The Influence of Psychological Climate, Work-Life Balance, and Organizational Culture on the Performance of Account Representative (AR) Employees at KPP Madya Surabaya

Original Article

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Abstract

A key challenge in enhancing organizational effectiveness lies in identifying the factors that most significantly drive employee performance within specific institutional contexts. The objective of this research is to analyze the effects of Psychological Climate, Work Life Balance, and Organizational Culture on the performance of Account Representatives at KPP Madya Surabaya. A quantitative methodology with an associative design is utilized to achieve this aim. The population consisted of 40 Account Representatives, all of whom were included as the research sample using a census method. Employing a Likert-scale questionnaire and multiple linear regression analysis, this study found that Psychological Climate, Work Life Balance, and Organizational Culture have both significant partial and simultaneous effects on employee performance. These findings indicate that positive perceptions of the work environment, balanced personal and professional life, and strong organizational cultural values contribute to improved employee performance. The coefficient of determination further demonstrates that most of the variation in employee performance can be explained by these three variables. This study concludes that strengthening Psychological Climate, Work Life Balance, and Organizational Culture is an essential strategy for enhancing the performance of Account Representatives at KPP Madya Surabaya.

Keywords: Organizational Culture, Performance, Psychological Climate, Work Life Balance.

1. Introduction

In an era of increasingly complex public service transformation that demands high efficiency, tax employees, especially Account Representatives (ARs), play an important role in achieving state revenue targets from the taxation sector. The tasks carried out by ARs are not only related to administration but also involve understanding regulations, communicating with taxpayers, and achieving strict performance targets. The complexity of this workload demands a supportive work environment so that employee performance can be optimal and services to the public can improve.

One important factor that affects employee performance is psychological climate, which refers to individual perceptions of their work environment, including feelings of safety, trust, support, and appreciation received from the organization (Azima et al., 2023). In the environment of the Surabaya Medium Tax Service Office, there is still a gap between employee expectations of a supportive work environment and the reality of high work pressure and minimal space for self-actualization. Research by Azima et al. (2023) and Chandra & Saryatmo

(2023) shows that psychological climate has a significant effect on employee performance, where a psychologically healthy work environment can increase employee productivity.

The second factor that plays a role is work life balance, which is a balanced condition between work demands and an individual's personal life (Matakena et al., 2023). Imbalance between the two can cause stress, emotional exhaustion, and ultimately decrease productivity (Arifin & Muharto, 2022). In the research object environment, AR employees often experience long working hours, high target pressure, and limited time for family, which indicates a gap between the ideal theory of work life balance and reality in the field. Studies conducted by Anugrah & Priyambodo (2021) and Arifin & Muharto (2022) consistently show that work life balance has a significant effect on performance, where work-life balance contributes to increased job satisfaction and work effectiveness.

The third factor is organizational culture, which is defined as a system of values, norms, and beliefs shared within an organization, and affects how organization members behave and work (Wiyanto & Idrus, 2021). At KPP Madya Surabaya, although organizational values have been formally established, in practice there are still gaps between expected values and implementation at the operational level, such as low inter-unit collaboration and resistance to change. Research by Wiyanto & Idrus (2021) and Yuliansyah & Yosepha (2023) confirms that strong and positive organizational culture has a significant influence on improving employee performance. This gap may manifest as increased error rates in taxpayer assessments, reduced proactivity in client service, and a reluctance to take initiative in handling complex cases.

This study holds significance as there is a lack of research analyzing the impact of all three variables on AR employee performance in tax institutions in Indonesia. In addition, the findings of this study are anticipated to offer strategic input for policymakers in formulating HR development programs and work environment improvements, to support employee productivity and optimization of state revenue from the tax sector.

2. Literature Review

2.1. Performance Management

In carrying out organizational activities, each employee (human resource) has differences in results or performance. These differences arise due to dissimilarities in ways of thinking, attitudes, and behaviors possessed by each individual. Each employee certainly has different backgrounds, experiences, and motivations, which directly affect their performance. Therefore, a systematic and structured approach is needed in managing employee performance, known as performance management.

According to Schwartz in Anggraeni et al. (2021), performance management is an activity based on open communication between managers and employees regarding the achievement of established goals, providing constructive feedback, both from managers to employees and vice versa, as well as in employee performance appraisal. Furthermore, Anggraeni et al. (2021) state that performance management is the utilization of information and existing resources, with the aim of ensuring that all activities carried out focus on achieving company goals through measurable and clear efforts.

