

Designing a Comprehensive Model for Human Resource Transfer in the Tax Affairs Organizations of Tehran

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ABSTRACT

The objective of this study is to design a comprehensive model for the effective management of employee transfer processes, with a focus on identifying the outcomes, challenges, and influencing factors in public sector organizations, particularly the Tax Affairs Organization in Tehran. This study is developmental in its objective and adopts a qualitative–analytical approach in methodology. In the qualitative phase, using thematic analysis and a semi-structured interview tool, the perspectives and experiences of 15 individuals—including managers, human resource specialists, and experienced employees—were examined. The qualitative data were analyzed through initial coding, the extraction of sub-themes, and the identification of final themes. In the quantitative phase, to test causal relationships among the identified variables, a questionnaire tool was employed along with statistical tests of correlation and modeling techniques. The findings of the study led to the identification of eight core themes, including the positive and negative impacts of transfer, corrective strategies, organizational, individual, environmental, and managerial factors, and systemic and implementation-related issues. These findings revealed that if employee transfers are purposefully designed and based on meritocracy, they can lead to skill development, increased trust, and improved performance. In contrast, in the absence of supportive structures, transfers may result in diminished motivation, heightened stress, perceived injustice, and reduced efficiency. Accordingly, the proposed model of this research can serve as a roadmap for reforming human resource policies within public sector organizations.

Keywords: *Comprehensive transfer model design, human resource management, service organizations*

1. Introduction

In the evolving landscape of human resource management (HRM), the strategic significance of employee transfer has garnered growing attention, particularly in public sector organizations where structural

rigidity, political oversight, and bureaucratic norms often constrain workforce mobility. Employee transfer—defined as the planned or reactive relocation of staff across positions, departments, or geographical units—has become a critical lever for aligning organizational needs with human capital capabilities, while also influencing employee motivation,

engagement, and intent to remain or leave an organization (Aleem & Bowra, 2020; Chao et al., 2019). In the context of Iranian public administration, particularly the Tax Affairs Organization of Tehran, employee transfer represents both a logistical necessity and a policy-sensitive process shaped by factors ranging from workforce planning to managerial discretion and institutional inertia.

The literature highlights a duality in the outcomes of employee transfers. On one hand, strategically planned transfers can facilitate skill development, enhance interdepartmental collaboration, and support organizational agility and innovation (Rolfö, 2018; Veerasamy et al., 2024). On the other hand, poorly managed transfers—especially those lacking transparency, employee involvement, or alignment with job roles—can result in job dissatisfaction, stress, and increased turnover intention (Bai et al., 2023; Rozsa et al., 2019). This dichotomy is evident in global findings and resonates particularly within bureaucratic institutions where transfers may be driven by political considerations or administrative pressures rather than developmental logic (Tohidi & Farhadi, 2022). In such settings, employee transfers are not merely operational decisions but socio-organizational events that can significantly impact employee well-being and institutional performance.

The critical role of organizational justice, communication clarity, and perceived support in shaping employees' reactions to transfers has been extensively documented (Chao et al., 2019; Lazari et al., 2022). Employees who perceive fairness in transfer decisions and are engaged in the process are more likely to exhibit organizational commitment and lower intent to leave (Makram Dary Mohammad & Bahramzadeh, 2023; Sohrabmanesh, 2020). Conversely, non-participatory or abrupt transfers—especially when driven by non-meritocratic criteria—may foster resentment, reduce trust in leadership, and increase vulnerability to job withdrawal behaviors (Rastgar & Hasani, 2023; Shojaei et al., 2016). These patterns have particular salience in Iran's tax administration, where evidence suggests that a significant proportion of employees perceive transfers as disruptive and demotivating (Amirkabiri et al., 2018; Sohrabmanesh, 2020).

Several studies have underscored the complex interplay between leadership behavior and transfer outcomes. Authentic leadership, characterized by transparency, moral reasoning, and employee empowerment, has been shown to mitigate negative reactions to job mobility, while enhancing employee engagement and satisfaction (Shojaei et al., 2016;

Tohidi & Farhadi, 2022). Similarly, change-oriented leadership—particularly in contexts involving spatial or organizational relocation—can foster positive transitions and improve perceived productivity (Bergsten et al., 2021). Yet, such positive impacts are contingent on leaders' ability to communicate effectively, align transfers with career development goals, and implement supportive HR structures (Alrakhawi et al., 2024; Veerasamy et al., 2024).

