

Performance of On-Site and Remote Employees in a Philippine Government Agency

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Abstract. In the post-pandemic landscape, the integration of work-from-home (WFH) and work-in-office (WIO) arrangements has become the new norm. This study examined the performance of employees under both setups at a Philippine government agency and explored the influence of demographic and work-related factors. A descriptive-correlational research design was employed, using a stratified random sample of 107 permanent employees. Data were gathered through a validated and reliable researcher-made instrument and analyzed using t-tests, ANOVA, and Pearson correlation. Findings revealed that both WIO and WFH employees demonstrated outstanding performance levels. IT proficiency was a key determinant of high performance in both work settings, while the conduciveness of the homework environment significantly impacted WFH outcomes. Among demographic variables, age and section assignment were significantly associated with WIO performance, whereas marital status and household size hurt performance in the WFH setup. A significant correlation was also found between WIO and WFH performance, indicating consistent employee productivity across both modalities. The study concludes that while employees maintain high performance regardless of work setting, targeted strategies, such as improving IT support and optimizing remote work environments, are essential to sustaining productivity. These insights offer valuable guidance for government agencies seeking to refine hybrid work policies and promote efficient, flexible work arrangements.

Keywords: Employee performance; Work-in-office; Work-from-home; IT proficiency; Hybrid work

1.0 Introduction

The Bureau of Internal Revenue (BIR) plays a vital role in the Philippine government's fiscal structure, serving as a key agency for revenue generation and oversight of public financial management (Krešić, 2019). As such, its organizational efficiency and employee performance directly affect economic stability and the delivery of essential public services. Technological advancements and evolving workforce preferences have sparked growing interest in flexible work arrangements, including remote work, across various sectors, including government institutions. In response to these shifts, the Civil Service Commission (CSC) issued Memorandum Circular No. 06, s. 2022, providing a policy framework for flexible work arrangements in public agencies. This includes telecommuting options such as work-from-home (WFH) setups. The circular aims to balance organizational goals with employee productivity and well-being, particularly in light of ongoing challenges related to the COVID-19 pandemic and the digital transformation of public services.

As institutions like the BIR explore adopting remote work, a critical question arises: How does employee performance differ between those working from home and those working in traditional office settings? Answering this question requires empirical investigation to support data-driven decision-making in workforce management

and policy implementation. While private sector studies abound, there remains limited empirical evidence on the effects of remote work within public sector institutions, especially in the Philippine context.

Recent international studies show that the impact of WFH on job performance is multifaceted. Toscano et al. (2024) revealed that WFH can enhance job performance through daily concentration and work engagement, although social isolation may negatively affect motivation. Liu, Jing, and Sheng (2023) found that perceived organizational support influences job performance differently based on work location, with job satisfaction and engagement acting as mediators for remote workers. Srivastava et al. (2024) also emphasized that office workspaces yield higher perceived work performance, while home-based work promotes comfort and well-being, both of which influence productivity. Meanwhile, Qu and Yan (2022) reported that WFH improves job quality but may decrease productivity, highlighting differences in job control and demand.

In Asia, Susilo (2020) demonstrated that WFH in Indonesia boosted performance through job satisfaction and motivation. Ambikapathy and Ali (2020) observed mixed experiences among Malaysian employees, pointing to both advantages and emotional stress under WFH conditions. Lathabhavan (2024) further noted that family-work conflict under WFH arrangements can reduce job satisfaction, especially among working mothers in India. Complementing these studies, Umishio et al. (2021) found that while Japanese employees appreciated certain environmental factors at home, communication difficulties and office-based countermeasures had an impact on overall productivity. Rongrong, Burke, and Raad (2019) also argue that flexible work models are reshaping urban planning and economic systems, underscoring their significance beyond individual organizations.

Understanding the performance implications of remote work in a government context is crucial for enhancing public sector efficiency and employee engagement (Eddleston & Mulki, 2017). As remote work continues to reshape professional environments, there is a pressing need to explore its practical effects on organizational outcomes and employee experiences within government agencies, such as the BIR. This study addresses local operational concerns and contributes to the broader discourse on organizational behavior and public administration. By providing evidence specific to the BIR, the research lends empirical weight to ongoing discussions about the viability of remote work in the public sector and its implications for performance and well-being.

Shadid (2020) points out that while working from home offers benefits such as greater autonomy, fewer distractions, and increased focus, it also presents drawbacks. Notably, the lack of physical supervision can lead to reduced accountability, potential work avoidance, and decreased interpersonal interaction. These dynamics can impact employee productivity and overall organizational cohesion and control. Against this backdrop, the current study seeks to assess and compare the performance levels of WFH and WIO employees at the BIR and examine the relationship between work arrangement and performance outcomes. The findings aim to inform internal policy decisions and equip leaders with evidence to foster a culture of innovation, productivity, and accountability in modern public service.

