Analysis of the level of interest and level of taxpayer satisfaction with the quality of service at the East Belitung Samsat Office

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Abstract
Purpose: The development and improvement of government services are increasingly becoming a public concern. This study aims to determine whether there is a difference the between customer's (taxpayers) level of importance and the level of satisfaction on the services of Kantor UPT Samsat Belitung Timur.
Research methodology: This study used data survey of 100 respondents with quota sampling and secondary data of employee profiles and the number of taxpayers.
Results: The results of the Wilcoxon Test analysis prove that there was a significant difference in the level of importance and satisfaction in each service dimension (Tangible, Reliability, Responsiveness, Assurance, and Empathy). In each dimension, taxpayers who gave negative assessments were more dominant (satisfaction was lower than interest) than positive (satisfaction was higher than importance), although most gave the same assessment. Research findings suggest that each attribute in each dimension must receive attention for quality improvement.
Keywords: *level of importance; level of satisfaction; Wilcoxon Test*
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1. Introduction

The development and improvement of government services from year to year has increasingly become a public concern. Since the change to the reform era, the public has become increasingly brave to openly criticize government services, both through the mass media and verbally. One form of government bureaucracy that is directly related to public services is tax collection.

Along with the people's obligation to pay taxes and levies in the public services they receive, the people also have the right to demand maximum satisfaction in the service process in question. The principles of consumerism are used as the basic values of the relationship between the government as a service provider and the people as demanders and consumers (Siregar, 2013). Such a relationship requires adequate service quality both in the process and in the quality of its products (Fauziah, 2021). This concept is known as Service Quality or Servqual.

Servqual is a process of comparing expected service with perceived service or a comparison between the expected product, the needs of the community and the products promised by the government on the one hand with the products received on the other. The public will carry out psychological selection of various service products and provide feedback or certain responsive reactions. If the perceived service is greater than the expected service, the public will feel satisfied. However, if perceived service is lower than expected service, it means that the service quality is very low so that people are not satisfied with the service products they receive (Hidayah, 2020).

The measure of customer satisfaction quality can be seen from five dimensions of service quality according to what consumers say, namely service quality in the form of physical office facilities, computerized administration, waiting rooms and information places (Tangibles), ability and reliability to provide reliable services (Reliability), ability to help and provide services quickly, accurately and responsively to consumer desires (Responsiveness), ability and friendliness and politeness of officers in convincing consumer trust (Assurance) and a firm but attentive attitude from officers towards consumers (Emphaty) (Tjiptono, 1997). When government officials are negligent or ignore various indicators of service quality or servqual, there will be a gap in the servqual process, namely the gap between consumer expectations and the perceptions of officers and the gap between service quality specifications and the reality of service delivery received by the community.

The servqual concept is very appropriate when applied in government bureaucracy as a material for evaluating public service performance. The principle of public satisfaction in the process of public service services by the government as a service provider is very important because only by meeting customer needs satisfactorily, the existence of the government is recognized and gains legitimacy and the trust of its people (Wahyuni, 2020).

With the increasingly rapid development of the number of motorized vehicles in East Belitung Regency, the number of taxpayers who must be served by the East Belitung SAMSAT Office is increasing. Referring to this condition and the background above, the problem can be formulated as how the level of interest and level of taxpayer satisfaction with the quality of service at the East Belitung SAMSAT Office is appropriate.

The main objective of this study is to determine and analyze the extent to which the level of importance and level of satisfaction of service elements according to customers/taxpayers is in accordance with the performance carried out by the East Belitung UPT SAMSAT Office. Performance that is considered good means satisfactory. Pragmatically, this study is intended to determine and analyze the level of importance compared to the level of taxpayer satisfaction with the quality of service at the East Belitung Samsat Office.

2. Literature Review
2.1 Quality of Service
Quality is a word that for service providers is something that must be done well. The application of quality as a characteristic of product appearance or performance is a major part of the strategy of companies in order to achieve sustainable excellence, either as a market leader or as a strategy to continue to grow. Good quality is quality that is in accordance with customer specifications. This means that quality must not only meet the various criteria set by the company, but must also meet the standards desired by customers (Mubarok & Hidayat, 2024; Susanti, Reniati, & Warlina, 2024).

Efforts to define quality in a particular service organization are not easy to do. However, from various literatures, several definitions of quality are found that are widely quoted and adapted. According to Crosby, quality standards include raw materials, production processes, and finished products. Crosby's approach pays great attention to the transformation of a quality culture. He emphasized the importance of involving everyone in the organization in the process, namely by emphasizing individual conformity to requirements/demands. Crosby's approach is a top-down process.

2.2 Service
A service is an activity or sequence of activities that occurs in direct interaction between a person and another person or physical machine and provides customer satisfaction. Services according to Kotler and Keller (Irrawati & Mukaramah, 2024; Nasihah, 2020) are any actions regarding activities that can be offered by a party to another party which are basically intangible and do not result in any ownership.

2.3 Quality of Service

Service quality is the company's expertise in meeting customer expectations and also if the service received or experienced is in accordance with expectations, so that the quality is perceived as good and can satisfy customers. According to Asrida (2021), Service quality is the overall characteristics and nature of a product or service that influences the ability to satisfy stated needs. Service quality is the ability of a product to provide more benefits in the minds of consumers. From several theories, it can be concluded that service quality is customer-centered. Customers have certain needs and expectations regarding the quality of service provided (Cesariana, Juliansyah, & Fitriyani, 2022; Thalib, Suaib, Lawani, & Aldi, 2024).