The phenomenon of employee transfer must also be situated within broader models of workforce development and public sector reform. For instance, research grounded in the New Public Service approach emphasizes the importance of participatory decision-making, professional development, and citizen-oriented service delivery in human resource planning (Seyed Taqvi et al., 2019). Within this framework, employee transfers are not merely instruments of administrative control but mechanisms for fostering responsive governance and adaptive human capital systems. Nevertheless, translating such ideals into practice requires overcoming structural and cultural barriers that persist within government organizations (Rastgar & Hasani, 2023; Rozsa et al., 2019).

This study seeks to contribute to the growing body of knowledge on employee mobility in public sector contexts by designing a comprehensive and localized model for managing staff transfers within the Tehran Tax Affairs Organization.

2. Methods and Materials

This study was conducted using a qualitative approach, with the primary objective of designing a comprehensive and localized model for employee transfer in public sector organizations, particularly within the Tehran Tax Administration. The research is applied in its objective and exploratory–qualitative in nature. This approach was selected due to the complex, contextual, and multidimensional nature of employee transfer and the necessity of a deep understanding of the cultural, structural, and managerial contexts influencing it. Especially in Iranian public institutions, employee transfers are highly sensitive due to widespread bureaucracy, legal constraints, and institutional pressures. Therefore, a qualitative approach based on thematic analysis was deemed appropriate and necessary to identify key themes, recurring patterns, and fundamental concepts in this domain.

The data collection instrument used in this study was the semi-structured interview. The interview questions were

developed based on theoretical foundations, previous studies, and the core research questions. They were revised and finalized using feedback from academic and organizational experts. The main axes of the interviews included identifying existing challenges and obstacles in the employee transfer process, analyzing the perspectives and experiences of managers and experts toward this process, examining the structural, cultural, and human implications of transfers, and proposing practical strategies for reform and optimization.

The interviews lasted between 30 and 60 minutes and were audio-recorded, transcribed, and coded with the written consent of all participants. The qualitative research population consisted of senior managers, human resource deputies, senior HR development experts, and executive managers at the Tehran General Department of Tax Affairs. Participants were selected using a purposive sampling method based on expertise and direct experience in employee transfer. To reach theoretical saturation, 16 experts were interviewed. Saturation was achieved when no new themes emerged in the final interviews, and the data became repetitive or overlapped with previous findings. Efforts were made to ensure a diversity of viewpoints across various organizational levels, including frontline, middle, and senior managers.

Data analysis was conducted using Braun and Clarke's (2006) thematic analysis method. This method allows researchers to systematically examine textual data, extract key themes, understand relationships between them, and design conceptual frameworks. The thematic analysis process followed six main steps: familiarization with the data (repeated reading of transcribed interviews), initial coding (extracting meaningful statements), identification of preliminary themes, reviewing and clustering themes, defining and naming final themes, and composing the analytical report.

To enhance the validity and reliability of the analysis, two techniques were employed: first, the review of analyses by participants, and second, the review of findings by an independent researcher. The data obtained from the interviews were coded and categorized into a framework comprising main themes, sub-themes, and open codes. At this stage, qualitative data analysis software was used to better manage data, maintain order in coding, and conduct concurrent analyses. The final analysis led to the extraction of several key themes concerning structural requirements, behavioral and attitudinal factors, operational barriers, the role of technology, and policy solutions for employee

transfer. The findings were organized in a way that enabled the conceptual model design to enhance the effectiveness of transfer processes in public sector organizations. This approach ensured theoretical depth, analytical precision, and practical applicability of the findings.

3. Findings and Results

In line with the objectives of the study and in order to gain an in-depth understanding of the components, challenges, and influencing factors of employee transfer in public sector organizations—particularly within the Tehran Tax Administration—the collected data were analyzed using thematic analysis. Thematic analysis, as a recognized method in qualitative research, enables the discovery of latent semantic structures in textual data and is particularly suitable and effective when the goal is to achieve a deeper understanding of lived experiences, attitudes, and contextual dynamics. Given the complexity and multilayered nature of the issue of transfers in bureaucratic and formal settings such as government organizations, this analytical method was selected to extract and coherently present a network of hidden concepts, attitudes, and rationales. The analysis process was conducted based on Braun and Clarke's (2006) six-phase model. First, the complete text of 16 semi-structured interviews with managers, human resource specialists, and department heads within the Tehran Tax Administration was transcribed carefully and read repeatedly so that the researcher could develop a deep familiarity with the data.

