



IMPACT OF DIGITALISATION IN WORKPLACES SHAPING THROUGH WORK HYBRIDIZATION CONCEPT

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ABSTRACT

The field of research related to organizational design is in itself inexhaustible, while research related to job design within professional organizations of the public sector in the context of the fourth technological revolution and digitalization is very scarce. The subject research is oriented to recognizing of key categories that projecting the design of current and future systems of work with hybrid character. All the mentioned contemporary phenomena are sublimated through the subject research related to the specific category of human resources in the tax and general inspection system of Bosnia and Herzegovina. The research was conducted in the period May-September 2023 by means of a digitized questionnaire, which is defined in terms of content in such a way that, through the used items, the attitudes of the executors in this segment of public administration are measured in relation to various parameters of work design and phenomena determined by the development of technology and digitalization. The sample includes 153 respondents, and the goal of the work is to recognize the intensity of hybridization and digitization of work in this segment of public administration in Bosnia and Herzegovina and to define contemporary guidelines for job design.

Introduction

Job design within the modern conditions of digitization and the fifth industrial revolution is accelerating its complexity so that issue must be treated simultaneously both through management theory and through the practical application of new knowledge within the new context. It is impossible to observe job design without strong cohesion with human resources management and knowledge management. It is necessary to enter into the process of in-depth analysis of key design parameters and content aspects of the job with clear projections of fitting human nature into the newly created circumstances in the context of human resources satisfaction with working conditions and management expectations regarding employee performances at work. In the aforementioned sense, the labour market is changing intensively, but not exclusively because of certain macroeconomic policies that often have slow and insufficiently effective results and are very often reactive rather than proactive in nature, but the changes are intensively occurring due to changes in the functioning of various organizations inducted by changes in technology, processes, structure and legal framework. Due to the aforementioned aspects, it is necessary to keep in mind and take into consideration the changes in the strategic architecture of business and administrative organizations of the system, including the consideration of the technological and technical aspects of the changes and their application in work and job design, as well as issues that include the size of the organization, the age of the organization, the predominant positions of decision-making power, including the reshaping of the basic

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content and design parameters of workplaces. This is important because, all the listed aspects of a strategic type in any organization are implemented through employees who are the key bearers of the substantive aspect of job design content and activities in a proper effective way.

In contemporary scientific circles related to strategic management and the economy of knowledge, in the last few years the interest in researching key segments related to issues of labour force categories and substantive design parameters, thus elements of workplaces, and specific segments of human resources whose work is based on the principles of professionalism. That is an important topic because the new context requires a differentiated approach to human resources, both from the macro and micro aspects, which are completely complementary in a systemic sense. If changes in the key content parameters of the design of workplace elements are not understood in contemporary circumstances, how is it even possible to design educational policies and manage the labour market in a national economy through additional retraining and up skilling programs. In this regard, it should be said that the key substantive parameters of the design of elements of workplaces in modern conditions have completely changed in the context of issues of job specialization, job standardization, job autonomy, issues of delegation, behaviour patterns, professionalism, competences, interpersonal relations, ergonomics, satisfaction and emotional aspects, artificial intelligence and of course training and professional indoctrination at work. Additional changes concern the design parameters for the key elements of each job through which the method of communication, decision-making, hierarchy, formalization, range of control of people and processes, and man-machine interface, and contemporary phenomena focused on the hybridization of work are analysed through systemic optics.

The key elements of the workplace, which include the work task, the technical system and the person performing the work in terms of their knowledge, skills, competencies, satisfaction and performances should logically be understood as hyper-changing categories that are transformed, simultaneously through the changes brought by the fourth and fifth technological revolution and digitalization. The aforementioned changes in the organizational sense are taking place on the platform of imperative requirements for employees' multi-competence due to the increase in the complexity of the job, which is reflected in the existence of multi-tasks at the workplace, the status and content of which should be continuously checked for the aforementioned reasons. The mentioned process can be implemented in such a way that by means of relevant and valid scales, adapted to the newly created circumstances, the perception of employees regarding them is questioned in the context of their influence on the satisfaction and performances of employees in the subject research related to the institutions of the tax system of Bosnia and Herzegovina.