2.0 Methodology

2.1 Research Design

This study employed a descriptive research design to examine and compare employees' work performance under work-in-office (WIO) and work-from-home (WFH) settings. Descriptive research focuses on accurately portraying the characteristics of a population or phenomenon without manipulating variables. It answers the "what," "how," and "when" of a subject, making it suitable for assessing employee performance and IT proficiency under two different work arrangements. No experimental intervention was introduced; the study relied on structured observation through survey instruments to collect quantitative employee data. This approach allowed the researcher to comprehensively analyze current conditions without influencing them.

2.2 Research Participants

The study was conducted at the Bureau of Internal Revenue (BIR), Revenue Region No. 11 in Iloilo City, covering four Revenue District Offices (RDOs): RDO No. 71 (Kalibo, Aklan), RDO No. 72 (Roxas City), RDO No. 73 (San Jose, Antique), and RDO No. 74 (Iloilo City). The total population comprised 146 permanent employees across these offices. Using Slovin's formula at a 5% margin of error, the researcher determined a sample size of 107 respondents. Stratified random sampling was employed to ensure proportional representation from each RDO.

The distribution included 23 participants from RDO 71, 24 from RDO 72, 21 from RDO 73, and 39 from RDO 74.

2.3 Research Instruments

The primary data collection tool was a researcher-made questionnaire, which was validated by three expert validators and subjected to reliability testing. The questionnaire consisted of five parts. Part I collected demographic and employment data, including optional information such as name, sex, age, marital status, household size, position, and section. Parts II and III assessed work conditions in WIO and WFH settings across five key areas: workspace, distractions, IT equipment, technical support, and internet connection. Part IV measured employees' IT proficiency through ten statements rated on a 5-point Likert scale. Responses were scored from 1 (Strongly Disagree) to 5 (Strongly Agree). Scores were interpreted using a scale: 4.21–5.00 (Advanced), 3.21–4.20 (Proficient), 2.61–3.40 (Approaching Proficiency), 1.81–2.60 (Developing), and 1.00–1.80 (Beginner). Part V evaluated employee performance in WIO and WFH arrangements using 20 statements rated on a 5-point Likert scale. Performance scores were interpreted as follows: 4.21–5.00 (Outstanding), 3.41–4.20 (Very Satisfactory), 2.61–3.40 (Satisfactory), 1.81–2.60 (Unsatisfactory), and 1.00–1.80 (Poor).

2.4 Data Gathering Procedure

Before data collection, the researcher secured approval from the BIR Regional Director to conduct the study. Three field experts then validated the questionnaire. Their comments were incorporated to improve clarity, relevance, and alignment with the research objectives. Following validation, a pilot test was conducted among employees of RDO No. 75 (Zarraga, Iloilo), which was excluded from the main study. Reliability testing using Cronbach's Alpha yielded a value of 0.969, indicating a high level of internal consistency. After obtaining informed consent from the participants, the final questionnaire was distributed online using Google Forms. Respondents were given ample time to complete the survey, and responses were automatically collected and organized for analysis.

2.5 Data Analysis

Descriptive and inferential statistics were used to analyze the data. Frequencies and percentages were used to describe demographic characteristics. Mean scores and standard deviations were calculated to assess levels of IT proficiency and work performance in WIO and WFH settings. Independent sample t-tests were used to examine differences in performance based on dichotomous variables (e.g., sex, position) and demographic and employment characteristics. At the same time, one-way ANOVA was applied to compare performance across multiple groups (e.g., age, marital status, household size, section, work conditions, IT proficiency). Pearson's correlation coefficient (r) was computed to explore the relationship between WIO and WFH performance. The correlation strength was interpreted as follows: 0.90–1.00 (Very high), 0.70–0.89 (High), 0.50–0.69 (Moderate), 0.30–0.49 (Low), and 0.00–0.29 (Negligible). A positive r value indicated a direct relationship, while a negative value indicated an inverse one. Additionally, an F-test was conducted to determine the statistical significance of the relationships among variables.

2.6 Ethical Considerations

The study adhered to the ethical standards of research involving human participants. Respondents were informed of the study's purpose, voluntary participation, and right to withdraw without any consequence to their employment. A Certificate of Consent was included in the Google Form to ensure voluntary participation. Respondent confidentiality and anonymity were strictly maintained, with no identifying personal data disclosed or published. The researcher ensured that all data collected was stored securely and used solely for academic purposes. While no formal Institutional Ethics Committee oversaw the study, ethical clearance was sought through the BIR Regional Office, and all guidelines for conducting research with human participants were followed.

