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Determinants of Strategic Taxpayer Satisfaction and Their Impact on Tax Payment Compliance

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Abstract—This research was conducted to examine the role of service dimensions in the form of reliability, responsiveness, assurance, empathy and physical form in measuring satisfaction and determine their impact on the level of tax payment compliance. The research was carried out in the working area of the South Badung Pratama Tax Service Office with a population of 523 registered strategic taxpayers. The simple random-sampling method was used in this research by calculating a sample of 127 strategic taxpayers. The research was carried out using the SEM-PLS approach by collecting empirical data through a 10-point Likert scale questionnaire. The research results prove that customer satisfaction can be created through providing services in the form of reliability, responsiveness, assurance, empathy and good physical appearance. An interesting finding in this study is that although reliability is the most dominant factor that can increase strategic taxpayer satisfaction, responsiveness cannot necessarily increase strategic taxpayer satisfaction. Furthermore, this research proves that a high level of strategic taxpayer satisfaction can directly have an impact on increasing tax payment compliance. This study makes a positive contribution to the literature and to the Directorate General of Taxes, especially KPP Pratama South Badung in improving service and satisfaction of strategic taxpayers through reliability, responsiveness, assurance and good empathy and adequate physical form.

Keywords: determinants tax payer; strategic taxpayer; taxpayer satisfaction; tax payment compliance

Introduction

Taxes, as the largest source of state income, have a vital function in meeting state financing needs. The government as a state manager with various development agendas can run smoothly because of taxes. The Directorate General of Taxes (DJP) has the main task of carrying out some of the main tasks of the Ministry of Finance in the field of state revenue by collecting taxes in accordance with the regulations and policies set by the government and based on applicable statutory provisions.

In carrying out its duties and functions, the DJP has several main functions, including service. In the service function, goods and services that are the taxpayer's right are provided to fulfill the provision of a comfortable service location, the need for appropriate forms, appropriate information related to fulfilling tax obligations and other forms of services online and offline.

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In this modern digital era, the government demands that it carry out its duties in a transparent, credible and accountable manner so that it is able to provide optimal services to the community. As a government agency under the Ministry of Finance of the Republic of Indonesia, DJP is very aware of the importance of improving the quality of these services.

In connection with the DJP's vision, namely: To become a trusted partner for nation development to collect state revenues through the implementation of tax administration that is efficient, effective, with integrity and fairness in order to support the vision of the Ministry of Finance: "To be a State Financial Manager to Realize a Productive, Competitive, Inclusive Indonesian Economy and Fairness", the level of taxpayer satisfaction with the services provided is the DJP's main concern in carrying out its functions. Taxpayer satisfaction is the responsibility of all implementing units under the DJP, increasing effectiveness and efficiency and services to taxpayers are always improved in accordance with the principles of good governance, and the DJP modernization program is carried out consistently throughout Indonesia.

Increasing taxpayer satisfaction is a major concern because the Tax Service Office (KPP) has a role as an organization tasked with collecting taxes from the public and on the other hand providing good service and satisfaction to taxpayers. The KPP is obliged to follow up on all forms of complaints and constructive criticism from taxpayers in order to increase satisfaction with officer services. This can be realized by remaining focused on the goals and objectives of developing state civil servants who have the function of serving professionally, transparently, effectively, free from corruption, collusion and nepotism, productive, and capable of realizing good governance (Mustanir, 2022).

This research discusses service quality and strategic taxpayer satisfaction and its impact on tax payment compliance. The background of this research is to determine the perception of strategic taxpayers, whose existence has just been formed at the KPP Pratama level, namely around mid-2021, regarding the quality of service and satisfaction that taxpayers can feel and their impact on tax payment compliance. It is important to carry out research that in the future can be used as a guide in improving services so that they can provide optimal satisfaction so that the DJP's task of collecting state revenues can be carried out properly and correctly.

According to the Big Indonesian Dictionary (KBBI), there are three definitions of service, namely: 1) the matter or method of serving; 2) efforts to serve other people's needs by obtaining rewards (money); 3) convenience provided in connection with buying and selling goods or services. Armstrong in (Rangkuti, 2017) stated that service is a benefit or activity that does not result in the ownership of something and is intangible given by one party to another party, where the production cannot necessarily be linked to a physical product. Consumers or customers must receive the best possible service and it is hoped that the satisfaction of existing customers and customers outside the company will be higher.