2.2. Psychological Climate

Psychological climate is a subjective construct that describes individual perceptions of their experiences in the work environment (Rousseau in Chandra & Saryatmo, 2023). Each employee forms their own understanding of how procedures, policies, practices, and work atmosphere affect them personally. Psychological climate is not just the result of observation

of physical aspects of the organization, but rather a reflection of individuals' emotional and cognitive interpretation of the treatment they receive, available opportunities, and values felt in the work environment (Nadapdap & Harahap, 2023). In other words, psychological climate shapes the way an employee feels, understands, and responds to organizational dynamics they face daily.

Psychological climate describes the atmosphere formed within the organization, which can encourage employees to love their work wholeheartedly, or conversely, can become a source of psychological barriers that disrupt their relationship with that work (Azima et al., 2023). Psychological climate reflects individual perceptions of working conditions in the organizational environment, where various factors such as attitudes, personality, behavior, motivation, core values, and employee mindset directly or indirectly shape these dynamics.

2.3. Work Life Balance

Finding a balance between work commitments and personal life is essential to ensure both aspects are given the necessary attention without one dominating the other (Arifin & Muharto, 2022; Nadapdap & Harahap, 2023). Work life balance is a balance between personal life and an individual's work, for example having more time to relax, having good entertainment with work friends, and being able to work optimally (Shrivastava in Anugrah & Priyambodo, 2021). Work life balance focuses on a balanced state between two demands: work aspects and individual personal life (Anugrah & Priyambodo, 2021).

2.4. Organizational Culture

Organizational culture refers to the set of underlying beliefs and values established by a specific group, aimed at helping the organization effectively deal with challenges and achieve harmony between external demands and internal operations, necessitating change to improve outcomes (Riani in Wiyanto & Idrus, 2021). Organizational culture can be described as a unique blend of attitudes, values, customs, language, beliefs, rituals, and norms that shape the personality of an organization. This distinct culture sets it apart from others and influences how employees perceive, think, and respond to various situations, both internally and externally (Oktaviani & Sihombing, 2022; Yuliansyah & Yosepha, 2023).

2.5. Performance

Prawirosentono (2008) explains that Performance refers to the outcome of tasks completed by individuals or a team within a business or group, in alignment with their assigned roles and duties. This accomplishment is achieved through the implementation of strategies aimed at achieving the objectives of the organization in a lawful and ethical manner, while ensuring compliance with moral and ethical standards. This definition emphasizes that performance not only focuses on output but also considers the ethical and legal achievement process.

Employee performance is one important indicator in measuring individual success in carrying out assigned tasks and responsibilities. Performance is not only related to final results but also includes how the work process is carried out according to established standards and targets. According to Fahmi (2022), performance can be defined as the outcomes achieved by a company, whether it is focused on making a profit or not, during a specific timeframe. It showcases how well the organization is able to reach its objectives with the help of its employees.

2.6. Conceptual Framework

Based on the theoretical foundation, this study proposes that Psychological Climate (X1), Work Life Balance (X2), and Organizational Culture (X3) are key determinants of Employee Performance (Y). The literature indicates that a positive psychological climate, characterized by trust and support, enhances focus and productivity. A healthy work-life balance reduces stress and prevents burnout, thereby sustaining performance levels. Furthermore, a strong organizational culture aligns employee behavior with organizational goals and provides a stable framework for action. These variables are posited to influence performance both individually (partial effect) and collectively (simultaneous effect). The proposed relationship between these variables is visualized in the conceptual framework in figure 1 below.
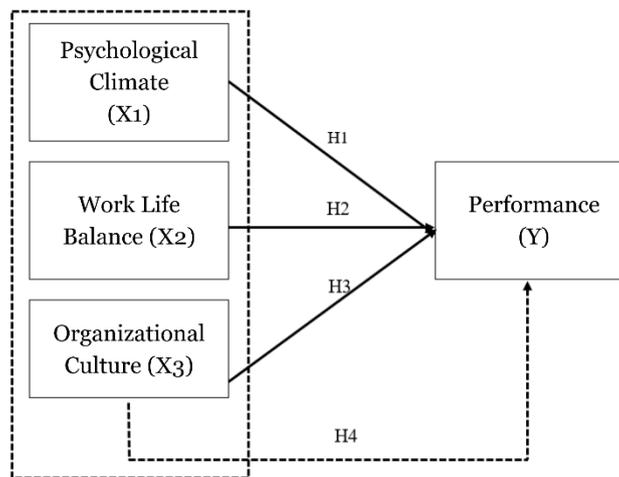

