

## Enhancing Job Satisfaction: Assessing the Influence of High-Performance Work Systems and Flexible Working Hours through Employee Well-being and Work-Life Balance

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### ABSTRACT

This study examines how High-Performance Work Systems (HPWS) and Flexible Working Hours influences Job Satisfaction in public sector. This study also examines how work-life balance and employee well-being support mediate effect of HPWS and Flexible Working Hours towards Job Satisfaction. Data were collected from 181 civil servants using proportionate stratified random sampling across three Tax Service Offices under the Directorate General of Taxes in Padang, Indonesia. Using PLS-SEM, the results show that High-Performance Work Systems enhances job satisfaction. High-Performance Work Systems positively and significantly increases job satisfaction. Flexible Working Hours not significantly support on increase Job Satisfaction. This study examined how High-Performance Work Systems and Flexible Working Time together have a positive impact on Work-Life Balance. Work life balance also has a positive influence in creating employee well-being. This study also explores the potential role of employee well-being on High-Performance Work Systems and job satisfaction relationship.

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## INTRODUCTION

Appropriate human resource (HR) practices within organizations have become an increasingly important issue in recent years. While these practices can produce positive outcomes by enhancing employee capabilities, they may also generate negative effects by intensifying job demands. From the employee's perspective, the primary source of these negative impacts lies in the imbalance between excessive job demands—such as high performance expectations—and the availability of job resources (Dorta and Romero, 2025).

Practices including strict recruitment processes, comprehensive training, employee involvement, performance-based compensation, and career development opportunities have been shown to significantly enhance job satisfaction (Dorta-Afonso et al., 2021). Job satisfaction itself is defined as a positive emotional state resulting from an individual's evaluation of their job and how well it fulfills their personal goals and expectations (Judge et al., 2005). Furthermore, higher job satisfaction contributes to improved employee performance (Judge et al., 2001; Messersmith & Guthrie, 2010). As a high-performance organization, the Directorate General of Taxes (DGT) implements various human resource management practices to achieve its performance targets (Laporan Kinerja, 2025).

Table 1. Organizational Performance Index Directorate General of Taxes

Year	Achievement (%)
2021	108.61
2022	112.39
2023	106.08
2024	109.17
2025	105.37

Source: Performance Report of Tax Offices, 2025

Data from the Directorate General of Taxes (DGT) organizational performance index reports from 2021 to 2025 indicate a declining trend beginning in 2022, with the lowest level recorded in 2025 (Laporan Kinerja Direktorat Jenderal Pajak, 2025). This decrease in performance may be attributed to various factors. Empirical evidence from studies on DGT employees shows that satisfaction with transfer policies has a positive and significant influence on overall organizational satisfaction (Lubis et al., 2025). Therefore, it is essential to investigate the determinants of employee satisfaction, as it plays a critical role in enhancing organizational performance.

Previous research has explored the relationship between human resource (HR) practices and job satisfaction. Findings suggest that HR practices, particularly High-Performance Work Systems (HPWS), substantially contribute to improving job satisfaction (Fabi et al., 2015). HPWS also influences employee attitudes and behaviors (Messersmith et al., 2011), and fosters supportive climates of justice and service, which in turn encourage higher levels of work engagement and positive employee attitudes, including job satisfaction (Kloutsiniotis & Mihail, 2020). Additionally, studies have shown that a balanced

workload perception has a positive and significant effect on job satisfaction (Inegbedion et al., 2020). More recent evidence confirms that HPWS continues to exert a significant influence on job satisfaction (Dorta-Afonso et al., 2023).

Organizations continuously seek to enhance employee competencies, strengthen motivation, and create broader opportunities for optimal performance (Appelbaum et al., 2000). Achieving such performance requires not only technical proficiency but also attention to employees' psychological well-being and positive work attitudes (Young et al., 2010). In this regard, HPWS serves as an important job resource that can alleviate fatigue and improve overall employee well-being (Dorta & Romero, 2025).