2.4 Managing Service Quality

One way for service companies to remain competitive is to consistently provide services with higher quality than their competitors. Customer expectations are shaped by past experiences, word of mouth, and promotions carried out by service companies and then compared. There are five determinants of service quality that can be detailed as follows (Simarmata, Simarmata, & Saragih, 2020):

1. Tangibles, or physical evidence, namely the ability of a company to show its existence to external parties. The appearance and ability of the company's physical facilities and infrastructure and the condition of the surrounding environment are real evidence of the services provided by the service provider. Which includes physical facilities (buildings, warehouses, and so on), equipment and tools used (technology), and the appearance of its employees.
2. Empathy, namely providing sincere and individual or personal attention given to customers by trying to understand consumer desires. Where a company and knowledge of customers, understands customer needs specifically, and has operating hours that are comfortable for customers.
3. Reliability, or reliability, namely the company's ability to provide services as promised accurately and reliably. Performance must be in accordance with customer expectations, which means punctuality, equal service to all customers without error, sympathetic attitude, and high accuracy.
4. Responsiveness, or responsiveness, namely a willingness to help and provide fast and accurate service to customers, with clear information delivery.
5. Assurance, or guarantee and certainty, namely the knowledge, politeness, and ability of company employees to foster customer trust in the company. Consists of several components including communication, credibility, security, competence, and courtesy.

2.5 Customer Service and Customer Satisfaction

Nowadays, any product is inseparable from the element of service, be it service as a core product (pure service) or service as a complement (customer service). Core products generally vary greatly between one type of business and another, but their complementary services have similarities. Satisfaction is the level of a person's feelings after comparing the performance/results they feel with their expectations (Oliver, Balakrishnan, & Barry, 1994). So the level of satisfaction is a function of the difference between perceived performance and expectations. If performance is below expectations, customers will be disappointed. If performance is in accordance with expectations, customers will be satisfied. While if performance exceeds expectations, customers will be very satisfied. Customer expectations can be formed by past experiences, comments from relatives and promises and information from marketers and competitors. Satisfied customers will be loyal longer, less sensitive to price and give good comments about the company.

One thing to note is that customer satisfaction is a long-term strategy that requires commitment, both in terms of funds and human resources (Schnaars, 1991). Consumer satisfaction is also an individual's subjective assessment based on a comparison between the product or service received and what was expected (Angraini, Reniati, Khairiyansyah, & Saputra, 2023; Kurniawati & Artaningrum, 2024).

2.6 Tax

Dr. N. J. Feldmann (2012:1) argues that Tax is a unilaterally imposed performance by and owed to the ruler (according to the norms generally set), without any counter-performance and solely used to cover general expenses. Meanwhile, according to Smeets (2014:1) in Muttaqin (2023) German

experts argue that Tax is a performance to the government that is owed through general norms, and which can be enforced, without any counter-performance that can be directed in individual matters, meaning to finance government expenditures. Definition of tax according to Law No. 16 of 2009 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

2.7 Government Policy in Improving Services

Dewi and Suparno (2022) explained that the task of government services in meeting the needs of the community is largely determined by the cultural value system of the government and the culture of the community. Fauziah (2021) argues that "Service Quality Assessment or servqual must be reviewed from two dimensions, namely the customer dimension, or consumer society, people receiving services, and also from the provider dimension, or provider or service provider which in terms of public services is the task and responsibility of the government. Specifically from the provider dimension, the emphasis is on the quality of service provided by people who serve from the managerial level to the front line service level".

Along with the obligation of the people to pay taxes and levies in the public service they receive, the people also have the right to demand maximum satisfaction in the service process in question. The principles of consumerism are used as the basic values of the relationship between the government as a service provider and the people as demanders and consumers (Hardana, 2024; Ndraha, 2003). Such a relationship requires adequate service quality both in the process and in the quality of its products. This concept is known as Service Quality or servqual as stated by Hardiyansyah (2018), and Yulianto (2018).

2.8 Framework of Thought

According to Parasuraman, service quality (measuring service quality) must be measured in the following ways:

"*consumers evaluate five dimensions of service quality. These dimensions include tangibles, reliability, responsiveness, assurance and empathy. Tangibles include the service provider's physical facilities, their equipment and the appearance of employees. Reliability is the ability of the service firm to perform the service promised dependably and accurately. Responsiveness is the willingness of the firm's staff to help customers and provide them with prompt service. Assurance refers to the knowledge and courtesy of the company's employees and their ability to inspire trust and confidence in the customer toward the service provider. Emphaty is the caring, individualized attention the service frm provides each customer.*"

2.9 Research Hypothesis

According to Fraenkel, Wallen, and Hyun (1993), a hypothesis is a prediction of the possible results of a study. In line with that, Yulianah (2022) defines a hypothesis as an assumption or conjecture about something that is made to explain it through checking actions. The same thing was also stated by Ismayani (2019) who defined a hypothesis as an alternative answer to the problem researchers proposed in their research. Slightly different from the three previous views, Kerlinger (2000) defines a hypothesis as an assumption of the relationship between two or more variables. From the definition above, it can be concluded that a hypothesis is a temporary answer to the formulation of the problem proposed (Werang, 2015).