Figure 1. Conceptual Framework
Source: Processed by researcher, 2025

Description:

............▶ : Simultaneous Influence

———————▶ : Partial Influence

2.7. Research Hypothesis

H1: Psychological Climate partially has a significant effect on the Performance of Account Representative (AR) Employees at the Surabaya Medium Tax Service Office.
H2: Work Life Balance partially has a significant effect on the Performance of Account Representative (AR) Employees at the Surabaya Medium Tax Service Office.
H3: Organizational Culture partially has a significant effect on the Performance of Account Representative (AR) Employees at the Surabaya Medium Tax Service Office.
H4: Psychological Climate, Work Life Balance, and Organizational Culture simultaneously have a significant effect on the Performance of Account Representative (AR) Employees at the Surabaya Medium Tax Service Office.

3. Methods

3.1. Type of Research

The research in this study uses a method that focuses on making connections between different variables. Associative research is often used to identify cause-and-effect relationships between variables. In this research, the variables studied include psychological climate, work life balance, organizational culture, and employee performance. This research aims to

determine how these variables interact with each other and affect employee performance in an organization, specifically at KPP Madya Surabaya.

3.2. Research Population and Sample

In this research, the intended population is all Account Representative (AR) employees working at KPP Madya Surabaya, totaling 40 people. Account Representative employees at KPP Madya Surabaya were selected as the population because they are a group that has a key role in tax administration services and are an important element in performance evaluation related to psychological climate, work life balance, and organizational culture. The selection of this population is not only based on their role in the organization but also their relevance to the variables to be studied, such as the influence of psychological climate and balance between work and personal life on their performance.

In this research, the author establishes that this is population research, a type of research where all population members are used as research samples. In other words, there is no random or selective sampling because all elements in the population are considered relevant and included in this research. The decision to use this approach is based on the relatively small and focused population size, namely 40 Account Representative (AR) employees at KPP Madya Surabaya. Research that uses the entire population as a sample is often called census research, where each population member is given the opportunity to participate.

3.3. Data Source and Collection

The research utilizes primary data as its main source of information, which is gathered directly by the researcher from the original source or location where the research is being conducted. In this study, the primary data was collected from Account Representative (AR) employees working at the Surabaya Medium Tax Service Office.

In this study, data is gathered through the distribution of questionnaires to participants. The goal is to receive responses from the participants by asking them a series of questions. In this study, the survey uses a five-point Likert scale, giving participants the opportunity to express their level of agreement or disagreement with statements by selecting a number from 1 to 5.

3.4. Data Analysis

The analysis of data involves utilizing various statistical methods to examine research data. In this particular study, data analysis is conducted through the utilization of multiple linear regression analysis, which serves as a method for assessing the impact of multiple independent variables on a dependent variable.

4. Results and Discussion

4.1. Research Results

Data in this research was obtained using questionnaires in the form of Google forms distributed to 40 respondents who are Account Representative (AR) employees at KPP Madya Surabaya. The data was then statistically processed, with the following results:

4.1.1. Respondent Identity

A total of 40 respondents in this research are Account Representative (AR) employees at KPP Madya Surabaya. Based on gender, the majority of respondents are male, namely 33 people or 82.5%, while female respondents number 7 people or 17.5%. This shows that the composition of respondents is dominated by male employees.

In terms of age, most respondents are in the 41-50 years age group, namely 25 people or 62.5%. Furthermore, respondents with an age range of 31-40 years number 13 people or 32.5%, while respondents aged 51 years and above number 2 people or 5.0%. Thus, research respondents are dominated by employees at productive and experienced ages. Based on education level, the majority of respondents have a Bachelor's degree (S1) background, namely 23 people or 57.5%, followed by respondents with Master's degree (S2) education of 15 people or 37.5%. Meanwhile, respondents with Diploma 3 and Diploma 4 education levels each number 1 person or 2.5%. This condition shows that most respondents have relatively high education levels.