Maintaining a balance between work and personal life has become increasingly challenging due to technological advancements, demographic shifts, evolving social norms, and changing individual expectations. Compared to other public sector institutions, the Directorate General of Taxes operates with relatively longer working hours (Ministry of Finance Regulation Number 221/PMK.01/2021; Government Regulation No. 35 of 2021). To address the challenges associated with extended working hours, the government has introduced flexible working hour policies. Against this backdrop, this study aims to examine the relationships among High-Performance Work Systems, flexible working hours, work-life balance, employee well-being, and job satisfaction.

## **THEORETICAL REVIEW**

### ***Job Demand Resource Theory***

The hypotheses in this study are grounded in the Job Demands-Resources (JD-R) Theory, which is used to explain the relationships among High-Performance Work Systems (HPWS), flexible working hours, work-life balance, employee well-being, and job satisfaction. The JD-R Theory provides a comprehensive framework for understanding how job demands – both physical and psychological – and job resources interact to influence employee well-being, motivation, and performance (Demerouti et al., 2001; Bakker & Demerouti, 2017). Within this framework, High-Performance Work Systems (HPWS) are conceptualized as a bundle of human resource management practices aimed at enhancing employees' skills, motivation, and opportunities to contribute to organizational performance (Appelbaum et al., 2000). Empirical evidence suggests that HPWS has a significant positive effect on job satisfaction (Dorta et al., 2023).

Job satisfaction refers to the feelings that emerge from employees' perceptions of how well their work fulfills their needs (Kong et al., 2018). It is also described as a reflection of positive emotional responses or attitudes shaped by work experiences (Inegbedion et al., 2020). More broadly, job satisfaction represents a positive emotional state resulting from an individual's evaluation of their job and the extent to which it meets their personal goals and expectations (Judge et al., 2005).

### ***High Performance Work Systems and Job Satisfaction***

Job Demand Resource Theory creates a relationship between High-Performance Work Systems and Job Satisfaction. High-Performance Work Systems (HPWS) influence job satisfaction. Based on research conducted by Dorta et al. (2023), HPWS significantly influences job satisfaction. HPWS and job satisfaction in the hospitality industry context also have a positive and significant impact, with HPWS having both a direct and indirect positive effect on job satisfaction (Dorta-Afonso et al., 2021). HPWS increase job satisfaction (Jiang et al., 2013).

Dorta-Afonso and Romero-Domínguez (2025) argue that HPWS can reduce burnout and have a positive and significant impact on employee quality of life. Fabi and Raymond (2015) also found that HPWS positively impact job satisfaction. Therefore, researchers believe that HPWS can improve job satisfaction.

H1: High Performance Work Systems has a significant positive effect on job satisfaction.

### ***Flexible Working Hours and Job Satisfaction***

Based on the Job Demand Resource Theory and Two Factor Theory creates a relationship between Flexible Working Hours and Job Satisfaction. Flexible Working Hours policy has an effect on employee satisfaction and dissatisfaction. Flexible working hours affect job satisfaction. Flexible work arrangements increase job satisfaction through flexitime (Dousin et al. (2021) found that flexible working arrangements have an impact on job satisfaction in multinational companies.

H2: Flexible Working Hours has a significant positive effect on job satisfaction.

### ***High Performance Work Systems and Employee Well Being***

Employee Well Being is the overall satisfaction and happiness of employees at work (Jain, et al., 2009). From Two Factor Theory, High Performance Work Systems act as a factor in creating employee well-being. organizations need to pay attention to factors that improve wellbeing. High-performance work systems (HPWS) have a positive and significant influence on the work-related well-being of hospital employees (Mihail & Kloutsiniotis, 2016). H3: High Performance Work Systems has a significant positive effect on Employee Well Being.

