

Enhancing Generation Z Employee Performance through Work–Life Balance, Workload Management, and Competence: Evidence from an Indonesian Tax Consulting and Law Firm

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Abstract

This study examines the relationships between work–life balance, workload, competence, and employee performance among Generation Z employees at Teng & Partners Law Firm and Tax. The increasing digitalisation of tax administration requires young employees to maintain appropriate competencies while effectively managing work demands and work–life boundaries. A quantitative cross-sectional design was employed, with data collected through structured questionnaires from 50 respondents. Multiple linear regression analysis was performed using SPSS. The findings reveal that work–life balance is positively and significantly associated with employee performance ($\beta = 0.322$, $t = 3.699$, $p = 0.001$), whereas workload exhibits a negative and significant association ($\beta = -0.297$, $t = -3.435$, $p = 0.001$). Competence is also positively and significantly associated with employee performance ($\beta = 0.603$, $t = 6.895$, $p < 0.001$). Collectively, the three predictors are significantly associated with employee performance ($F = 29.744$, $p < 0.001$). The adjusted R^2 of 0.638 indicates that the model explains 63.8% of the variation in employee performance. These findings underscore the importance of maintaining work–life balance, managing workload appropriately, and strengthening employee competence to support the performance of Generation Z employees in professional tax consulting services.

Keywords: Work–Life Balance, Workload, Competence, Employee Performance, Generation Z

Introduction

Digital transformation has fundamentally reshaped the nature of work across professional service sectors, including tax consultancy (Lei et al., 2024). Digitalisation has not only transformed administrative procedures and client services but has also intensified the demand for employees who can work accurately, efficiently, adaptively, and proficiently with technology (Saranya & Vasantha, 2024). Within this evolving environment, employee performance has become increasingly important for maintaining organisational effectiveness and service quality (Özkan Alakaş, 2024). Employees are expected not only to achieve predetermined work targets but also to continuously adapt their knowledge and skills to technological developments and regulatory changes (Wang et al., 2024).

This transformation has become particularly relevant following the implementation of Indonesia's Core Tax Administration System (Coretax DJP) on 1 January 2025. Coretax integrates various tax administration processes into a more comprehensive digital system. Although this transformation is intended to enhance administrative efficiency and service integration, it has simultaneously created new adaptation challenges for tax professionals. Employees working in tax consultancy firms are required to possess a sound understanding of taxation regulations while effectively navigating digital systems to address clients' administrative requirements. During the initial implementation of Coretax, the DGT also undertook several improvements to system capacity, infrastructure, and service features. These developments indicate that digital transformation in taxation requires employees to demonstrate adaptability, technological proficiency, accuracy, and the ability to manage increasingly complex job demands.

These challenges are particularly important given the growing participation of Generation Z in the workforce. Having grown up alongside rapid technological development, Generation Z employees are generally familiar with digital technologies. However, technological familiarity does not necessarily translate into superior job performance. Generation Z employees continue to



encounter organisational demands related to performance targets, workload, competency development, and the need to maintain a healthy balance between their professional and personal lives. Manafe and Moi (2025) demonstrated that the relationship between work-life balance and employee performance varies across generations and that work-life balance represents an important consideration for Generation Z employees.

This issue is particularly relevant to Generation Z employees at Teng & Partners Law Firm and Tax, where service quality depends substantially on employees' ability to perform their duties accurately, promptly, and in compliance with applicable regulations. Employees must simultaneously respond to diverse client requirements, regulatory changes, tax reporting deadlines, and developments in digital tax administration. Consequently, employee performance should be examined not only from the perspective of work outcomes but also in relation to employees' work-life conditions, job demands, and individual capabilities.

One factor that may contribute to employee performance is work-life balance, which reflects an individual's ability to manage professional and personal demands in a balanced manner (Ariasari & Tjahjono, 2024). In increasingly digitalised work environments, the boundaries between professional and personal life have become more flexible, making the ability to maintain an appropriate balance particularly important for Generation Z employees. (Murniawati & Achmad, 2024) reported that work-life balance contributes to the performance of Generation Z employees. Similarly, (Lubis et al., 2023) highlighted the important role of work-life balance in explaining performance among this generational cohort.

Nevertheless, empirical findings remain inconsistent. Rensiana et al. (2024) found that work-life balance had a significant negative effect on the performance of Generation Z employees and did not strengthen the relationship between job characteristics and performance. Similarly, Purnamasari and Soebandono (2024) reported that dimensions of work-life balance did not exert a direct effect on Generation Z employee performance. These contrasting findings indicate that the relationship between work-life balance and employee performance may depend on occupational characteristics, organisational conditions, and the specific work environment. Further empirical investigation is therefore necessary to clarify this relationship within different professional contexts.

