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Research Article

Enhancing Taxpayer Satisfaction through Service Quality and Digital Tax Systems

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Abstract

The issue of suboptimal tax service quality is considered one of the main factors contributing to taxpayer dissatisfaction in fulfilling tax obligations. The taxation e-system represents a modernization initiative that utilizes information technology to simplify tax reporting and improve service efficiency. Taxpayer satisfaction reflects the extent to which taxpayers' expectations align with the quality of services and systems provided by the tax authority. This study aims to examine the effect of tax officer service quality and the implementation of the taxation e-system on taxpayer satisfaction at KPP Pratama Jakarta Tebet from an Islamic perspective. The research employs a quantitative approach using descriptive statistics and multiple linear regression. The findings indicate that both tax officer service quality and the implementation of the taxation e-system have positive and significant partial effects on taxpayer satisfaction. Simultaneously, both variables also have a positive and significant influence on taxpayer satisfaction. These results suggest that improving service quality and optimizing the taxation e-system can enhance taxpayer satisfaction and encourage better tax compliance. Tax authorities should continuously improve service standards and strengthen digital taxation systems to provide more effective, efficient, and user-friendly services.

Keywords: Service, e-registraion, e-filing, e-spt, Satisfaction of Individual Taxpayers

JEL Classification: H20, H21, H26

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1. Introduction

Taxation plays a vital role in sustaining state revenue, financing infrastructure, and ensuring the continuity of economic development. In Indonesia, tax remains the largest contributor to state revenue, yet the realization of tax targets often falls short due to low taxpayer compliance (Darmawanto, 2015; Hasan & Junaidi, 2018). One of the main factors influencing this compliance is the perceived quality of service provided by tax apparatus and the effectiveness of digital-based taxation systems.

The government has shifted from conventional administration to electronic-based systems (e-system), such as e-registration, e-filing, and e-billing, in an attempt to simplify reporting and payment mechanisms (Pandiangan, 2008; Rysaka et al., 2010). However, despite these efforts, many taxpayers still experience difficulties in using e-systems, while perceptions of poor service quality remain a persistent issue (Rusli, 2018; Adisasmito & Sadjiarto, 2013).

Service quality has been recognized as a crucial determinant of customer satisfaction in both private and public sectors. In the context of taxation, the service quality of tax officers reflects how responsive, reliable, and empathetic they are in addressing taxpayer needs (Kotler & Keller, 2014; Tjiptono, 2014). Research has consistently found that better service quality leads to higher taxpayer satisfaction and ultimately improves compliance (Yudianto, 2013; Darmawanto, 2015). Nevertheless, service delivery within tax offices in Indonesia is often criticized for bureaucratic complexity, insufficient transparency, and inconsistent implementation across regions (Adisasmito & Sadjiarto, 2013; Supadmi, 2009). These challenges raise an important research question: how far does service quality of tax apparatus influence taxpayer satisfaction when combined with technological innovations like e-systems?

The introduction of taxation e-systems is a critical element of tax reform, designed to minimize face-to-face interactions, reduce administrative burdens, and provide efficiency in tax administration (Lismawati, 2016; Ersania & Merkusiwati, 2018). Digital platforms such as e-filing and e-registration enable taxpayers to submit obligations anytime and anywhere, thus reducing compliance costs (Prawati & Dewi, 2018; Pratami et al., 2017). Despite their advantages, empirical findings show inconsistent results regarding the impact of e-systems on taxpayer satisfaction. While some studies confirmed a significant positive effect (Sari & Rasmini, 2017; Widawati, 2017), others found little to no impact due to low digital literacy among taxpayers or system inefficiencies (Rahayu & Lingga, 2009; Maharani, 2015). This contradiction creates a clear research gap that warrants deeper investigation, particularly in the context of urban tax offices where taxpayers are more diverse and technologically exposed.

From an economic and business perspective, taxpayer satisfaction is not merely an administrative goal but also a strategic factor that influences tax compliance and state revenue sustainability. Higher satisfaction fosters trust in tax authorities and strengthens voluntary compliance, thereby reducing enforcement costs (Musadieq & Nurtjahjono, 2015; Widyadinata & Toly, 2014). On the other hand, dissatisfaction can lead to tax resistance, reduced compliance, and increased administrative burdens for both taxpayers and the government (Adisasmito & Sadjiarto, 2013). Therefore, understanding how service quality and e-system application jointly shape taxpayer satisfaction provides valuable insights for policymakers, tax administrators, and researchers in the field of economics and business.

