published : 01 January 2024

Keywords:

Work life balance

In-role performance

Program effectiveness

Abstract

This research aims to determine the effectiveness of the work-life balance policies implemented in the Directorate General of Treasury of the Ministry of Finance. The focus is on assessing the impact of these programs on employees' in-role performance. A survey was conducted among supervisory and executive staff, with a total of 5,877 employees, resulting in 1,112 respondents. The data were statistically analyzed using SPSS. Correlation analysis was used to determine the correlation between demographic variables, independent variables, and dependent variables, and hierarchical multiple regression analysis was employed to test hypotheses. The results of the data analysis indicate that work-life balance policies do not have a positive and significant effect on employee in-role performance, suggesting that the applied work-life balance policies are not effective. The expected positive implication of this research is to provide insights and perspectives for policymakers regarding the implementation of work-life balance programs to ensure their effectiveness in helping employees balance their work and personal lives.

Article Info

Article history:

Diterima : 7 Oktober 2023

Terbit : 01 Januari 2024

Abstrak

Penelitian ini bertujuan untuk mengetahui efektivitas kebijakan *work life balance* yang diterapkan di lingkungan Direktorat Jenderal Perbendaharaan Kementerian Keuangan. Fokusnya adalah melihat dampak dari program-program tersebut terhadap *in-role performance* karyawan. Survei dilakukan terhadap pejabat pengawas dan pelaksana dengan jumlah 5.877 pegawai dan memperoleh 1.112 orang responden. Data dianalisis secara statistik menggunakan SPSS. Analisis korelasi digunakan untuk mengetahui korelasi antara variabel demografis dengan variabel independen dan variabel dependen, dan analisis regresi berganda hierarki digunakan untuk menguji hipotesis. Hasil analisis data menunjukkan bahwa kebijakan keseimbangan kehidupan kerja tidak berpengaruh positif dan signifikan terhadap *in-role performance* pegawai, yang berarti kebijakan *work life balance* yang diterapkan tidak efektif. Implikasi positif yang diharapkan dari penelitian ini adalah dapat memberikan gambaran dan sudut pandang kepada para pemangku kebijakan dalam hal penerapan program-program *work life balance* agar dapat berjalan dengan efektif, sehingga dapat membantu karyawan menyeimbangkan antara kepentingan pekerjaan dan kehidupan pribadi mereka.

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1. INTRODUCTION

Work Life Balance (WLB) is the concept of correctly setting priorities between work (career and ambition) on the one hand and life (happiness, leisure, family, intellectual development) on the other hand (Tomar, 2017). Setting the correct priorities between work and family is very important for a worker because it will affect his performance not only in the work environment but also in environments outside of work, such as within the family.

In an internal survey of the Directorate General of Treasury, Ministry of Finance (DJPb Kemenkeu) in 2021, out of a total of 797 executive employees who were projected to occupy supervisory officer positions (echelon IV), there were 404 implementers who refused to take part in the career development process through Talent Management with 20 percent of them being male employees. -men and 80 percent are female employees. This is quite a large number considering that more than 50 percent of employees are not interested in developing their careers

to a higher level. Most of the respondents' answers to refusing to take part in the Talent Management process were family considerations, such as not wanting to move far from their home base, not being able to bring their family if they were later promoted and transferred to another area, family health, and child/family educational facilities at the promotion site were inadequate (HR Department DJPb, 2021).

The data above shows that there is a gap in priority settings between work and family among DJPb employees. This gap causes some employees to prefer to sacrifice their career interests in the organization so that their family interests are not threatened. As a result, employees do not have high motivation to perform in the work they do and even tend not to do the work according to what the organization expects of them. This problem needs to be of concern to stakeholders. Organizations need to think of adequate and effective solutions and alternatives that can help employees balance the interests of their work and personal lives for the betterment of the organization as a whole.