### ***High Performance Work Systems and Work Life Balance***

High-performance work practices and working hours have a significant impact on work-life balance. Analysis of national survey data from UK employees in 1992 and 2000 found that long working hours were consistently the main factor contributing to the negative impact of work on home life. Furthermore, high-performance practices increasingly showed a stronger association with increased work-life conflict over time (White et al., 2003). High Performance Work Systems have a positive influence on work-life balance through the mediating role of job satisfaction and working hours (Ronda et al., 2016).

H4: High Performance Work Systems has a significant positive effect on Work Life Balance.

#### ***Flexible Working Hours and Employee Well Being***

To mitigate the problem of long working hours from job demand resource, Flexible Working Hours can be used to provide convenience and are expected to improve employee well-being. Work flexibility doesn't always automatically improve well-being. Its impact depends largely on who controls the flexibility. Employee-driven flexibility is more effective in improving well-being than organizational-driven flexibility (Gerdenitsch et al., (2015). Flexible Working Hours has a positive impact on Employee Well Being (Hayman, J. 2010; Agnoletto M., 2024)

H5: Flexible Working Hours has a significant positive effect on Employee Well Being

#### ***Flexible Working Hours and Work Life Balance***

Flexible Working Time has a positive impact on Work-Life Balance because it gives employees the autonomy to organize their professional schedules according to their personal or family needs (Herrera-Ballesteros et al., 2025). Working hours and job satisfaction are complex and interact with each other, The combination of high working hours and low job satisfaction is the riskiest condition (Bartoll, X., & Ramos, R.,2021).

H6: Flexible Working Hours has a significant positive effect on Work Life Balance.

#### ***Work Life Balance and Employee Well Being***

Job Demand Resource Theory creates a relationship between Work Life Balance and Employee Well Being. Previous research shows that work-life balance has a positive effect on employee wellbeing (Zheng et al., 2015; Wong et al. 2021)

H7: Work Life Balance has a significant positive effect on Employee Well Being.

#### ***Employee Well Being and Job Satisfaction***

Job Demand Resource Theory creates an influence of demand resources on employee well-being in the workplace. Various studies have shown that Employee Well-Being has a significant positive influence on Job Satisfaction. Employee Well-Being encompasses the psychological, emotional, physical, and social well-being experienced by employees in the work context. Research consistently shows that employees with high levels of well-being are more satisfied with their jobs. Zheng et al. (2015) found that well-being, consisting of life well-being, workplace well-being, and psychological well-being, is positively related to job satisfaction and performance. Dorta-Afonso et al. (2021) similarly found that workplace well-being and job satisfaction are closely related; increased well-being increases job satisfaction.

H8: Employee Well Being has a significant positive effect on job satisfaction.

***Employee Well Being Mediates the Relationship between High Performance Work Systems and Job Satisfaction***

This study explores the potential role of employee well-being on High-Performance Work Systems - job satisfaction relationship. As demonstrated in Figure 1, the enhanced Job Satisfaction developed by a department's utilization of HPWS are expected to result in greater discretionary effort on the part of Job Satisfaction. For instance, Takeuchi et al. (2009) argued that HPWS affect individual perceptions of job satisfaction

Taken together with the confirmed direct effect of High-Performance Work Systems on job satisfaction in previous research this mediation finding contributes to the literature by establishing that High-Performance Work Systems simultaneously function to produce Job Satisfaction and employee well-being as the closest antecedents of job satisfaction, in accordance with the results of previous studies showing the relationship between HPWS and Employee Well-being. In accordance with the results of previous research which showed a relationship between HPWS and Employee Well Being (Fabi et al., 2015), and the results of Performance Work Systems – Job Satisfaction relationship (Dorta Afonso et al. 2023; Dorta-Afonso et al., 2021; Jiang et al., 2013; Ogbonnaya et al., 2017)