Based on the problems described above, this research aims to (1) analyze the influence of service quality of tax apparatus on taxpayer satisfaction, and (2) assess the impact of taxation e-system application on taxpayer satisfaction. The expected contribution of this study lies in providing empirical evidence that can guide the Directorate General of Taxes (DJP) in improving tax services, developing user-friendly e-systems, and formulating taxpayer engagement strategies to enhance compliance and satisfaction.

2. Literature Review and Hypothesis

Literature Review

Tax Official Service Quality

According to Tjiptono (2014), service quality focuses on efforts to meet customer needs and desires and on the accuracy of delivery. In the context of taxation, tax official service quality encompasses ability, attitude, appearance, attention, actions, and responsibility (Barata, 2006). Research by Darmawanto (2015) shows that tax official service quality significantly influences taxpayer satisfaction. Similar results were found by Yudianto (2013) and Adisasmito & Sadjiarto (2013), who confirmed that good tax authorities service can increase taxpayer trust and satisfaction.

Implementation of the Tax E-System

Modernization of tax administration through an e-system includes services such as e-registration, e-filing, e-SPT, and e-billing (Pandiangan, 2008). This system is expected to facilitate taxpayers in reporting and paying taxes effectively. Research by Lismawati (2016) demonstrated that the implementation of an e-system has a positive impact on taxpayer satisfaction. Ersania & Merkusiwati (2018) also found that e-registration, e-billing, and e-filing significantly influence taxpayer compliance and satisfaction. However, research by Rahayu & Salsalina (2009) stated that e-systems do not always have a significant impact, thus further study is needed.

Taxpayer Satisfaction

Satisfaction is a person's feeling of pleasure or disappointment after comparing actual performance with expectations (Kotler & Gary, 2014). According to Parasuraman in Tjiptono (2014), satisfaction indicators include tangibles, reliability, responsiveness, assurance, and empathy. Research by Widyadinata & Toly (2014) shows that system quality, information quality, and e-filing security influence taxpayer satisfaction. Thus, taxpayer satisfaction is influenced by both the quality of service provided by government officials and e-system modernization.

Hypothesis

Tax Apparatus Service Quality on Taxpayer Satisfaction

Research by Yudianto (2013) and Darmawanto (2015) shows that tax apparatus service quality significantly influences taxpayer satisfaction. Adisasmito & Sadjiarto (2013) also found a gap between expectations and actual service delivery, which influences taxpayer satisfaction. This aligns with Tjiptono's (2014) theory of service quality, which emphasizes meeting customer needs and expectations.

H1: Tax Apparatus Service Quality has a significant positive effect on Taxpayer Satisfaction.

Implementation of the Tax E-System on Taxpayer Satisfaction

Lismawati (2016) demonstrated that e-system facilities have a positive impact on taxpayer satisfaction. Ersania & Merkusiwati (2018) and Pratami, Sulindawati & Wahyun (2017) also found that e-registration, e-billing, and e-filing increase taxpayer compliance and satisfaction. Hasan & Junaidi (2018) support that e-systems provide significant convenience for taxpayers in reporting their taxes.

H2: The implementation of the tax e-system has a significant positive effect on taxpayer satisfaction.

The quality of tax apparatus services and the implementation of the tax e-system simultaneously influence taxpayer satisfaction.

Widyadinata & Toly (2014) stated that the quality of the e-filing system, information, and confidentiality influence taxpayer satisfaction. Darmawanto (2015) found that tax apparatus services simultaneously significantly influence satisfaction. Prawati & Dewi (2018) also emphasized that system quality and user satisfaction jointly determine the success of e-system implementation. Thus, the combination of apparatus services and e-system implementation is expected to significantly increase taxpayer satisfaction.

H3: The quality of tax apparatus services and the implementation of the tax e-system simultaneously have a significant positive effect on taxpayer satisfaction.