WLB policies refer to a series of formal organizational programs and initiatives designed with the overarching goal of helping employees balance their work and personal lives (Bardoel et al., 2008). WLB policies are an innovative and supportive tool for organizations to retain and motivate their human resources and for individuals to maintain balance in work and personal life (Barik & Pandey, 2017). Organizations believe that these 'family friendly policies' can improve economic outcomes for them, therefore they take the initiative to follow these policies. This policy is also considered not only useful for organizations in reducing costs, but can also increase employee commitment and performance, as a result each individual will experience a better balance between their personal and professional lives.(Barik & Pandey, 2017).

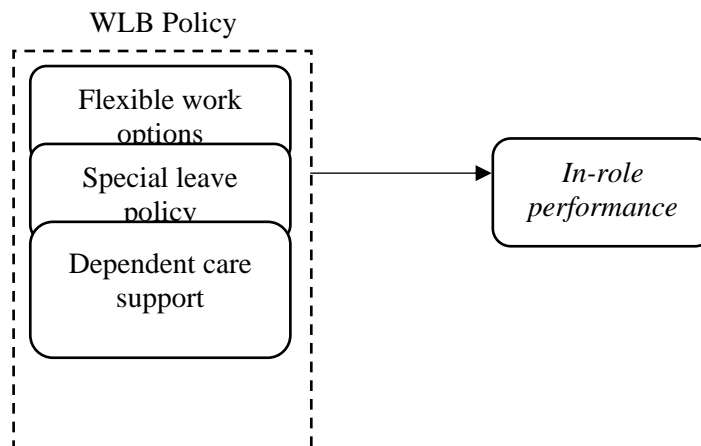
Katz identified two different categories in measuring job performance, namely extra-role behavior and in-role behavior (Katz, 1962). Extra-role behavior, which some researchers call organizational citizenship behavior (OCB), is behavior based on individual initiative and is not related to the reward system.(Organ, 1997). This term is used to describe anything that employees do, of their own free will that supports their coworkers and benefits the organization as a whole.(Verlinden, 2020). In other words, someone who engages in OCB behavior does not expect rewards in the form of money or certain bonuses. Meanwhile, in-role behavior, with another name, in-role performance (IRP) or in-role performance refers to employee behavior related to job requirements recognized by a formal reward system.(Williams & Anderson, 1991). IRP describes behavior that carries out actions limited to its role in the organization. In Williams and Anderson's (1991) study it was made clear that IRP and OCB are relatively different aspects of performance (Afrianty, 2013). Compared with OCB, it seems that the issue of IRP has received less attention in academic circles (Afrianty, 2013).

This research is one of the few studies that discusses the implementation and effectiveness of work-life balance programs in the context of public agencies in Indonesia. The research focus of this research is to discuss the influence of WLB policies on employee IRP. The relationship between two variables is explained using social exchange theory. Social exchange theory posits that a person providing a service that benefits another person creates a sense of obligation in the recipient of the service, which also benefits the service provider. This exchange continues as both parties respect each other for what they receive from each other (Blau, 1964). According to social exchange theory, when employees are treated well and benefit from the organization, they develop a sense of obligation to contribute and act positively within the organization (Lambert, 2000). So it can be said that the WLB policy has a positive impact on employee IRP.

The independent variable in the research is WLB which is reduced to several items and the dependent variable is IRP. The hypothesis proposed in the research is that the use of the WLB policy will have a positive and significant impact on employee IRP. Based on the explanation above, the aim of this research is to find out how the implementation of the WLB policy affects the IRP of employees in the DJPb environment. By obtaining information regarding the influence of the WLB policies implemented on the IRP, we can find out whether these policies are effective

in improving the performance of DJPb employees so that the organization can evaluate itself for the sake of organizational progress. The research framework image is presented as follows:

Figure 1. Framework for thinking



1.1.WLB Policy in the DJPb Environment

The WLB policies analysed in this research are various policies adopted and implemented within the DJPb environment, including flexible work options, special leave policies, and support for dependent care. Flexible work options refer to arrangements that provide opportunities for employees to vary their working hours to better meet family commitments or other people's life demands.(Burgess & Strachan, 2005). The term is often used to cover a variety of policies, including reduced work hours, non-standard hours, various forms of remote work, and compressed work hours.(Kelliher & Anderson, 2009). This policy within the Ministry of Finance is stipulated through Minister of Finance Decree Number 223/KMK.01/2020 concerning Implementation of Workplace Flexibility (FWS) within the Ministry of Finance. The form of FWS currently implemented in the Ministry of Finance is (1) flexitime; (2) work from home (WFH) and work from home base (WFHb); and (3) satellite office. Flexitime is limited flexibility in working hours where employees can choose forward flexibility or backward flexibility in working hours. Normal working hours are 07.30 – 17.00. Forward flexibility, namely entering at 07.00 and returning at 16.30. Backward flexibility, namely entering at 08.00 and leaving at 17.30. WFH and WFHb means that employees continue to work during official working hours, but are not in the office but at their own home or residence. Meanwhile, a satellite office is where employees work not in their home office, but work in an office or other unit that provides supporting facilities and facilities.

The special leave policy within the DJPb is as regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 221/PMK.01/2021 concerning Working Days and Hours and Enforcement of Discipline relating to the Payment of Employee Benefits within the Ministry of Finance, namely leave due to the death of a family member. , maternity leave but still getting paid, and leave to accompany a wife who gives birth. Leave for important reasons due to the death of a family member (parents, parents-in-law, wife/husband, child, sibling, or son-in-law is seriously ill or has died), a 0 percent cut in allowances is applied for a maximum of 5 working days, and 5 percent for the next day's leave. Maternity leave is subject to a reduction of 0 percent for a maximum of 3 months, for female employees who are on maternity leave for the birth of their first to third child. Leave to accompany a wife who gives birth either naturally or via caesarean section is subject to a 0 percent reduction in allowances for a maximum of 10 working days and 5 percent for the following day's leave.

DJPb implements internal policies in an effort to support dependent care for pregnant and breastfeeding mothers as well as parents who have children under the age of five (toddlers) who are in the DJPb environment. This is carried out based on Circular Letter Number 3/MK.1/2018 concerning the Provision of Gender Responsive and Child Care Work Facilities

within the Ministry of Finance with reference to the Decree of the Minister of Finance of the Republic of Indonesia Number 807/KMK.01/2018 concerning Guidelines for Implementing Gender Mainstreaming in Ministry of Finance Environment. For children, a children's play area and day care are provided so that employees can focus on work without worry. Then the policy regarding family allowances is regulated through Government Regulation of the Republic of Indonesia Number 51 of 1992 concerning Amendments to Government Regulation Number 7 of 1977 concerning Civil Servant Salary Regulations as Latesty Amended by Government Regulation Number 15 of 1985. Spousal allowances are given at 10 percent of salary principal. The child allowance is 2 percent of the basic salary for each child.

1.2. In-Role Performance

IRP is the performance shown in technical aspects related to the employee's work (Jex & Britt, 2014). IRP is a performance measure related to how well an employee performs the tasks specified in the job description (Amelia, 2010). Employees may receive a reprimand if they fail to demonstrate behavior included in the IRP and may also suffer financial consequences (Van Dyne & LePine, 1998). IRP is measured by items that refer to the degree to which an employee's behavior meets performance expectations and performs well on the tasks included in their job. (Jex & Britt, 2014).

There are two factors that influence IRP. The first is self-evaluation. Employees with high self-evaluation abilities in their work can further increase their IRP (Satavuthi & Chaipoopirutana, 2014). The second is job satisfaction. Job satisfaction can be influenced by several factors such as salary, coworkers, managers, promotions, organizational facilities, and job facilities (Satavuthi & Chaipoopirutana, 2014).