Viewed from length of service, the most respondents have 21-30 years of service, namely 19 people or 47.5%, followed by respondents with 11-20 years of service of 18 people or 45.0%. Respondents with 1-10 years of service number 2 people or 5.0%, while respondents with service of 31 years and above are only 1 person or 2.5%. This indicates that the majority of respondents are employees with considerable work experience. Based on grade or rank, most respondents are at grade IIId, namely 20 people or 50.0%. Furthermore, respondents with grade IIIc number 10 people or 25.0%, grade IIIb 6 people or 15.0%, and grade IIIa 2 people or 5.0%. Respondents with grades IIc and IVa each number 1 person or 2.5%. This composition shows that the majority of respondents are at middle to upper grades in the rank structure.

4.1.2. Validity Test
The validity test results in this research are:

Table 1. Validity Test Decision

No	Statement Variable	r-count	r-table	Result
1	Psychological Climate (X1) 1	0.854	0.312	Valid
2	Psychological Climate (X1) 2	0.875	0.312	Valid
3	Psychological Climate (X1) 3	0.924	0.312	Valid
4	Psychological Climate (X1) 4	0.636	0.312	Valid
5	Psychological Climate (X1) 5	0.924	0.312	Valid
6	Work Life Balance (X2) 1	0.956	0.312	Valid
7	Work Life Balance (X2) 2	0.987	0.312	Valid
8	Work Life Balance (X2) 3	0.971	0.312	Valid
9	Organizational Culture (X3) 1	0.942	0.312	Valid
10	Organizational Culture (X3) 2	0.934	0.312	Valid
11	Organizational Culture (X3) 3	0.917	0.312	Valid
12	Organizational Culture (X3) 4	0.902	0.312	Valid
13	Organizational Culture (X3) 5	0.952	0.312	Valid
14	Employee Performance (Y) 1	0.750	0.312	Valid
15	Employee Performance (Y) 2	0.873	0.312	Valid
16	Employee Performance (Y) 3	0.862	0.312	Valid
17	Employee Performance (Y) 4	0.861	0.312	Valid
18	Employee Performance (Y) #	0.793	0.312	Valid

Source: Data processed with SPSS, 2025

The outcome of the validity test which summarized in table 1 shows that all eighteen statement items have r-count values higher than the r-table values with a significance level of five percent. This indicates that each statement item has met the eligibility requirements as a measurement tool (valid).

4.1.3. Reliability Test

The reliability test results in this research are:

Table 2. Reliability Test Results Reliability Statistics

Cronbach's Alpha	N of Items
.973	18

Source: Data processed with SPSS, 2025

The reliability test results show a Cronbach's alpha value of 0.973, exceeding the minimum threshold of 0.60 and confirming the reliability of all questionnaire items.

4.1.4. Classical Assumption Test

Prior to performing a multiple linear regression analysis, it is crucial to conduct a test on classical assumptions. The results of the classical assumption test in this research are summarized as follows:

1)   Data Normality Test

The normality test is used to check if the collected data for each variable follow a balanced, bell-shaped distribution. This step is essential to confirm that the data are not heavily skewed, which validates the use of subsequent parametric statistical techniques. Ensuring normal distribution is necessary so that regression analysis results can be interpreted appropriately.
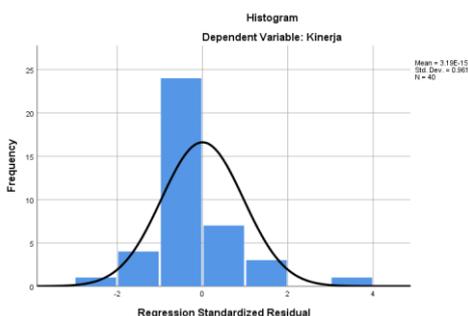

Figure 2. Data Normality Test Results
Source: Data processed with SPSS, 2025

The results of the test for normality shown in figure 2 indicate that the histogram graph forms a bell-shaped pattern. This shape indicates that the research data follows a normal distribution so the data is suitable for further statistical analysis.

2)   Multicollinearity Test

Assessing for multicollinearity is crucial in determining if the independent variables are correlated at a reasonable level in order to ensure stable and accurate regression coefficient estimates. The multicollinearity test results in this research are as follows:

Table 3. Multicollinearity Test Results

Model		Tolerance	VIF
1	(Constant)		
	Psychological Climate	.180	5.558
	Work Life Balance	.478	2.092
	Organizational Culture	.209	4.777

Source: Data processed with SPSS, 2025

The outcomes of the multicollinearity assessment suggest that Psychological Climate has a VIF value of 5.558, Work Life Balance has a VIF value of 2.092, and Organizational Culture has a VIF value of 4.777. All VIF values are below the number 10 which is the assessment limit, so it can be stated that there is no multicollinearity in the regression model.