Another important determinant is workload, which refers to the demands employees must fulfil using the time, capabilities, and resources available to them. In tax consultancy, workload may increase due to extensive documentation, tax reporting deadlines, diverse client requirements, regulatory changes, and the need to adapt to new digital systems. A manageable workload may stimulate employees to utilise their capabilities efficiently and enhance productivity. In contrast, excessive job demands may reduce concentration, increase fatigue, and compromise work quality. Lisna (2024) found that workload significantly influenced employee performance in a negative direction. However, under certain conditions, manageable job demands may encourage greater work intensity and productivity. These differing perspectives suggest that the workload–performance relationship is highly contextual and warrants further examination within the tax consultancy environment.

In addition to work-life balance and workload, competence represents a critical individual resource for supporting employee performance. Competence encompasses the knowledge, skills, abilities, and individual capacities required to perform job responsibilities effectively. Within tax consultancy, competence has become increasingly multidimensional. Employees require not only knowledge of taxation regulations but also digital literacy, analytical skills, problem-solving capabilities, effective communication, and adaptability. The implementation of Coretax has further strengthened the need to integrate taxation expertise with digital competence. Recent evidence from service and logistics contexts also indicates that employee competence and competence–job fit play important roles in explaining employee performance.

Collectively, these three variables represent distinct yet complementary dimensions of employee performance. Work-life balance reflects employees' ability to maintain equilibrium between their professional and personal lives, workload represents the demands imposed by their jobs, and competence reflects the individual resources available to address those demands. Employee performance can therefore be understood through the interaction between work-life conditions, job demands, and individual capabilities rather than through any single factor in isolation.

Several research gaps provide the rationale for the present study. First, an empirical gap exists because previous studies have produced inconsistent findings regarding the relationship between work-life balance and Generation Z employee performance (Dorta-Afonso et al., 2025)(Pradila & Fadli, 2023). Second, a contextual gap remains because much of the existing research on Generation Z has been conducted in general organisational or industrial settings, while empirical evidence from professional tax consultancy services remains limited. This distinction is important because tax consultancy involves specific occupational characteristics, including stringent accuracy requirements, strict deadlines, regulatory changes, intensive client interactions, and extensive technology utilisation.

Third, a technological and temporal gap has emerged following the implementation of Coretax DJP on 1 January 2025. Much of the existing research on work-life balance, workload, competence, and employee performance was conducted before this transformation or without considering the implications of an integrated digital tax administration system. The implementation of Coretax therefore provides a distinctive contemporary context in which to investigate the factors associated with the performance of younger employees in professional tax services.

Accordingly, the novelty of this study lies in integrating work-life balance, workload, and competence to explain the performance of Generation Z employees in the tax consultancy sector within the context of Coretax DJP implementation. Unlike previous studies that have predominantly examined Generation Z employees in broader organisational settings, the present study focuses on young professionals who simultaneously encounter regulatory demands, stringent deadlines, accuracy requirements, client service responsibilities, and digital transformation. This research context provides an opportunity to generate more specific empirical evidence regarding the determinants of Generation Z employee performance in a rapidly digitalising professional environment.

Based on these considerations, this study aims to examine the effects of work-life balance, workload, and competence on the performance of Generation Z employees at Teng & Partners Law Firm and Tax, both individually and simultaneously. Theoretically, this study is expected to extend the human resource management literature concerning Generation Z employee performance in digitally transforming professional work environments. Practically, the findings are expected to provide useful insights for management in developing appropriate work-life balance policies, managing workload effectively, and strengthening employees' technical and digital competencies to support sustainable performance.

Theoretical Review

Employee Performance

Employee performance refers to employees' effectiveness in accomplishing assigned responsibilities according to organisational standards and objectives, as reflected in work quality, quantity, accuracy, timeliness, and efficiency (Muis et al., 2026). In professional service organisations, high employee performance is particularly important because individual work outcomes contribute directly to service quality, client satisfaction, and overall organisational effectiveness (E. Wijaya & Chaniago, 2025). Digital transformation has expanded performance requirements beyond conventional technical knowledge (M. I. Nasution et al., 2023). Employees are increasingly required to develop digital competencies, adapt to technology-enabled processes, and continuously update their skills to maintain effective performance (Nazah et al., 2021). In tax consultancy, these requirements are particularly relevant because employees must integrate taxation knowledge, digital capabilities, accuracy, client service, and effective time management. Recent evidence concerning Indonesia's Coretax implementation further indicates that tax digitalisation is closely associated with employees' effectiveness in managing taxation activities (Bassilia, 2026).

These challenges are increasingly relevant to Generation Z employees, whose performance is shaped by both individual and organisational conditions. Recent empirical studies demonstrate that work-life balance, workload, job stress, job satisfaction, and work fatigue are associated with Generation Z employee performance (Chaniago, 2023). Accordingly, this study conceptualises employee performance as the extent to which Generation Z employees effectively fulfil their professional responsibilities in terms of quality, quantity, accuracy, and timeliness (Ferna et al., 2026).