After going through several studies of various service businesses, Parasuraman, Zeithaml, and Berry 1985 in (Prastiwi, 2017), have identified 10 main dimensions of service quality, namely: reliability, responsiveness, competence, access, courtesy, communication, credibility, security, the ability to understand customers, and physical forms (tangibles), namely the appearance of facilities in the form of personnel, physics, equipment and communication facilities. In subsequent research, Parasuraman, Zeithaml, and Berry 1988 in (Prastiwi, 2017), found over-lapping between several dimensions of service quality in question. Therefore, the ten dimensions above have been successfully simplified into only five dimensions.

Furthermore, these five dimensions of service quality are known as Service Quality or SERVQUAL. In this case, the dimensions of reliability, responsiveness, and physical form (tangibles) remain independent. Meanwhile, the dimensions of credibility, competence, security and politeness are combined into the assurance dimension. And the dimensions of communication, access and the ability to understand customers are combined into the dimension of empathy.

According to Kotler and Keller in (Setiawan et al., 2016), satisfaction is a feeling that arises due to the perceived performance of a product (or results) in the form of a party being happy or disappointed with their expectations. Customers will be satisfied if performance meets expectations, and vice versa, customers will feel dissatisfied if performance does not meet expectations. In the end, customers will feel very satisfied or happy if performance exceeds expectations. Semil (2017) stated that the Regulation of the Minister of State Apparatus Empowerment (PAN) of the Republic of Indonesia number 25 of 2004 concerning Guidelines for Preparing a Community Satisfaction Index (IKM) states that there are 14 elements of community satisfaction. These fourteen elements are service requirements, service procedures, clarity, responsibility and ability of service officers, discipline of officers, speed of service, friendliness and politeness of officers, level of reasonableness of service costs, fairness in obtaining services, certainty of service schedules, certainty of service costs, security of service, and environmental comfort.

The task of the Account Representative (AR) is to provide accurate service assignments without making mistakes in delivering services according to the agreed time (Silalahi, 2015). The hypothesis formulated in this research is::

H1: Reliability has a positive and significant influence on strategic taxpayer satisfaction. The more reliable AR is in serving, the more satisfied strategic taxpayers will be.

AR's ability is to respond to taxpayer requests and assist taxpayers strategically, as well as informing when services can be provided and providing services quickly (Suryantara, 2023).

H2: Responsiveness has a significant and positive effect on strategic taxpayer satisfaction. The more responsive AR is in serving, the more satisfied strategic taxpayers will be.

Taxpayers' trust in the tax office grows by AR behavior which creates a sense of security for taxpayers. The definition of guarantee means that ARs master the knowledge and skills needed to handle any problems that are thought to affect the level of satisfaction of strategic taxpayers and ARs always behave politely (Putri, 2023).

H3: Guarantees have a positive and significant effect on strategic taxpayer satisfaction. The safer the service guarantee provided by AR, the more satisfied strategic taxpayers will be.

Empathy means that the organization understands taxpayers' problems, takes sides with taxpayers' interests, and pays special attention to taxpayers. and have comfortable service times (Munzir & Ismanto, 2020).

H4: Empathy has a positive and significant effect on strategic taxpayer satisfaction. The more empathetic employees are in providing services, the more satisfied strategic taxpayers will be.

Physical appearance is closely related to the materials and equipment used by KPP, the attractiveness of physical facilities, and the physical appearance of employees (Prastiwi, 2017).

H5: Physical appearance has a positive and significant effect on strategic taxpayer satisfaction. The more adequate the physical and supporting facilities, the more satisfied strategic taxpayers will be.

Taxpayer satisfaction is related to changes in behavior regarding all forms of services provided by the tax office to taxpayers in the form of tax payment compliance (Avrilya & Sofianty, 2023).

H6: Taxpayer satisfaction has a positive and significant effect on strategic taxpayer compliance. The more satisfied the taxpayer is, the more strategic taxpayer compliance will

be in making tax payments.