In the second stage, initial coding was carried out, extracting key propositions that conveyed specific meanings related to the transfer process. In the third stage, similar codes were grouped under common concepts, and preliminary themes were identified. The fourth stage involved reviewing the themes, integrating related concepts, and refining the codes to achieve a coherent conceptual system. In the fifth stage, primary and secondary themes were defined and named to reflect the true and contextual nature of the findings. Finally, an analytical report was compiled based on the finalized themes.

Stage One: Open Coding

At this stage of thematic analysis, the full text of the interviews was examined line by line, and initial open codes were extracted. The initial coding aimed to identify recurring, prominent, and research-relevant concepts. Each code represented a meaningful semantic unit, capturing the implicit content of participants' statements in concise and

precise terms. To ensure coverage of all main concepts, a multi-stage coding process was conducted, and similar

concepts were grouped into initial categories. In total, more than 40 initial codes were extracted.

Table 1

Initial Coding of Qualitative Data

No.	Semantic Unit Extracted from Interview	Initial Code	Preliminary Conceptual Category
1	Transfer can lead to learning	Learning opportunity	Positive outcomes
2	Transfer increased inter-unit cooperation	Increased interdepartmental collaboration	
3	Successful transfers raise organizational trust	Increased trust	
4	Transfer enhanced employee skills	Skill development	Negative outcomes
5	Transfer can be a path to career advancement	Opportunity for promotion	
6	Some employees perform better after transfer	Performance improvement	
7	Dissatisfaction with transfer reduces motivation	Decreased motivation	
8	Sudden job changes reduce performance	Performance decline	
9	Transfers cause interpersonal tension	Increased organizational tension	
10	Transfer process does not seem fair	Perceived injustice	Corrective strategies
11	Employees worry about their job future after transfer	Job insecurity	
12	Transfer can be stressful	Increased stress	
13	There is a need to evaluate before and after transfer	Need for effectiveness monitoring	
14	Transfer should be merit-based	Merit-based foundation	
15	Transfer criteria must be clarified	Criteria transparency	
16	HR should be involved in the process design	HR participation	Organizational factors
17	There is a need for continuous evaluation systems	Continuous evaluation necessity	
18	Employee involvement in transfer design is important	Employee engagement	
19	Transfer should be preceded by job analysis	Job analysis prerequisite	
20	The organization needs a localized transfer model	Local model design	
21	Organizational culture resists changes	Cultural resistance	
22	New position does not match employee's expertise	Job mismatch	Individual factors
23	Some employees resist transfers	Individual resistance	
24	Previous negative transfer experiences remain in memory	Influence of past experience	Environmental factors
25	Employees lack motivation to accept new positions	Low motivation	
26	Frequent organizational changes increase transfers	Organizational instability	
27	External pressures affect transfer decisions	Political or social pressure	Managerial factors
28	Transfers are sometimes politically motivated	Politicization of decisions	
29	Some managers use transfers to eliminate dissenters	Managerial abuse	
30	Managers play a major role in transfer success	Key managerial role	Operational problems
31	Senior managers should be involved in transfer decisions	Strategic role of senior managers	
32	Unplanned transfers confuse employees	Unintentional transfer	
33	Employees lack information about the transfer process	Process opacity	Systemic issues
34	Employees are unaware of transfer criteria	Criteria ambiguity	
35	Transfers are made without consulting employees	Lack of employee consultation	
36	Transfers occur without prior training	Lack of pre-transfer training	
37	No proper evaluation system exists for transfers	Lack of performance evaluation	
38	Transfer process is undocumented	Lack of formal documentation	
39	Conflict between transfer policies and actual performance	Policy–practice inconsistency	
40	Lack of integrated policy causes process confusion	Absence of unified strategy	

The qualitative data analysis derived from the initial coding table reveals that the phenomenon of employee transfer in public sector organizations encompasses a wide range of positive effects, negative outcomes, corrective strategies, organizational and individual factors, as well as managerial and systemic challenges. From an effectiveness standpoint, transfer can serve as a powerful tool for organizational learning, skills enhancement, career path development, and interdepartmental collaboration.