Work-Life Balance

Work-life balance refers to employees' ability to manage work and personal responsibilities without excessive conflict between these domains (Bhastary et al., 2026). An appropriate balance enables employees to allocate time, energy, and psychological resources effectively while maintaining their professional responsibilities (B. S. Wijaya et al., 2026). The relationship between work-life balance and employee performance can be explained through Conservation of Resources (COR) Theory (Wulandari et al., 2026). COR Theory suggests that individuals seek to acquire, preserve, and protect valuable resources, including time, energy, emotional stability, and social support (M. N. Nasution et al., 2026). When employees maintain an appropriate work-life balance, resource depletion can be minimised, allowing greater attention and energy to be directed towards work (Susanto, 2025). Recent theoretical evidence confirms that maintaining adequate job and personal resources is important for sustaining employee well-being and performance (Harianto et al., 2025).

This relationship is particularly relevant to Generation Z, who increasingly value flexibility, well-being, and balance between professional and personal life (Ginting et al., 2026). Recent empirical evidence demonstrates that work-life balance is positively associated with Generation Z employee performance (Astika et al., 2022). Nevertheless, findings remain context-dependent. (Faris et al., 2024), for example, found no significant direct relationship between work-life balance and Generation Z employee performance, although an indirect relationship emerged through job satisfaction.

In tax consultancy, work-life balance may be particularly important because employees simultaneously face reporting deadlines, client demands, regulatory changes, and technology-intensive work processes. From the COR perspective, employees who effectively balance professional and personal demands are expected to preserve the psychological and physical resources required for sustained performance. Accordingly, the following hypothesis is proposed:

H1: Work-life balance has a positive and significant relationship with the performance of Generation Z employees.

Workload

Workload refers to the volume, complexity, and intensity of work demands that employees must manage using available physical, cognitive, and temporal resources. It encompasses not only task quantity but also time pressure, responsibility, task complexity, and the cognitive effort required to perform work accurately. The relationship between workload and employee performance can be explained through Job Demands–Resources (JD-R) Theory. Job demands require sustained effort and consume employees' resources, potentially generating fatigue and reducing performance when demands become excessive (Thamrin et al., 2026). However, workload does not necessarily produce negative outcomes (Bhastary et al., 2024). When perceived as a manageable challenge demand, it may stimulate effort, engagement, and achievement, whereas excessive workload may become a hindrance demand that depletes resources and impairs performance (Syiafuddin, Lie, et al., 2024).

This distinction is particularly relevant to Generation Z employees in tax consultancy, who must simultaneously manage multiple clients, reporting deadlines, regulatory changes, documentation, and increasingly digitalised work processes (Syiafuddin, Rezeki, et al., 2024). Their technological adaptability may help them respond effectively to manageable job demands (Nasib, 2020). Recent evidence also demonstrates that workload can be positively associated with Generation Z employee performance when work demands remain manageable and adequate resources are available (Hasibuan et al., 2026). Nevertheless, excessive workload may produce the opposite effect by increasing resource depletion and reducing performance (Kerli et al., 2026). Therefore, the performance implications of workload depend on whether employees perceive job demands as manageable challenges or excessive hindrances (Napitupulu et al., 2026). In the present context, workload is expected to function primarily as a challenge demand that encourages Generation Z employees to mobilise their capabilities, increase effort, and maintain productivity (Simanjuntak et al., 2026). Accordingly, the following hypothesis is proposed:

H2: Workload has a positive and significant relationship with the performance of Generation Z employees.

Competence

Competence represents employees' capacity to perform occupational responsibilities effectively through the integration of knowledge, technical skills, cognitive abilities, and behavioural capabilities (Tambun et al., 2026). Competent employees are better equipped to solve work-related problems, adapt to changing requirements, and achieve expected performance standards. In contemporary workplaces, competence increasingly encompasses digital literacy, adaptability, communication, analytical skills, and continuous learning capabilities (Hasrul Azwar Hasibuan et al., 2022). The relationship between competence and employee performance can be explained through Human Capital Theory, which conceptualises employees' knowledge, skills, and capabilities as productive resources that generate individual and organisational value (Lubis et al., 2024). Recent evidence indicates that human capital development and digital competencies have become increasingly important for maintaining employee performance amid technological transformation (Sihombing et al., 2019).

This relationship is particularly relevant to tax consultancy (Nasib et al., 2023). Tax professionals require not only taxation and regulatory knowledge but also digital competence, analytical capabilities, accuracy, and adaptability (Ballian, 2020). Indonesia's digital transformation of tax administration through Coretax further increases the need to integrate taxation expertise with digital capabilities, as employees must adapt to technology-based processes while maintaining service accuracy and regulatory compliance (Pebri, 2020). For Generation Z employees, technological familiarity alone may therefore be insufficient to ensure effective performance (Tambunan, 2023). When supported by appropriate professional, analytical, and digital competencies, employees are better positioned to manage client requirements, adapt to Coretax, solve taxation-related problems, and maintain accuracy under time constraints (Sipayung et al., 2023). Accordingly, competence is expected to strengthen employees' capacity to perform their professional responsibilities effectively (Sulistiyowati, 2022). Therefore, the following hypothesis is proposed:

H3: Competence has a positive and significant relationship with the performance of Generation Z employees.

