

The Relationship Between Family Conditions and Job Satisfaction of Tax Auditors at the Primary Tax Office in Pangkalan Kerinci

Oktavia^{1*}, Syafiq Marzuqi², Gunarti³, Tatianningsih⁴, Binar Ariamukti⁵

^{1,2,3,4,5}Program Studi Psikologi, Universitas Teknologi Nusantara, Bogor, Indonesia

Korespondensi penulis : oktaviaint68@gmail.com*

Abstract. *This study investigates the relationship between personal family conditions and job satisfaction, as family conditions are a significant factor influencing employee productivity and work-life balance. The research focuses on tax auditors at the Primary Tax Office in Pangkalan Kerinci, who exhibit diverse demographic profiles, including age, family status, and number of children. Using the Minnesota Satisfaction Questionnaire (MSQ-13), the study examines four dimensions of job satisfaction: work environment, work-life balance, social relationships, and job achievement. Employing a quantitative survey method, the study sampled all 10 tax auditors through total sampling. Data analysis included validity and reliability testing and correlation analysis. The findings revealed that the MSQ-13 instrument is valid and reliable, with a Cronbach's Alpha of 0.812. Work environment, work-life balance, and positive social relationships significantly influence job satisfaction, while employees separated from their families face challenges in maintaining work-life balance. Positive workplace relationships enhance satisfaction, but conflicts within teams reduce motivation. Ultimately, a supportive work environment, balanced work-life conditions, and strong social relationships are key factors driving job satisfaction and productivity.*

Keywords : *Family Conditions, Job Satisfaction, Tax Auditors*

1. INTRODUCTION

Job satisfaction is a critical element in supporting employee performance and productivity, particularly for individuals working in high-pressure sectors such as the Primary Tax Office. Tax auditors, as front-line service providers, bear significant responsibility in ensuring tax compliance. Therefore, their job satisfaction warrants serious attention.

One of the factors influencing job satisfaction is personal family conditions. Situations such as being separated from family or relocating with family to the duty station often present unique challenges (Jones. M, 2024). These conditions impact work-life balance, which ultimately affects individual performance. Employees experiencing stress due to family issues tend to have lower productivity compared to those with a well-maintained work-life balance (Weerarathna, et all. 2022).

To evaluate job satisfaction, this study employs the Minnesota Satisfaction Questionnaire (MSQ-13), which assesses four main dimensions (Aruldoss et al, 2022) : work environment, work-life balance, social relationships, and job achievement. The study focuses on tax auditors at the Primary Tax Office in Pangkalan Kerinci, who exhibit diverse demographic profiles, including differences in age, family status, and the number of children.

2. LITERATURE REVIEW

Job satisfaction is one of the primary indicators for measuring employees' happiness with their work. According to Locke (1976), job satisfaction is a positive emotional state resulting from an individual's evaluation of their job. Factors influencing job satisfaction include working conditions, relationships with colleagues, recognition received, and the balance between work and personal life.

Job satisfaction is closely linked to productivity. Employees satisfied with their jobs tend to exhibit higher motivation, strong organizational commitment, and the ability to contribute maximally. Conversely, job dissatisfaction often leads to stress, conflict, and even high turnover rates. In this study, job satisfaction is measured using the Minnesota Satisfaction Questionnaire (MSQ-13), designed to identify various aspects influencing employees' happiness in their work.

Work-life balance is defined as an individual's ability to allocate time and energy proportionally between work responsibilities and personal life (Greenhaus & Beutell, 1985). An imbalance in work-life dynamics often triggers stress, mental health issues, and decreased work performance. In this research, work-life balance is examined through the following aspects:

- a. Time management: Employees' ability to manage time between work and family.
- b. Emotional support: The impact of social interactions and family support on employee productivity.
- c. Geographical distance: Physical factors, such as being separated from family, that may affect employees' concentration and motivation.

Previous studies have shown that employees with good work-life balance are more likely to feel satisfied with their jobs than those experiencing role conflicts between work and family. Personal family conditions, such as marital status, the number of children, and distance from family, play a crucial role in determining employees' emotional well-being. According to Kossek et al. (2011), work-family conflict arises when demands from personal life clash with work responsibilities.