Interviewees emphasized that job rotation, when accompanied by transparent criteria, job analysis, and careful planning, not only improves employee performance but also enhances organizational trust and job satisfaction. These findings align with previous literature on the role of transfers in human resource development.

Conversely, negative consequences such as decreased motivation, increased stress, perceived injustice, and job insecurity—particularly in cases of unannounced and

unplanned transfers—emerged as primary concerns among participants. These challenges are often rooted in structural issues such as the absence of documentation, transparency, and integrated strategy, as well as weak employee participation and the lack of an accurate evaluation system. Cultural factors, political pressures, and discretionary decisions by certain managers were also cited as serious obstacles to successful transfer implementation. Accordingly, the study proposes the design of a localized and participatory model that considers human, systemic, and environmental factors as a key strategy for addressing these issues. This analysis lays the foundation for developing an integrated and practical model for employee transfer in government organizations.

Table 2

Theme Identification Table (Categorization of Initial Codes into Subthemes and Main Themes)

Main Theme	Subthemes	Related Codes
Positive Effects of Transfer	Developmental Opportunities	Learning opportunity, skill development, opportunity for promotion
	Positive Organizational Impacts	Interdepartmental collaboration, increased trust, improved performance
Negative Consequences of Transfer	Psychological and Motivational Impacts	Decreased motivation, job insecurity, increased stress
	Negative Organizational Impacts	Performance decline, organizational tension, perceived injustice
Corrective Strategies	Structural Process Improvement	Need for effectiveness monitoring, criteria transparency, job analysis as prerequisite
	Stakeholder Participation	HR participation, employee engagement, local model design
Organizational Factors	Structural Barriers	Cultural resistance, job mismatch
	Psychological and Experiential Traits	Individual resistance, influence of past experience, low motivation
Environmental Factors	External Pressures and Instability	Organizational instability, political/social pressure, politicization of decisions
Managerial Factors	Managerial Behavior	Managerial abuse, key role of management, strategic role of senior managers
Operational Problems	Execution and Information Deficits	Unintentional transfers, process opacity, criteria ambiguity, lack of employee consultation
Systemic Problems	Systemic and Policy Shortcomings	Lack of pre-transfer training, no performance evaluation, absence of documentation, policy–practice inconsistency, lack of integrated strategy

The above table systematically categorizes the themes extracted from the qualitative data analysis on employee transfer, presenting subthemes and corresponding codes to provide a clear framework for explaining the diverse dimensions of this organizational phenomenon. The first main theme, "Positive Effects of Transfer," is examined on two levels: (1) developmental opportunities including learning, skills enhancement, and career advancement, and (2) organizational-level benefits such as increased collaboration, improved trust, and better performance, all of which contribute to a more dynamic and adaptable system.

Conversely, "Negative Consequences of Transfer" are also divided into two subthemes: psychological and

Stage Two: Theme Identification

Following the completion of the first stage of initial coding and the extraction of fundamental concepts from the semantic units obtained in the interviews, the second stage of thematic analysis—namely, "theme identification"—commenced. In this phase, the initial codes were systematically and logically grouped into common conceptual categories, and through a deductive–inductive approach, subthemes and main themes were developed. The objective of this stage is to structure the data by identifying deeper semantic patterns that meaningfully represent participants' experiences, beliefs, and perceptions regarding the employee transfer process. This stage plays a vital role in constructing the conceptual framework of the study.

motivational effects such as reduced motivation, anxiety about future employment, and heightened stress levels; and negative organizational effects including performance decline, workplace tension, and perceived unfairness in the transfer process. These outcomes necessitate targeted corrective strategies, outlined in the section "Corrective Strategies." This section highlights both structural elements of the process—such as monitoring, transparency, and targeted job analysis—and emphasizes the need for human resource and employee involvement, alongside the development of a localized transfer model.

Additionally, other influential factors in the transfer process have been analyzed under four major categories:

organizational, individual, environmental, and managerial. Organizational factors concern structural resistance and mismatches in job fit; individual factors involve psychological characteristics and past experiences of employees; environmental factors relate to instability and external pressures; and managerial factors pertain to the behaviors and policies adopted by decision-makers.