1.3. Social Exchange Theory

Social exchange theory posits that all human relationships are shaped by the use of subjective cost-benefit analysis and comparison of alternatives (Blau, 1964), and is built on the principle of reciprocity (Lambert, 2000). The principle of reciprocity is a universal principle based on two assumptions: "(1) people should help those who help them; and (2) people should not harm those who have helped them" (Gouldner, A, 1960). Social exchange theory states that someone who provides a service that benefits another person creates a feeling of obligation for the person receiving the benefit to also provide benefits to the person who provided the service. This exchange will continue if both parties respect what they receive from the other party (Blau, 1964). Social exchange theory shows that an employee will have a sense of obligation to give, behave or behave positively to the organization if they are treated well and receive benefits from the organization. (Lambert, 2000).

2. RESEARCH METHOD

This section explains the methodology used in this research. The discussion will detail the research process and data analysis procedures. This research focuses on collecting quantitative data through questionnaire surveys.

2.1 Research design

This study uses a quantitative approach. A quantitative approach was used to test the effect of using the WLB policy on employee IRP. Purposive sampling technique was used to determine the research sample. This sampling method with a specific purpose is a sampling technique that takes certain aspects into consideration (Sugiyono, 2016). Questionnaires were sent via electronic mail. The sample is all supervisory officials (echelon IV) and implementers within the DJPb environment.

From the results of distributing questionnaires via the DJPb Secretary's Service Note to all DJPb vertical agency units throughout Indonesia, 1,112 answers were obtained with a response rate of 19 percent (the total number of supervisory and implementing officials in the DJPb Environment as of 15 May 2023 was 5,877 employees). The media used to fill out the questionnaire is the Microsoft Forms application. Of the 1,112 answers, seven were not

included in the analysis because those who filled out the survey were not supervisory or implementing officials within the DJPb environment. All surveys are filled in completely by respondents because the survey has been designed to be completed when all respondents answer all the questions asked to completion. So the questionnaires used for further analysis totaled 1,105 questionnaires.

There are no definite rules for how many samples should be representative of the population. Statistically, the larger the sample, the better the results. If the sample is large, then the mean and standard deviation obtained will most likely be the same as the mean and standard deviation of the population. Although a larger sample is better, a small sample if chosen randomly can also accurately reflect the population (Hajar, 1996). For most studies, sample sizes greater than 30 and less than 500 are sufficient. If the sample must be divided into two categories, for example men and women, each category must have a minimum sample size of 30 people (Agung, 2006). The samples taken from the population in this study were obtained randomly and numbered more than 1,000 people, so in our opinion they are more than sufficient to represent the entire population. Participant demographic information is presented in Table 1.

The WLB policy used in the research is the policy implemented and adopted in Indonesia. The original questionnaire for this study was written in English and translated by a previous researcher who was bilingual (Indonesian and English). It was then back-translated by another bilingual speaker to ensure scale items were comparable across languages. This re-translation confirms that the English and Indonesian versions of the survey have the same meaning and do not require major changes in the survey translation.

In this research, there are eight WLB policies as independent variables which are categorized into three categories given to respondents, namely flexible work options, special leave policies and dependent care support. There are three options for knowing the availability of WLB policies according to respondents' perceptions, namely not available/don't know, available but not used, and available and used. To measure the dependent variable, namely IRP, seven IRP subscale items from the performance scale were used (Williams & Anderson, 1991). The measure is the respondent's assessment scale of their performance. Respondents were asked to indicate their responses on a five-point scale (1=never; 5=very often) to each item related to their performance assessment. Higher scores indicate higher IRP.