In this study, the hypothesis proposed is that there is a match between the level of interest and the level of satisfaction felt by taxpayers.

3. Research Methodology

3.1. Data Sources

The data sources in this study come from primary data and secondary data. Primary data is data collected directly from the object and then processed independently by the researcher (Supranto,

2009). The study was conducted at the Office of the Technical Implementation Unit of the One-Stop Integrated Administration System (UPT Samsat) of East Belitung Regency.

In addition to primary data, the researcher also used secondary data to support the study obtained from the UPT Samsat Office of East Belitung. Secondary data is data that has been processed and in finished form from other parties (Supranto, 2009). The secondary data collected in this study were the number of vehicles, the number of taxpayers and the profile of employees of the UPT Samsat Office of East Belitung.

3.2. Population and Observation Units

Researchers determine the target population which is an object or subject with certain qualities and characteristics that will be studied to draw a conclusion (Sugiyono, 2017). The population in this study was all taxpayers at the East Belitung Samsat UPT Office. Data from the East Belitung Samsat UPT Office shows that the number of taxpayers in the 2024 Fiscal Year from March to July 2024 was 18,355 taxpayers, with the number per month shown in table 1.

Table 1. Number of Taxpayers, March – July 2024

Month	Number of Taxpayers
(1)	(2)
March 2024	3.615
April 2024	3.352
May 2024	3.616
June 2024	3.587
July 2024	4.185

Source: East Belitung Samsat UPT Office

The implementation of this research does not allow for the involvement of all population units (taxpayers) so that the selection of the right sample needs to be done so that the distribution of the questionnaire is representative of the population. Considering the large number of taxpayers, the researcher took a sample of 100 taxpayers as research respondents.

3.3 Data Analysis

Descriptive analysis is a summary of data in the form of centralization, spread, and distribution of data (Hartatik, 2023) which describes the data as it is without hypothesis testing (Juliandi, Manurung, & Satriawan, 2018). In this study, the research data is presented in the form of tables and graphs. The table contains a collection of numbers based on categories and the graph contains a visual depiction of the data, both of which will facilitate and speed up the analysis (Supranto, 2009). Inferential analysis will produce a generalization of research results from the sample data collected (Hartatik, 2023).

Inferential analysis in this study was used to determine whether there was a difference between the level of importance and the level of satisfaction of the Belitung Timur UPT Samsat Office services. There are two alternative inferential analysis methods in this study, namely the parametric statistical method in the form of a paired sample t-test or the non-parametric statistical method in the form of the Wilcoxon Test.

The purpose of the paired-sample t test is to determine whether there is a difference in the average of two paired samples (Juliandi et al., 2018). The hypothesis in the paired-sample t test in this study is as follows:

H0: there is no difference between the level of importance and the level of service at the East Belitung Samsat UPT Office

H1: there is a difference between the level of importance and the level of service at the East Belitung Samsat UPT Office

The formula used is as follows:

$$t = \frac{\overline{D}}{\left(\frac{SD}{\sqrt{N}}\right)}$$

Description:
t   = value of t count
$\overline{D}$ = average measurement of samples 1 & 2
SD = standard deviation of measurements of samples 1 & 2
N = number of research samples

Comparison between t count and t table with a certain level of significance will determine the decision taken. If the t table is smaller than the t count ($t_{table} < t_{count}$) then the decision is to reject H0 and if the t table value is greater than the t count ($t_{table} > t_{count}$) then it fails to reject H0.

Another alternative in decision making in the paired-sample t test is to pay attention to the probability value (Juliandi et al., 2018). The decision to reject H0 is taken if the calculated probability value is smaller or equal to the specified probability ($Sig_{(2-tailed)} \leq \alpha$) and fails to reject H0 if the result of the probability value calculation is greater than the specified probability ($Sig_{(2-tailed)} > \alpha$).

In addition, there are also requirements for the assumption of data normality in the paired-sample t test (Juliandi & Manurung, 2014). The Kolmogorov-Smirnov test will be used to check the normality of the research data. The Kolmogorov-Smirnov test is included in the goodness of fit test which is a test to identify whether the data follows a certain distribution (Effendi and Juita, 2024). Effendi and Juita (2024) explain the basic concept of the Kolmogorov Smirnov Test is to transform the data into a z-score form which is assumed to be normal (standard normal distribution) and then compare it with the normal distribution of the data. The hypothesis in this test is as follows:
H0   :   normally distributed data
H1   :   data is not normally distributed

The formula used is as follows:
$$D = maksimum\ |F_s(x) - F_t(x)|$$

Description:
D = maximum deviation
$F_s(x)$ = cumulative frequency distribution of observation/sample results
$F_t(x)$ = theoretical cumulative frequency distribution

The assumption of normality that is not met means that the data is not normally distributed so that inferential analysis can still be continued with non-parametric statistical methods (Effendi and Juita, 2024). The non-parametric statistical method that can be used on paired samples is the Wilcoxon Test statistic (Effendi and Juita, 2024). The Wilcoxon Signed Rank Test or Wilcoxon Test aims to see if there is a difference in the average and to find out the direction of the difference and the relative magnitude of the difference in paired sample groups whose distribution is unknown (Effendi and Juita, 2024).