3.0 Results and Discussion

3.1 Characteristics Profile of the Respondents

Table 1 presents the demographic characteristics, while Table 2 presents the employment characteristics of the 107 respondents.

Table 1. *Profile of the Respondents According to Demographic Characteristics*

Variables	Frequency (f)	Percentage (%)
Sex		
Male	28	26.00
Female	79	74.00
Age		
22-35	59	55.00
36-49	31	29.00
50-64	17	16.00
Marital Status		
Single	41	38.00
Married	65	61.00
Widower/Separated/Legally Separated	1	1.00
Household Size		
1 to 3 members	27	25.00
4 to 6 members	64	60.00
7 members and above	16	15.00

Table 2. *The Profile of the Respondents According to Employment Characteristics*

Variables	Frequency (f)	Percentage (%)
Position		
Level I	29	27.00
Level II	78	73.00
Section Assigned		
Assessment Section	38	36.00
Collection Section	40	37.00
RDO Office / Administrative / Compliance Sections	29	27.00
WFO Conditions		
<i>Conduciveness</i>		
Poor	8	7.00
Average	43	40.00
Good	54	50.00
Very Good	2	2.00
<i>Distractions</i>		
Very Low	7	7.00
Low	28	26.00
Average	46	43.00
High	24	22.00
<i>Technical Support</i>		
Very Low	1	1.00
Low	5	5.00
Average	50	47.00
High	47	44.00
Very High	4	3.00
<i>Internet Connection</i>		
Very Poor	1	1.00
Poor	14	13.00
Average	58	54.00
Good	21	20.00
Very Good	6	6.00
WFH Conditions		
<i>Conduciveness</i>		
Poor	6	5.00
Average	19	18.00
Good	54	50.00
Very Good	28	26.00
<i>Distractions</i>		
Very Low	7	6.00
Low	28	26.00
Average	47	44.00
High	24	22.00
<i>Technical Support</i>		
Very Low	1	1.00
Low	5	5.00
Average	51	48.00

High	47	44.00
Very High	3	2.00
Internet Connection		
Very Poor	1	1.00
Poor	14	13.00
Average	59	55.00
Good	21	20.00
Very Good	6	6.00
IT Proficiency		
Advanced	57	53.00
Proficient	41	38.00
Approaching Proficiency	9	8.00
Developing	0	0.00
Beginner	0	0.00

3.2 Work Performance

The data in Table 3 present the level of performance of WIO employees at the BIR, both overall and when grouped by various demographic and job-related variables. The total number of employees assessed is 107, with an overall mean performance rating of 4.37 and a standard deviation of 0.45.

Table 3. *Level of Work Performance Grouped According to Demographic Variables*

Variables	WIO Employees			WFH Employees		
	M	SD	Description	M	SD	Description
Sex						
Male	4.29	0.48	Outstanding	4.19	0.71	Very Satisfactory
Female	4.39	0.44	Outstanding	4.33	0.59	Outstanding
Age						
22-35 Years Old	4.28	0.47	Outstanding	4.22	0.64	Outstanding
36-49 Years Old	4.53	0.43	Outstanding	4.45	0.50	Outstanding
50-64 Years Old	4.34	0.35	Outstanding	4.25	0.73	Outstanding
Marital Status						
Single	4.27	0.43	Outstanding	4.12	0.64	Very Satisfactory
Married	4.42	0.46	Outstanding	4.39	0.59	Outstanding
Widow(er)/Separated	5.00	0.00	Outstanding	5.00	0.00	Outstanding
Household Size						
1-3 Persons	4.49	0.47	Outstanding	4.58	0.47	Outstanding
4-6 Persons	4.30	0.44	Outstanding	4.14	0.67	Very Satisfactory
7 or more persons	4.42	0.45	Outstanding	4.41	0.45	Outstanding
Position						
1st Level	4.42	0.45	Outstanding	4.34	0.48	Outstanding
2nd Level	4.34	0.46	Outstanding	4.28	0.67	Outstanding
Section Assigned						
Assessment Section	4.15	0.44	Very Satisfactory	4.16	0.57	Very Satisfactory
RDOs Office/ Administrative/ Compliance Section	4.46	0.39	Outstanding	4.38	0.56	Outstanding
Collection Section	4.50	0.44	Outstanding	4.37	0.70	Outstanding
Total	4.37	0.45	Outstanding	4.29	0.62	Outstanding

Legend: 4.21 – 5.00: Outstanding; 3.41 – 4.20: Very Satisfactory; 2.61 – 3.40: Satisfactory; 1.81 – 2.60: Needs Improvement; 1.00 – 1.80: Poor

The findings reflect outstanding performance levels among BIR employees across various demographic and job-related categories, which align closely with the literature on workforce performance dynamics and organizational effectiveness. As Krešić (2019) noted, the BIR plays a crucial role in maintaining economic stability and ensuring the efficient delivery of public services. Consequently, BIR employees must maintain high-performance levels, and the table shows that this is being achieved consistently across different groups, whether segmented by age, marital status, household size, or section. Although the findings focus on in-office performance, these outstanding ratings serve as a baseline for comparing the effectiveness of WFH arrangements. When employees have autonomy, as enabled by WFH, they often experience increased motivation and job satisfaction factors that could influence high performance if mirrored in WFH settings.