3) Heteroscedasticity Test

There is a need for a heteroscedasticity test to determine if the relationship between independent and dependent variables leads to a consistent residual distribution, allowing for accurate estimates from the regression model. The outcomes of the heteroscedasticity test in this study are as depicted in figure 3:
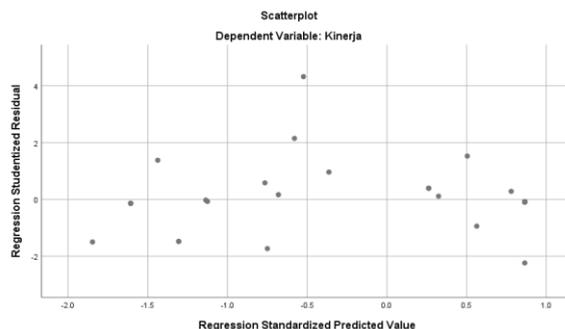

Figure 3. Heteroscedasticity Test Results
Source: Data processed with SPSS, 2025

The heteroscedasticity test results show that the points on the scatterplot graph between predicted values ZPRED and residual SRESID are randomly scattered. Residual variance does not exhibit a consistent pattern, suggesting that the regression model is not affected by heteroscedasticity.

4) Partial Test

The purpose of the partial test is to analyze the impact of each individual variable to determine their significance in enhancing performance (Hair Junior et al., 2017). This helps identify the particular variables that play a crucial role in driving performance improvement. The partial test results in this research are as follows:

Table 4. Partial Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1　(Constant)	.148	.892		.166	.869
Psychological Climate	.607	.090	.588	6.762	.000
Work Life Balance	.363	.069	.279	5.229	.000
Organizational Culture	.171	.076	.182	2.253	.030

Source: Data processed with SPSS, 2025

The partial test results above can be explained as follows:

a. With a significance value of 0.000 ($p < 0.05$), the null hypothesis (Ho) is rejected in favor of the alternative hypothesis (Ha). This indicates that Psychological Climate exerts a significant partial effect on the performance of Account Representative employees at the Surabaya Medium Tax Service Office.

b. The analysis yields a significance value of 0.000 (p < 0.05) for Work Life Balance, necessitating the rejection of Ho. Consequently, it is concluded that Work Life Balance is a significant partial predictor of AR employee performance at the specified office.

c. For Organizational Culture, the obtained significance value of 0.030 (p < 0.05) provides sufficient evidence to reject Ho. This finding supports the conclusion that Organizational Culture has a statistically significant partial effect on employee performance in the context studied.

5) Simultaneous Test

The concurrent examination is employed to assess how much the trio of separate variables jointly impact the reliant variable, in order to determine if the regression model is appropriate for explaining overall variations in performance.

Table 5. Simultaneous Test Results

ANOVA[a]						
	Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	158.243	3	52.748	232.782	.000b
	Residual	8.157	36	.227		
	Total	166.400	39			

a. Dependent Variable: Performance

b. Predictors: (Constant), Organizational Culture, Work Life Balance, Psychological Climate

Source: Data processed with SPSS, 2025

The overall model is statistically significant (F-test, p < 0.05). Consequently, the collective null hypothesis is rejected, affirming that the three predictors have a significant joint effect. This indicates that Psychological Climate, Work Life Balance, and Organizational Culture together significantly impact the performance of Account Representative employees at the Surabaya Medium Tax Service Office.

4.1.5. Coefficient of Determination Test

This examination evaluates the extent to which variations in performance can be accounted for by a combination of three independent factors, allowing researchers to determine the strength of the connection between these factors and the outcome variable in the study. The findings of the coefficient of determination test in this study are detailed below:

Table 6. Coefficient of Determination Test Results

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.975[a]	.951	.947	.47602

a. Predictors: (Constant), Organizational Culture, Work Life Balance, Psychological Climate
b. Dependent Variable: Performance

Source: Data processed with SPSS, 2025

Analysis of the coefficient of determination reveals that the research model explains 95.1% of the variance in employee performance (R^2 = 0.951). This result signifies that Psychological Climate, Work Life Balance, and Organizational Culture have a very substantial joint capability in predicting performance outcomes for AR employees at the Surabaya Medium Tax Service Office. The remaining 4.9% of variance is presumed to be influenced by other external or unmeasured variables.

