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

Tri Astuti Ramadhani Haliza[1], Lukas Purwoto[2], Etty Puji Lestari[3]
Universitas Terbuka, Indonesia[1-3]
triastoeti84@gmail.com[1]

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Abstract:
Purpose: This study examines whether there is a gap between taxpayers' perceived importance and satisfaction with services at the East Belitung Samsat Office. This study focuses on evaluating the service quality dimensions tangibles, reliability, responsiveness, assurance, and empathy to determine whether the services provided align with public expectations.
Research methodology: The study employed a survey approach with a sample of 100 respondents selected through quota sampling, representing taxpayers who had received services at the Samsat Office. Secondary data, including employee profiles and statistical data on the number of taxpayers, were also used. The analysis applied The Wilcoxon Test was used to compare the perceived importance of each service dimension with the actual satisfaction level reported by respondents.
Results: The Wilcoxon test analysis demonstrated a statistically significant difference between importance and satisfaction across all five dimensions of service quality. This indicates that although taxpayers consider the services important, their actual experience with the services provided has not yet reached the expected standards.
Conclusion: The study concludes that the quality of services at the East Belitung Samsat Office does not fully meet taxpayers' expectations, as significant service gaps were identified.
Limitations: This research is constrained by its sample size of only 100 respondents, obtained through quota sampling, which may not adequately represent the broader taxpayer population of East Belitung.
Contribution: This study contributes to the application of the SERVQUAL model in public sector services and provides valuable insights into service quality evaluation within the Indonesian tax administration context.

Keywords: *Level of Importance, Level of Satisfaction, Wilcoxon Test*

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1. Introduction

The development and improvement of government services has increasingly become a public concern. Since the change to the reform era, the public has become increasingly brave in openly criticizing government services, both through the mass media and verbally. Tax collection is one form of government bureaucracy that is directly related to public services. Along with the people's obligation to pay taxes and levies for 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, and the products received on the other. The public will carry out psychological selection of various service products and provide feedback or responsive reactions. If the perceived service is greater than the expected service, the public will feel satisfied with the service. However, if perceived service is lower than expected service, it means that the service quality is very low, so 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 (Empathy) (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 appropriate when applied to government bureaucracy as a material for evaluating public service performance. The principle of public satisfaction in the process of public service delivery by the government as a service provider is very important because only by satisfactorily meeting customer needs, the existence of the government is recognized, gains legitimacy, and earns the trust of its people (Tiimub et al., 2023; Wahyuni, 2020).

With the rapid development of the number of motorized vehicles in East Belitung Regency, the number of taxpayers that the East Belitung SAMSAT Office must serve 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. A good performance is considered satisfactory. Pragmatically, this study aims 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 service providers must use well. The application of quality as a characteristic of product appearance or performance is a major part of the strategy of companies to achieve sustainable excellence, either as a market leader or as a strategy to continue to grow. Good quality is defined as being in accordance with customer specifications. This means that quality must not only meet the various criteria set by the company but also the standards desired by customers (Mubarok & Hidayat, 2024; Susanti, Reniati, & Warlina, 2024). Defining quality in a particular service organization is not easy. 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 emphasizes 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 a physical machine and provides customer satisfaction. According to Kotler and Keller (Irrawati & Mukaramah, 2024; Nasihah, 2020), services 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 whether 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 characteristic 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 to consumers. Several theories conclude 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 higher-quality services than their competitors. Customer expectations are shaped by past experiences, word of mouth, and promotions carried out by service companies. There are five determinants of service quality that can be detailed as follows (Simarmata, Simarmata, & Saragih, 2020):

1. Tangibles, or physical evidence, are 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. This includes physical facilities (buildings, warehouses, and so on), equipment and tools used (technology), and the appearance of employees.
2. Empathy involves providing sincere and individual attention to customers by trying to understand their 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, refers to 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, a sympathetic attitude, and high accuracy.
4. Responsiveness, or responsiveness, refers to a willingness to help and provide fast and accurate service to customers, with clear information delivery.
5. Assurance, or guarantee and certainty, refers to the knowledge, politeness, and ability of company employees to foster customer trust in the company. It consists of several components, including communication, credibility, security, competence, and courtesy.