Finally, "Operational Problems" such as lack of transparency, planning, and employee involvement, and "Systemic Problems" such as the absence of evaluation, lack of pre-transfer training, and policy incoherence, have been identified as critical structural barriers to the effective implementation of transfers in organizations. This comprehensive categorization provides a scientific foundation for designing an optimized employee transfer model.

Stage Three: Final Research Themes

In the third stage of thematic analysis—dedicated to extracting the final themes—the qualitative data obtained from the interviews were systematically organized after the processes of initial coding, theme identification, review, and conceptual categorization. These final themes serve as an analytical framework that directly reflects participants' perspectives, experiences, and interpretations regarding the phenomenon of employee transfer in public sector organizations, particularly the Tehran Tax Administration. The purpose of this process, aimed at uncovering recurring semantic patterns, was to reveal the hidden dimensions and underlying causes associated with employee transfers and to provide a foundation for deeper interpretation of the phenomenon.

The final themes identified in this study include eight main categories: positive effects of transfer, negative

consequences of transfer, corrective strategies, organizational factors, individual factors, environmental factors, managerial factors, and systemic and operational challenges. Each of these main themes consists of a set of subthemes that were formed based on recurring initial codes with shared semantic meaning. This hierarchical structure enhances analytical coherence and enables the researcher to deliver a more precise analysis of the multiple layers of the transfer phenomenon. In particular, the themes "Positive Effects of Transfer" and "Negative Consequences of Transfer" illustrate the dual nature of this process, highlighting both its latent potentials and actual challenges. Meanwhile, the themes concerning corrective strategies and contextual factors—spanning individual, organizational, environmental, and managerial dimensions—provide a comprehensive understanding of the complexities within employee transfer systems. This comprehensive understanding forms the basis for developing a novel conceptual model focused on optimizing the transfer process, aiming to improve both organizational performance and employee motivation and satisfaction. As such, the outcome of this stage establishes the theoretical foundation for a proposed model that supports the design of an effective employee transfer framework in public organizations. The conceptual model derived from thematic analysis, while grounded in contextual considerations and stakeholders' lived experiences, is also endowed with operational viability for implementation and evaluation within real organizational settings. Accordingly, thematic analysis not only enriched the theoretical scope of the study but also laid the groundwork for evidence-based policy and intervention design.

Table 3

Final Research Themes

Row	Final Theme	Conceptual Definition	Related Subthemes
1	Positive Effects of Transfer	Organizational and individual benefits resulting from employee transfers, leading to improved performance, skill development, and increased collaboration.	Learning opportunity, skill development, opportunity for promotion, interdepartmental collaboration, increased trust, improved performance
2	Negative Consequences of Transfer	Negative psychological, motivational, and organizational effects that may result in performance decline, stress, or dissatisfaction.	Decreased motivation, job insecurity, increased stress, performance decline, organizational tension, perceived injustice
3	Corrective Strategies	Strategies and recommendations for optimizing the transfer process with emphasis on transparency, participation, and strategic orientation.	Effectiveness monitoring, criteria transparency, job analysis as prerequisite, HR participation, employee engagement, localized model design
4	Organizational Factors	Structural and cultural internal characteristics that influence the success or failure of transfers.	Cultural resistance, job mismatch

5	Individual Factors	Personal and psychological characteristics of employees that affect their attitudes toward transfer.	Individual resistance, influence of past experience, low motivation
6	Environmental Factors	External organizational conditions and pressures that influence the transfer process.	Organizational instability, political or social pressure, politicized decision-making
7	Managerial Factors	The role of managers in decision-making, policy formulation, and the effective or ineffective execution of the transfer process.	Managerial abuse, key managerial role, strategic role of senior managers
8	Systemic and Operational Challenges	Structural and systemic deficiencies in the design and execution of the transfer process, such as lack of documentation and evaluation.	Unintentional transfer, process opacity, criteria ambiguity, lack of employee participation, absence of pre-transfer training, lack of performance evaluation, absence of official documentation, policy–practice inconsistency, lack of integrated strategy

The table above outlines a comprehensive and analytical structure of the key conceptual dimensions related to the employee transfer process in public organizations—particularly the Tehran Tax Administration. The first theme, “Positive Effects of Transfer,” emphasizes the constructive and developmental aspects of this process. According to the thematic findings, transfer can provide opportunities for learning, individual skill growth, and career advancement. From an organizational perspective, such transfers enhance trust in the workplace, reinforce interdepartmental collaboration, and improve overall performance. These outcomes suggest that when designed intentionally and executed systematically, job rotation can serve as a tool for human resource development and organizational productivity enhancement.