In this study, personal family conditions are assessed based on:

- Family status: Whether the employee is married, has relocated with their family, or is separated from them.
- Number of children: The number of dependents under the employee's care.
- Family support: The level of emotional support received from the family.

Employees separated from their families often face greater emotional challenges, which can affect their concentration and job satisfaction.

3. METHODS

This study uses a quantitative approach with a survey method. The main objective of the research is to measure the relationship between personal family conditions and job satisfaction among tax auditors at the Primary Tax Office in Pangkalan Kerinci. Data collection was carried out using a questionnaire designed based on the Minnesota Satisfaction Questionnaire (MSQ-13) scale (Haddock, M.D. and McQueen, W.M., 1983). A quantitative approach was chosen to obtain objective and measurable results, which allows for statistical analysis to address the research questions.

The population of the study consists of all tax auditors at the Primary Tax Office in Pangkalan Kerinci, totaling 10 individuals. Due to the relatively small population size, this study uses total sampling, where all members of the population are included as the sample.

The main instrument in this study is a questionnaire designed based on the MSQ-13 scale. The questionnaire consists of 15 statements covering four dimensions of job satisfaction: Work Environment, Work-Life Balance, Social Relationships, and Job Achievement.

4. RESULTS

The validity test was conducted by measuring the correlation between each item of the questionnaire and the total score using Pearson correlation (Aprianif, et all, 2024). The results can be seen in the table below:

Variable	Correlation with Total Score (r)	Remarks
Work Environment 1	0.79	Valid
Work Environment 2	0.03	Not Valid
Work-Life Balance 1	0.78	Valid
Work-Life Balance 2	0.61	Valid
Social Relations 1	0.67	Valid
Social Relations 2	0.10	Not Valid
Job Achievement 1	0.84	Valid
Job Achievement 2	-0.01	Not Valid
Work Environment 3	0.75	Valid
Work-Life Balance 3	0.51	Valid

Variable	Correlation with Total Score (r)	Remarks
Social Relations 3	0.70	Valid
Job Achievement 3	0.14	Not Valid
Work-Life Balance 4	0.72	Valid
Social Relations 4	0.30	Valid
Job Achievement 4	0.75	Valid

- Items with a correlation value of $r \geq 0.3$ are considered valid as they have a significant relationship with the total score.
- Most of the variables are valid, indicating that the items are relevant in measuring job satisfaction.
- Some items, such as Work Environment 2 and Job Achievement 2, have low or negative correlations, so they are considered not valid.

Reliability Test

The reliability test was performed to assess the internal consistency of the instrument using Cronbach's Alpha coefficient. The results are as follows:

Method	Cronbach's Alpha	Remarks
Cronbach's Alpha	0.812	Reliable

- A Cronbach's Alpha value of 0.812 indicates that the questionnaire has good internal consistency.
- The instrument can be relied upon to measure the respondents' job satisfaction.

Correlation Analysis Between Variables

Correlation analysis was used to evaluate the relationships between the main variables. The correlation matrix between variables is displayed in the table below:

Variable Pair	Correlation (r)	Remarks
Work Environment 1 & Work-Life Balance 1	0.90	Very Strong Relationship
Job Achievement 1 & Work Environment 3	0.92	Very Strong Relationship
Work Environment 2 & Social Relations 2	0.55	Moderate Relationship
Social Relations 2 & Work-Life Balance 4	-0.18	Weak Relationship
Work Environment 1 & Work Environment 2	-0.43	Negative Relationship

Explanation:

- The variable Work Environment 1 has a very strong correlation with Work-Life Balance 1 ($r = 0.90$), indicating that a supportive work environment influences the ability of employees to maintain a work-life balance.
- Job Achievement 1 and Work Environment 3 have a high correlation ($r = 0.92$), suggesting that a good work environment improves job achievement.
- The negative correlation between Work Environment 1 and Work Environment 2 ($r = -0.43$) indicates that an inflexible work environment has an opposing effect on job satisfaction.