Methods

The research was conducted in the KPP Pratama South Badung working area which covers parts of Badung Regency, Bali Province, namely: Kuta District and South Kuta District. This research location was chosen considering the working area of the tax service office which is dominated by the service sector providing food and drink and accommodation, real estate, transportation and warehousing, and wholesale and retail trade with all the dynamics of its economic development. In the working area of the South Badung KPP Pratama there are Strategic Taxpayers, the majority of whom have a business classification engaged in the tourism sector, in the form of hotels/villas, restaurants and other types of business such as: laundry, spa/beauty salon, and export sales of accessories. During the Covid-19 pandemic in the South Badung KPP Pratama work area, the sector most affected by the pandemic was the tourism sector.

KPP Pratama South Badung occupies the State Finance Building (GKN) Denpasar II which is located at Jalan Captain Tantular Number 4 Denpasar. GKN is under the management of the Central Office for Management of Information and Communication Technology and State Property (KPTIK-BMN) Denpasar. KPTIK-BMN Denpasar provides a means of disseminating information on activities and/or general policies within the scope of GKN Denpasar II including facilities, infrastructure and other supporting facilities inside and outside the building required by KPP Pratama Badung Selatan.

In South Badung KPP Pratama, in 2024, 523 strategic taxpayers have been determined based on the Decree of the Head of the Bali DJP Regional Office number KEP-284/WPJ.17/2023 dated 21 December 2023 concerning Determination of Strategic Taxpayers at Pratama Tax Service Offices in the Environment DJP Bali Regional Office. In general, the analysis will be more convincing if the sample size is larger because the distribution will be close to a normal distribution (Mahyuni, 2021). To increase the similarity with population characteristics, so that it can better represent the population, the sample size is expected to be high, this is known as the law of large numbers.

According to Hair, Anderson, Tatham, & Black in (Rusadi and Wulandari 2023), determining sample size in Structural Equation Model (SEM) analysis uses several provisions, namely: 1) In the Maximal Likelihood (ML) estimation technique, the sample size is 100-200 ; 2) The guideline is 5-10 times the number of parameters estimated depending on the number of parameters estimated; 3) The sample size is the number of independent variable indicators, multiplied by 5 to 10 depending on the number of indicators used in all independent variables. If there are 20 indicators, then the sample size is between 100-200; 4) Researchers are allowed to choose this estimation technique if the sample is very large. In this study the author used a sampling technique according to the theory of Hair et al. as above, so that interpretation estimates can be used using the Structural Equation Model (SEM), the recommended sample size in this study is between 100-200 respondents.

Based on these guidelines, with the number of indicators analyzed being 25 indicators, the minimum number of samples in this research is: $25 \times 5 = 125$ strategic taxpayer respondents who are expected to represent all strategic taxpayers in the South Badung KPP Pratama work area.

The research instruments used by the author in this study are divided based on variables, indicators, Likert scale categories and instrument codes with several explanations as listed in the table 1:

Table 1. List of Statements

No.	Statements	Answer
1.	Completeness and accuracy of services received	1 : "STB" 10 : "SB"
2.	Tax services provided according to needs	1 : "STB" 10 : "SB"
3.	Explanation of good service processes	1 : "STB" 10 : "SB"
4.	Speed & politeness of service personnel	1 : "STB" 10 : "SB"
5.	The officer's tax knowledge	1 : "STB" 10 : "SB"
6.	Equality of service by officers without discrimination	1 : "STB" 10 : "SB"
7.	Officers guarantee the confidentiality of financial reports	1 : "STS" 10 : "SS"
8.	Officers create a sense of security and comfort regarding the documents that have been given to officers	1 : "STS" 10 : "SS"
9.	The officers answered the problem well	1 : "STS" 10 : "SS"
10.	The officers greeted you with a friendly smile	1 : "STS" 10 : "SS"
11.	Officers listen to complaints/problems with full attention	1 : "STS" 10 : "SS"
12.	Serious officers help provide appropriate solutions	1 : "STS" 10 : "SS"
13.	Flexible office hours, you can come to the office at any time according to your appointment	1 : "STS" 10 : "SS"
14.	Availability of physical office facilities, room cleanliness, TPT room, waiting room, vehicle parking	1 : "STS" 10 : "SS"
15.	Ease of communication, whether telephone/chat or email and other means of communication	1 : "STS" 10 : "SS"
16.	Officers are neatly dressed and have an attractive appearance	1 : "STS" 10 : "SS"
17.	Service user satisfaction during consultation/communication with officers	1 : "STS" 10 : "SS"
18.	The solutions offered are in accordance with the problems faced	1 : "STS" 10 : "SS"
19.	Fulfillment of expectations after visiting/communicating with officers	1 : "STS" 10 : "SS"
20.	The suitability of the services offered is in line with expectations	1 : "STS" 10 : "SS"
21.	Comfort and tranquility while receiving services at the office	1 : "STS" 10 : "SS"
22.	A high tax rate will encourage someone to cheat and look for ways to pay less tax than they should	1 : "STS" 10 : "SS"
23.	In my opinion, non-compliance with paying taxes is an action that does not violate my life principles	1 : "STS" 10 : "SS"
24.	With the self-assessment system method, the taxpayer's tax return will be fully accepted by the tax office so that there is no mistake in eliminating or reducing the amount of tax owed.	1 : "STS" 10 : "SS"
25.	I don't need to report the taxes I have paid in my SPT	1 : "STS" 10 : "SS"