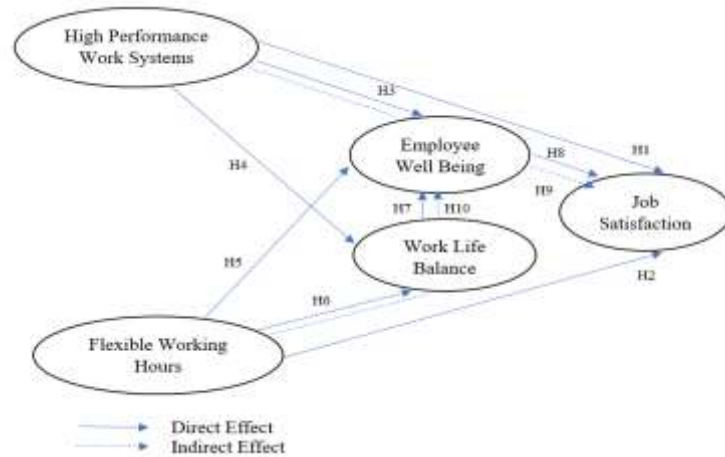
H9: Employee Well Being significantly mediates the relationship between High Performance Work Systems and Job Satisfaction.

***Work Life Balance Mediates the Relationship between Flexible Working Hours and Employee Well Being***

This study also explores the potential role of Work Life Balance on Flexible Working Hours and Employee Well Being relationship. Flexible Working Time has a positive impact on Work-Life Balance. (Herrera-Ballesteros et al., 2025; Bartoll, X., & Ramos, R., 2021). Taken together with the confirmed direct effect of Flexible Working Hours on Employee Well Being in previous research this mediation finding contributes to the literature by establishing that Flexible Working Hours simultaneously function to produce Employee Well Being and Work Life Balance as the closest antecedents of Employee Well Being.

H10: Work Life Balance significantly mediates the relationship between Flexible Working Hours and Employee Well Being

Within this framework, long work hours are a key job demand requiring substantial physical and emotional effort. Long work hours can impact work-life balance and employee well-being. However, job resources such as HPWS practices serve as motivational drivers that help employees cope with demands, increase employee well-being and enhance job satisfaction. The conceptual model proposed in this study is presented in Figure 1.



**Figure 1. Conceptual Framework**

## METHODOLOGY

### *Sampling and Data Collection*

The study was conducted at Tax Offices in Padang, West Sumatera. The type of research is quantitative. This study uses a questionnaire to show the direction of the causal relationship between the independent and dependent variables. The research population consisted of 327 employees across three Tax Offices. The sample size was determined based on the table developed by Krejcie and Morgan (1970) with a 95% confidence level, resulting in a minimum sample of 181 respondents.

Data were collected through an online questionnaire distributed via Google Forms during regular working hours. A total of 181 questionnaires were returned and declared valid. The achieved sample of 181 respondents exceeds the minimum required by Krejcie and Morgan (1970) for a population of 327, ensuring adequate statistical power for PLS-SEM analysis. Proportionate stratified random sampling was used to ensure proportional representation from each work unit. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4 software, following three testing stages: the outer model, inner model, and hypothesis testing.

## RESULTS

### *Respondent Demographics*

Table 2 shows that the study involved 181 respondents, The gender composition was relatively balanced, with 88 respondents (49%) male and 93 respondents (51%) female. The majority of respondents are based on age were in the 26–30 age range (63 respondents (35%)), followed by 57 respondents over 40 (31%), 34 respondents (19%) were aged 36–40, 25 (14%) were aged 31–35, and only 2 (1%) were under 26. In terms of education level, the majority of respondents had a bachelor's degree (S1/D4), 91 (50%). This was followed by diploma (D1/D2/D3) graduates (63) (35%), master's (S2) graduates (24) (13%), and high school graduates (3) (2%). The majority of respondents based on work experience had 6–10 years of work experience 67 people (37%), followed by more than 16 years of work experience 63 people (35%), 11–15 years of work