2.5 Customer Service and Customer Satisfaction

Currently, any product is inseparable from the element of service, whether it is a core product (pure service) or a complement (customer service). Core products generally vary greatly between business types, but their complementary services have similarities. Satisfaction is the level of a person's feelings after comparing their performance/results with their expectations (Oliver, Balakrishnan, & Barry, 1994). Therefore, the level of satisfaction is a function of the difference between perceived performance and expectations. If the performance is below expectations, customers will be disappointed and will not return. If the performance is in accordance with expectations, customers will be satisfied. If performance exceeds expectations, customers will be very satisfied. Customer expectations can be formed by past experiences, comments from relatives, promises, and information from marketers and competitors. Satisfied customers will be loyal for a longer time, are less sensitive to price, and give good comments about the company. It should be noted that customer satisfaction is a long-term strategy that requires commitment 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

Kalinowski and Prejs (2021) 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 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 for the public services they receive, the people also have the right to demand maximum satisfaction in the service process. 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 tangibility, reliability, responsiveness, assurance, and empathy. Tangibles include the service provider’s physical facilities, equipment, and employee appearance. Reliability is the ability of a service firm to perform the promised service dependably and accurately. Responsiveness is the willingness of a firm’s staff to help customers and provide 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 in 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 this, Yulianah (2022) defines a hypothesis as an assumption or conjecture about something that is made to explain it through checking actions. Ismayani (2019) also stated thatIsmayani (2019) a hypothesis is an alternative answer to the problem proposed by researchers in their research. In contrast to 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 proposed problem formulation (Werang, 2015). In this study, we hypothesized that there is a match between the level of interest and satisfaction felt by taxpayers.

3. Research Methodology

3.1. Data Sources

The data sources in this study were primary and secondary data. Primary data are 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) in East Belitung Regency. In addition to primary data, the researcher also used secondary data to support the study obtained from the UPT Samsat Office in East Belitung. Secondary data are processed and finished data from other parties (Supranto, 2009). The secondary data collected in this study were the number of vehicles, number of taxpayers, and 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 in Indonesia. Data from the East Belitung Samsat UPT Office show that the number of taxpayers in the 2024 Fiscal Year from March to July 2024 was 18,355, 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); therefore, 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 the 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 were 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 produces a generalization of research results from the sample data collected (Hartatik, 2023). Inferential analysis was used to determine whether there was a difference between the level of importance and satisfaction with the Belitung Timur UPT Samsat Office services. There are two alternative inferential analysis methods in this study: 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 for the paired-sample t-test in this study was 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

A comparison between the 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 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 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 (Mishra et al., 2019). Ghasemi and Zahediasl (2012) explain that 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 hypotheses for this test are 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 (Nahm, 2016). The non-parametric statistical method that can be used for paired samples is the Wilcoxon Test statistic. The Wilcoxon signed-rank test or Wilcoxon test aims to determine whether 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 Mishra et al. (2019) 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 all the positive and negative values. The smallest absolute value of the sum is the value of the test statistic (t count). The last step is to decide whether H0 is accepted or 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 performed 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, comprising 67 men (67%) and 33 women (33%). According to the respondents' employment status, 82 people were working (82%) and 18 were not (18%). From secondary data, it was found 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 level of 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).