Information:

STB – SB : Very Bad – Very Good

STS – SS : Strongly Disagree – Strongly Agree

Results and Discussion

In order to determine the ability of a questionnaire to measure what it should measure, the author tested the research instrument through validity and reliability tests. Because the validity and reliability of the list of questionnaires used in the research cannot yet be determined, the validity and reliability of each questionnaire item was tested on 30 respondents. A questionnaire item is categorized as valid if it has a product moment correlation coefficient between questionnaire item scores and the total item score > 0.30 (Sugiyono 2021). It is categorized as reliable if the variable questionnaire list has a Cronbach's alpha coefficient > 0.60 (Sholihin Mahfud and Ratmono Dwi 2021).

Testing of this research instrument was carried out by taking data on 30 potential respondents with the following test results:

Table 2. Instrument Validity and Reliability Testing

Variable	Item	Correlation Item	r critical	Information	Cronbach's Alpha	Critical limit	Information
Reliability (X1)	x1.1	0,943	0,30	Valid	0,928	0,60	Reliabel
	x1.2	0,942	0,30	Valid			
	x1.3	0,933	0,30	Valid			
Responsiveness (X2)	x2.4	0,855	0,30	Valid	0,841	0,60	Reliabel
	x2.5	0,882	0,30	Valid			
	x2.6	0,876	0,30	Valid			
Assurance (X3)	x3.7	0,897	0,30	Valid	0,862	0,60	Reliabel
	x3.8	0,890	0,30	Valid			
	x3.9	0,870	0,30	Valid			
Empathy (X4)	x4.10	0,954	0,30	Valid	0,953	0,60	Reliabel
	x4.11	0,976	0,30	Valid			
	x4.12	0,902	0,30	Valid			
Physical Form (X5)	x4.13	0,915	0,30	Valid	0,734	0,60	Reliabel
	x5.14	0,775	0,30	Valid			
	x5.15	0,834	0,30	Valid			
Taxpayer Satisfaction (Y)	x5.16	0,841	0,30	Valid	0,937	0,60	Reliabel
	y.17	0,863	0,30	Valid			
	y.18	0,871	0,30	Valid			
Tax Payment Compliance (Z)	y.19	0,933	0,30	Valid	0,868	0,60	Reliabel
	y.20	0,942	0,30	Valid			
	y.21	0,877	0,30	Valid			
	z.22	0,679	0,30	Valid	0,868	0,60	Reliabel
	z.23	0,913	0,30	Valid			
	z.24	0,914	0,30	Valid			
	z.25	0,879	0,30	Valid			

In Table 2, it can be seen that all research instrument items have a product moment correlation coefficient greater than 0.30, so it can be stated that all questionnaire items for each research variable are valid. Furthermore, the Cronbach's Alpha value for the seven variables is > 0.60 , so it can be stated that the entire research questionnaire is reliable (Sugiyono 2021). The results of testing this instrument show that all research instruments are valid and reliable so that all research questionnaire items are suitable for use for further analysis.

Evaluation of the Measurement Model (outer model)

Evaluation of the measurement model (outer model) is applied to all variable indicators of Reliability, Responsiveness, Assurance, Empathy, Physical Form, Taxpayer Satisfaction and Tax Payment Compliance. Evaluation of the outer model consists of two things, namely validity testing and construct reliability testing. It is deemed necessary to display the output of the SEM-PLS Algorithm data processing results to carry out construct validity and reliability tests.