5. DISCUSSION

In this study, the findings reveal that the majority of items in the questionnaire are valid, indicating that the instrument effectively measures the key dimensions of job satisfaction (Nagy, M. S. 2002). However, certain items, such as Job Achievement 2, were found to be invalid and require further review. The reliability test showed that the instrument has good internal consistency, with a Cronbach's Alpha value of 0.812, suggesting that the results obtained from the questionnaire are stable and reliable. Regarding the relationship between variables, the study found a very strong correlation between the work environment and work-life balance, with a correlation coefficient of 0.90. This indicates that a supportive work environment plays a significant role in helping employees maintain a healthy balance between their work and personal lives. Furthermore, a positive correlation was found between job achievement and the work environment, with a correlation coefficient of 0.92, suggesting that a conducive work environment contributes to better job performance. However, the study also uncovered a negative correlation between certain aspects of the work environment, indicating that a rigid or inflexible environment can negatively affect job satisfaction (Ahmad, K. Z. B., Jasimuddin, S. M., & Kee, W. L. 2018). Social relationships at work were found to be a significant factor in job satisfaction, with positive relationships contributing to higher satisfaction levels (Bella, 2023). Nevertheless, conflicts in social relationships were shown to have a detrimental effect on employees' motivation and overall satisfaction (Paais, M., & Pattiruhu, J. R. 2020). Based on these findings, it is evident that organizations should prioritize creating a supportive and flexible work environment, especially for employees who are distanced from their families, as this can significantly improve their work-life balance and, consequently, their job satisfaction.

6. CONCLUSION

Based on the research results regarding the relationship between personal family conditions and job satisfaction among tax examiners at the Primary Tax Service Office in Pangkalan Kerinci, several conclusions can be drawn:

a. Instrument Validity and Reliability

- The research instrument, namely the Minnesota Satisfaction Questionnaire (MSQ-13), has been proven to be valid and reliable in measuring job satisfaction. Most items demonstrated significant correlation with the total score (valid), with a Cronbach's Alpha value of 0.812, indicating good internal consistency.

b. Relationship Between Variables

- The work environment has a strong relationship with job satisfaction, particularly in supporting work-life balance and job performance (Susanto, 2022). A supportive work environment facilitates employees in being more productive and feeling satisfied with their work.
- Work-life balance is greatly influenced by personal family conditions (Gagnano, A., Simbula, S., & Miglioretti, M. 2020). Employees who are geographically distant from their families face greater challenges in maintaining a balance between work and personal life, which impacts their job satisfaction levels.
- Positive social relationships in the workplace significantly contribute to job satisfaction. However, social conflicts or disharmony within the team can reduce employee motivation and satisfaction (Bulinska-Stangrecka, H., & Bagienska, A. 2021).
- Job performance has a strong relationship with the recognition and rewards received from superiors and acknowledgment of individual contributions. When employees feel valued, they are more likely to be satisfied with their work.

c. Key Factors Affecting Job Satisfaction

- The key factors affecting job satisfaction are a supportive work environment (Irahor, I. E., & Okolie, U. C. 2019). followed by work-life balance and positive social relationships. These factors are more significant than personal family conditions directly, although family conditions have an indirect impact through work-life balance.

LIMITATION

The limitations of this study are as follows. First, the sample size was relatively small, consisting of only 10 tax examiners at the Primary Tax Service Office in Pangkalan Kerinci. As a result, the findings may not be generalizable to a broader population of tax examiners or employees in other sectors, limiting the external validity of the study (Blom-hansen, et al, 2021). Second, the research was conducted in a single organization, which means the results may not be applicable to other institutions or workplaces, as work environments and family conditions may vary across different settings. Third, the study relied on self-reported data through questionnaires, which may be subject to biases such as social desirability bias, where respondents may not provide entirely accurate information about their work-life balance or personal circumstances. Fourth, the study focused only on specific aspects of family conditions, such as marital status, the number of children, and physical distance from family, without exploring other important family dynamics, such as caregiving responsibilities or financial pressures, which could have offered a more comprehensive understanding of the relationship between family conditions and job satisfaction. Lastly, the research employed a cross-sectional design (Hunziker, S., & Blankenagel, M. 2024), which only captures the relationship between family conditions and job satisfaction at one point in time (Maier, C., Thatcher, J. B., Grover, V., & Dwivedi, Y. K. 2023).. A longitudinal approach would be more effective in examining how changes in family conditions may influence job satisfaction over time.