Work-Life Balance, Workload, Competence, and Employee Performance

Employee performance results from the interaction between personal resources, job demands, and individual capabilities (Kitasari & Subawa, 2026). Integrating Conservation of Resources (COR) Theory, Job Demands–Resources (JD-R) Theory, and Human Capital Theory provides a comprehensive framework for explaining the simultaneous roles of work-life balance, workload, and competence. Work-life balance helps employees preserve psychological and physical resources, workload represents occupational demands requiring sustained effort, while competence provides the knowledge and capabilities needed to respond effectively to those demands (Jaya et al., 2026).

This integrated perspective is particularly relevant to Generation Z employees in tax consultancy. Digital transformation requires employees to combine technological adaptability, regulatory knowledge, accuracy, client responsiveness, and timely task completion (Sismiati et al., 2025). Recent evidence indicates that effective performance in digitally transforming workplaces increasingly depends on the interaction between employee resources, job demands, and appropriate digital and professional competencies (Msuya & Kumar, 2022).

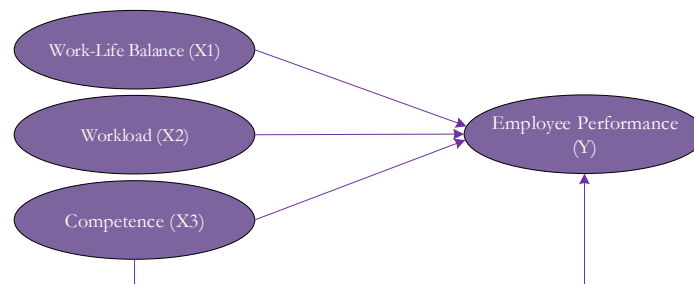
However, previous studies have predominantly examined these factors separately or across different organisational settings (Roz, 2021). Their simultaneous relationship with Generation Z employee performance in professional tax consultancy remains relatively underexplored, particularly within Indonesia's evolving digital tax administration environment. Examining these factors collectively may therefore provide a more comprehensive explanation of employee performance following the implementation of Coretax. Accordingly, the following hypothesis is proposed:

H4: Work-life balance, workload, and competence are simultaneously and significantly associated with the performance of Generation Z employees.

Conceptual Framework

Based on the theoretical foundations and empirical evidence discussed above, this study conceptualises employee performance as an outcome associated with three major determinants. Work-life balance represents employees' capacity to manage professional and personal domains; workload represents the level of job demands employees must address; and competence represents the individual knowledge, skills, and capabilities available to fulfil those demands. Accordingly, the conceptual relationships examined in this study can be represented as follows:

Figure 1. Conceptual Framework



Methodology

Research Approach and Design

This study employed an explanatory quantitative approach with a cross-sectional survey design to examine the relationships between work-life balance, workload, competence, and employee performance among Generation Z employees at Teng & Partners Law Firm and Tax. Primary data were collected from respondents at a single point in time and analysed through empirical hypothesis testing. Accordingly, the relationships examined in this study are interpreted primarily as statistical associations rather than definitive causal effects. The relationships between the independent variables and employee performance were estimated using multiple linear regression analysis. This analytical approach was considered appropriate because the study examined the individual and simultaneous relationships of three predictor variables—work-life balance, workload, and competence—with a single dependent variable, employee performance.

Data Collection

Primary data were collected using a structured questionnaire distributed directly to Generation Z employees at Teng & Partners Law Firm and Tax. All questionnaire items were assessed using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. Respondents were informed about the purpose of the study, the voluntary nature of their participation, the confidentiality of their responses, and the exclusive use of the collected information for academic research purposes. Informed consent was obtained from respondents before questionnaire completion. A total of 50 questionnaires were collected from eligible employees. Prior to statistical analysis, the dataset was screened for incomplete responses, duplicate entries, response inconsistencies, and other potential data-quality problems. No responses were excluded during the screening process; therefore, all 50 responses were retained for the final analysis. The study followed established ethical principles for questionnaire-based research, including voluntary participation, informed consent, confidentiality, and protection of respondents' information. No personally identifiable information was included in the statistical analysis or presentation of the findings.

Population and Sample

The study population comprised 50 Generation Z employees working at Teng & Partners Law Firm and Tax. A saturated sampling technique (total sampling) was applied because all eligible members of the accessible population were included as research respondents. Accordingly, the final sample consisted of 50 employees. Eligible respondents were active employees belonging to the

Generation Z cohort and were directly involved in the organisation's operational and professional activities. The inclusion of the entire accessible population was intended to provide comprehensive representation of Generation Z employees within the organisational context examined in this study.