Conversely, the second theme, “Negative Consequences of Transfer,” focuses on the psychological and organizational challenges of the process. Data analysis indicates that unplanned or poorly executed transfers can lead to reduced motivation, job stress, uncertainty about the future, and feelings of injustice among employees. At the organizational level, this situation may result in performance deterioration and increased intra-organizational conflict. The identification of these negative consequences underscores the urgent need for a reassessment of current transfer policies, demonstrating that the success of this process depends on prerequisites such as transparency, participation, and precise evaluation.

In this regard, the other themes—“Corrective Strategies,” “Organizational, Individual, Environmental, and Managerial Factors,” and “Systemic and Operational Challenges”—reflect complementary and intersecting dimensions that influence the quality of the transfer process. Recommended strategies include designing a localized transfer model, involving HR and employees in the process, ongoing evaluations, and job analysis as a foundational requirement. Simultaneously, obstacles such as cultural resistance, skill mismatch, politicization, absence of documentation, and lack of strategic coherence serve as warning indicators.

Addressing these issues is vital to ensuring the long-term effectiveness of transfer policies in public sector organizations. This analytical structure provides a robust conceptual foundation for designing practical models and formulating evidence-based policies.

4. Discussion and Conclusion

The findings of this study reveal a nuanced and multidimensional understanding of the employee transfer process in public sector organizations, particularly within the Tehran Tax Affairs Organization. Analysis of the qualitative data highlighted eight primary themes: positive effects of transfer, negative consequences, corrective strategies, organizational factors, individual factors, environmental influences, managerial roles, and systemic-operational challenges. This taxonomy reflects both the potential of employee mobility as a development mechanism and its vulnerability to becoming a source of disruption and dissatisfaction when poorly managed. Specifically, participants noted that when transfers are designed transparently and based on merit, they can lead to professional growth, enhanced collaboration, and performance improvement. These results are strongly aligned with the findings of prior research emphasizing the positive correlation between job rotation and human capital development (Rolfö, 2018; Veerasamy et al., 2024). Employees perceive meaningful career movement as an opportunity to diversify their competencies, build social capital across departments, and gain organizational insight, ultimately increasing their adaptability and value within the institution (Makram Dary Mohammad & Bahramzadeh, 2023).

Conversely, the study also documented substantial negative psychological and organizational outcomes associated with involuntary or ill-structured transfers. Participants expressed concerns over increased stress, job insecurity, diminished trust, and perceived injustice when transfers were conducted without adequate communication,

preparation, or justification. This is consistent with findings from (Chao et al., 2019) and (Rozsa et al., 2019), who showed that employees' intent to leave is significantly heightened when mobility decisions are perceived as arbitrary or politically motivated. Moreover, when there is a disconnect between the new role and the employee's expertise or interest, dissatisfaction and underperformance often follow (Bai et al., 2023). This dynamic was also observed in (Sohrabmanesh, 2020), who argued that unanticipated mobility, especially in highly formalized governmental settings, can trigger feelings of alienation and reduce overall organizational engagement.

The study also identified that leadership plays a pivotal mediating role in either amplifying or mitigating the effects of transfer. Participants emphasized that managerial behavior—particularly regarding how decisions are communicated, who is involved, and what level of support is provided—can significantly shape employee reactions. Leaders who adopt a transparent, inclusive, and strategic approach foster greater acceptance and trust during the transfer process, resonating with the observations of (Bergsten et al., 2021), who highlighted the critical role of change-oriented leadership in workplace relocation outcomes. Similarly, (Tohidi & Farhadi, 2022) demonstrated that authentic leadership and participatory decision-making reduce resistance and enhance post-transfer adaptation. The perceived misuse of transfer as a punitive tool or political instrument, as reported by participants, aligns with concerns raised in (Rastgar & Hasani, 2023), who documented the detrimental effects of managerial bias and favoritism on employee morale and ethical climate in Iranian public institutions.