1. Key assumptions and conceptual framework of the research

The human being, as a key component of every workplace that in symbiosis using the technical component realises activities and achieves the goals of the workplace through the performance of the work task, remains the focus of social science research, especially in business economics and management. In this regard, it is necessary to take into account that the characteristics of work and the content of work under the influence of the fourth and fifth technological revolution and intensive digitalization are continuously and agilely changing, and it is necessary to update the knowledge related to the mentioned phenomenology in accordance with these influences. In this sense, it is necessary to investigate how the updated content model and job characteristics model behave within the framework of the fourth and fifth technological revolution and digitalization of all organizations, especially in public administration, which includes the tax system, and how the updated elements affect the satisfaction and performance of employees. The starting point is related to the need to test the improved conceptual framework created by upgrading Hackman and Oldham's standard model of job characteristics and job satisfaction in a wider context, taking into account autonomy, diversity of skills, task importance, task identity and feedback as a starting point. The aforementioned components must be observed through the creation of certain contemporary constructs that are significantly more complex with regard to their content and their combination within the framework of the Henry Mintzberg organizational structure and job design model, that include as well as the elements and parameters of workplace design.

The importance of the subject research problem and research modelling is also reflected in the fact that very competent international teams are considering and researching work modalities both in the private and public sectors in the context of a flexible hybrid concept of workplace modelling in the context of the digitization process and the fifth industrial revolution. In the aforementioned sense, current research is going in this direction, so that different modern systems of work organization are recognized, depending

on whether it is a flexible approach related to space, time, technology, innovation or the legislative framework that projects the design of current and future work systems with alignment satisfaction and performances of the human resources within the newly created context. On the basis of the above, different types of modern flexible hybrid work, which include a sustainability component, are recognized, starting with the design of remote work, flexible work design, agile work design, smart work design, and sustainable work design that includes all the previously listed types (Klaser et al, 2023).

In the above sense, the design of remote work refers to the ability of employees to work outside the organization, usually from home, in a co-working zone, in parks or any other place from which they can connect to the official systems of the organization, coordinate with colleagues and perform tasks through flexibility in space. Flexible work design implies greater flexibility in place and time, and may include remote work, part-time or project-based work, or activities that imply flexibility in space and time, depending to the work field. Agile work design refers to work optimization practices, emphasizing efficiency, agility, and coordination and employee productivity. Work and performance are usually individualized and structured in tasks that are continuously measured and improved over time through flexibility in space, time and task or contract option. Smart work design refers to a flexible work system that deals with the efficiency and effectiveness of activities through any combination of flexibility, autonomy, agile collaboration, coordination and optimization of work tools through flexibility in space, time, task and technology. Finally, sustainable work design refers to a broader comprehensive system that deals with aspects of organizational optimization taking into account tangible and intangible elements within the context of sustainable development goals, through a five-fold helix work model that includes flexibility of executor, task, technology, operation, innovation with compatible strategic goals of sustainable development, which means flexibility in space, time, tasks, technology and innovation. In addition to the above, in the modern context, the issue of information transfer, and changes in the dedication, satisfaction and efficiency of employees who work through some of the modern ways of job design, through a special focus on managers, thus employees who are in the mid-level management zone, are apostrophized (Sandoval-Reyes et al, 2023).

All the mentioned contemporary phenomena that take into account both the traditional aspects of work design, which are of a universal character and are inseparable from human nature, as well as modern concepts supported through various types of changes both in society, as well as in the organization and technology are sublimated through subject research related to a specific category of human resources in the tax and general inspection system of Bosnia and Herzegovina, which should be aimed at delivering public value to citizens. Public sector organizations in modern conditions strive to be organized in a similar way as the most efficient private sector organizations in terms of quality of delivery, in this case public value, whose processes have their own specificities (Mark, H. Moore, 1997: 52). Those segments related to the specificity of public value delivered by various state institutions, both from the perspective of the perception of individual citizens, as well as their understanding through a wider social context, can lead to certain subtle relations and relationships, the interpretation of which should be carried out through a prism that includes understanding specific phenomena in organizing and work of public state institutions through the behaviour and relationship of their human resources. In this regard, the subject research problematizes the relationship between three independent variables, which include issues of the quality of the technical system through which tax officials perform their work, the quality of the description of work assignment performed by tax officials, and the intensity of the use of modern technological solutions in performing the work of tax officials within the tax system in Bosnia and Herzegovina. As a dependent variable in the subject research, the satisfaction and performances of tax officials when performing their work is observed, and all the mentioned phenomena are measured by measuring the perception of the mentioned issues through the expression of the attitudes of tax officials regarding them.