Variable Measurement

The research instrument was developed by adapting measurement dimensions established in previous human resource management studies and adjusting the wording to the professional context of tax consultancy. Four variables were examined: work-life balance, workload, competence, and employee performance. Work-life balance was measured through employees' perceptions of their ability to balance professional and personal responsibilities, including the allocation of time, involvement, and satisfaction across work and non-work domains. Workload was assessed through employees' perceptions of task volume, work targets, time demands, and the effort required to complete their responsibilities. These indicators reflect the demands experienced by employees when performing their assigned tasks. Competence was measured through employees' knowledge, skills, abilities, problem-solving capabilities, and adaptability in performing their professional responsibilities. In the context of tax consultancy, competence also reflects employees' capacity to respond to changing regulations and technology-based administrative processes. Employee performance was assessed through work quality, quantity, accuracy, timeliness, responsibility, and effectiveness in completing assigned duties.

All measurement items were evaluated using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The wording of the items was adjusted to ensure relevance to the responsibilities of Generation Z employees working in professional tax consultancy services, particularly within an increasingly digitalised tax administration environment.

Data Analysis Technique

The data were analysed using the Statistical Package for the Social Sciences (SPSS). The analytical procedure consisted of descriptive analysis, validity and reliability testing, classical assumption testing, multiple linear regression analysis, hypothesis testing, and evaluation of the coefficient of determination. Instrument validity was assessed using item–total correlations, while reliability was evaluated using Cronbach's alpha. The regression assumptions were examined through normality, multicollinearity, and heteroscedasticity tests. These procedures were conducted before hypothesis testing to determine whether the dataset adequately satisfied the assumptions required for multiple linear regression analysis. The statistical model was specified as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

where Y represents employee performance, α is the constant, β_1 – β_3 represent the regression coefficients, X_1 represents work-life balance, X_2 represents workload, X_3 represents competence, and ε represents the error term.

Hypothesis testing was conducted at a 5% significance level ($\alpha = 0.05$). The t-test was used to assess the partial statistical relationship between each independent variable and employee performance while controlling for the other predictors. A relationship was considered statistically significant when the p-value was below 0.05. The F-test was used to evaluate whether work-life balance, workload, and competence collectively provided a statistically significant explanation of employee performance. Finally, the Adjusted R^2 value was examined to determine the proportion of variation in employee performance explained by the three predictors after accounting for the number of independent variables included in the regression model.

Results and Discussions

Respondent Characteristics

As presented in Table 1, the gender distribution of the respondents was relatively balanced, with 28 male respondents (56.0%) and 22 female respondents (44.0%). In terms of age, the respondents were predominantly concentrated in the 20–30-year age group, which accounted for 37 respondents (74.0%). This was followed by respondents aged 31–40 years (16.0%), those younger

than 20 years (6.0%), and those older than 40 years (4.0%). Regarding educational attainment, the majority of respondents held a bachelor's degree (62.0%), followed by those with a diploma qualification (24.0%) and senior high school or vocational high school education (14.0%). Thus, 86.0% of the respondents had completed tertiary education at either the diploma or bachelor's level. Overall, the respondent profile indicates that the sample was predominantly composed of young employees with relatively high levels of formal education. The concentration of respondents in the 20–30-year age category is particularly relevant to the study's focus on younger employees working in a professional tax consultancy environment. The variation in gender, age, and educational attainment provides demographic diversity for examining the relationships between work-life balance, workload, competence, and employee performance at Teng & Partners Law Firm and Tax.

Table 1. Respondent Characteristics

Characteristics	Category	Frequency (n)	Percentage (%)
Gender	Male	28	56
	Female	22	44
Age	< 20 years	3	6
	20–30 years	37	74
	31–40 years	8	16
	> 40 years	2	4
Educational Attainment	Senior High School/Vocational	7	14
	High School		
	Diploma	12	24
	Bachelor's Degree	31	62
Total Respondents		50	100

Validity and Reliability Tests

Normality Test

Table 2. Validity Test Results

Variable	Item	r-value	r-critical	Result
Work-Life Balance (X1)	X1.1	0.738	0.279	Valid
	X1.2	0.663	0.279	Valid
	X1.3	0.722	0.279	Valid
	X1.4	0.611	0.279	Valid
	X1.5	0.715	0.279	Valid
	X1.6	0.711	0.279	Valid
	X1.7	0.567	0.279	Valid
	X1.8	0.750	0.279	Valid
	X1.9	0.776	0.279	Valid
Workload (X2)	X2.1	0.709	0.279	Valid
	X2.2	0.839	0.279	Valid
	X2.3	0.813	0.279	Valid
	X2.4	0.91	0.279	Valid
	X2.5	0.757	0.279	Valid
	X2.6	0.811	0.279	Valid
	X2.7	0.711	0.279	Valid
	X2.8	0.860	0.279	Valid
Competence (X3)	X3.1	0.848	0.279	Valid
	X3.2	0.718	0.279	Valid
	X3.3	0.741	0.279	Valid
	X3.4	0.656	0.279	Valid
	X3.5	0.651	0.279	Valid
	X3.6	0.690	0.279	Valid

Employee Performance (Y)	Y1	0.735	0.279	Valid
	Y2	0.664	0.279	Valid
	Y3	0.740	0.279	Valid
	Y4	0.678	0.279	Valid
	Y5	0.773	0.279	Valid
	Y6	0.742	0.279	Valid
	Y7	0.751	0.279	Valid
	Y8	0.798	0.279	Valid
	Y9	0.786	0.279	Valid
	Y10	0.760	0.279	Valid

As shown in Table 2, all 33 measurement items had correlation coefficients exceeding the critical value of 0.279. The coefficients ranged from 0.567 to 0.776 for work-life balance, 0.709 to 0.910 for workload, 0.651 to 0.848 for competence, and 0.664 to 0.798 for employee performance. Therefore, all measurement items satisfied the validity criterion and were retained for subsequent statistical analysis.