The Self-Determination Theory (SDT) further supports understanding BIR employee performance in various work environments. According to Deci and Ryan (2000), SDT's focus on autonomy, competence, and relatedness offers valuable insight into the work environments in which employees excel. BIR employees' high performance may

stem from feelings of competence fostered by the organization's support structures, which, although varying in a remote context, are crucial in maintaining consistent performance outcomes. SDT suggests that, given appropriate resources and autonomy, the WFH employees could exhibit similar outstanding performance levels, highlighting the potential for flexibility within governmental organizations. The age and performance results observed in the study also resonate with the selective optimization with compensation (SOC) model, which Baltes and Baltes (1990) proposed as a framework for understanding how individuals adapt and optimize their performance as they age.

The older employees at BIR, particularly those aged 36-49, show slightly higher performance, possibly due to adaptive strategies that enhance their work effectiveness, as suggested by the SOC model. Such adaptive capabilities may also be essential in transitioning to WFH settings, where flexibility and self-regulation are often necessary. The Denison model (Denison, 1990) further suggests that organizational culture and shared values within the BIR may contribute to employees' high performance. Departments such as the collection section, where employees scored the highest, may benefit from a strong, cohesive culture that reinforces organizational objectives and supports performance. In a remote work environment, fostering a culture emphasizing shared values could help replicate this outstanding performance.

Furthermore, the findings show that BIR employees working from home exhibit strong adaptability and high productivity across various demographics, aligning with the literature on the benefits of remote work in fostering flexibility and autonomy (Krešić, 2019). Given these findings, the BIR can consider WFH policies tailored to diverse demographic needs and strengthened organizational culture across departments to ensure consistency and optimize productivity.

Table 4 reflects the performance level of WIO employees at the BIR as a whole and is segmented by WIO conditions. The group achieved an outstanding performance level, with a mean score of 4.37 (SD = 0.458). The finding aligns with key theoretical insights from the literature, suggesting that environmental factors in both remote and traditional office settings play an influential role in employee performance at the Bureau of Internal Revenue (BIR). The outstanding overall performance rating among BIR employees supports the idea that a conducive work environment, low distractions, and high technical support are crucial for optimal productivity, as noted by Krešić (2019), who emphasized the importance of effective working conditions in governmental roles where efficiency directly impacts economic stability and public service.

Table 4. *Level of Work Performance Grouped According to Work Conditions*

	WIO Employees			WFH Employees		
	M	SD	Description	M	SD	Description
Conduciveness						
Poor	4.28	0.38	Outstanding	4.27	0.65	Outstanding
Average	4.13	0.39	Very Satisfactory	4.11	0.45	Very Satisfactory
Good	4.40	0.44	Outstanding	4.29	0.71	Outstanding
Very Good	4.47	0.49	Outstanding	4.43	0.52	Outstanding
Distractions						
Very Low	4.60	0.55	Outstanding	4.60	0.51	Outstanding
Low	4.42	0.41	Outstanding	4.23	0.78	Outstanding
Average	4.41	0.45	Outstanding	4.36	0.52	Outstanding
High	4.21	0.44	Outstanding	4.24	0.59	Outstanding
Very High	3.80	0.28	Very Satisfactory	3.30	0.42	Satisfactory
Technical Support						
Very Low	5.00	0.00	Outstanding	5.00	0.00	Outstanding
Low	4.00	0.42	Very Satisfactory	3.85	0.21	Very Satisfactory
Average	4.31	0.43	Outstanding	4.30	0.64	Outstanding
High	4.39	0.47	Outstanding	4.27	0.63	Outstanding
Very High	4.60	0.46	Outstanding	4.48	0.44	Outstanding
Internet Connection						
Very Poor	4.05	0.42	Very Satisfactory	4.09	0.66	Very Satisfactory
Poor	4.44	0.45	Outstanding	4.44	0.52	Outstanding
Average	4.33	0.44	Outstanding	4.29	0.64	Outstanding
Good	4.41	0.44	Outstanding	4.22	0.68	Outstanding
Very Good	4.80	0.39	Outstanding	4.62	0.34	Outstanding