The steps of the Wilcoxon Test explained in Effendi and Juita (2024) start from determining the hypothesis and continue with determining the sign of the difference and the magnitude of the sign of the difference in the data pair. The next step is to sort the difference values without considering the sign/level where if there is the same difference value, the average is taken, while the difference with a value of 0 is not considered. The next step is to separate the positive and negative difference signs or level signs and add up all the positive and negative values. The smallest number of the absolute value of the sum is the value of the test statistic (t count). The last step is to make a decision whether H0 is accepted or failed to be rejected.

The hypothesis in the Wilcoxon Test is as follows:

H0: Di = 0 (the difference between the two observations is 0 or there is no difference in the level of importance and level of satisfaction with the quality of service at the East Belitung UPT Samsat Office)

Ha: Di ≠ 0 (the difference between the two observations is not equal to 0 or there is a difference in the level of importance and level of satisfaction with the quality of service at the East Belitung UPT Samsat Office)

with i=1,2,3,4,5 where:
1. Tangible Dimension
2. Reliability Dimension
3. Responsiveness Dimension
4. Assurance Dimension
5. Empathy Dimension

Decision making in the Wilcoxon Test can also be done by considering the results of the probability value calculation (Juliandi & Manurung, 2014). The decision to reject H0 is taken if the calculated probability value is smaller or equal to the specified probability ($Sig_{(2-tailed)} \leq \alpha$) and vice versa, fails to reject H0 if the calculated probability value is greater than the specified probability ($Sig_{(2-tailed)} > \alpha$).

4. Results and Discussions

4.1 Descriptive Analysis

The sample in this study consisted of 100 respondents consisting of 67 men (67%) and 33 women (33%). According to the respondents' employment status, there were 82 people who were working (82%) and 18 people who were not working (18%). From secondary data, information was obtained that the employees of the East Belitung UPT Samsat Office consisted of 16 men (72.7%) and 6 women (27.3%). According to the highest education, most of the employees were college graduates, namely 14 people (63.6%) and there were 8 people (36.4%) who were high school graduates.

The results of the data recapitulation for each attribute showed that in general the level of taxpayer interest was higher than their satisfaction with an average difference of 0.16 points. The Assurance dimension had the highest level of interest and satisfaction, namely 8.77 and 8.58, respectively (Figure 1).
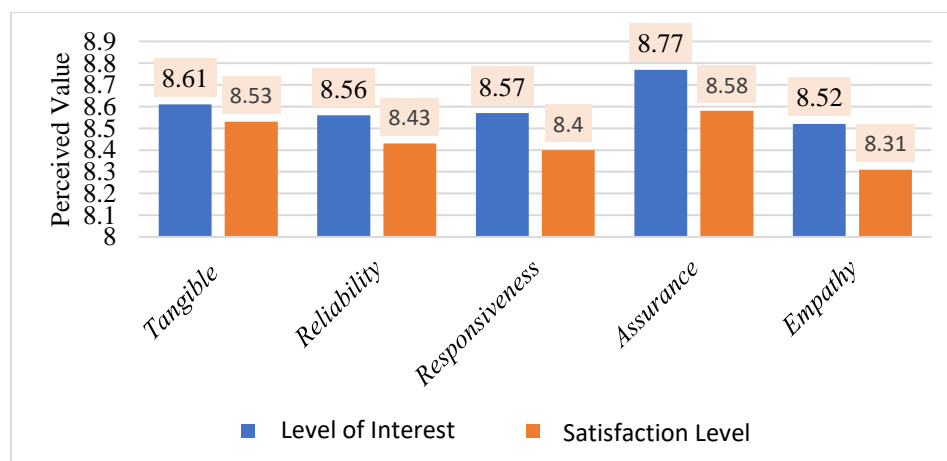

Figure 1. Level of Interest and Level of Taxpayer Satisfaction with the Quality of Service at the East Belitung Samsat Office.

Figure 2 shows the difference or Gap between the level of importance and the level of satisfaction. There is a difference between the level of importance and satisfaction on average according to the dimensions of service quality. The highest difference occurs in the Empathy dimension which reaches

0.21, meaning that the level of satisfaction is still lower on average by 0.21 compared to the interests of taxpayers. While the lowest difference occurs in the Tangible dimension.
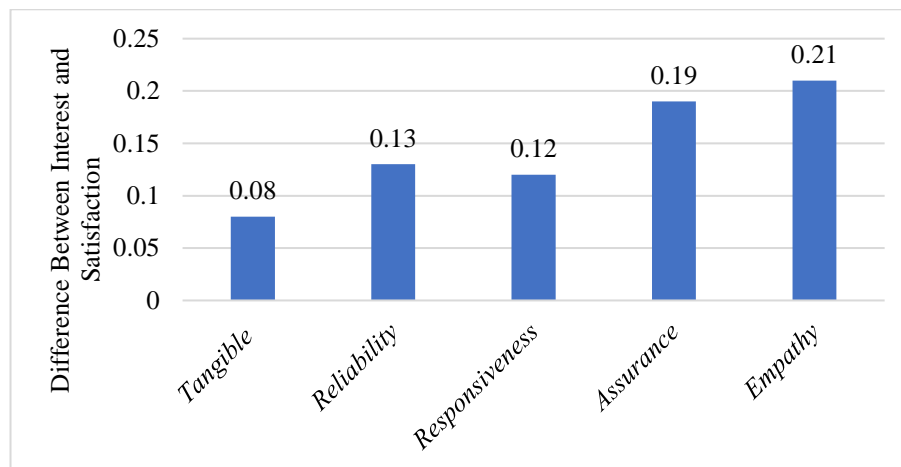

Figure 2. Difference (Gap) in Level of Interest and Satisfaction.