Table 3. Reliability Test Results

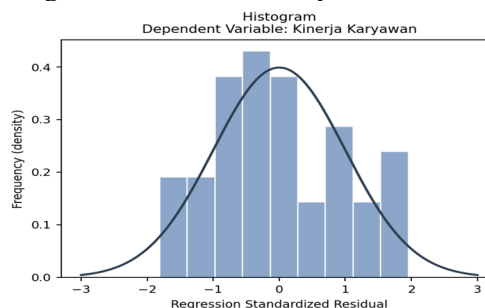
Variable	Number of Items	Cronbach's Alpha	Threshold	Result
Work-Life Balance	9	0.864	0.7	Reliable
Workload	8	0.921	0.7	Reliable
Competence	6	0.809	0.7	Reliable
Employee Performance	10	0.909	0.7	Reliable

As presented in Table 3, the Cronbach's alpha coefficients ranged from 0.809 to 0.921, with all values exceeding the recommended threshold of 0.70. Workload demonstrated the highest internal consistency ($\alpha = 0.921$), followed by employee performance ($\alpha = 0.909$), work-life balance ($\alpha = 0.864$), and competence ($\alpha = 0.809$). These results demonstrate that all four variables achieved satisfactory internal consistency and that the measurement instrument was sufficiently reliable for subsequent statistical analysis.

Classical Assumption Tests

Normality Test

Figure 2. Data Normality Test Results



Based on Figure 2, the histogram indicates that the residual distribution exhibits an approximately bell-shaped pattern. The distribution appears relatively symmetrical, with no substantial skewness towards either the left or the right. This pattern suggests that the residuals are approximately normally distributed. Therefore, based on the visual assessment of the histogram, the normality assumption required for regression analysis can be considered adequately satisfied.

Multicollinearity Test

As presented in Table 4, all independent variables exhibit tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values well below the threshold of 10. Specifically, the tolerance values range from 0.966 to 0.989, while the VIF values range from 1.011 to 1.036. These results

indicate that no substantial multicollinearity exists among the independent variables. Therefore, the regression model satisfies the multicollinearity assumption, suggesting that work–life balance, workload, and competence do not exhibit problematic linear intercorrelations that could distort the estimated regression coefficients

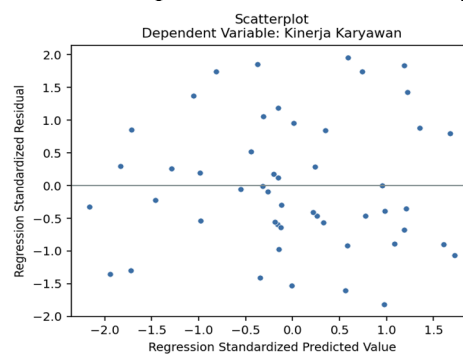
Table 4. Multicollinearity Test Results

Model	Independent Variable	Tolerance	VIF
1	Work–Life Balance (X1)	0.975	1.026
1	Workload (X2)	0.989	1.011
1	Competence (X3)	0.966	1.036

Heteroscedasticity Test

This finding is further supported by the scatterplot presented in Figure 3, in which the residual points are randomly dispersed around the zero line without forming any systematic or discernible pattern. Taken together, these results indicate that the variance of the residuals remains relatively constant across observations. Therefore, the regression model satisfies the homoscedasticity assumption and shows no indication of heteroscedasticity.

Figure 3. Scatterplot of Heteroscedasticity Test



Multiple Linear Regression Analysis

Based on Table 5., the estimated regression equation is $Y = -2.645 + 0.416X_1 - 0.305X_2 + 1.116X_3$. Work–life balance shows a positive and significant association with employee performance ($\beta = 0.322$, $t = 3.699$, $p = 0.001$), indicating that better work–life balance is associated with higher employee performance. Workload exhibits a negative and significant association ($\beta = -0.297$, $t = -3.435$, $p = 0.001$), suggesting that higher workload is associated with lower performance. Meanwhile, competence demonstrates a positive and significant association with employee performance ($\beta = 0.603$, $t = 6.895$, $p < 0.001$). These findings are consistent with the Job Demands–Resources (JD–R) perspective, suggesting that excessive job demands may deplete employees' resources, whereas adequate work–life balance and competence may support more effective job performance.