How to design workplaces in modern business conditions is a very important issue that must be considered through scientific observation and practical application in order to increase employee satisfaction at the same time as improving the performance of professional staff. Employees see the use of technological improvements in the workplace as an opportunity to learn faster, work better, communicate more meaningfully, generate different ideas and manage different documents and information more efficiently, and in general they serve as support for better planning of time and activities, including easier release of creativity and all the aforementioned makes their daily tasks more interesting, which leads to a higher degree of their satisfaction and ultimately to the improvement of their performance (Čizmić et al, 2022). Based on the results of the research and analysis, job design factors that influence the performance

of employees in the General Administration of Taxes East Java under one, two and three are employee competence, motivational job content such as salary and reward systems, and job rotation which leads to higher performance when performing work tasks. Competencies become one of the important variables in the design of the content of the workplace, because if the work is performed by employees who have a high level of competence, it will be easy to realize it, and in addition, competent employees will be able to make progress or introduce innovations in the implementation of work with a higher level of performance (Nurcahyono et al, 2020).

The transformation of the tax system in only one segment that leads to interaction and different repercussions in all other fields, so that employees who work within tax organizations are required to receive constant education and training, which also implies mastering new technologies and techniques so that they can, on the one hand, properly to manage and, on the other hand, properly realize their work, which becomes even more complicated, as a requirement of taking into account the fourth and fifth technological revolution and digitalization. (Xiao & Shao, 2020). The aforementioned phenomenon of constant turbulent changes in the environment continuously generates changes in job requirements, which inevitably creates an obligation to change and improve the knowledge, competence, skills and abilities of professional employees in public administration with the aim of improving their performance through of using of new technology, and the aforementioned context is also very important for the tax system of each country because it leads to higher level of its efficacy.

The fact is that job design is a key category for improving innovative behaviour in public administration, which has practical importance for managers, because it is clear that by modifying the characteristics of the job, it is possible to facilitate the functioning of the organization and ensure more efficient provision of better services to citizens, thus improving the performance of employees in public administration in general. Although public organizations are bureaucratic, centralized and operate under strict rules and procedures, and often do not have financial rewards that could be awarded to improve the innovation of public sector employees, quality managers nevertheless develop certain types of initiatives that can be used to improve employee innovation even in the public sector (Tsamantouridis et al, 2022). The above indicates that there is an acceleration of changes in job requirements and these phenomena should be observed scientifically with the aim of better managing the processes of change in various organizational systems, which cannot and cannot exist without changing the way people think and behave, that is, changes that will ensure a higher level of satisfaction and performance when operating executors at the workplace, which is a very complex and demanding process that needs to be properly understood. Today, within the framework of various organizations, only preliminary questions about the impact of digitization and the fourth and fifth technological revolution on the specialization of jobs can be guess. Today employees, even within operational executive jobs, in the modern context are not expected to possess exclusively a specific or narrow set skills and competence to perform activities for only one narrow segment of work, focusing exclusively on efficiency according to a precisely defined system of norms, such as the case of constant repetition of several tasks, but a significantly wider scope of knowledge and skills covering a wider segment of work is expected even in the routine work execution.

When we take into account the above mentioned facts, which even for operationally executed routine jobs are increasingly looking for the expansion of knowledge and skills that will cover all the jobs and activities of the owners of operational processes in one organizational system, which, through the acceleration dimension, also happens with professional jobs of a higher level of complexity, the mentioned repercussions and expectations should be kept in mind both for employees and for entire organizations, which becomes a very important research area that needs to be observed in depth. Indeed, more than the simple replacement of tasks through automation, our results suggest that the introduction of artefacts of the fourth and fifth industrial revolution, sublimated through smart companies and professionally innovative organizations, led to a general increase in the empowerment of employees to intervene in the work process in terms of discretionary decision making, thus to increase the variability and intensity of task execution. However, the research also notes the lack of a similar increase in terms of worker autonomy, especially in terms of the possibility of establishing one's own rules with organizational and procedural routines (Cirill et al, 2020).

It is necessary to investigate what kind of changes are taking place and are established within specific types of organizations and, in accordance with the aforementioned knowledge, to design workplaces and organizations in a differentiated way that can ensure a better delivery of value, especially within the framework of the public sector, which must understand its role more as support and less as repression of