4.2 Performance And Importance Anaysis

Analysis of the Level of Interest and Satisfaction in the form of a Cartesian diagram has an important role in identifying attributes that should be the main priority for improvement (Quadrant I) and which attributes have indeed performed excessively so that taxpayers are satisfied with the performance (Quadrant IV).
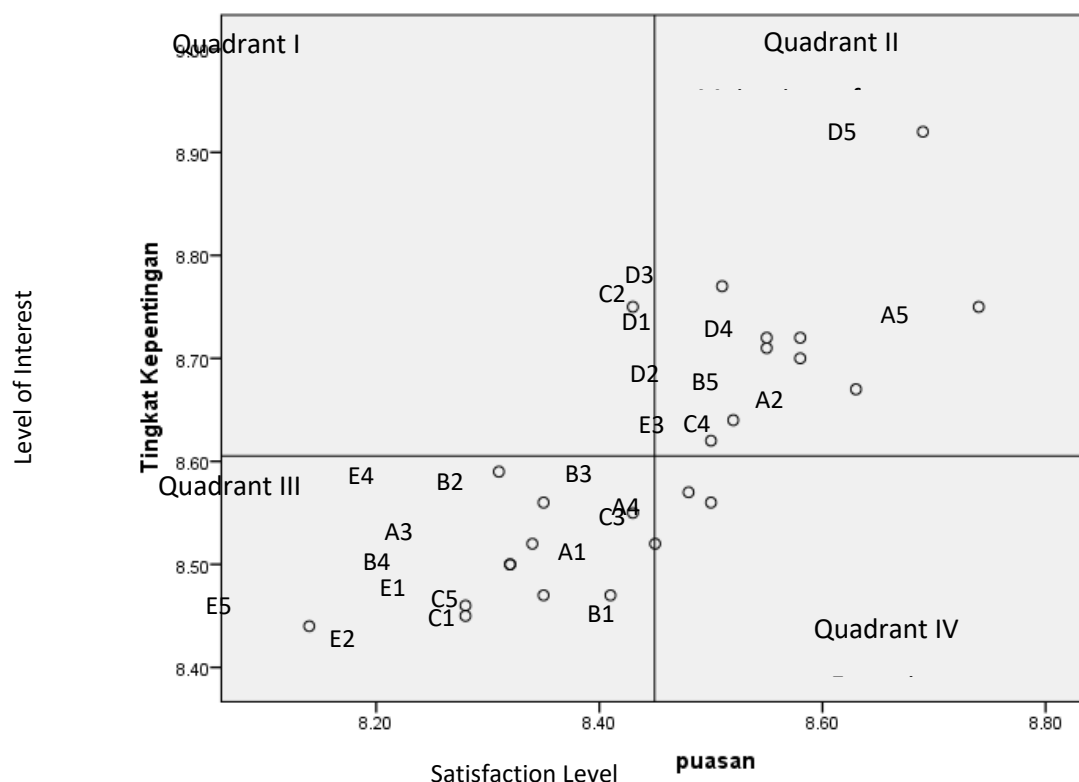
Figure 3. Cartesian Diagram of Analysis of Level of Interest and Level of Taxpayer Satisfaction Regarding Service Quality at the East Belitung Samsat Office.

Service improvement priorities are summarized in Table 2. The attributes that are considered to need to be immediately improved in terms of service quality are attributes related to the clarity of information provided by officers/employees (C2) which are in quadrant I, namely a condition where

the level of taxpayer satisfaction is still lower than the level of importance. There are 12 attributes in quadrant III that are low priority for service improvement. Meanwhile, there are 10 attributes in quadrant II, namely attributes whose service performance must be maintained. Excessive service in quadrant IV is a condition where the level of taxpayer satisfaction has exceeded the level of service importance, which consists of the completeness, readiness and cleanliness of the equipment used; and the schedule for completing the issuance of STNK according to the time promised by the officer.

Table 2. Table of Improvement Priorities According to Interest and Satisfaction Analysis

Num	Attribute	Quadrant
(1)	(2)	(3)
Quadrant I: Top priority for service improvement		
1	C2 Clarity of information provided by officers/employees	I
Quadrant III: Low priority for service improvement		
1	A1 Comfort, tidiness and cleanliness of the waiting room	III
2	A3 Function of the bulletin board and information place	III
3	B1 Speed of turn called by officers (during queuing)	III
4	B2 Speed and accuracy of file inspection service at the payment counter	III
5	B4 Presence of officers/employees during service hours	III
6	C1 Speed and ability of officers in resolving customer/taxpayer complaints	III
7	C3 Equal treatment of all taxpayers/customers	III
8	C5 Responsiveness and concern of officers towards the wishes of customers/taxpayers	III
9	E1 Special attention given by officers to all customers/taxpayers	III
10	E2 Attention given by officers to every complaint from customers/taxpayers	III
11	E4 The kindness of officers in providing a grace period if there are taxpayers from a distance who lack files	III
12	E5 Lightening of procedures if there are taxpayers who cannot complete the files for valid and accountable reasons	III
Quadrant II: Maintain service performance		
1	A2 Ease of access and comfort of service room arrangement	II
2	A5 Neatness and cleanliness of officer's appearance	II
3	B5 Is the service provided by the officer not complicated	II
4	C4 Speed of action by officers/employees towards taxpayers who need immediate service	II
5	D1 Knowledge and ability of officers in completing motor vehicle tax payment filing	II
6	D2 Skills of officers or employees in working	II
7	D3 Politeness and friendliness of officers in providing services	II
8	D4 Guarantee of service security and trust in services	II