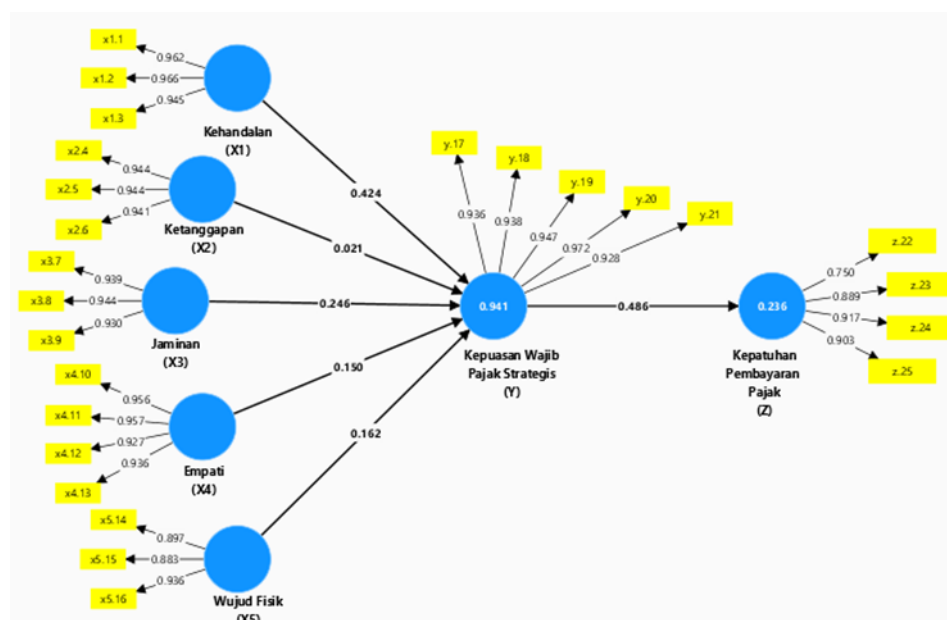


Figure 1. Smart PLS Loading Factor Algorithm Output

The level of conformity of the use of a measurement with the theory used in defining a construct is shown after carrying out the Convergent Validity Test through the outer loading test. (Chin and Yao 2021) state that an indicator is declared valid if it has a loading factor of between 0.7 on the targeted construct. The magnitude of the factor loading coefficients, apart from being seen in Figure 1, can also be presented in tabular form. The table of factor loading values for all indicators is presented below.

In Figure 1 and Figure 2, it can be seen that all indicators have factor loadings > 0.7 so that all of these indicators are valid in reflecting each variable (Chin and Yao 2021). All of these indicators can be included in further analysis.

Discriminant validity can be tested with Average Variance Extracted (AVE). Bagozzi in ((Al-Zwainy and Al-Marsomi 2023)) stated that if the Average Variance Extracted (AVE) ≥ 0.5 then it meets discriminant validity as shown in Table 4.

	X1	X2	X3	X4	X5	Y	Z
x1.1	0.962						
x1.2	0.966						
x1.3	0.945						
x2.4		0.944					
x2.5		0.944					
x2.6		0.941					
x3.7			0.939				
x3.8			0.944				
x3.9			0.930				
x4.10				0.956			
x4.11				0.957			
x4.12				0.927			
x4.13				0.936			
x5.14					0.897		
x5.15					0.883		
x5.16					0.936		
y.17						0.936	
y.18						0.938	
y.19						0.947	
y.20						0.972	
y.21						0.928	
z.22							0.750
z.23							0.889
z.24							0.917
z.25							0.903

Figure 2. Outer Loading Factor of Reflective Constructs

Table 4. Discriminant Validity Test-Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Reliability (X1)	0,917
Responsiveness (X2)	0,889
Assurance (X3)	0,879
Empathy (X4)	0,891
Physical form (X5)	0,820
Taxpayer Satisfaction (Y)	0,891
Tax payment Compliance (Z)	0,752

In Table 4 above, all variables with reflective format indicators have an Average Variance Extracted (AVE) coefficient > 0.5 , this means that the variables Reliability, Responsiveness, Assurance, Empathy, Physical Form, Taxpayer Satisfaction and Tax Payment Compliance all meet the discriminant validity (Sugiyono 2021) so that further analysis can be carried out.