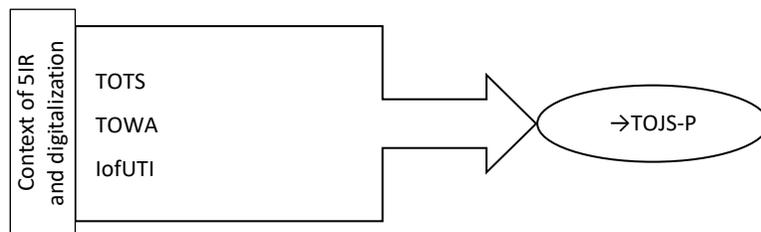
the economic and social system. New jobs will be determined by the specific characteristics of employees, which include the possession of special situational intelligence of employees and specific sophisticated knowledge, with a high level of creativity in performing work activities, and a high level of formal and informal education, different competencies and additional specifications related to the new organizational context (Čizmić et al, 2020). In this preliminary observation, two concepts collide, which on the one hand require a high degree of efficiency in work through specialization, while the other implies job enrichment, increase in work and job rotation and flexibility as a segment that implies a greater degree of interest and motivation for work and the elimination of monotony at work, finally they ensure a higher level of overall efficiency, that is, employee performance at work (Oldham, Fried, 2016). The future of work has numerous theoretical implications. Studies related to new forms of work and job design, include research related to flexible work arrangements, remote work, and skills that require an understanding of the combination of human resource management, operational management, organizational design and information technology management, which can provide a relevant contribution to understanding the changing nature of work within the modern conditions (Santana & Cobo, 2020).

Regardless of whether it is the private or public sector, today employees are expected to be multi-competent, and the aforementioned need has been brought about by the increase in the complexity of work and the intensification of modern technological support in the work, which has a number of positive repercussions, but negatives can also be observed, as in for example, an increased level of stress, inadequate separation of business and private life, and various types of interference in business and private life, which affects the operational efficiency of employees at work, but also the balance of employees' lives with consequences related to mental and physiological health, which additionally gives new phenomena on significance. The list of research related to organizational design is very exhaustive, while research related to work design within professional organizations of the public sector in the context of the fourth technological revolution and digitalization is very scarce, so that the mentioned area represents a research challenge that must be accepted and create new views and frameworks that will more clearly present the needs of future organizations in the context of their efficiency observed through the prism of shaping the substantive parameters of workplace design in order to improve employee performance.

2. Research model

The design of the research model is based on the setting of relationships between independent variables, or predictors, that is, complex first order constructs related to the characteristics and quality of the technical system, the characteristics and quality of the assignment description, and the intensity of using advanced innovative technologies in the workplace by tax officials, while as a dependent variable, thus the complex second order construct shows the satisfaction and the performance of tax officials. The graphic representation of the used model can be seen in figure 1 which follows.

Figure 1: Tax officials' workplace elements impact in their satisfaction and performances



Source: Authors' illustration.

The scales used to measure individual constructs or variables in the model are based on the Likert concept of measuring the manifest variables that form each of the previously recognized constructs of a reflective character. In the aforementioned sense, to measure the perception of the quality of the technical system at work, an adapted scale was used to measure the usefulness of the technical system at work, thus System Usability Scale-SUS (Hayashi et al. 2017), that contains six items. For the measuring the construct related to the characteristics and quality of the assignment description, an adapted integrated WDQ scale was used, thus, Work Design Questionnaire-WDQ, (Bargsted et al, 2019), which contains six items, while to

measure the third independent variable in the model, the JCQ scale (Job Crafting Questionnaire-JCQ) was used in such a way as to position it in the context of digitization in the public sector and it focuses on questioning particles that include six items to test the issues of the intensity of using advanced technologies when doing work and whether new technologies enable the introduction of new approaches to the implementation of work (Slemp & Vella-Brodrick, 2013). The dependent variable also represents a complex variable with reflective character and measures the satisfaction and performance of rank-and-file employees through the integrated IWPO, thus the Individual Worker Performances Questionnaire-IWPO scale (Hernaus & Pološki-Vokić, 2014) with nine items.

The main research hypothesis is based on the assumption that the parameters of work position such as technical system, work assignment description quality and intensity of using technological innovations in the context of fifth industrial revolution and digitalization highly impact employee satisfaction on the job and it is a prerequisite for their better performances, as follows:

1. The contemporary technical system in the work place within the fifth industrial revolution context and digitalization positively impacts on tax officials' satisfaction of the job and their performances.
2. The contemporary work assignment in the work place within the fifth industrial revolution context and digitalization positively impacts on tax officials' satisfaction of the job and their performances.
3. The contemporary technological innovations utility within the fifth industrial revolution context and digitalization positively impacts on tax officials' satisfaction of the job and their performances.

The mentioned hypotheses are fully aligned with the conceptual model and through their testing and analysis it is possible to make certain observations according to the recognizing some relationship between defined constructs, and their direction and intensity, through simple and multiple regression models.