Table 1. Demographic information

Variable	Employee		Variable	Employee	
	n	%		n	%
Gender			Position		
Man	713	64.52%	Supervisory Officer	452	40.90%
Woman	392	35.48%	Executor	653	59.10%
Total	105		Number of children		
Age			There isn't any	303	27.42%
< 30 years	257	23.26%	One child	149	13.48%
30 - 40 years old	367	33.21%	Two children	305	27.60%
41 – 50 years	318	28.78%	Three child	239	21.63%
51 – 60 years	163	14.75%	More than three children	109	9.87%
Marital status			Household servant		

Not married yet	227	20.54%	There isn't any	871	78.82%
Marry	857	77.56%	Yes, not in the same house	152	13.76%
Divorced	21	1.90%	Yes, in the same house	82	7.42%

In this research, several variables that are thought to have the potential to influence the relationship between the independent and dependent variables are treated as control variables. This is to ensure that the unique effects produced by the independent variable can be determined without being contaminated by other variables. Demographic variables such as gender, marital status and having children can influence the effects of WLB policies and work-family conflict on employees (Afrianty, 2013). For example, it is relatively more difficult for women to balance work and household interests. Therefore this variable is treated as a control variable.

2.2 Analysis Method

Research instruments were used to collect data. Data analysis is quantitative/statistical in nature and is used to test hypotheses (Sugiyono, 2016). Quantitative data collection was used using the questionnaire method. The collected data was processed using quantitative descriptive analysis tools. The program used for data analysis is SPSS. The survey/questionnaire method was chosen as a type of data collection procedure because it has advantages in terms of economy of design and speed in presenting research data. Then, this procedure was chosen because the author had sufficient confidence in the variables to be measured and knew what to expect from the respondents (Sugiyono, 2016). The data analysis method uses hierarchical multiple regression analysis.

2.3 Measurement

2.3.1. Work Life Balance Policy

Respondents were given a list of eight WLB policies (see the list below) which were divided into three categories. Respondents were asked questions about what policies they currently use or have used in the past. Unused policies are coded 0 and used policies are coded 1. The number of policies used to evaluate each category is calculated by adding up the number of policies used. This scoring scheme was adapted from Parker and Allen (2001). Although the focus of this survey was the actual use of policies, respondents were asked to indicate whether such policies were available in their organization or they were familiar with the policy by adding a selection to the left of unused policies. This is to ensure that the WLB policies included in hypothesis testing are known to every employee in the organization involved in this research.

The most commonly adopted and used WLB policies in the DJPb environment as described in the introduction are as follows:

- (1) flexible working options:
 - flextime;
 - work from home (WFH);
 - Satellite office.
- (2) special leave policy:
 - leave due to the death of a family member;
 - maternity leave;
 - Leave to accompany his wife who gave birth.
- (3) dependent care support:
 - daycare;
 - Family allowance.

Of the eight programs mentioned in the questionnaire, only seven were used for data analysis. All programs except day care were available to 70 percent or more of respondents. Day care programs were excluded because they were not available or unknown to most respondents. Only 42.99 percent of respondents reported that “on-

site/near-work daycare” was available in their organization, and 57.01 percent of respondents indicated that no on-site/near-site childcare was available in their organization. This is not surprising because in Indonesia, child care support and services are considered less important than in western countries. It is also very common in Indonesia that they will live with parents or in-laws, or even extended family who help them with household chores and childcare.

2.3.2. In-Role Performance

The seven-item in-role behaviors subscale (IRBs) of the Performance Scale (Williams & Anderson, 1991) used to measure IRP. The intra-role behavior subscales (IRBs) measure employee behaviors that are recognized by the formal compensation system and part of the job requirements. A common measure used is the supervisor rating scale (Williams & Anderson, 1991). This assessment measure was used by many previous studies (Afrianty, 2015; Odle-Dusseau et al., 2013; Parker & Allen, 2001). This assessment method is included in the traditional assessment category because it directly assesses employee performance based on observations. This method of assessing superiors towards subordinates is not without shortcomings. This method also has disadvantages, namely that the assessment can be very subjective. Each superior has his own different expectations or standards in assessing his subordinates. So in this research it was modified by changing the assessment scale originating from the supervisor into an employee assessment scale for their own performance (Jufrizen et al., 2020; Zahran, 2018). Respondents were asked to answer each item regarding their performance evaluation on a 5-point scale (1=never; 5=very often). Higher scores indicate higher IRP. Respondents in this research are anonymous and free from interference from the relevant agencies so that respondents can fill out the survey truly according to what they experience and feel.