Num	Attribute	Quadrant
(1)	(2)	(3)
9	D5 Guarantee of file security (original STNK, original BPKB and so on)	II
10	E3 Ibu sincerity of service provided by officers to all taxpayers without expecting any reward	II
Quadrant IV: Over-service		
1	A4 Completeness, readiness and cleanliness of the equipment used	IV
2	B3 The completion schedule for issuing STNK is in accordance with the time promised by the officer	IV

4.3 Inferential Analysis

This study aims to determine whether there is a difference between the level of interest or expectations of taxpayers and the level of satisfaction with the quality of service at the East Belitung Samsat Office. To answer the research objectives, a test of the average difference between the variables of the level of interest and the level of satisfaction was conducted. This test method requires the assumption of data normality so that in the initial stage the Kolmogorov-Smirnov Normality Test was carried out. The summary of the SPSS output in Table 3 shows that the data is not normally distributed so that it does not meet the assumption of normality. Thus, the test of the average difference was carried out using a non-parametric statistical method, namely the Wilcoxon Test.

Table 3. Results of the Normality Assumption Test

Details	Statistic	df	Sig.
(1)	(2)	(3)	(4)
Difference in level of importance-satisfaction A1	0,351	100	0,000
Difference in level of importance-satisfaction A2	0,395	100	0,000
Difference in level of importance-satisfaction A3	0,414	100	0,000
Difference in level of importance-satisfaction A4	0,427	100	0,000
Difference in level of importance-satisfaction A5	0,451	100	0,000
Difference in level of importance-satisfaction Total Tangible (A)	0,268	100	0,000
Difference in level of importance-satisfaction Average Tangible (A)	0,268	100	0,000
Difference in level of importance-satisfaction B1	0,450	100	0,000
Difference in level of importance-satisfaction B2	0,449	100	0,000
Difference in level of importance-satisfaction B3	0,433	100	0,000
Difference in level of importance-satisfaction B4	0,407	100	0,000
Difference in level of importance-satisfaction B5	0,464	100	0,000
Difference in level of importance-satisfaction Total Reliability (B)	0,348	100	0,000
Difference in level of importance-satisfaction Average Reliability (B)	0,348	100	0,000
Difference in level of importance-satisfaction C1	0,456	100	0,000
Difference in level of importance-satisfaction C2	0,425	100	0,000
Difference in level of importance-satisfaction C3	0,503	100	0,000
Difference in level of importance-satisfaction C4	0,468	100	0,000
Difference in level of importance-satisfaction C5	0,426	100	0,000
Difference in level of importance-satisfaction Total Responsiveness (C)	0,412	100	0,000
Difference in level of importance-satisfaction Average Responsiveness (C)	0,412	100	0,000
Difference in level of importance-satisfaction D1	0,452	100	0,000
Difference in level of importance-satisfaction D2	0,451	100	0,000
Difference in level of importance-satisfaction D3	0,419	100	0,000
Difference in level of importance-satisfaction D4	0,425	100	0,000
Difference in level of importance-satisfaction D5	0,427	100	0,000
Difference in level of importance-satisfaction Total Assurance (D)	0,398	100	0,000

Details	Statistic	df	Sig.
(1)	(2)	(3)	(4)
Difference in level of importance-satisfaction Average Assurance (D)	0,398	100	0,000
Difference in level of importance-satisfaction E1	0,439	100	0,000
Difference in level of importance-satisfaction E2	0,444	100	0,000
Difference in level of importance-satisfaction E3	0,403	100	0,000
Difference in level of importance-satisfaction E4	0,439	100	0,000
Difference in level of importance-satisfaction E5	0,439	100	0,000
Difference in level of importance-satisfaction Total Empathy (E)	0,389	100	0,000
Difference in level of importance-satisfaction Average Empathy (E)	0,389	100	0,000

In general, the results of the Wilcoxon Test show that the majority of customers have the same importance and satisfaction assessments on the attributes of each service dimension at the East Belitung Samsat Office. However, out of a total of 25 service attributes, there is only 1 attribute that gets a positive assessment where the number of customers who feel their satisfaction exceeds expectations is greater than the number of customers whose satisfaction has not been met, namely the attribute regarding the knowledge and ability of officers in completing motor vehicle tax payment filing.

- *Tangible*

The Wilcoxon Test results in Table 4 prove that there is a significant difference between the level of importance and satisfaction in the Tangible dimension. Almost one-third of customers or 30 people have a higher level of importance than satisfaction with the service at the East Belitung Samsat Office with an average difference of 25.70 points; 17 people have higher satisfaction than the level of importance with an average difference of 21.00; and 53 other people have the same assessment.

