

## **ABSTRACT**

*This study aims to analyze the effect of work from home on employee performance at the Pekalongan City Pratama Tax Office and analyze the effect of work from home on employee performance with the work environment as a moderating variabel at the Pekalongan City Pratama Tax Office. The population selected in this study were all employees of the Pekalongan City Pratama Tax Office who carry out work from home or work from home.*

*Methods of data collection is done by using a questionnaire to 70 employees. The measurement in the questionnaire uses a five-point Likert scale. The data analysis methods used are validity test, reliability test, classical assumption test, coefficient of determination test, F test, t test, and absolute difference value test to determine the mediation effect.*

*The results showed that the work from home variable had a positive and significant effect on employee performance. In addition, research shows that work environment variables can moderate and strengthen the effect of work from home on employee performance.*

*Keywords: work from home, employee performance, work environment*