Conceptual Framework

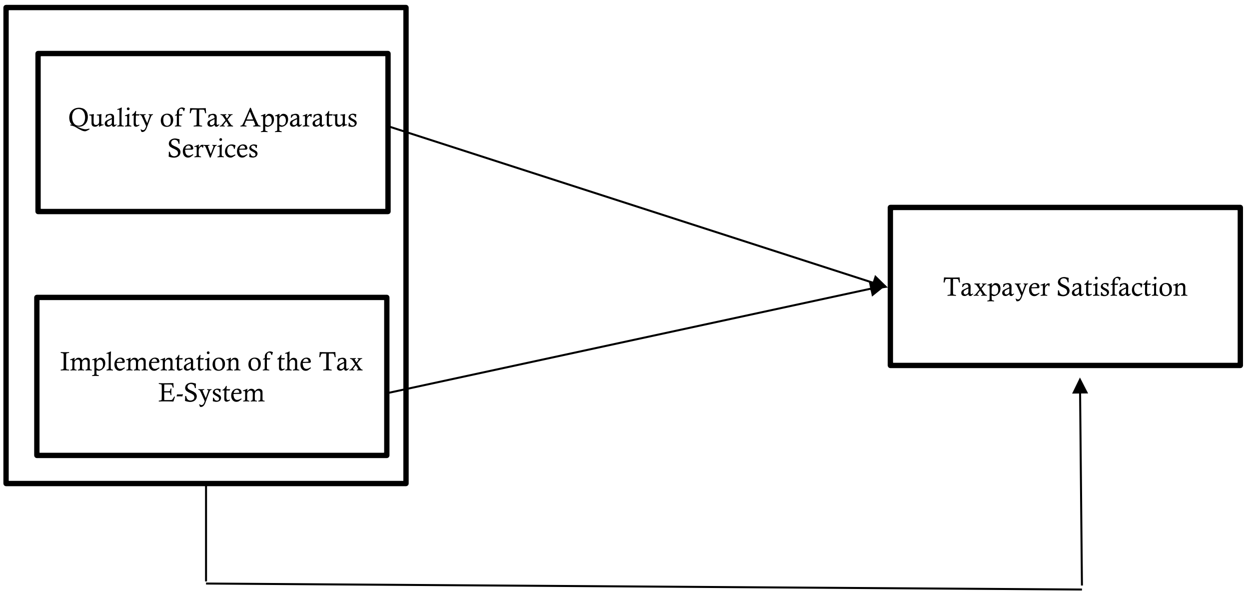

Figure 1. Conceptual Framework

3. Data and Method

Type of Research

Based on the title and problem formulation, this research is quantitative. This method is called a positivistic method because it is based on the philosophy of positivism. This method is considered scientific because it meets scientific principles: concrete/empirical, objective, measurable, rational, and systematic. This method is also called a discovery method because it allows for the discovery and development of various new sciences and technology. This method is called a quantitative method because the research data is in the form of numbers, and the analysis uses statistics (Sugiyono, 2017). The method used in this research is a survey. According to Sugiyono (2017), the survey method is "research conducted using questionnaires as a research tool, administered to large or small populations. However, the data studied is data from samples drawn from that population, thus discovering relative incidence, distribution, and relationships between sociological and psychological variables."

Population and Sample

According to Sugiyono (2017), a population is "a generalized area consisting of objects/subjects with certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. Therefore, the population is not only people but also objects and other natural objects. A population is not simply the number of objects/subjects studied but includes all the characteristics/traits possessed by those objects." The population in this study was individual taxpayers at the Jakarta Tebet Pratama Tax Office (KPP Pratama), located at Jalan Tebet Raya No. 9, Jakarta, totaling 106,080 individual taxpayers. The sampling technique used was accidental sampling. The research data revealed that the total target population in this study was 100 individual taxpayers. The sample size used in this study was determined using the Slovin Formula.

Data Collection Method

Data Type and Data Source

The data used in this study was primary data. Sekaran and Bougie (2017) define primary data as "data that refers to first-hand information obtained by researchers related to the variables of interest for the specific purposes of the study." The primary data source is respondents, and the data collection method uses a questionnaire.