Fornell and Larcker in ((Al-Zwainy and Al-Marsomi 2023)) present a method of testing discriminant validity for two or more constructs, namely comparing the shared variance value between the constructs with the value with $\sqrt{\text{AVE}}$ of each construct. The measurement model shows good discriminant validity if the $\sqrt{\text{AVE}}$ value for the variable itself is greater than the correlation between other variables. The results of the Fornell-Larcker Criterion test are presented in table 5.

Table 5 shows that the correlation value of other latent variables is smaller than the square roots value of $\sqrt{\text{AVE}}$ for the variables. Based on the results of the Fornell-Larcker Criterion test as above, the author states that the construct is declared valid so that further analysis can be carried out.

The author measures reliability by looking at the Cronbach's Alpha and Composite Reliability values. Cronbach's Alpha measures the lower limit of the reliability value of a

construct and Composite Reliability measures the true value of the reliability of a construct (Chin and Yao 2021). The role of thumb value for Cronbach's Alpha and Composite Reliability must be greater than 0.7, but if the results obtained are close to 0.7 (such as 0.6), this is still acceptable in exploratory studies (Hair et al. 2021). Based on the results of data processing, Table 6 can be presented which contains Cronbach's Alpha and Composite Reliability.

Table 6. Cronbach's Alpha, Composite Reliability and AVE values

	Cronbach's Alpha	Composite Reliability (rho_c)
Reliability (X1)	0,955	0,971
Responsiveness (X2)	0,938	0,960
Assurance (X3)	0,931	0,956
Empathy (X4)	0,959	0,970
Physical Form (X5)	0,890	0,932
Taxpayer Satisfaction (Y)	0,969	0,976
Tax Payment Compliance (Z)	0,889	0,924

In Table 6, it can be seen that the Cronbach's Alpha and Composite Reliability (rho_c) values for each reflective construct are all > 0.70. This means that all reflective construct measurements used in this research are reliable.

Evaluation of the Structural Model (Inner Model)

Evaluation of the inner model includes two main things, namely evaluating the influence of exogenous variables on endogenous variables through hypothesis testing and evaluating model suitability (goodness of fit). Direct influence and mediating influence are part of the evaluation of influence. Evaluation of model suitability (goodness of fit) and evaluation of the influence of exogenous variables on endogenous variables refers to the SEM PLS bootstrapping output as shown in Figure 3.

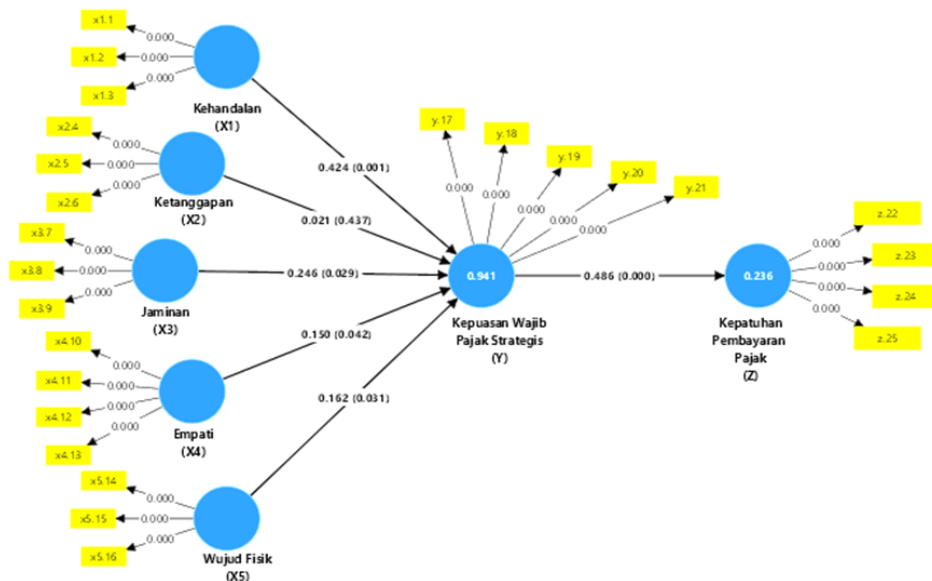


Figure 3. Path Coefficient and Loading Factor Bootstrapping Model

In Figure 3 it can be seen that there are five exogenous variables, Reliability Responsiveness, Assurance, Empathy and Physical Form, one Mediation variable, namely Strategic Taxpayer Satisfaction, one endogenous variable Tax Payment Compliance and one Intervening variable. Based on the magnitude of the coefficient in Figure 3, a structural equation was then created and the model suitability was tested. F-square for each exogenous variable, R-square for the dependent variable, and Q-square predictive relevance to see the effect of the exogenous latent construct on the endogenous variables are used to evaluate the structural model resulting from PLS processing.