3. Characteristics of the research sample

The research was conducted in the period May-September 2023 by means of a digitized questionnaire, which is defined in terms of content in such a way that, through the used items, the attitudes of the executors in this segment of public administration are measured in relation to various parameters of work design and phenomena determined by the development of technology and digitalization. The sample includes 153 respondents, and the goal of the work is to recognize the intensity of hybridization and digitization of work in this segment of public administration in Bosnia and Herzegovina in relation with their satisfaction and performances, and to define contemporary guidelines for job design.

Table 1: General demographic characteristics of respondents

Characteristics		Frequency	Percentage
Gender	Male	90	59%
	Female	63	41%
Education level	High school	4	3%
	Faculty/College	109	71%
	II cycle of higher education	29	19%
	III cycle of higher education	11	7%
Organisational vocation	Expert associate for audit and control	31	20%
	Senior expert associate for audit and control	41	27%
	Audit and Control Advisor	49	32%
	Manager	32	21%
Work area	Sector for customs	75	51%
	Sector for taxes	18	12%
	Sector for compliance and monitoring of regulations-investigations	4	3%
	Other sectors and jobs	56	34%
Years of experience	1-10	28	18%
	11-20	73	48%
	21-30	32	21%
	31-40	20	13%

Source: Authors' illustration.

Based on the previous table, it can be seen that the sample in terms of the gender option is balanced with a certain advantage in favour of the male respondents, but with enough potential to make

comparisons based on the system of independent samples. When looking at the level of education, respondents who completed college and master's studies are predominantly represented, while respondents with secondary school and doctorate degrees are less represented. When looking at the aspect related to professional orientation, the sample is evenly balanced in four categories, while in the part related to sectorial distribution of institution, it is distributed in such a way that officials from the customs and other sectors dominate, while the tax and appeals and controlling sectors are less represented. When it comes to the age of the employees, the sample is balanced on this issue.

4. Research findings

In the following, statistical findings related to the relationship between independent and dependent variables, thus predictor variables and criterion variable, in the model are presented in such a way that the correlation and regression relations between individual independent variables are first questioned through simple regression models, and at the end all variables are integrated into one multiple regression model with the aim of presenting a clearer images of their positions through hypothetically assumed relationships.

Table 2: Regression TOTS to TOJS-P

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,772 ^a	,596	,594	,91181

a. Predictors: (Constant), TOTS

We can read from the outputs generated by using SPSS (Table 2) that the correlation coefficient (Pearson's correlation coefficient) between TOTS and TOJS-P (a hypothetically modelled independent-predictor variable and the dependent-criterion variable) is .772, which makes the interconnection between these two variables sufficiently strong and indicates that is necessary to test the regressivity of these variables in accordance with previously defined logical patterns and hypotheses to assess if they hold true. Similar simple relation between TOWA→TOJS-P .739 and loFUTI→TOJS-P .730 is found out, respectively. The values indicate that the linear correlation coefficients in all cases are statistically significant and positive.

Table 3: Simple regression model significance

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	185,584	1	185,584	223,222	,000 ^b
	Residual	125,540	151	,831		
	Total	311,124	152			

a. Dependent Variable: TOJS-P

b. Predictors: (Constant), TOTS

The null hypothesis can be formulated as follows: $H_0: \rho^2 = 0$, with ρ^2 representing the determination coefficient, which is not equal to zero in this research study, indicating that the null hypothesis should be discarded and first research hypothesis accepted $H_1: \rho^2 \neq 0$. As sig=.000, the score assumes the value smaller than .05, the F test is considered significant (Table 3), a claim can be made that the regression model may be used to explain changes in the population.

Table 4: Simple regression model coefficients

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,968	,306		3,168	,002
TOTS	,852	,057	,772	14,941	,000

a. Dependent Variable: TOJS-P

Furthermore, it is possible to construct simple linear regression model (Table 4), so it would be stated as $TOJS-P = .968 + .852TOTS$. In the same way using the indicators from SPSS tables outputs, it is possible to construct the next simple linear regression models where is $TOJS-P = 1.505 + .744TOWA$ and $TOJS-P = 1.122 + .843IofUTI$, respectively, which are also statistically significant, so the rest two research hypothesis could be accepted, too.