Additionally, the findings reveal important insights into how remote work conditions, such as work environment conduciveness, distractions, technical support, and internet quality, impact employee outcomes. Given the BIR's crucial role in fiscal governance and economic stability, optimizing flexible work policies to sustain productivity and effectiveness (Krešić, 2019; Eddleston & Mulki, 2017). The findings align with Self-Determination Theory (SDT) by demonstrating that low-distraction and high-support conditions contribute to outstanding WFH performance, highlighting the importance of autonomy, competence, and relatedness in motivating remote employees (Deci & Ryan, 2000). Social Role Theory provides a valuable perspective, suggesting that gender roles may influence employees' adaptation to remote work. At the same time, the Selective Optimization with Compensation (SOC) model explains how employees overcome challenges, such as limited technical support, through adaptive strategies (Eagly & Wood, 2012; Baltes & Baltes, 1990). Additionally, the Denison model suggests that a cohesive organizational culture supports productivity, even remotely, emphasizing the importance of shared values within the BIR.

Table 5 provides insights into the level of performance among the WIO employees at the BIR based on their IT proficiency. The overall mean score for the entire group is 4.37 (SD = 0.626), indicating that the group exhibits an outstanding performance level. When analyzing the subgroups, those categorized as "Approaching Proficiency" achieved a mean score of 3.98 (SD = 0.49), indicating a very satisfactory level of proficiency. Those employees identified as "Proficient" recorded a mean score of 4.10 (SD = 0.308), indicating an outstanding performance level but slightly lower than the overall mean. Employees categorized as "Advanced" demonstrated the highest level of performance with a mean score of 4.62 (SD = 0.395). Moreover, Table 5 presents the level of performance among WFH employees at the BIR, revealing a strong overall outstanding performance in IT skills, with a mean score of 4.29 (SD = 0.626).

Table 5. *Level of Work Performance Grouped According to IT Proficiency*

Variables	WIO Employees			WFH Employees		
	M	SD	Description	M	SD	Description
Advanced	4.62	0.39	Outstanding	4.53	0.58	Outstanding
Proficient	4.10	0.30	Outstanding	4.05	0.56	Very Satisfactory
Approaching Proficiency	3.98	0.49	Very Satisfactory	3.92	0.61	Very Satisfactory
Developing	0.00	0.00		0.00	0.00	
Beginner	0.00	0.00		0.00	0.00	

The Bureau of Internal Revenue (BIR) plays a crucial role in maintaining economic stability and delivering public services, making the efficiency of its workforce paramount (Krešić, 2019). This study, grounded in theories such as Self-Determination Theory (SDT), highlights how remote work arrangements impact employee performance, shedding light on how autonomy, competence, and relatedness shape outcomes in both remote work-from-home (WFH) and traditional office (WIO) environments. Specifically, the results on IT proficiency, where "Advanced" WIO employees scored highest, suggest a strong foundation of skills in WIO settings that in-office support structures might drive. Furthermore, the WFH employees at the BIR reveal variations in performance based on IT proficiency. While the overall performance of the WFH employees was rated as "Outstanding," those with "Advanced" IT proficiency demonstrated the highest performance levels. This suggests that employees with superior technological skills tend to perform more effectively in a remote work environment.

Employees classified as "Proficient" and "Approaching Proficiency" received a "Very Satisfactory" rating, with the latter group exhibiting the lowest performance. These results suggest that employees with lower IT proficiency may face challenges adapting to remote work demands, highlighting the influence of digital skills on workplace efficiency in a WFH setup. The high levels of IT proficiency among the WFH employees at the BIR align with existing literature on the impact of remote work on performance and motivation. Self-Determination Theory (SDT), as proposed by Deci and Ryan (2000), posits that autonomy is a crucial motivator that enhances employees' sense of competence and job satisfaction. In the WFH setting, employees often have greater control over their environment and schedule, which likely explains the advanced proficiency levels observed in the "Advanced" subgroup. This autonomy empowers employees to develop their IT skills independently, contributing to high overall competency scores. Additionally, Shadid (2020) highlights the flexibility advantages of the WFH, enabling employees to concentrate on skill improvement without the constant oversight of supervisors or colleagues. While reducing direct monitoring, the increased discretion in work methods associated with the WFH appears to foster self-driven skill acquisition, as reflected in the BIR employees' impressive IT proficiency.

However, Shadid also cautions about potential drawbacks, such as work avoidance from lower monitoring, which could pose a risk; nevertheless, Table 7 indicates that BIR employees maintain robust proficiency despite this concern. The Denison model (1990), emphasizing the significance of shared values within organizations, further supports these findings, suggesting that high proficiency levels may reflect a strong organizational culture that prioritizes digital competence and adaptability. BIR's commitment to technical skill development likely enables WFH employees to excel, even without regular in-person interactions

3.3 Comparison of Work Performance

Table 6 displays the results of the test conducted to examine the differences in work performance between Work-in-Office (WIO) and Work-From-Home (WFH) workers.