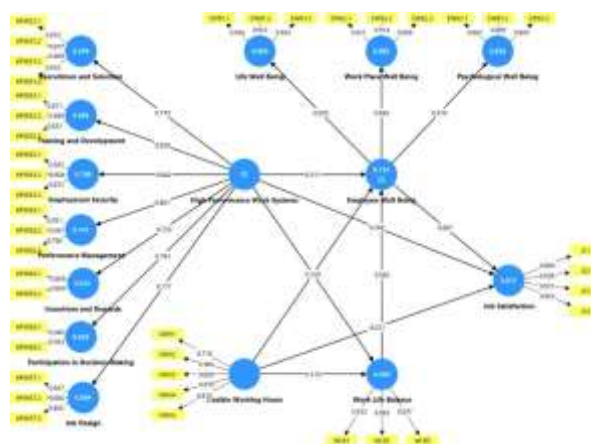
experience, namely 46 people (25%), and 0–5 years of work experience, namely 5 people (3%).

Table 2. Respondent Demographics

Characteristics	Number	Percentage (%)
<b>Gender</b>		
Male	88	49%
Female	93	51%
<b>Age</b>		
< 26 years	2	1%
26 – 30 years	63	35%
31 – 35 years	25	14%
36 – 40 years	34	19%
>40 years	57	31%
<b>Education Level</b>		
High School (SMA)	3	2%
Diploma (D1/D2/D3)	63	35%
Bachelor’s Degree (S1/D4)	91	50%
Master’s Degree (S2)	24	13%
<b>Work Experience</b>		
0 – 5 years	5	3%
6 – 10 years	67	37%
11 – 15 years	46	25%
>16 years	63	35%

Source: Primary Data 2026 (Processed)

*Outer Model Measurement*



Source: Smart-PLS, 2026

Figure 2. Outer Model (Outer Loading Test)

The first-order model was first validated in order to assess the outer model. The results of first-order model evaluation are presented in figure 2 and Table 3. It showed that all measurement items had factor loading values  $> 0.70$ . and  $AVE \geq 0.50$ .

Table 3. Validity and Reliability Test Results First Order

Construct	Items	Outer Loading	Cronbach's alpha	CR	AVE
HPWS	Recruitment and Selection				
	HPWS1.1	0.810	0,891	0,925	0,755
	HPWS1.2	0.877			
	HPWS1.3	0,869			
	HPWS1.4	0,916			
	Training and Develoment				
	HPWS2.1	0,871	0,826	0,896	0,742
	HPWS2.2	0.880			
	HPWS2.3	0,831			
	Employment Security				
	HPWS3.1	0,835	0,821	0,893	0,736
	HPWS3.2	0,904			
	HPWS3.3	0,833			
	Performance Management				
	HPWS4.1	0,931	0,863	0,918	0,790
	HPWS4.2	0,947			
	HPWS4.3	0,780			
	Incentives and Rewards				
	HPWS5.1	0,909	0,782	0,902	0,821
	HPWS5.2	0,904			
	Participation in Decision Making				
HPWS6.1	0,948	0,881	0,944	0,894	
HPWS6.2	0,943				
Job Design					
HPWS7.1	0,857	0,837	0,902	0,754	
HPWS7.2	0,882				
HPWS7.3	0,866				
Flexible Working Hours	FWH1	0.718	0,899	0,926	0,715
	FWH2	0.905			
	FWH3	0.880			
	FWH4	0.879			
	FWH5	0,834			
	WLB1	0,952	0,948	0,966	0,905

Work Life Balance	WLB2	0,965			
	WLB3	0,937			
Employee Well Being	Life Well Being				
	EWB1.1	0,936	0,927	0,954	0,872
	EWB1.2	0,932			
	EWB1.3	0,934			
	Work Place Well Being				
	EWB2.1	0,921	0,898	0,936	0,831
	EWB2.2	0,914			
	EWB2.3	0,899			
	Psychological Well Being				
	EWB3.1	0,862	0,811	0,887	0,725
	EWB3.2	0,899			
	EWB3.3	0,800			
Job Satisfaction			0,924	0,946	0,814
	JS1	0,894			
	JS2	0,928			
	JS3	0,921			
	JS4	0,865			