Validity testing using Confirmatory Factor Analysis (CFA) requires the Kaiser-Meyer-Olkin (KMO) value to be >0.50 for factor analysis to be carried out (Ghozali, 2016). 1,105 data that will be processed shows that the KMO is 0.807 so factor analysis can be carried out. The lowest factor loading value is 0.549. However, the data reliability test shows that the IRP variable is less reliable with a Cronbach Alpha value of 0.597 (a construct is said to be reliable if the Cronbach Alpha value is >0.70) (Nunnally in Ghozali, 2016). The first step to increase the reliability value is to remove inconsistent respondents' answers so that 927 data remain. However, the result is that the Cronbach Alpha value is still low, namely 0.606. So the next treatment is carried out, namely by eliminating one of the question items that has the highest Cronbach Alpha if deleted value. Finally, the expected Cronbach Alpha value was obtained, namely 0.738 by eliminating question item number six from a total of seven questions related to IRP.

2.3.3. Control Variables

Control variables include gender, position, marital status, age, number of children, and presence of a domestic helper (PRT). The presence of a housemaid is one of the control variables in this study, because employing one or more housemaids can provide significant assistance in handling housework and childcare. Gender, marital status, job title, and availability of domestic workers were coded as dummy variables, and age was reported in year intervals. The explanation for each dummy variable is as follows:

- (1) position: supervisory official=1; executor=2
- (2) gender: male=1; Female=2
- (3) age: <30 years=1; 30-40 years=2; 41-50 years=3; 51-60 years=4
- (4) marital status: not married=1; married=2; divorce=3
- (5) number of children: none=0; 1 person=2; 2 people=2; 3 people=3; more than 3 people=4
- (6) PRT availability: don't have=0; present but not living in the same house=1; exist and live in the same house = 2

3. RESEARCH RESULTS AND DISCUSSION

Regression analysis was carried out using SPSS version 25 to test the hypothesis. Preliminary analyzes such as validity, reliability, testing regression assumptions, and evaluating model suitability are carried out before the hypothesis is tested. In order to assess the adequacy of the scale, factor analysis is carried out to look at the underlying structure or dimensions of many variables (Pallant, 2011). Exploratory factor analysis was conducted on each scale separately to determine whether the scale items measured a single latent construct. The mean, standard deviation, and correlation matrix of demographic variables, independent variables, and dependent variables are summarized in Table 2.

Table 2. Means, Standard Deviations, and Correlation Coefficients

	m	elementary school	1	2	3	4	5	6	7	8	9
tion	1.57	0.496	1	0.421**	-	-	-	-0.068*	-0.053	-0.077*	-
der	1.36	0.481	0.421**	1	-	-	-	0.043	-0.056	-0.012	-
	2.37	0.982	-	-	1	0.570**	0.592**	0.095**	-	0.222**	0.407**
ital	1.82	0.427	0.408**	0.223**	0.570**	1	0.619**	0.195**	0.154**	-0.002	0.405**
as			0.351**	0.255**							0.597**
ber of	1.76	1,322	-	-	0.592**	0.619**	1	0.180**	-0.032	0.357**	0.460**
ren			0.332**	0.250**							
ilability	0.30	0.603	-0.068*	0.043	0.095**	0.195**	0.180**	1	0.005	0.210**	0.147**
omestic											
kers	0.46	0.265	-0.053	-0.056	-	-0.002	-0.032	0.005	1	0.106**	0.085**
ible					0.154**						
k											
ons	0.27	0.284	-0.077*	-0.012	0.222**	0.405**	0.357**	0.210**	0.106**	1	0.344**
cial											
e											
ey											
endent	0.70	0.459	-	-	0.407**	0.597**	0.460**	0.147**	0.085**	0.344**	1
			0.345**	0.350**							
ort	4.23	0.242	-	-0.021	0.166**	0.122**	0.141**	0.019	0.028	0.063	0.112**
			0.113**								