Table 6. *Differences in the Level of Work Performance Between WIO and WFH Employees when Grouped According to the Characteristics Profile*

Variables	WIO Employees			WFH Employees		
	t/F	p	Interpretation	T	p	Interpretation
Sex	-1.02	.310	Not Significant	-1.02	.310	Not Significant
Position	0.76	.446	Not Significant	0.76	.446	Not Significant
Age	3.11	.049	Significant	1.46	.237	Not Significant
Marital Status	2.34	.101	Not Significant	3.10	.049	Significant
Household Size	1.78	.173	Not Significant	5.38	.006	Significant
Section Assigned	7.39	.001	Significant	1.33	.267	Not Significant

This result supports the notion of gender equity and equal opportunity in the workplace, aligning with contemporary literature that advocates for inclusive work environments. For instance, the Social Role Theory by Eagly and Wood (2012) suggests that while traditional gender roles can influence workplace dynamics, the current findings indicate a shift towards an organizational culture at the BIR that promotes equality in performance regardless of gender. Furthermore, the absence of significant differences based on position may highlight a collaborative and cohesive work environment where roles are structured to promote equal contributions from all employees, regardless of hierarchy. This aligns with the Denison model (1990), which emphasizes that shared values and beliefs within an organization influence overall performance.

Also, these results align with contemporary literature advocating for gender equity in the workplace, suggesting that performance outcomes are increasingly independent of gender. This supports the insights from Eagly and Wood's Social Role Theory (2012), which emphasizes that while traditional gender roles have historically influenced workplace dynamics, the BIR's results reflect a shift toward a more egalitarian work culture where performance is not dictated by gender. Moreover, the lack of performance discrepancies based on position highlights a collaborative environment that encourages equal participation, resonating with the Denison model (1990). This model posits that shared values within an organization significantly impact overall performance, suggesting that a strong organizational culture at the BIR fosters equitable contributions across all staff levels. This is particularly relevant in a governmental context, where fostering collaboration and inclusivity can enhance organizational effectiveness. The findings also relate to the Selective Optimization with Compensation (SOC) model (Baltes & Baltes, 1990), which discusses how individuals adapt their strategies to maintain performance regardless of age or position. The BIR's results indicate that all employees, regardless of demographic factors, effectively leverage their skills in a WFH arrangement, reinforcing the idea that adaptability plays a crucial role in achieving high performance.

Table 7 of the ANOVA results compares the work conditions of the BIR employees in two environments: Work-in-Office (WIO) and Work-From-Home (WFH). The analysis considered several variables: conduciveness, distractions, technical support, and internet connection for the WIO employees. The results indicated that none of the variables had a significant effect on performance. Specifically, conduciveness had an F-value of 2.237 ($p = 0.088$), distractions had an F-value of 2.145 ($p = 0.081$), technical support had an F-value of 1.427 ($p = 0.231$), and internet connection had an F-value of 2.421 ($p = 0.053$). All p-values exceeded the 0.05 significance threshold, leading to the acceptance of the null hypothesis across these variables. Conversely, for WFH employees, conduciveness had an F value of 1.034 ($p = 0.381$), distractions had an F value of 1.948 ($p = 0.108$), indicating a lack of significant impact, while technical support ($F = 0.712$, $p = 0.586$) and internet connection ($F = 0.797$, $p = 0.530$) also showed no significant effects on performance. Thus, the ANOVA results suggest that neither the work environment, the WIO, nor the WFH exhibits significant performance differences concerning the examined

variables. This indicates that the identified work conditions do not substantially influence employee performance at BIR, regardless of whether employees work in the office or remotely.

Table 7. *Differences Between WIO and WFH Employees when Grouped According to Work-In-Office Conditions*

Variables	WIO employees			WFH employees		
	F	p	Interpretation	F	p	Interpretation
Conduciveness	2.23	.088	Not Significant	1.03	.381	Not Significant
Distractions	2.14	.081	Not Significant	1.94	.108	Not Significant
Technical Support	1.42	.231	Not Significant	0.71	.586	Not Significant
Internet Connection	2.42	.053	Not Significant	0.79	.530	Not Significant

This nuanced understanding of performance determinants is supported and complemented by existing literature. The significant impact of age on performance aligns with the Selective Optimization with Compensation (SOC) model (Baltes & Baltes, 1990), which suggests that older employees may employ specific adaptive strategies to maintain their performance as they age. This model suggests that age-related differences in experience and adaptability can impact the effectiveness with which employees perform their tasks. The findings of this study confirm that age is a significant factor in the performance outcomes of WIO employees, underscoring the importance of recognizing and supporting the diverse needs of employees across different age groups. The influence of the assigned section on performance levels aligns with the Denison model (1990), which emphasizes that shared values and beliefs within departments significantly impact organizational performance. The substantial F value associated with section assignment indicates that different sections may possess distinct operational demands, resource availability, or support mechanisms that impact employees' performance. This suggests that organizations should consider departmental culture and structure when assessing performance.