Source: Primary Data 2026 (Processed)

Table 4. Validity and Reliability Test Results Second Order

Construct	Cronbach's alpha	CR	AVE
High Performance Work Systems	0,907	0,926	0,643
Flexible Working Hours	0,899	0,926	0,716
Work Life Balance	0,948	0,966	0,905
Employee Well Being	0,918	0,948	0,860
Job Satisfaction	0,924	0,946	0,814

Source: Primary Data 2026 (Processed)

Once the first order model was validated, the two-step approach was used to create the second order model. Following this approach, the items in each and every dimension forming the second order constructs were grouped. Dimensions were specified as latent variables, and their scores were used as the items that formed the second order constructs. The second-order model (Table 4) show that all constructs exhibited strong internal consistency, as evidenced by Cronbach's alpha and composite reliability values above 0.70. The AVE values for all

constructs also exceeded 0.50, confirming adequate convergent validity. This refinement is consistent with PLS-SEM guidelines that prioritize construct validity over scale completeness (Hair et al, 2021). Overall, these results indicate that the measurement model meets the recommended criteria for reliability and convergent validity.

Table 5. HTMT Ratio (Discriminant Validity)

Construct	Employee Well Being	Flexible Working Hours	HPWS	Job Satisfaction	Work Life Balance
Employee Well Being	-				
Flexible Working Hours	0,587	-			
HPWS	0.785	0.526	-		
Job Satisfaction	0.878	0.478	0.726	-	
Work Life Balance	0.845	0.445	0.651	0.693	-

Source: processed data

Based on the results of the Heterotrait-Monotrait Ratio (HTMT) analysis presented in Table 4\5, all HTMT values were found to be below the recommended threshold of 0.90. HTMT value between Employee Well Being and Flexible Working Hours was 0.587, between Employee Well Being and HPWS was 0.785, between Employee Well Being and Job Satisfaction was 0.878 and between Employee Well Being and Work Life Balance was 0.845. These results indicate that all constructs exhibit adequate discriminant validity, as each construct is empirically distinct from the others. Therefore, the measurement model in this study satisfies the discriminant validity criterion based on the HTMT approach.

### *Inner Model Measurement*

Table 6. Calculation Results of The R-Square Value

Variable	R square	R Square Adjusted
Employee Well Being	0,735	0,730
Job Satisfaction	0,671	0,666
Work Life Balance	0,386	0,379

Source: processed data

Based on Table 6, the coefficient of determination ( $R^2$ ) reflects the model's ability to explain the variance of endogenous constructs. Employee Well Being has an  $R^2$  of 0.735, Job Satisfaction 0.671, and Work Life Balance 0.386, indicating that the model explains 73.0 %, 67.4%, and 36.8% of their variances, respectively. Overall, the model demonstrates moderate explanatory power, indicate that the

model has adequate predictive capability in explaining the endogenous variables with Employee Well Being showing the strongest predictive capability.

Table 7. The Effect Size Results

Variable	F <sup>2</sup> (effect size)
Employee Well Being → Job Satisfaction	0,629
Flexible Working Hours → Employee Well Being	0,073
Flexible Working Hours → Job Satisfaction	0,001
Flexible Working Hours → Work Life Balance	0.034
High Performance Work Systems – Employee Well Being	0.223
High Performance Work Systems – Job Satisfaction	0.047
High Performance Work Systems – Work Life Balance	0,342
Work Life Balance → Employee Well Being	0,641

Source: processed data

As shown in Table 7, effect size ( $f^2$ ) was used to assess the practical significance of each structural path based on Cohen's (1988) criteria (0.02 = small, 0.15 = medium, 0.35 = large). The relationship between Work Life Balance and Employee Well Being shows the largest effect ( $f^2 = 0.641$ ) and followed by the relationship between Employee Well Being and Job Satisfaction ( $f^2 = 0.629$ ), indicating that Employee Well Being is the strongest driver of Job Satisfaction and Work Life Balance is the strongest driver of Employee Well Being, both of which fall into the large effect category. High Performance Work Systems show a relatively moderate effect on Work Life Balance ( $f^2 = 0.342$ ), while small effect on Job Satisfaction ( $f^2 = 0.047$ ).