Data Collection Technique

Data collection techniques are used to obtain the information needed to achieve the research objectives. The data collection technique used in this study is a questionnaire. A questionnaire is a list of pre-formulated written questions that respondents will answer, usually within clearly defined alternatives (Sekaran and Bougie, 2017). The data collection technique in this study used a questionnaire distributed to respondents from individual taxpayers at the Jakarta Tebet Pratama Tax Office (KPP Pratama). The variable of tax apparatus service quality consisted of 6 items, the variable of e-taxation implementation consisted of 8 items, and the variable of taxpayer satisfaction consisted of 5 items. The instrument used to measure these research variables was a 5-point Likert scale.

Data Analysis Method

After the data collection was complete, it was processed and analyzed. The data analysis technique used in this study was quantitative data analysis. The data analysis tool used was SPSS version 25.0. SPSS (Statistical Package for Social Science) is a computer program used to analyze data using statistical analysis.

4. Results

Normality Test Results

The normality test aims to determine whether the data distribution follows or approximates a normal distribution. There are two ways to detect whether residuals are normally distributed: graphical analysis and statistical tests. The graphical test for residual normality involves examining the distribution of data along the diagonal of a normal PP plot of regression standardized residuals and a histogram. This can be seen in Figure 2:

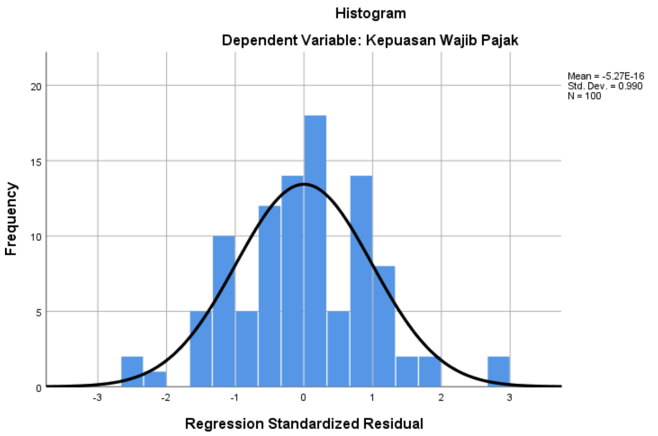

Figure 2. Histogram Graph of Tax Apparatus Service Quality and the Implementation of the Taxation E-System on Taxpayer Satisfaction

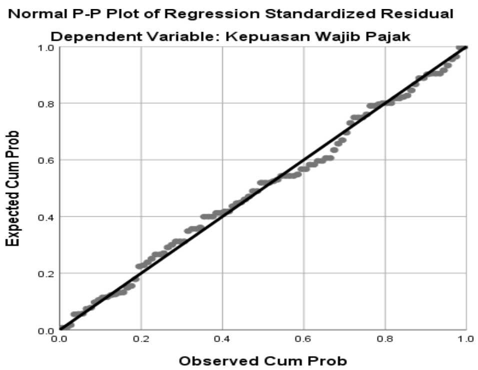

Figure 3. Normal P-Plot Graph of Tax Apparatus Service Quality and Tax e-System Implementation on Taxpayer Satisfaction.

Based on the results of the normality test using the histogram and the normal P-Plot, it can be concluded that the histogram follows the direction of the diagonal line, indicating a normal distribution pattern. The normal P-Plot graph shows that the points are spread around the diagonal line. Therefore, these two graphs indicate that the regression model meets the assumption of normality. Normality tests using graphs can be misleading if not carefully considered, as they appear visually normal.