Tests with effect size (f^2) were carried out to see whether the influence of exogenous latent variables on endogenous latent variables had a substantive influence. The criteria for strong and weak effect size (f^2) according to (Sholihin Mahfud and Ratmono Dwi 2021) if f^2 is above 0.02 is called weak, above 0.15 is called medium and above 0.35 is called strong as in the table below.

Table 7. Effet Size Value (f^2)

	f Square
X1 à Y	0,218
X2 à Y	0,000
X3 à Y	0,109
X4 à Y	0,038
X5 à Y	0,071
Y à Z	0,310

Evaluation of the structural model resulting from PLS processing is carried out using R-square for the dependent variable. For the purposes of evaluating R-square, apart from paying attention to Figure 2 above, Table 8 is also displayed which contains the R-square coefficient for endogenous variables.

Table 8. R-square value of the Taxpayer Satisfaction Variable And Tax Payment Compliance

	R Square
Taxpayer Satisfaction (Y)	0,941
Tax Payment Compliance (X)	0,236

Table 8 shows that Taxpayer Satisfaction has an R-square value = 0.941. This means that variations in changes in the Taxpayer Satisfaction construct can be explained by the Reliability, Responsiveness, Assurance, Empathy and Physical Form constructs amounting to 94.1 percent. The remaining 5.9 percent is explained by factors other than Reliability, Responsiveness, Assurance, Empathy and Physical Form. If the R-square value of 0.941 is above 0.75, it means that the variation in the Taxpayer Satisfaction variable is in the strong category (Hair et al. 2021).

If Tax Payment Compliance has an R-square value = 0.236, it means that variations in changes in the Tax Payment Compliance construct can be explained by the Taxpayer Satisfaction construct of 23.6 percent. The remaining 76.4 percent is explained by factors other than Taxpayer Satisfaction. The R-square value of 0.236 is in the range < 0.25 , this means that the variation in the Tax Payment Compliance variable is in the weak category (Hair et al. 2021).

The discussion includes a comparison of the findings of this research with several previous research findings which have been used as references in carrying out this research. This research found that the effect of reliability on taxpayer satisfaction is positive and significant. This means that the better the reliability, the higher the taxpayer satisfaction.

These findings are in line with the findings of research conducted by Novita Bella Wahyu Putri (Putri 2023) with the title *The Influence of Directorate General of Tax Policy in the Field of Service and Employee Reliability on Taxpayer Satisfaction in the Post-Covid-19 Pandemic Period at the Foreign Investment Tax Office Six (PMA Enam)* states that reliability influences Taxpayer Satisfaction. Also in line with the research findings of I Gede Suryantara (Suryantara 2023) entitled *Measuring the Level of Taxpayer Satisfaction with Tax Services at the Denpasar Intermediate Tax Service Office*, which found that reliability has a positive and significant effect on taxpayer satisfaction.

The results of this research are in line with the research findings of Sixvana Silalahi (Silalahi, 2015) entitled *The Influence of Tax Service Quality on Taxpayer Satisfaction, Taxpayer Compliance and Tax Revenue (Study at the Malang Intermediate Tax Service Office)*. found that reliability has a significant effect on corporate taxpayer satisfaction at KPP Madya Malang. The results of this research are also in line with Rina Dwi Prastiwi's research findings (Prastiwi, 2017) which took the title *The Influence of Service Quality Dimensions on Customer Satisfaction (Case Study at Bank BPD Kokap Cash Office, Kulon Progo, Yogyakarta)*, resulting in the conclusion that the reliability variable has an influence on customer satisfaction .