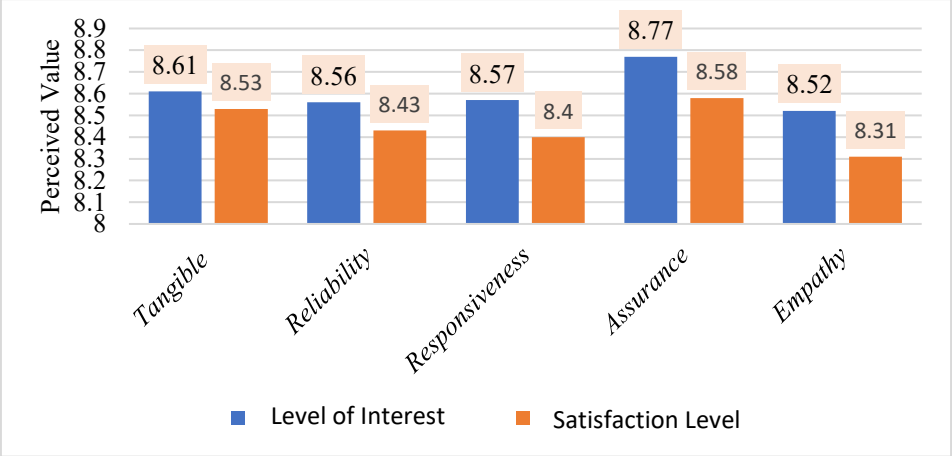

Figure 1. Level of Interest and Taxpayer Satisfaction with the Quality of Service at the East Belitung Samsat Office.

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. The lowest difference was observed in the tangible dimension.

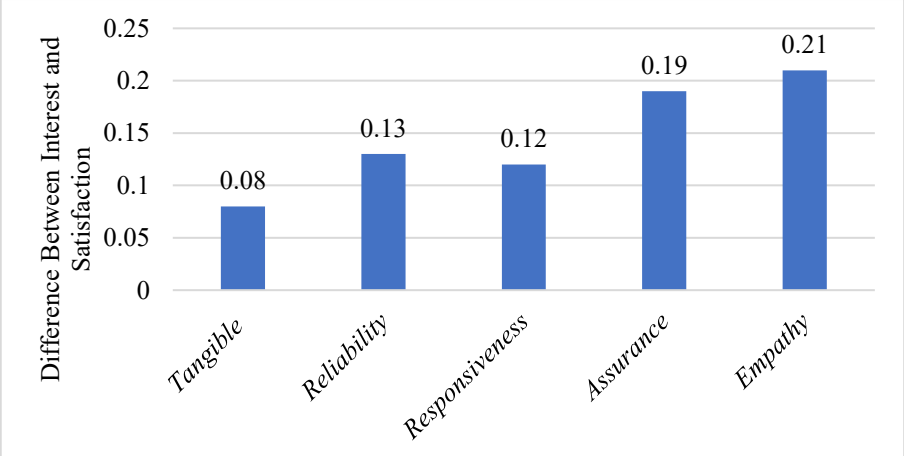

Figure 2. Differences (Gaps) in Level of Interest and Satisfaction.

4.2 Performance And Importance Anaysis

The analysis of the Level of Interest and Satisfaction in the form of a Cartesian diagram plays 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).