Table 5: Multiple regression model summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,851 ^a	,724	,719	,75869

a. Predictors: (Constant), TOTS, IofUTI, TOWA

The absolute value of the correlation coefficient within multiple regression model (Table 5), which is stated as $R = .851$, while $R\text{ Square} = .724$ represents the determination coefficient and Adjusted R Square stands for adjusted determination coefficient, which constitutes a more realistic and precise indicator with the value of Adjusted R Square = .719. On the basis of the determination coefficient, around 72% of individual differences, variability of the dependent-criterion variable TOJS-P, determined by means of the changes of independent variables TOTS, TOWA and IofUTI, which indicates a rather solid and enough strong causal relationship in this multiple linear regression model. Since the standard prediction/estimation error is .75, this model can serve as a solid basis for estimation of the dependent variable. The null hypothesis can be formulated again as follows: $H_0: \rho^2 = 0$, with ρ^2 representing the determination coefficient, which is not equal to zero in this research study, indicating that the null hypothesis should be discarded and first research general integral hypothesis accepted in this multiple regression model. As $\text{sig} = .000$, the score assumes the value smaller than .05, the F test is considered significant, a claim can be made that the regression model may be used to explain changes in the population. Furthermore, if we read SPSS statistical output of coefficients, it is possible to construct multiple linear regression model and it would be stated as equation $TOJS-P = -.076 + .404TOTS + .270TOWA + .397IofUTI$. When the model of the subject research is observed in more detail, it is good to analyse the collinearity statistics, where it can be seen from the SPSS output that the value of the tolerance threshold, where the possible redundancy of certain predictor variables is examined, is significantly above 0.10, which means that each of the variables has a sufficient individual contribution that describes the influence of the independent on the dependent variable. If the value were below 0.10, it would mean that over 90% of the variability of a certain predictor variable is shared with other predictor variables, which would make it redundant and it would be necessary to exclude it from the model because it could cause problems in the multiple regression model, which in this research it is not the case, so all predictor, independent variables can be taken as relevant even after this test. The issue of redundancy is not questionable because none of the predictors has a VIF-Variance Inflation Factor value, which represents the reciprocal of the tolerance threshold value, greater than ten. From the concrete multiple regression model, it can be concluded that approximately 72% of the variance of the criterion variable can be explained through changes in the three predictor variables, which actually proves the main, or general research hypothesis.

Conclusion

Today, within the framework of various organizations, only preliminary questions about the impact of digitization and the fifth technological revolution on the job description can be glimpsed at and considered, whereby employees, even within operational executive jobs, in the modern context are not expected to possess exclusively certain or a narrow set of skills and competences for performing activities for only one narrow segment of work, focusing exclusively on efficiency according to a precisely defined system of norms, such as the case of constant repetition of several tasks, but a much wider scope of knowledge and skills covering a wider segment of work is expected. New challenges in the future should be connected with issues of people development, managerial control of employees, their effectiveness, performance and satisfaction and very important contentment of public service recipients.

When it comes to answers to certain questions in this research related to the hybridization of work, such as losing of the border between free and working time of tax officials, the majority of respondents answered that digitization intensively generates hybrid variants of work realization, which was not the case in the earlier period. In support of the above, the answers related to the impact of digitalization on the intensity of innovation and creativity in the implementation of work and independence and independence in the performance of work as assumptions for the hybridization of work in terms of time, space, innovation, legal and technology, more than 90% of respondents expressed the opinion that the intensity of the influence on the mentioned issue is extremely high.

The hybridization of work has already gained momentum, which can be seen related to the attitudes of tax officials regarding the diversity and complexity of work, the need for creative work implementation systems and a clear perception of the loss of the boundary between work and free time, thus the intensification of remote work and prompt continuous availability. It means that using new technology advancements and hybridization of the working place of tax officials consider as an opportunity for faster learning, better operating, easier different ideas communicate and manage different documents and information, and generally as a support for better time and activities planning, including easier unleashing their creativity, which make their everyday jobs more interesting leading to higher level of their satisfaction and finally increasing their effectiveness and efficiency.

Finally, through the observation of the predictors in the presented model, which were observed in the context of the fifth industrial revolution and digitization, it can be concluded that there is a high influence of them on the formation of the key components of the workplace viewed through the quality of the technical system, the quality of the description of work assignment, and the intensity of the use of innovative technologies. On the other hand, the quality of the mentioned workplace elements significantly determines the satisfaction and performance of tax officials in the new context. In this connection, in the coming period, we can expect an even higher degree of hybridization of jobs through co-robotic concepts in the context of ensuring a higher level of employee performance and, of course, the satisfaction of recipients of public sector services as a result of the aforementioned changes.

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