**Significantly correlated at the 0.01 level (p<0.01)

*Significantly correlated at the 0.05 level (p<0.05)

Correlation assessment between demographic variables and independent variables shows that on average there is a significant positive correlation between each demographic variable and two of the three types of WLB policies, namely special leave policies and dependent care policies. We can see a very significant positive relationship with both policies in the domains of age, marital status and number of children. These three domains are closely related to employees who have dependents. The more mature an employee is, the higher the level of use of special leave policies and dependent care policies, because there are also more dependents. Marital status and number of children are also in line with this. Married employees can use special leave such as maternity leave or leave to accompany a wife who is giving birth which cannot be found for employees who are unmarried or divorced. So does the number of children. The more mature an employee is, the greater the number of children and the more frequent use of special leave policies and support for dependent care. These findings confirm similar findings reported by previous studies (Afrianty,

2015; Brough et al., 2005)that the use of WLB policies is most likely related to employees who have dependents.

However, on the other hand, flexible work options have a negative but not significant correlation with four of the six demographic variables, namely position, gender, marital status and number of children, while having a negative and significant correlation with the age variable ($r=-0.154$; $p<0.01$). This means that younger employees use flexible work options more often than older employees. This shows that flexible work option policies are more beneficial for younger employees compared to older employees. The reason may be that younger employees are happier with workplace flexibility. They like to spend their time sitting around in cafes or coffee shops while doing work or other activities using a laptop.

There are interesting things found from the correlation between demographic variables and the dependent variable. It was found that position had a significant negative correlation with IRP ($r=-0.113$; $p<0.05$). The negative and significant correlation between position and IRP found in this study implies that supervisory officials demonstrate better work ethic and performance compared to implementers. Implementing employees, whose average age is still young, may be faced with fulfilling competency requirements to meet their job expectations, while they are not yet accustomed to dealing with various kinds of dynamics in the world of work they are responsible for, so they feel they have not fulfilled the assignments given by the organization properly.(Demerouti et al., 2012). Meanwhile, senior supervisory officials may have broader insight and knowledge of the organization so that they can carry out their work in accordance with what the organization expects of them.

Furthermore, positive and significant correlation findings occurred between the variables age, marital status, and number of children with IRP ($r_{age}=0.166$ $p<0.01$; $r_{status}=0.122$ $p<0.01$; $r_{children}=0.141$ $p<0.01$). This finding is in accordance with previous studies (Jalal Sarker et al., 2003; Sarwar et al., 2013; Satavuthi & Chaipoopirutana, 2014)which states that one of the factors that influences IRP is job satisfaction. The higher the job satisfaction, the higher the IRP. A possible explanation for increasing job satisfaction with age is that older employees are more likely to have higher skill utilization and higher levels of responsibility. This can lead to higher income which in turn increases their level of satisfaction with the job (O'brien & Dowling, 1981). The positive and significant correlation between age, marital status and number of children with IRP is probably also caused by employees who are married and have children feeling that they have a higher responsibility than they did before they got married and had children, because they have a family here to provide for them. . To meet their family's needs, they will put in extra effort at work so that they receive higher appreciation and compensation from the organization.

A summary of the hypothesis testing regression analysis is presented in Table 3. From the results of the hierarchical multiple regression analysis, it was found that the use of various work-life balance policies (namely flexible work options, special leave options, and dependent care support) has a positive but insignificant impact on performance. In-role employees, not as expected in the research hypothesis. Flexible work options and dependent care support have a positive impact on IRP but are not significant with β values of only 0.045 and 0.041, respectively. The research results also show that the use of special leave options has no effect on employee IRP with $\beta=0.000$. Similar findings were also found by Muse & Pichler(Muse & Pichler, 2011), that the use of various WLB policies has no effect on employee IRP. From these results it can be said that the form of employee support policy chosen to help achieve work-life balance is not effective.