### *Hypothesis Test Results*

Table 8. Direct Effect and Indirect Effect

Hypothesis	Path	Statistics	P Value	Results
H1	High Performance Work Systems → Job Satisfaction	2.297	0,022	Supported
H2	Flexible Working Hours → Job Satisfaction	0.342	0,732	Rejected
H3	High Performance Work Systems → Employee Well Being	5,434	0,000	Supported
H4	High Performance Work Systems → Work Life Balance	7.382	0,000	Supported
H5	Flexible Working Hours → Employee Well Being	3,263	0,001	Supported
H6	Flexible Working Hours → Work Life Balance	1,964	0,050	Supported
H7	Work Life Balance → Employee Well Being	9,061	0,000	Supported
H8	Employee Well Being	8,317	0,000	Supported

	→ Job Satisfaction			
H9	High Performance Work Systems → Employee Well Being → Job Satisfaction	4,623	0,000	Supported
H10	Flexible Working Hours → Work Life Balance → Employee Well Being	1,811	0,070	Rejected

Source: processed data

As presented in Table 8, hypothesis H1, H3, H4, H5, H7, H8 and are Supported, as they have t-values greater than 1.96 and p-values less than 0.05. These findings indicate that High Performance Work Systems has a significant effect on Job Satisfaction. High Performance Work Systems also has a significant effect on Employee Well Being and Work Life Balance. Flexible Working Hours has a significant effect on Employee Well Being and Work Life Balance. Work Life Balance has a significant effect on Employee Well Being and Employee Well Being has a significant effect job satisfaction. Hypothesis H9 also supported with a t-value of 4.632 and a p-value of 0.000, indicating that Employee Well Being mediates the relationship between High Performance Work Systems and Job Satisfaction.

## DISCUSSION

### *The Effect of High Performance Work Systems on Job Satisfaction (H1)*

The finding that High Performance Work Systems positively and significantly influences Job Satisfaction is consistent with previous research that also found that High Performance Work Systems positively and significantly influences Job Satisfaction (Dorta-Afonso et al. 2023; Dorta-Afonso et al., 2021; and Fabi et al., 2015).

### *The non-significant effects of Flexible Working Hours on Job Satisfaction (H2)*

The non-significant effects of Flexible Working Hours on job satisfaction is likewise explained through Job Demand Resource Theory. Long working hours that have been facilitated by flexible working time policies have no effect on increasing job satisfaction. This finding resolves a contradiction in the existing literature: (Zerhouni, L. 2024; Arduc & Beyhan, 2023)

### *The Effect of High Performance Work Systems on Employee Well Being (H3)*

The positive and significant effect of High Performance Work Systems on Employee Well Being is consistent with the findings of Alfes et al., (2021) and also the findings of Ardianto & Rosari (2024). Carvalho dan Chambel (2014) found the same that High Performance Work Systems has positive and significant effect on Employee Well Being.

### *The Effect of of High-Performance Work Systems on Work Life Balance (H4)*

The positive and significant effect of High-Performance Work Systems on Work Life Balance supports the proposition that High-Performance Work

Systems serves as a structural antecedent of employees' Work Life Balance. As organizations implement high-performance practices, they increasingly show a stronger correlation with increasing work-life conflict over time. This finding is consistent with the findings of (White et al., 2003; Ronda et al., 2016).