Table 4. Wilcoxon Test Results on Tangible Dimension

Attribute	Satisfaction – Level of interest					Sig.
	Negative ranks[a]		Positive ranks[b]		Ties[c]	
	n	mean	n	mean		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A1	19	16,53	13	16,46	68	0,312
A2	13	12,23	10	11,70	77	0,487
A3	17	13,82	8	11,25	75	0,044**
A4	11	9,59	7	9,36	82	0,369
A5	6	4,83	4	6,50	90	0,873
Tangible	30	25,70	17	21,00	53	0,027**

a. satisfaction < level of importance
b. satisfaction > level of importance
c. satisfaction = level of importance
* = sig < 0,10; ** = sig < 0,05; *** = sig < 0,01

When viewed based on the attributes forming the Tangible dimension, the majority of customers have the same level of importance and satisfaction on all attributes. However, there are still customers who feel lower satisfaction than the desired expectations where significant differences occur in the assessment of the function of the bulletin board and information place (attribute A3).

- *Reliability*

Table 5 presents the results of the Wilcoxon Test on the Reliability dimension. The test results prove that there is a significant difference between the level of importance and customer satisfaction in the Reliability service at the East Belitung Samsat Office. Although the majority of customers (56 people) have the same level of importance and satisfaction, there are more than a quarter of customers (28 people) who assess their satisfaction as still lower than the level of service importance, with an

average difference of 26.70 points; and only 16 people feel that their satisfaction is higher than the level of importance with an average difference of 15.16 points.

Tabel 5. Hasil Uji Wilcoxon pada Dimensi *Reliability*

Attribute	Satisfaction – Level of interest					Sig.
	Negative ranks[a]		Positive ranks[b]		Ties[c]	
	n	mean	n	mean		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
B1	9	10,33	8	7,50	83	0,403
B2	18	11,33	3	9,00	79	0,001***
B3	13	9,08	5	10,60	82	0,138
B4	19	15,92	9	11,50	72	0,016**
B5	11	9,18	5	7,00	84	0,069*
Reliability	**28**	**26,70**	**16**	**15,16**	**56**	**0,003***

a satisfaction < level of importance
b satisfaction > level of importance
c satisfaction = level of importance
* = sig < 0,10; ** = sig < 0,05; *** = sig < 0,01

If detailed according to the Reliability dimension attribute, most customers gave the same assessment on the level of importance and satisfaction of the service. However, negative assessments were more numerous than positive and occurred in all attributes, meaning that more customers felt their satisfaction was lower than the level of importance of the service compared to the other way around. The Wilcoxon test on each attribute in the Reliability dimension showed that there was a significant difference between the level of importance and satisfaction on the speed and accuracy of file checking services at the payment counter (attribute B2); the presence of officers/employees during service hours (B4); and whether the service provided by officers was not complicated (B5).

- *Responsiveness*

The Wilcoxon test results shown in table 6 prove that there is a significant difference in the Responsiveness dimension service at the East Belitung Samsat Office. Almost a quarter of customers (24 people) considered that their satisfaction was still lower than the level of importance with an average difference of 20.42 points. Only 9 people considered their satisfaction to be higher than the level of importance with an average difference of 7.89 points. Meanwhile, 67 other people felt that their satisfaction with the Responsiveness service was the same as their level of importance.

Table 6. Wilcoxon Test Results on Responsiveness Attribute

Attribute	Satisfaction – Level of interest					Sig.
	Negative ranks[a]		Positive ranks[b]		Ties[c]	
	n	mean	n	mean		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
C1	13	9,12	4	8,63	83	0,038**
C2	23	14,02	3	9,50	74	0,000***
C3	12	7,04	1	6,50	87	0,003***
C4	12	9,00	4	7,00	84	0,027**
C5	18	14,17	7	10,00	75	0,009***
Responsiveness	**24**	**20,42**	**9**	**7,89**	**67**	**0,000***

a satisfaction < level of importance
b satisfaction > level of importance
c satisfaction = level of importance
* = sig < 0,10; ** = sig < 0,05; *** = sig < 0,01

The results of the Wilcoxon test on each attribute provide the conclusion that there is a significant difference between the level of importance and satisfaction in each Responsiveness service, namely the speed and ability of officers in resolving customer/taxpayer complaints (attribute C1); clarity of information provided by officers/employees (C2); equal treatment of all taxpayers/customers (C3); speed of action by officers/employees towards taxpayers who need immediate service (C4); and responsiveness and concern of officers towards the wishes of customers/taxpayers (C5). In addition, negative assessments are more dominant than positive assessments, meaning that more customers feel that their satisfaction is lower than the level of importance compared to customers whose satisfaction is higher than the level of importance.

- *Assurance*

The test results in table 7 conclude a significant difference between the level of importance and satisfaction in Assurance services. The majority of customers (61 people) rated the level of importance the same as their satisfaction, but there were more than a quarter of customers (26 people) whose satisfaction was lower than the level of service importance with an average difference of 25.46 points; and only 13 people whose satisfaction was higher than the level of importance with an average difference of 9.08 points.