REFERENCES

- Ahmad, K. Z. B., Jasimuddin, S. M., & Kee, W. L. (2018). Organizational climate and job satisfaction: Do employees' personalities matter? *Management Decision*, 56(2), 421–440. <https://doi.org/10.1108/MD-12-2016-0869>
- Aprianif, A., Oktavia, O., Saptono, A., Riyadi, R., & Diananda, A. (2023). The correlation between the sense of belonging and learning motivation toward the student's social welfare. *International Journal of Business, Law, and Education*, 4(2), 402–410.
- Aruldoss, A., Berube Kowalski, K., Travis, M. L., & Parayitam, S. (2022). The relationship between work–life balance and job satisfaction: Moderating role of training and development and work environment. *Journal of Advances in Management Research*, 19(2), 240–271. <https://doi.org/10.1108/JAMR-04-2021-0193>
- Bella, K. M. J. (2023). Exploring the impact of workplace relationships and employee job satisfaction. *International Journal of Scientific Research in Modern Science and Technology*, 2(8), 55–62.
- Blom-Hansen, J. E. N. S., Houlberg, K., & Serritzlew, S. (2021). Jurisdiction size and local government effectiveness: Assessing the effects of municipal amalgamations on

- performance. *European Journal of Political Research*, 60(1), 153–174. <https://doi.org/10.1111/1475-6765.12379>
- Bulinska-Stangrecka, H., & Bagienska, A. (2021). The role of employee relations in shaping job satisfaction as an element promoting positive mental health at work in the era of COVID-19. *International Journal of Environmental Research and Public Health*, 18(4), 1903. <https://doi.org/10.3390/ijerph18041903>
- Gragnano, A., Simbula, S., & Miglioretti, M. (2020). Work–life balance: Weighing the importance of work–family and work–health balance. *International Journal of Environmental Research and Public Health*, 17(3), 907. <https://doi.org/10.3390/ijerph17030907>
- Haddock, M. D., & McQueen, W. M. (1983). Assessing employee potentials for abuse. *Journal of Clinical Psychology*, 39(6), 1021–1029. [https://doi.org/10.1002/1097-4679\(198311\)39:6<1021::AID-JCLP2270390612>3.0.CO;2-7](https://doi.org/10.1002/1097-4679(198311)39:6<1021::AID-JCLP2270390612>3.0.CO;2-7)
- Hunziker, S., & Blankenagel, M. (2024). Cross-sectional research design. In *Research Design in Business and Management: A Practical Guide for Students and Researchers* (pp. 187–199). Springer Fachmedien Wiesbaden.
- Irabor, I. E., & Okolie, U. C. (2019). A review of employees’ job satisfaction and its affect on their retention. *Annals of Spiru Haret University. Economic Series*, 19(2), 93–114.
- Jones, M. N. (2024). *Military spouses’ perceptions of family stress and resilience during multiple relocations* (Doctoral dissertation). Walden University. <https://doi.org/10.2196/33828>
- Maier, C., Thatcher, J. B., Grover, V., & Dwivedi, Y. K. (2023). Cross-sectional research: A critical perspective, use cases, and recommendations for IS research. *International Journal of Information Management*, 70, 102496. <https://doi.org/10.1016/j.ijinfomgt.2023.102496>
- Nagy, M. S. (2002). Using a single-item approach to measure facet job satisfaction. *Journal of Occupational and Organizational Psychology*, 75(1), 77–86. <https://doi.org/10.1348/096317902167658>
- Paais, M., & Pattiruhu, J. R. (2020). Effect of motivation, leadership, and organizational culture on satisfaction and employee performance. *The Journal of Asian Finance, Economics and Business*, 7(8), 577–588. <https://doi.org/10.13106/jafeb.2020.vol7.no8.577>
- Susanto, P., Hoque, M. E., Jannat, T., Emely, B., Zona, M. A., & Islam, M. A. (2022). Work-life balance, job satisfaction, and job performance of SMEs employees: The moderating role of family-supportive supervisor behaviors. *Frontiers in Psychology*, 13, 789473. <https://doi.org/10.3389/fpsyg.2022.789473>
- Weerarathna, R., Rathnayake, N., Yasara, I., Jayasekara, P., Ruwanpura, D., & Nambugoda, S. (2022). Towards work-life balance or away? The impact of work from home factors on work-life balance among software engineers during the Covid-19 pandemic. *PLOS ONE*, 17(12), e0266889. <https://doi.org/10.1371/journal.pone.0266889>