Multicollinearity Test Results

According to Ghozali (2018), "The multicollinearity test aims to determine whether a regression model detects correlation between independent variables. A good regression model should have no correlation between independent variables. If independent variables are correlated with each other, then these variables are not orthogonal." The multicollinearity test is conducted by examining the Tolerance Value and Variance Inflation Factor (VIF). The Tolerance Value limit is 0.10, and the VIF limit is 10. If the Tolerance Value is below 0.10 or the VIF value is above 10, multicollinearity is present. The following are the results of the multicollinearity test:

Table 1. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8.593	1.651		5.206	.000		
	Total Pelayanan Aparatur Pajak	.225	.077	.279	2.934	.004	.677	1.478
	Total Penerapan e-system perpajakan	.214	.047	.436	4.580	.000	.677	1.478

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Processed results (2017)

Based on the results of the multicollinearity test above, the Tolerance value indicates that no independent variable has a Tolerance value of less than 0.10, meaning there is no correlation between the independent variables with a value greater than 95%. The calculation of the Variance Inflation Factor (VIF) also shows the same thing: no independent variable has a VIF value greater than 10. Therefore, it can be concluded that there is no multicollinearity between the variables of tax apparatus service quality and the implementation of the e-taxation system in the regression model.

Heteroscedasticity Test Results

According to Ghozali (2018), "The Heteroscedasticity Test aims to examine whether there is inequality in the variance and residuals in the regression model from one observation to another." A good regression model is homoscedastic, meaning there is no heteroscedasticity. The following are the results of the heteroscedasticity test:

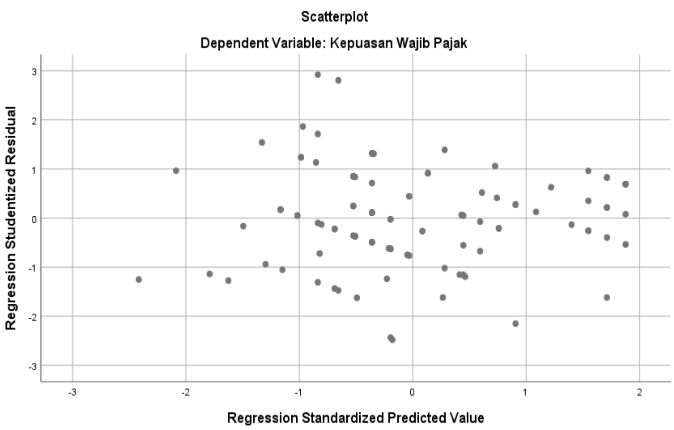

Figure 4. Heteroscedasticity Test Results – Scatterplot Graph

Heteroscedasticity testing was performed using a scatterplot graph. Based on the scatterplot graph above, the points are randomly distributed both above and below zero on the Y-axis. Therefore, it can be concluded that there is no heteroscedasticity in the regression model, making it suitable for predicting the quality of tax apparatus service and the implementation of the e-taxation system on taxpayer satisfaction.

Multiple Linear Regression Analysis Results

Multiple linear regression analysis is used to determine the influence of two or more independent variables on the dependent variable. The independent variables, namely the quality of tax apparatus service and the implementation of the e-taxation system, have an impact on the dependent variable, namely taxpayer satisfaction. The results of the analysis are as follows:

Table 2. Multiple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.593	1.651		5.206	.000
	Total Pelayanan Aparatur Pajak	.225	.077	.279	2.934	.004
	Total Penerapan e-system perpajakan	.214	.047	.436	4.580	.000

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Processed results (2017)

Based on the coefficient table above, the quality of tax apparatus service has a positive and significant effect on taxpayer satisfaction with a coefficient value of 0.225, a calculated t of 2.934, and a significance of 0.004 (<0.05). Similarly, the implementation of the e-taxation system also has a positive and significant effect on taxpayer satisfaction with a coefficient value of 0.214, a calculated t of 4.580, and a significance of 0.000 (<0.05). This indicates that both independent variables partially contribute to increasing taxpayer satisfaction, where the implementation of the e-system has a more dominant effect than the quality of tax apparatus service.

Partial Test Results (t-Statistic Test)

The t-test results can determine the probability value of each independent variable on the dependent variable. If the probability value is >0.05 and the calculated t-test is <t-table, then Ho is rejected. If the probability value is <0.05 and the calculated t-test is >t-table, then H_a is accepted. The t-table value can be obtained with n-k-1 degrees of freedom (df) and several independent variables (k) of 2, or (df) = 100-2-1 = 97, and a significance level of 5%, the t-table value is 1.984. The results of the t-test can be seen in Table 4.14 as follows:

Table 3. Partial Test Results (t-Statistic Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.593	1.651		5.206	.000
	Total Pelayanan Aparatur Pajak	.225	.077	.279	2.934	.004
	Total Penerapan e-system perpajakan	.214	.047	.436	4.580	.000

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Processed results (2017)

The coefficient test results show that the variable of tax apparatus service quality has a positive and significant effect on taxpayer satisfaction with a value of B = 0.225, t = 2.934, and Sig. = 0.004 (<0.05). Meanwhile, the variable of tax e-system implementation also has a positive and significant effect with a value of B = 0.214, t = 4.580, and Sig. = 0.000 (<0.05). Thus, both variables are partially proven to contribute to increasing taxpayer satisfaction, where the implementation of the e-system has a more dominant influence.

5. Discussion

The Effect of Tax Official Service Quality on Taxpayer Satisfaction

The research results show that the quality of tax official service has a positive effect on taxpayer satisfaction. This confirms that responsive, friendly, transparent, and procedurally compliant service can increase taxpayer satisfaction in fulfilling their obligations. This finding aligns with research by Darmawanto (2015) and Yudianto (2013), which states that the quality of tax official service plays a crucial role in building a positive image and increasing satisfaction.

The Effect of Tax e-System Implementation on Taxpayer Satisfaction

The research findings show that the implementation of the tax e-system has a positive effect on taxpayer satisfaction. This technology-based system facilitates taxpayer registration, reporting, and tax payments quickly, securely, and efficiently. These results support research by Sari & Rasmini (2017) and Lismawati (2016), which demonstrated that the use of e-systems can enhance positive taxpayer experiences. However, research by Rahayu & Salsalina (2009) showed different results, indicating that e-systems do not always have a significant impact due to limited digital literacy and understanding. Therefore, the effectiveness of e-systems also depends on ongoing socialization and education.

The Effect of Tax Official Service Quality and Simultaneous Implementation of the Tax e-System on Taxpayer Satisfaction

Simultaneously, the quality of tax official service and the implementation of the e-system have been shown to have a positive impact on taxpayer satisfaction. The combination of good service from officials and the support of modern digital systems makes the tax process easier, more transparent, and more reliable. These results support research by Ersania & Merkusiwati (2018) and Hasan et al. (2018), which found that modernization of tax administration will be effective if balanced with quality human services.

6. Conclusion

Based on the results of a study of 100 individual taxpayers registered at the Jakarta Tebet Tax Office (KPP Pratama) using a multiple regression model, it was concluded that the quality of tax officer service has a positive and significant effect on taxpayer satisfaction. Similarly, the implementation of the e-taxation system was shown to have a positive and significant effect on taxpayer satisfaction. Simultaneously, the quality of tax officer service and the implementation of the e-taxation system had a significant positive effect on taxpayer satisfaction. Therefore, it can be concluded that the combination of good service from officers and the use of modern technology can enhance positive experiences and taxpayer satisfaction in fulfilling their tax obligations.

The managerial implications of these findings are that the Directorate General of Taxes needs to continuously improve service quality through training officers to be more responsive, friendly, and transparent, while also strengthening taxpayer understanding of the use of the e-system through ongoing outreach and mentoring. Thus, quality service and an easily accessible digital system can create satisfaction, increase voluntary compliance, and support the achievement of state tax revenue targets more optimally.

Recommendation

The Directorate General of Taxes (DGT) needs to continuously improve the quality of its staff services through training in competency, attitude, and communication skills to be more responsive to taxpayer needs. Continuous outreach regarding the use of e-systems must also be expanded to minimize technical errors and improve user experience. Furthermore, digital infrastructure support, such as stable servers and user-friendly applications, is crucial to foster continued taxpayer satisfaction and compliance.

Limitations and avenue for future research

This study is limited to individual taxpayers registered at KPP Pratama Jakarta Tebet in 2019, so the findings may not fully represent taxpayers in other regions or business entities. The use of a questionnaire with 100 respondents also limits the generalizability of results. Moreover, the cross-sectional design only captures taxpayers' perceptions at one point in time, without observing changes over periods. Future research should expand the sample scope to multiple regions, apply longitudinal data to assess behavioral changes, and incorporate qualitative approaches to gain deeper insights into taxpayer satisfaction and compliance.

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