4.2. Discussion

4.2.1. The Influence of Psychological Climate on Employee Performance

The preliminary findings indicate that the Psychological Climate has a notable impact on Employee Performance, thus confirming hypothesis 1 from the study. This conclusion highlights the crucial role of positive employee perspectives on the workplace in shaping effective work behaviors.

Psychological Climate is defined by Azima et al. (2023) as individual perceptions of psychological conditions created in the work environment, including feelings of safety, trust, support, and appreciation given by the organization. At KPP Madya Surabaya there is still high work pressure and limited space for self-actualization so employee perceptions of the psychological environment become determining factors for their work quality.

The positive regression coefficient shows that improving the quality of Psychological Climate will increase Account Representative Employee Performance. This finding is in line with real conditions that employees who feel supported by superiors, have harmonious work relationships, and receive recognition for work results show better ability in meeting taxpayer supervision targets. Conversely, employees who experience psychological tension tend to experience decreased motivation and difficulty maintaining performance stability.

The outcomes of this study confirm the conclusions from prior studies conducted by Azima et al. (2023) and Chandra & Saryatmo (2023), which indicate that the Psychological Climate can greatly impact performance. These studies suggest that fostering a positive psychological work environment can enhance the efficiency and effectiveness of employees. The similarity of this research result with previous research is influenced by AR work characteristics that demand high accuracy, communication skills, and ability to manage work pressure so the need for psychological support becomes increasingly important. Efforts to improve work atmosphere quality, strengthen organizational support, and create psychological safety will contribute directly to improving employee performance.

4.2.2. The Influence of Work Life Balance on Employee Performance

Validation of the second hypothesis is evidenced by preliminary tests, which establish a significant effect of Work Life Balance on performance. This finding carries the practical implication that organizational initiatives aimed at harmonizing work and personal life are likely to yield significant gains in employee performance.

Work Life Balance is explained by Arifin & Muharto (2022) as a condition when individuals can balance time, energy, and commitment between work and personal life so as not to cause prolonged exhaustion or decreased productivity. At KPP Madya Surabaya, Account Representative employees face intensive workloads, long working hours, and tight target achievement demands so work-life balance becomes an important factor for employees' ability to maintain their work performance.

The positive regression coefficient shows that the better the Work Life Balance, the higher the Employee Performance. This condition is reflected in the experience of employees at KPP Madya Surabaya who are able to manage rest time, share responsibilities with superiors and colleagues, and obtain support in overcoming work pressure, so they work more focused, more stable, and more effective in completing service and supervision tasks.

The findings of this study corroborate the conclusions of Anugrah & Priyambodo (2022) and Arifin & Muharto (2022) that emphasize the impact of Work Life Balance on performance. These studies suggest that achieving a balance between work and personal life can enhance job satisfaction, decrease stress levels, and boost overall work performance. The alignment of this research result with previous research occurs because AR work characteristics have high

demands so employees who do not have work-life balance tend to experience exhaustion and decreased productivity. Organizational efforts to arrange workloads, provide adequate flexibility, and provide support for employees in maintaining balance between personal life and work will directly influence employee performance improvement.

4.2.3. The Influence of Organizational Culture on Employee Performance

The partial test results show that Organizational Culture has a significant effect on Employee Performance so hypothesis 3 proposed in this research is empirically accepted. The acceptance of this hypothesis confirms that values, norms, and work habits adopted in the organization have an important role in determining employee behavior and work results.

Organizational Culture is a shared value system formed in the organization and becomes a behavioral guideline for all its members (Praveena & Fonceca, 2023). These values include discipline, integrity, cooperation, and results orientation. At KPP Madya Surabaya although formal values have been established there are still challenges in their implementation such as lack of inter-unit collaboration and resistance to change so Organizational Culture becomes a determining factor for employee performance quality.

The positive regression coefficient shows that the stronger the Organizational Culture, the more Employee Performance increases. The results of this research are in line with real conditions that employees who work in environments with clear values, consistent work rules, and cultural support that encourages responsibility will show more stable performance. AR employees who understand the organization's role and feel bound to work values tend to show higher accuracy in tax service and supervision.