Table 5. Multiple Linear Regression Coefficients

Model	B	Std. Error	Beta	t	p-value
Constant	-2.645	5.746	–	-0.460	0.648
Work–Life Balance (X1)	0.416	0.113	0.322	3.699	0.001
Workload (X2)	-0.305	0.089	-0.297	-3.435	0.001
Competence (X3)	1.116	0.162	0.603	6.895	< 0.001

Partial t-Test

Based on Table 5. at $\alpha = 0.05$ and $df = 46$, the critical t-value is 2.013. The partial t-test results show that work–life balance is positively and significantly associated with employee performance ($t=3.699$, $p = 0.001$), indicating that better work–life balance is associated with higher performance

among Generation Z employees. Workload exhibits a negative and significant association with employee performance ($t = -3.435$, $p = 0.001$), suggesting that higher workload is associated with lower employee performance, consistent with the Job Demands–Resources (JD–R) perspective. Competence also shows a positive and significant association with employee performance ($t = 6.895$, $p < 0.001$), indicating that stronger employee competence is associated with higher job performance. Overall, all three independent variables demonstrate statistically significant partial associations with employee performance.

F Test (Simultaneous)

Table 6. ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	736.437	3	245.479	29.744	0.000
Residual	379.643	46	8.253		
Total	1.116.080	49			

Based on Table 6, the simultaneous F-test results indicate that the regression model is statistically significant, with an F-statistic of 29.744, exceeding the critical F-value of 2.807 at $df_1 = 3$ and $df_2 = 46$, and a significance level of $p < 0.001$. Accordingly, the null hypothesis (H_0) is rejected, indicating that work–life balance, workload, and competence are jointly and significantly associated with employee performance at Teng & Partners Law Firm and Tax. These findings demonstrate that the three independent variables collectively contribute to explaining variations in employee performance. Therefore, the overall regression model is statistically significant and can be considered appropriate for examining the relationships between work–life balance, workload, competence, and employee performance within the context of this study.

Coefficient of Determination (R^2)

Based on Table 7, the regression model yields an R value of 0.812, an R^2 of 0.660, and an adjusted R^2 of 0.638. The adjusted R^2 indicates that 63.8% of the variation in employee performance is explained collectively by work–life balance, workload, and competence. The remaining 36.2% of the variation is attributable to other factors not included in the current regression model. These results indicate that the three independent variables account for a substantial proportion of the observed variation in employee performance. Nevertheless, other organisational and individual factors beyond the scope of this study may also contribute to differences in employee performance.

Table 7. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.812	0.660	0.638	2.873

Discussions

The Effect of Work–Life Balance on Employee Performance

The findings support H_1 , indicating a positive and significant relationship between work–life balance and employee performance among Generation Z employees at Kantor Konsultan Pajak Teng & Partners Law Firm and Tax. This finding suggests that employees who are better able to balance their professional responsibilities and personal lives tend to demonstrate higher levels of performance. An adequate work–life balance may enable employees to maintain their energy, concentration, and emotional resources, which are essential for completing tasks accurately and efficiently. However, given the cross-sectional nature of this study, the relationship should be interpreted as an empirical association rather than evidence of a definitive causal effect.

From the perspective of Conservation of Resources (COR) Theory, work–life balance can be regarded as a condition that helps employees preserve valuable psychological and physical resources required to meet workplace demands. The present finding is consistent with (Sigit Wicaksono et al., 2024), who reported a positive and significant relationship between work–life balance and employee

performance. Similar evidence was reported by (Murniawati & Achmad, 2024)(Gunawan et al., 2024), whose findings demonstrate the importance of work–life balance in supporting employee performance. Within Kantor Konsultan Pajak Teng & Partners Law Firm and Tax, this relationship is particularly relevant because Generation Z employees are required to manage professional responsibilities while maintaining accuracy and responsiveness in completing their work. Work–life balance can therefore be viewed as an important personal resource associated with employees' capacity to maintain effective and sustainable performance.

The Effect of Workload on Employee Performance

The findings support H2, indicating a negative and significant relationship between workload and employee performance among Generation Z employees at Kantor Konsultan Pajak Teng & Partners Law Firm and Tax. This finding suggests that higher levels of workload are associated with lower employee performance. When employees are confronted with excessive work demands, the physical, cognitive, and psychological resources required to maintain concentration, accuracy, and productivity may become increasingly depleted. Nevertheless, because the present study employed a cross-sectional design, the observed relationship should be interpreted as an empirical association rather than definitive evidence that workload directly causes lower employee performance (Wati & Robain, 2024).