Table 3. Regression Results

Control variables	<i>In-Role Performance</i>
	β
Position	-0.065
Gender	0.050
Age	0.106
Marital status	0.015
Number of children	0.062

Availability of domestic workers	-0.012
R2	0.034
F	5,446**
Independent variable	
WLB Policy	
Flexible work options	0.045
Special leave policy	0,000
Dependent care support	0.041
R2	0.037
ΔR2	0.003
ΔF	1,001*

n = 927

**Significantly correlated at the 0.01 level (p<0.01)

*Significantly correlated at the 0.05 level (p<0.05)

The lack of effective implementation of formal work-life balance policies in this research may be influenced by employee perceptions of the importance of WLB policies. The policies offered by organizations and analyzed in this research are considered not very beneficial for employees. An individual's perceived value of a work-life balance policy may vary depending on individual circumstances. In fact, in some cases, employees do not know whether they have used the existing WLB policy indirectly. For example, family allowance. 280 of the 927 respondents studied further stated that they did not know or felt that the policy was not available in their organization. Even though family allowances are paid every month to employees as an additional component of the employee's salary.

Regarding the use of flexible work options, one reason for the ineffectiveness of these policies may be the high level of flexibility of respondents due to the nature of their own work, thereby reducing the positive impact of such policies. According to Baltes, Briggs, Huff, Wright, and Neuman (in Baltes et al., 1999), too much flexibility can actually reduce the positive impact of policies on employee work attitudes and behavior. The sample in this research were DJPb employees at the supervisory and executive level positions. As shown in Table II (demographic table), the respondents studied were 1105 employees consisting of 452 supervisory officials and 653 executive officers. Within the Ministry of Finance in general and especially DJPb as the object of study in the research, employees, both supervisory and implementing officials, have a high level of flexibility in their work, especially in terms of work time. In this case it can also mean working at inappropriate times (for example, at night when employees are already at home). The many and varied job demands require employees to always be ready whenever and wherever they are to carry out and complete assignments given by their superiors.

Regarding how work-life balance policies influence employee attitudes and behavior in the workplace, (Hattrup et al., 2007) found that personal values are viewed as explanations of behavior and are important to individuals. This attracts more attention and has a greater impact on behavior. And although values are not important, they have little or no influence on behavior.

In line with this, there is an opinion that implementing a WLB policy without assessing actual needs can limit the usefulness of the policy (Blair-Loy & Wharton, 2002). However, the role of the perceived value of these WLB policies in the relationship between WLB policy implementation and employee IRP needs to be investigated in future research. From a practical point of view, it would be very useful for companies to assess the actual needs of employees in terms of implementing WLB policies in order to achieve the desired results, namely increasing employee in-role performance.

4. CONCLUSION

This research examines the effectiveness of the WLB policy on employee IRP. The results of research through surveys show that the policies available or selected are not effective in increasing employee IRP. Please note that the data for this research was collected from only one

organizational unit in Indonesia with limited diversity. This research also only applies to the formal and regulated economic sector. By conducting research on other organizations in different sectors with richer diversity, perhaps the research results could be different.

This research is in line with several previous studies related to WLB policies and can confirm that culture is an important factor in understanding the relationship between work and family. The findings regarding the influence of various WLB policies on employees in this research indicate that every company (especially multinational companies) must apply the principle of caution regarding the cultural context in their region in efforts to implement appropriate WLB policies. Much literature suggests why human resource management policies cannot be implemented globally (Pulignano & Keune, 2015). Companies need to fully understand employee needs to get the desired results from policy implementation.

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