These results contribute to understanding performance dynamics in remote work settings and are supported by existing literature. The study's finding that marital status significantly impacts the performance of WFH employees aligns with research suggesting that personal circumstances, such as marital status, can affect job performance. For instance, Eddleston and Mulki (2017) argue that personal roles and responsibilities often influence work outcomes, potentially affecting how individuals balance their professional tasks with their personal lives. This aligns with Self-Determination Theory (SDT), which emphasizes the importance of personal motivation and environmental factors in influencing employee performance (Deci & Ryan, 2000). For married individuals, domestic responsibilities might create unique challenges or supports that can impact their productivity and job satisfaction while working remotely. The significant impact of household size on performance is also noteworthy. Larger household sizes can lead to greater distractions or demands on an employee's time, which may detract from their ability to focus on work tasks. This finding supports the idea that the home environment plays a critical role in the effectiveness of remote work arrangements. Research has shown that family dynamics can significantly impact work performance, particularly in remote settings where personal and professional boundaries may become blurred (Shadid, 2020). This reinforces the need for organizations to consider individual employee circumstances when designing remote work policies.

Table 8 presents the ANOVA results examining the homework conditions of BIR employees, comparing performance across the Work-in-Office (WIO) and the Work-From-Home (WFH) environments based on several variables: conduciveness, distractions, technical support, and internet connection. For WIO employees, the analysis revealed that conduciveness had a statistically significant effect on performance, with an F value of 2.852 and a p-value of 0.028, leading to the rejection of the null hypothesis. This suggests that the work environment's conduciveness has a positive influence on employees' performance in the office. Conversely, the variables of distractions ($F = 0.622$, $p = 0.648$), technical support ($F = 1.628$, $p = 0.173$), and internet connection ($F = 1.325$, $p = 0.266$) did not show significant effects, as their p-values exceeded the 0.05 threshold, resulting in the acceptance of the null hypothesis for these factors. In the WFH context, the results were more pronounced. The conduciveness of the home work environment had a substantial positive impact on performance, with an F value of 5.968 and a p-value of 0.000, indicating a highly significant influence. This suggests that a conducive work environment is crucial for enhancing the performance of remote employees. On the other hand, distractions ($F = 1.877$, $p = 0.120$), technical support ($F = 1.552$, $p = 0.193$), and internet connection ($F = 2.229$, $p = 0.071$) were not statistically significant, although the internet connection was marginally significant. Thus, the ANOVA results indicate that while conduciveness significantly affects performance for both WIO and WFH employees, distractions, technical support, and internet connection do not have a significant impact on either setting.

Table 8. *Differences Between WIO and WFH Employees when Grouped According to Work-From-Home Conditions*

Variables	WIO Employees			WFH Employees		
	F	p	Interpretation	F	p	Interpretation
Conduciveness	2.85	.028	Significant	5.96	.000	Significant
Distractions	0.62	.648	Not Significant	1.87	.120	Not Significant
Technical Support	1.62	.173	Not Significant	1.55	.193	Not Significant
Internet Connection	1.32	.266	Not Significant	2.22	.071	Not Significant

The ANOVA results show that work environment conduciveness has a significant impact on the performance of both WIO and WFH employees at the BIR, as indicated by the rejection of the null hypothesis. This suggests that employees working in a more conducive environment tend to perform better. On the other hand, distractions, technical support, and internet connection did not exhibit a statistically significant effect on employee performance, as their p-values were above the significance level, resulting in the acceptance of the null hypothesis. These results suggest that while workplace conduciveness plays a crucial role in employee performance, other factors, such as distractions, technical support, and internet connection, may not have a direct influence on performance outcomes. Krešić (2019) emphasizes the importance of effective work environments in promoting economic stability and organizational effectiveness, which aligns with these findings. Additionally, Shadid (2020) discusses how autonomy and a supportive work environment can enhance performance in remote settings, echoing the findings that a conducive home environment has a positive influence on performance.

Table 9 displays the ANOVA results of the impact of IT proficiency on the performance of BIR employees working in-office (WIO) and from home (WFH). IT proficiency statistically significantly influenced employee performance for both work settings. Specifically, for the WIO employees, the F value was 27.636 with a p-value of 0.000, leading to the rejection of the null hypothesis. This indicates that higher levels of IT proficiency significantly enhance performance among in-office employees. Similarly, the WFH employees also displayed a significant relationship between IT proficiency and performance, with an F value of 10.133 and a p-value of 0.000, resulting in the rejection of the null hypothesis. The results highlight that IT proficiency is a critical factor that positively impacts performance for both in-office and remote BIR employees. IT skills are essential for optimizing work outcomes, regardless of the work environment.

