

Abstrak

Penelitian ini bertujuan untuk menggambarkan respons pegawai sehubungan dengan pelaksanaan *Work From Home Base (WFHB)*, menjelaskan apakah *WFHB* dapat memotivasi pegawai, dan mempolakan ketentuan yang tepat terkait implementasi *WFHB* sehingga mampu menimbulkan motivasi pegawai semaksimal mungkin tanpa mengganggu kinerja organisasi pada KPP Pratama Badung Selatan. *WFHB* merupakan sebuah mekanisme kerja yang dibentuk sehubungan dengan adanya penerapan mekanisme baru di lingkungan Kementerian Keuangan pasca mewabahnya Covid-19. Berdasarkan Surat Edaran Direktur Jenderal Pajak Nomor SE-33/PJ/2020. Metode penelitian yang digunakan dalam penelitian ini berupa metode kualitatif dengan metode pengumpulan data melalui wawancara dan studi kepustakaan. Berdasarkan penelitian ini, program *WFHB* menuai respons positif dan negatif dari pegawai pada objek penelitian. Respons positif pegawai dijelaskan berhubungan dengan meningkatnya kualitas hubungan keluarga serta fleksibilitas dalam bekerja. Respons negatif diutarakan pegawai sehubungan dengan distribusi kerja. Pelaksanaan *WFHB* secara umum berkorelasi positif dengan motivasi pegawai dalam pra pelaksanaan hingga pasca pelaksanaan. Namun, beberapa regulasi terkait pelaksanaan *WFHB* masih memerlukan beberapa penyesuaian agar dapat memberikan dampak yang maksimal.

Kata kunci: *Work From Home Base*, Motivasi Pegawai, Respons

Abstract

This study aims to describe the response of employees in connection with the implementation of Work From Home Base (WFHB), explain whether WFHB can motivate employees, and pattern appropriate provisions related to the implementation of WFHB so that it can motivate employees as much as possible without disturbing organizational performance at KPP Pratama Badung Selatan. WFHB is a working mechanism formed in connection with the implementation of a new mechanism within the Ministry of Finance after the Covid-19 outbreak. Based on the Circular Letter of the Director General of Taxes Number SE-33 / PJ / 2020. The research method used in this study is in the form of a qualitative method with a data collection method through interviews and literature studies. Based on this research, the WFHB program reaped positive and negative responses from employees on the object of study. The positive response of employees is explained to be related to the increasing quality of family relationships and flexibility in work. Negative responses were expressed by employees in connection with the distribution of work. The implementation of WFHB is generally positively correlated with employee motivation in pre-implementation to post-implementation. However, some regulations related to the implementation of WFHB still require some adjustments in order to have the maximum impact.

Keywords: Work From Home Base, Employee Motivation, Response