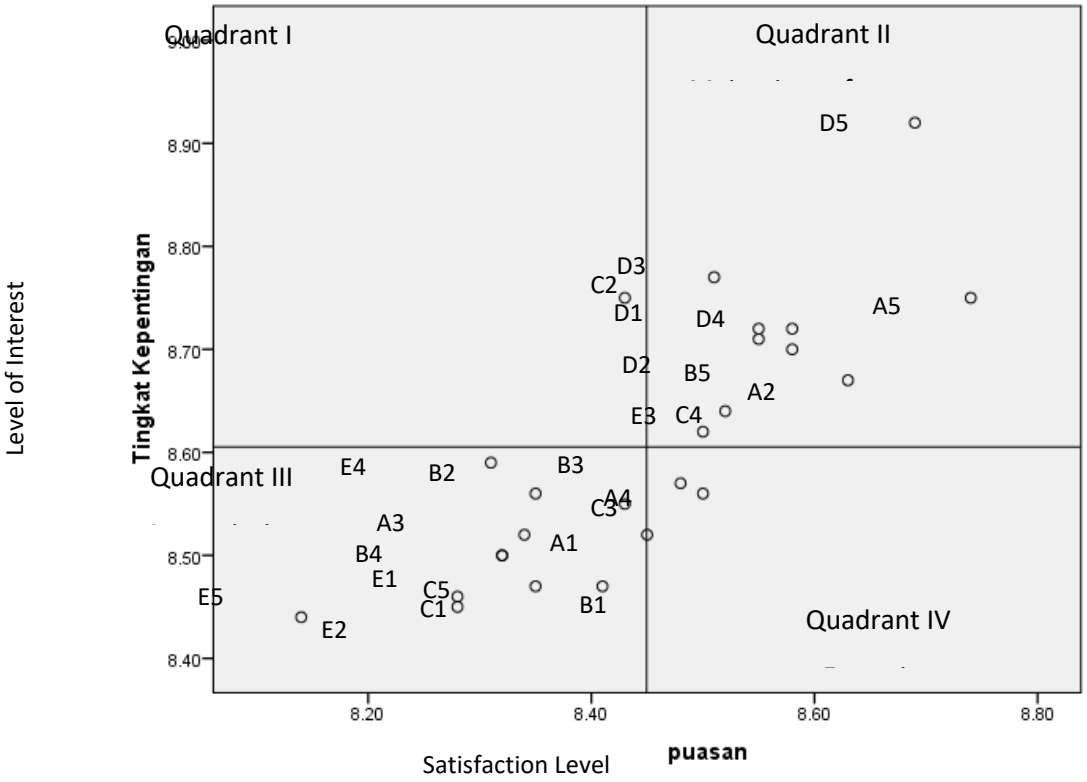

Figure 3. Cartesian Diagram of Analysis of Level of Interest and Level of Taxpayer Satisfaction Regarding Service Quality at the East Belitung Samsat Office.

The service improvement priorities are summarized in Table 2. The attributes that are considered to need immediate improvement in terms of service quality are those 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. Quadrant III contains 12 attributes that are of 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	III

		complaints	
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
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 satisfaction was conducted. This test method requires the assumption of data normality; therefore, 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 are not normally distributed and do 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 (1)	***Statistic*** (2)	***df*** (3)	***Sig.*** (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
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 of the attributes of each service dimension at the East Belitung Samsat Office. However, out of a total of 25 service attributes, only one attribute receives 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.

4.4 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 (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 with 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).

5 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, more than a quarter of customers (28 people) assess their satisfaction as still lower than the level of service importance, with an average difference of 26.70 points. Only 16 people felt that their satisfaction was 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**				***Ties[c]***	***Sig.***
	Negative ranks[a]		***Positive ranks[b]***			
	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 of 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 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).

6 Responsiveness

The Wilcoxon test results shown in Table 6 prove that there is a significant difference in the responsiveness dimension of the 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 nine 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 of the 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 those whose satisfaction is higher than the level of importance.

7 Assurance

The test results in Table 7 show 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 more than a quarter of customers (26 people) had a satisfaction level lower than the level of service importance, with an average difference of 25.46 points. 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

The 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.

8 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.

The 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 the number of 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**				***Ties***[c]	***Sig.***
	Negative ranks[a]		***Positive ranks***[b]			
	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 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 the following areas:

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 at work
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 of officers to complete motor vehicle tax payment filing have received positive assessments. However, attention to improving service quality must continue comprehensively.

5.2. Suggestions

Based on the research results, several suggestions can be made.

1. The function of the notice board and information place should be improved 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. Officers' friendliness in providing services should be improved so that customers feel free and calm when 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. Improving the security guarantee of customer files through the preparation of standard Standard Operating Procedures and systematic file storage.

Improve customer complaints 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 information.

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