Table 7. Wilcoxon Test Results on Assurance Attributes

Attribute	Satisfaction – Level of interest				Ties[c]	Sig.
	Negative ranks[a]		Positive ranks[b]			
	n	mean	n	mean		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
D1	17	16,26	22	22,89	61	0,113
D2	17	11,47	4	9,00	79	0,003***
D3	22	13,68	4	12,50	74	0,001***
D4	16	11,13	5	10,60	79	0,023**
D5	20	13,75	5	10,00	75	0,001***
Assurance	**26**	**25,46**	**13**	**9,08**	**61**	**0,000***

a satisfaction < level of importance
b satisfaction > level of importance
c satisfaction = level of importance
* = sig < 0,10; ** = sig < 0,05; *** = sig < 0,01

Wilcoxon test proves significant differences in most of the Assurance service attributes, namely the skills of officers or employees in working (attribute D2); politeness and friendliness of officers in providing services (D3); guarantee of service security and trust in services (D4); and guarantee of file security (original STNK, Original BPKB and so on) (D5). These four attributes received negative assessments where customers rated their satisfaction lower than the level of service importance. Only attribute D1 received a positive assessment where customer satisfaction was higher than the level of importance, namely the knowledge and ability of officers in completing motor vehicle tax payment filing.

- *Emphaty*

Table 8 presents the results of the Wilcoxon test on the Empathy dimension where satisfaction and the level of service importance on this dimension differ significantly. There are almost a third of customers (28 people) who feel that their satisfaction is still lower than the level of service importance with an average difference of 23.29 points; only a fifth of customers (10 people) who rate their satisfaction higher than the level of importance with an average difference of 8.90 points; and 62 other people give the same assessment.

Wilcoxon test on each attribute in the Empathy dimension proves a significant difference between satisfaction and the level of importance of the Empathy attribute service, namely special attention given by officers to all customers/taxpayers (attribute E1); attention given by officers to every

complaint from customers/taxpayers (E2); sincerity of service given by officers to all taxpayers without expecting any reward (E3); kindness of officers in providing a grace period if there are taxpayers from a distance who lack files (E4); and procedural relief if there are taxpayers who cannot complete the files for valid and accountable reasons (E5). In addition, all Empathy service attributes received more negative ratings than positive ones, meaning that the number of customers who felt their satisfaction was lower than the level of importance was more dominant than customers who felt their satisfaction was higher than the level of service importance.

Table 8. Wilcoxon Test Results on Empathy Attributes

Attribute	Satisfaction – Level of interest					
	Negative ranks[a]		Positive ranks[b]		Ties[c]	Sig.
	n	mean	n	mean		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
E1	18	10,78	3	12,33	79	0,004***
E2	17	12,24	5	9,00	78	0,005***
E3	17	12,71	7	12,00	76	0,045**
E4	22	13,55	3	9,00	75	0,000***
E5	22	13,61	3	8,50	75	0,000***
Emphaty	**28**	**23,29**	**10**	**8,90**	**62**	**0,000***

a satisfaction < level of importance
b satisfaction > level of importance
c satisfaction = level of importance
* = sig < 0,10; ** = sig < 0,05; *** = sig < 0,01

5. Conclusion
5.1. Conclusion
The services of the East Belitung Samsat Office still do not meet customer expectations in terms of Tangible, Reliability, Responsiveness, Assurance, and Empathy. Every aspect of the service must be improved in quality to achieve the level of satisfaction expected by customers, especially in:
1. The function of the notice board and information place; speed and accuracy of file inspection services at the payment counter;
2. Speed and accuracy of file inspection services at the payment counter;
3. The presence of officers/employees during service hours;
4. The services provided by officers are not complicated; the speed and ability of officers in resolving customer/taxpayer complaints;
5. The speed and ability of officers to resolve customer/taxpayer complaints;
6. Clarity of information provided by officers/employees;
7. Equal treatment of all taxpayers/customers;
8. Speed of action by officers/employees towards taxpayers who need immediate service;
9. Response and concern of officers towards customer/taxpayer desires;
10. Skills of officers or employees in working;
11. Politeness and friendliness of officers in providing services;
12. Guarantee of service security and trust in services;
13. Guarantee of file security (original STNK, Original BPKB and so on);
14. Special attention from officers to all customers/taxpayers;
15. Attention from officers to every complaint from customers/taxpayers;
16. Sincerity of service provided by officers to all taxpayers without expecting any reward;
17. Kindness of officers in providing a grace period if there are taxpayers from a distance who lack files;
18. Ease of procedure if there are taxpayers who cannot complete the files for valid and accountable reasons.

The knowledge and ability aspects of officers in completing motor vehicle tax payment filing have received positive assessments. However, attention to improving service quality must continue to be carried out comprehensively.

5.2.   Suggestions

Based on the research results, several things can be suggested as follows:

1. Improve the function of the notice board and information place, so that customers can get the right information about services at the Samsat Manggar Office. Utilization of the function of the notice board and announcement place will encourage the speed of service at the service counter, because customers have received information in advance, for example, the filing that needs to be prepared, the tax costs that must be paid, and the time for completing the service until the STNK or BPKP files are returned to the customer;
2. Improve the friendliness of officers in providing services, so that customers feel free and calm in paying taxes. This attitude encourages customers to remain loyal to paying taxes in the years after remembering that routine vehicle taxes must be paid every year, which means that customers are required to receive services from the Samsat Manggar Office again;
3. Improve the security guarantee of customer files through the preparation of standard Standard Operating Procedures and systematic file storage;

Improve customer complaint and complaint information services through the hotline service (telephone/sms/whatsapp) so that customers get initial information before coming physically to the East Belitung Samsat Office. This method will also reduce the potential for taxpayers to have insufficient files.

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