***The Effect of Flexible Working Hours on Employee Well Being (H5)***

The positive and significant effect of Flexible Working Hours on Employee Well Being supports the proposition that Flexible Working Hours enhances Employee Well Being. This finding is consistent with the result of previous research which showed relationship between Flexible Working Hours and Employee Well Being (Gerdenitsch et al., 2015; Hayman, J. 2010; Agnoletto M., 2024).

***The Effects of Flexible Working Hours on Work Life Balance (H6)***

Flexible Working Hours has a significant effect of Flexible Working Hours on Work Life Balance explained the proposition of Flexible Working Hours does not support Employee Well Being. This finding diverges from (Herrera-Ballesteros et al., 2025; Bartoll, X., & Ramos, R.,2021), all of whom found positive relationships between Flexible Working Hours on Work Life Balance.

***The Significant Effects of Work Life Balance on Employee Well Being(H7)***

The confirmed significantly positive relationship between Work Life Balance on Employee Well Being supports the proposition of Work Life Balance enhances Employee Well Being. This finding is consistent with the result of previous research which showed relationship between Work Life Balance on Employee Well Being (Zheng et al., 2015; Wong et al. 2021)

***The Significant Effects of Employee Well Being on Job Satisfaction(H8)***

Employee well-being has a positive and significant effect on job satisfaction. This finding aligns with research conducted by Bartoll and Ramos (2021). Bartoll and Ramos found a relationship between employee well-being and job satisfaction. This finding also supports research conducted by Zheng et al. (2015), which found that well-being, consisting of life well-being, workplace well-being, and psychological well-being, is positively related to job satisfaction. Thus, this study's findings strengthen empirical evidence that employee well-being plays a crucial role in increasing job satisfaction, which encourages employees to perform better.

***The Mediating Role of Employee Well Being in the Relationship Between High-Performance Work Systems and Job Satisfaction (H9)***

The confirmed mediation of Employee Well Being in the High Performance Work Systems and Job Satisfaction relationship completes the sequential mediation structure proposed in this study, demonstrating that Employee Well Being created by High-Performance Work Systems practise. Taken together with the confirmed the finding of High-Performance Work Systems has a significant effect on employee well-being (Ardianto & Rosari, 2024; Carvalho dan Chambel, 2014; Alfes et al., (2021). The significant effects of

Employee Well Being on Job Satisfaction contributes to the literature by establishing that High-Performance Work Systems simultaneously functions as both High-Performance Work Systems outcome of Employee Well Being and job satisfaction.

***The Non-Significant Effects of Work Life Balance as mediating role on Flexible Working Hours and Employee Well Being (H10)***

The non-significant mediation of Work Life Balance in the Flexible Working Hours and Employee Well Being represent the theoretically most important finding of this study. This finding diverges from (Herrera-Ballesteros et al., 2025; Bartoll, X., & Ramos, R.,2021), all of whom found positive relationships between Flexible Working Hours, Work Life Balance and Employee Well Being. This divergence is theoretically significant and suggests that work life balance does not have much influence in mediating Flexible Working Hours on Employee Well being.

**CONCLUSIONS AND RECOMMENDATIONS**

The findings of this study advance the literature in three important ways. First, High Performance Work Systems enhance job satisfaction with all it dimension which consist of recruitment and selection, training and development, employment security, performance management, incentives and rewards, participation in decision-making and job design.

Second, Flexible working time policies that balance personal life and work can create employee well-being. Flexible work systems can be a solution to offset long working hours a day to balance personal life and work.

Third, employee well-being significantly improve job satisfaction. Organizations can pay attention to employee well-being so that they can work optimally and have an impact on organizational performance.

**FURTHER STUDY**

This study has several limitations. The limitation relates to the "cross-cutting" nature of the study, as data were collected at a single point in time. Consequently, causality issues were not examined. Further research can test cross-temporal causality and add a flexible workplace dimension to measure flexible working and add variables of perception of workload and its influence on job satisfaction.

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