Another core finding relates to structural and systemic weaknesses that undermine the institutionalization of effective transfer practices. Participants widely noted the absence of formal evaluation systems, standardized documentation, and strategic frameworks guiding employee mobility. These infrastructural deficiencies echo the insights of (Seyed Taqvi et al., 2019), who emphasized that public sector HRM in Iran often lacks integrative planning and institutional continuity. Moreover, limited pre-transfer training, lack of performance monitoring, and inconsistent policy enforcement were frequently cited as operational barriers that erode the credibility of transfer processes. The need for structured and evidence-based HR practices is further supported by (Aleem & Bowra, 2020), who found that training and organizational support significantly

moderate the stress and disengagement typically associated with job relocation.

The study's emergent model also underscores the influence of external pressures—such as political interference and organizational instability—in driving transfers that are not aligned with workforce development goals. This finding supports earlier conclusions by (Lazari et al., 2022) and (Alrakhawi et al., 2024), who documented the disruptive impact of exogenous factors on HR functions, especially in the Global South. In such contexts, the lack of autonomy in managerial decision-making and the politicization of administrative functions can lead to widespread perceptions of procedural injustice and strategic misalignment. Participants also reported that past negative experiences with transfer had a long-lasting impact on their attitudes and willingness to engage in future mobility opportunities, a phenomenon consistent with the findings of (Shojaei et al., 2016) regarding the mediating role of organizational bullying and mistrust.

Additionally, the importance of employee participation in transfer planning emerged as a central component of successful mobility practices. Respondents indicated that involving employees in the decision-making process—either through consultations, preference assessments, or feedback mechanisms—contributes to better fit, smoother transitions, and a stronger sense of ownership. This participatory approach reflects the principles of New Public Service, as advocated by (Seyed Taqvi et al., 2019), who stressed the necessity of co-production and citizen-oriented HRM in modern public governance. In a similar vein, (Makram Dary Mohammad & Bahramzadeh, 2023) and (Amirkabiri et al., 2018) found that when employees are meaningfully engaged in organizational processes—including internal movement—they exhibit higher job satisfaction and commitment.

This study, while comprehensive in scope and rigorous in its methodological execution, is not without limitations. First, the data were collected solely from the Tehran Tax Affairs Organization, which may limit the generalizability of the findings to other governmental institutions with differing structures or political climates. Second, although the qualitative method allowed for rich, in-depth insights into the dynamics of employee transfer, it inherently lacks the statistical generalizability afforded by quantitative approaches. Third, participants' perceptions might have been influenced by recent or highly emotional experiences with transfers, potentially introducing recall bias or subjective amplification of grievances. Lastly, the reliance

on self-reported data limits the ability to independently verify the objective consequences of transfer decisions, such as actual performance changes or turnover behavior.

Future studies could benefit from adopting a mixed-methods design to combine the depth of qualitative insights with the breadth of quantitative validation. Surveys distributed across various governmental sectors could capture wider demographic and organizational variation, enabling a more comparative understanding of transfer dynamics. Longitudinal studies are also encouraged to examine how perceptions and outcomes evolve over time, particularly as organizations implement corrective policies. Moreover, exploring the impact of digital HR systems, artificial intelligence, and predictive analytics on transfer planning could offer valuable insights into how technology is reshaping employee mobility practices in the public sector. Finally, examining the perspectives of HR policy-makers and mid-level managers could provide a more holistic picture of the institutional constraints and opportunities that shape transfer behavior.

To enhance the effectiveness of employee transfer in public organizations, practitioners should adopt a structured and participatory approach grounded in transparency, fairness, and strategic alignment. Developing formal policies and operational guidelines that standardize the criteria, documentation, and communication of transfer decisions is essential. Human resource departments should implement continuous monitoring and feedback systems to evaluate the outcomes of transfers and adjust practices accordingly. Training programs should be designed to prepare employees for transitions, reduce stress, and increase readiness. Additionally, fostering a culture of open dialogue and shared decision-making can build trust and reduce resistance to mobility. Ultimately, aligning transfer practices with employee development goals and organizational performance metrics can transform job relocation from a source of anxiety into a tool for institutional growth and innovation.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethics Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

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