The results of this research support previous research conducted by Yuliansyah & Yosepha (2023) which state that Organizational Culture has a significant effect on employee performance. That research explains that strong culture can strengthen commitment, increase motivation, and encourage positive work behavior. The consistency of this result with previous research is caused by AR work characteristics that require discipline, accuracy, and cooperation so strong work culture becomes the foundation for performance improvement. Strengthening organizational values, habituation of positive work behavior, and increasing inter-unit collaboration are strategic steps that can be taken to improve employee performance at KPP Madya Surabaya.

4.2.4. The Influence of Psychological Climate, Work Life Balance, and Organizational Culture Simultaneously on Employee Performance

The outcomes of the tests conducted at the same time reveal that the combination of Psychological Climate, Work Life Balance, and Organizational Culture greatly impacts Employee Performance, leading to the empirical confirmation of hypothesis 4 in this study. The acceptance of this hypothesis confirms that these three variables not only influence separately but also provide collective influence in shaping employee performance.

The significant simultaneous influence shows that employee performance cannot be improved through only one single aspect. Good Psychological Climate provides a sense of security and psychological support for employees. Work Life Balance helps employees maintain physical and mental stability to remain productive. Organizational Culture provides behavioral guidelines, work values, and performance orientation. All three complement each other so as to form a conducive work environment for Account Representative employees who have complex tasks ranging from service, supervision, counseling, to achieving revenue targets.

Given the high explanatory power of the model, it can be inferred that fluctuations in Employee Performance are predominantly driven by the three constructs under investigation.

This leads to the conclusion that, for this cohort, performance outcomes are more significantly influenced by the quality of the psychological climate, the state of work-life balance, and the robustness of organizational culture than by other unmeasured variables. This condition is consistent with the reality at KPP Madya Surabaya where employees face high work pressure, professionalism demands, and the need to adapt to changes in tax policies so organizational support becomes a key factor in maintaining work performance.

These results are consistent with prior research, thereby reinforcing established theoretical connections. The observed relationship between Psychological Climate and performance echoes the findings of Azima et al. (2023). The significant role of Work Life Balance aligns with Arifin & Muharto (2022) emphasis on its contribution to work effectiveness. Finally, the confirmed influence of Organizational Culture substantiates the major role attributed to it by scholars such as Wiyatno & Idrus (2021) and Yuliansyah & Yosepha (2023) in the context of employee performance. The consistency of this research result with previous research strengthens the understanding that these three variables have strong and mutually supportive relationships in shaping employee work behavior.

From the simultaneous test results and coefficient of determination results show that strengthening Psychological Climate, Work Life Balance, and Organizational Culture needs to be done in an integrated manner because all three have great capability in influencing employee performance as a whole. Good integration between psychological support, work-life balance, and healthy work culture is an important foundation to encourage the performance of Account Representative employees at KPP Madya Surabaya.

5. Conclusions

According to the study results, Psychological Environment, Work-Life Balance, and Company Culture all play a crucial role in influencing the job performance of Account Representatives at the Surabaya Medium Tax Service Office. A positive Psychological Climate, where employees feel psychologically safe, enhances work spirit and target achievement. Similarly, improved Work Life Balance allows employees to work with greater focus and stability in their service and supervisory duties. A strong Organizational Culture, characterized by discipline, integrity, and cooperation, fosters higher responsibility and consistent performance quality. Collectively, these three variables simultaneously and significantly influence employee performance, explaining most of its variation. This confirms that a supportive environment, balanced work-life integration, and a robust culture collectively build more productive and committed employees.

However, it is important to acknowledge the limitations of this study. The findings are based on data from a single organizational context (KPP Madya Surabaya) with a limited sample size, which may affect the generalizability of the results to other settings or larger populations. Additionally, the research focused on a specific set of variables (Psychological Climate, Work Life Balance, and Organizational Culture), and the cross-sectional design captures relationships at a single point in time rather than causal dynamics over time.

Therefore, it is recommended that the office strengthen the Psychological Climate through open communication and recognition, maintain Work Life Balance with proportional workloads and adequate rest, and continually reinforce Organizational Culture values. For future research, incorporating additional variables such as motivation, leadership, or job satisfaction expanding the research scope to other offices, or employing qualitative methods could yield a more comprehensive understanding of employee performance.

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