Table 9. *Difference in the IT Proficiency of the WIO and the WFH Performances*

Variables	WIO Performance			WFH Performance		
	F	p	Interpretation	F	p value	Interpretation
IT Proficiency	27.63	<.001	Significant	10.13	<.001	Significant

The significant F values support the existing literature, particularly that of Eddleston and Mulki (2017), who argue that technological competence is crucial for maximizing workforce efficiency in various work environments. This aligns with the growing discourse on remote work arrangements, as highlighted by Krešić (2019), who emphasizes the impact of technology on organizational effectiveness and public service delivery. The findings also resonate with the Self-Determination Theory (SDT) principles articulated by Deci and Ryan (2000), suggesting that autonomy in work processes, coupled with adequate IT skills, empowers employees to perform more effectively. Moreover, the literature by Shadid (2020) reinforces this view, noting that employees with strong IT skills can navigate the challenges of remote work more effectively, leading to enhanced productivity. Contrarily, these findings may challenge the notion that performance solely depends on physical work environments or management oversight, as advanced IT skills can mitigate some of the limitations associated with remote work, such as reduced supervision. Additionally, the Denison model, which emphasizes the importance of shared values and beliefs, suggests that a culture of technological proficiency can have a significant impact on performance outcomes in both work settings.

Based on the results in Table 10, the computed correlation coefficient (R) is 0.618, which falls within the range of ± 0.50 to ± 0.70 , indicating a moderately high positive degree of correlation. Additionally, the p-value of 0.000 is below the 0.05 significance threshold, confirming that the observed relationship is statistically significant. This means that the likelihood of this correlation occurring by chance is extremely low, leading to the rejection of the null hypothesis, which states that there is no significant relationship between WIO and WFH performance.

Table 10. *Relationship between the WIO and the WFH performances of the BIR employees*

Variables	r	p	Interpretation
Work in the Office and Work from Home Performance	0.61	<.001	Significant

This outcome supports the notion that performance is not confined to a single work environment, reinforcing the ideas presented in the literature. For instance, Krešić (2019) highlights the evolving landscape of workforce management, suggesting that flexible work arrangements can maintain or even enhance productivity levels, which is echoed in the work of Eddleston and Mulki (2017). Moreover, the results align with Self-Determination Theory (SDT) proposed by Deci and Ryan (2000), which posits that employees' sense of autonomy and competence can transcend physical work environments, fostering consistent performance outcomes. Shadid (2020) adds nuance to this by indicating that while remote work enhances flexibility and autonomy, it also necessitates a robust framework for monitoring and support to mitigate potential downsides, such as reduced oversight and control. This study's moderately high positive correlation also suggests that the factors influencing performance, such as IT proficiency and organizational culture, are effective across both settings. This resonates with the Denison model, emphasizing shared values and beliefs within departments (Denison, 1990). This body of literature underscores the importance of adaptability and employee support systems in optimizing performance, regardless of whether employees work from home or in the office.

4.0 Conclusion

This study found that Work-From-Office (WFO) and Work-From-Home (WFH) employees at the BIR performed well, with variations influenced by age, marital status, household size, and section assignment. Employees aged 36–49 and those in the Collection Section performed exceptionally well in the office, while married staff and those from smaller households showed better results when working remotely. A positive correlation between WFO and WFH performance suggests adaptability and consistent job engagement. Despite limited technical support, employees demonstrated resilience, although improving infrastructure could enhance efficiency and alleviate stress. These findings support flexible, personalized work arrangements that align with employee needs, promoting productivity and satisfaction in government agencies.

Importantly, this study addresses specific gaps in the existing body of knowledge regarding hybrid work performance within the Philippine government sector. While much of the literature has focused on private-sector or Western contexts, this research provides localized, empirical evidence on how demographic and work-related variables affect employee productivity across remote and in-office modalities. By highlighting the roles of IT proficiency, home environment conduciveness, and demographic factors in performance outcomes, the study offers nuanced insights that can inform data-driven human resource policies and hybrid work models in similar institutional settings.

5.0 Contributions of Authors

This Research is an output of a collaborative effort between authors. Ms. Gaitan, as the primary author, was responsible for conceptualization, data gathering, writing, data encoding, and interpretation. On the other hand, Mr. Junio served as the research adviser, overseeing the study's conduct and reviewing and approving the final work.

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7.0 Conflict of Interests

The author discloses no conflicts of interest that could have influenced the study's outcomes or the publication of this paper.

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