From the perspective of Job Demands–Resources (JD–R) Theory, workload represents a job demand that requires sustained physical and psychological effort (Setyanti, 2022). When such demands become excessive relative to available resources, employees may experience resource depletion that undermines their ability to perform effectively (Mariska & Helmi, 2023). This finding is consistent with research at PLTG MPP 50 MW Jeranjang, which reported a negative and significant relationship between workload and employee performance. Similar results were reported by Singa and Ferine, who found that workload was negatively and significantly related to employee performance. In the context of Kantor Konsultan Pajak Teng & Partners Law Firm and Tax, managing workload is particularly important because employees must deal with multiple professional responsibilities that require accuracy and timely completion. Consequently, maintaining a manageable distribution of work may help Generation Z employees preserve the resources necessary to sustain their performance.

The Effect of Competence on Employee Performance

The findings support H3, indicating a positive and significant relationship between competence and employee performance among Generation Z employees at Kantor Konsultan Pajak Teng & Partners Law Firm and Tax. This finding suggests that employees with stronger knowledge, skills, and job-related capabilities tend to demonstrate higher levels of performance. Greater competence may enable employees to understand work requirements, solve job-related problems, complete assignments more accurately and efficiently, and adapt to changing professional requirements. However, considering the cross-sectional nature of the study, this relationship should be interpreted as an empirical association rather than evidence of a definitive causal effect.

From the perspective of Human Capital Theory, competence represents an important form of human capital because employees' knowledge, skills, and capabilities enhance their productive capacity and ability to perform professional responsibilities effectively. The present finding is consistent with (Yuliawati et al., 2021), who found a positive and significant relationship between employee competence and performance. More specifically, (Hajiali, 2022) reported that employee competence significantly improved performance at the Medan Belawan Primary Tax Service Office, providing particularly relevant empirical support from a taxation-related organisational context. For Kantor Konsultan Pajak Teng & Partners Law Firm and Tax, competence is therefore especially important because employees are expected to possess adequate professional knowledge and technical capabilities to handle tax-related tasks accurately and respond effectively to client requirements. Strengthening employee competence through continuous learning, professional development, and practical experience may therefore support the maintenance of effective employee performance.

Conclusions

The findings demonstrate that work–life balance and competence are positively and significantly associated with employee performance among Generation Z employees at Teng & Partners Law Firm and Tax. These results suggest that employees who maintain a better balance between their professional and personal lives and possess stronger job-related competencies tend to exhibit higher levels of work performance. In contrast, workload is negatively and significantly associated with employee performance, indicating that greater work demands are linked to lower levels of employee performance. Simultaneously, work–life balance, workload, and competence are significantly associated with employee performance, with the model explaining 63.8% of the variation in employee performance. Taken together, these findings highlight that the performance of Generation Z employees reflects the interplay between personal resources, job demands, and professional competencies within an increasingly digitalised tax consulting environment.

The findings offer several practical implications for Teng & Partners Law Firm and Tax and other professional tax consulting organisations. Management should strengthen organisational practices that support work–life balance by establishing reasonable working arrangements, promoting appropriate boundaries between professional and personal responsibilities, and ensuring that employees have sufficient opportunities for recovery from work demands. The negative association between workload and employee performance may be addressed through more proportional task allocation, realistic deadlines, appropriate staffing, and systematic workload monitoring, particularly during peak tax reporting periods. Furthermore, competence development should receive particular attention because competence demonstrated the strongest positive association with employee performance. Organisations may strengthen employee capabilities through continuous professional training, digital taxation workshops, regulatory updates, mentoring programmes, and practical training related to tax administration systems and client services. Collectively, these practices may help create a more supportive working environment while strengthening the sustainable performance of Generation Z employees in professional tax consulting services.

This study has several limitations that should be considered when interpreting its findings. First, the study involved a relatively small sample of 50 Generation Z employees from Teng & Partners Law Firm and Tax. Consequently, the findings should be generalised to broader Generation Z employee populations with caution, particularly across different organisations, industries, and geographical contexts. Second, the research model was limited to three explanatory variables—work–life balance, workload, and competence—and therefore does not capture all individual, organisational, and contextual factors potentially associated with employee performance. Third, the study employed a quantitative approach based on self-reported questionnaire data, which may be subject to response bias and common method bias. In addition, the cross-sectional design captures respondents' perceptions at a single point in time and therefore limits the ability to establish temporal or causal relationships among work–life balance, workload, competence, and employee performance.

Future studies could extend the research scope by involving Generation Z employees from multiple tax consulting firms, accounting firms, or other professional service organisations across different cities or provinces, thereby providing broader evidence across diverse organisational settings. Larger and more heterogeneous samples would also strengthen the external validity and generalisability of the findings. Future research may incorporate additional variables, such as work engagement, job satisfaction, perceived organisational support, digital competence, leadership, occupational stress, organisational culture, and employee resilience, to develop a more comprehensive model of Generation Z employee performance. Longitudinal research designs could also be employed to examine how work–life balance, workload, competence, and employee performance evolve over time, particularly in response to ongoing digital transformation in tax administration. Finally, a mixed-methods approach combining quantitative analysis with interviews or other qualitative techniques is recommended to provide deeper insights into how Generation Z employees experience work demands, work–life boundaries, competency requirements, digital transformation, and performance expectations within professional tax consulting services.

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