This research found that the effect of Responsiveness on Taxpayer Satisfaction is positive and insignificant. This means that the higher the responsiveness, the higher the taxpayer satisfaction. The findings of this research are not in line with the results of Sixvana Silalahi's research (Silalahi, 2015) entitled *The Influence of Tax Service Quality on Taxpayer Satisfaction, Taxpayer Compliance and Tax Revenue (Study at the Malang Middle School Tax Service Office*, which found that responsiveness had a significant effect on mandatory satisfaction corporate tax at KPP Madya Malang. The findings of this research are also not in line with the results of research by Muhammad Dzikri Ramadhan and Nunung Nurhayati (Ramadhan and Nurhayati 2023) entitled *The Effect of Tax Administration Modernization on Taxpayer Satisfaction with Tax Service Quality as an Intervening Variable* which found that it was mediated by service quality. Tax has a positive and significant effect on taxpayer satisfaction.

This research found something different from previous research because the respondents in this study did not appear to be significantly influenced by the responsiveness of service officers. This can happen due to the digitization of tax services where strategic taxpayers are able to calculate, pay and report their taxes and require less direct assistance from service officers at tax service offices.

This research finds that the effect of guarantees on taxpayer satisfaction is positive and significant. This means that the higher the guarantee, the higher the taxpayer satisfaction. These findings are in line with the findings of research conducted by Muhammad Dzikri Ramadhan and Nunung Nurhayati (Ramadhan and Nurhayati 2023) entitled *The Effect of Tax Administration Modernization on Taxpayer Satisfaction with Tax Service Quality as an Intervening Variable* which found that tax service quality had a positive and significant effect on satisfaction. taxpayer. The findings of this research are also in line with the findings of research conducted by Yullia Agustin and Adiati Trihastuti (Agustin & Trihastuti, 2023) with the title *The Influence of Service Quality on Motor Vehicle Taxpayer Satisfaction (At the Lamongan Regency Samsat Office)*, which found that service quality includes the variables tangibles, reliability, responsiveness, assurance, and empathy have a positive and significant partial and simultaneous effect on taxpayer satisfaction. The findings of this research have high similarities with the research findings of T. Munzir and Widodo Ismanto (Munzir & Ismanto, 2020) entitled *The Effect of Service Quality on Taxpayer Satisfaction* which found that good service quality has a positive effect on taxpayer satisfaction.

This research found that the effect of Empathy on Taxpayer Satisfaction is positive and significant. This means that the higher the empathy, the higher the taxpayer satisfaction. This finding is in line with research findings conducted by Agustin & Trihastuti, 2023) with the title *The Influence of Service Quality on Motor Vehicle Taxpayer Satisfaction (At the Lamongan Regency Samsat Office)*, which found that service quality includes the variables

tangibles, reliability, responsiveness, assurance, and empathy have a positive and significant effect partially and simultaneously on taxpayer satisfaction. The findings of this research are also in line with the research results of Muhammad Dzikri Ramadhan and Nunung Nurhayati (Ramadhan and Nurhayati 2023) entitled *The Effect of Modernization of Tax Administration on Taxpayer Satisfaction with Tax Service Quality as an Intervening Variable* which found that tax service quality had a positive and significant effect on taxpayer satisfaction. The findings of this research have high similarities with the research findings of T. Munzir and Widodo Ismanto (Munzir & Ismanto, 2020) entitled *The Effect of Service Quality on Taxpayer Satisfaction* which found that good service quality has a positive effect on taxpayer satisfaction.

This research found that the influence of physical form on taxpayer satisfaction is positive and significant. This means that the higher the physical form, the higher the taxpayer satisfaction. This finding is in line with the findings of research conducted by Ramadhan & Nurhayati, (2023) entitled *The Effect of Modernization of Tax Administration on Taxpayer Satisfaction with Tax Service Quality as an Intervening Variable* which found that tax service quality had a positive and significant effect on taxpayer satisfaction. The findings of this research are also in line with the findings of research conducted by Agustin & Trihastuti, (2023) with the title *The Influence of Service Quality on Motor Vehicle Taxpayer Satisfaction (At the Lamongan Regency Samsat Office)*, which found that service quality includes the variables tangibles, reliability, responsiveness, assurance, and empathy have a positive and significant effect partially and simultaneously on taxpayer satisfaction. The findings of this research have high similarities with the research findings of T. Munzir and Widodo Ismanto (Munzir & Ismanto, 2020) entitled *The Effect of Service Quality on Taxpayer Satisfaction* which found that good service quality has a positive effect on taxpayer satisfaction.

This research found that the influence of Taxpayer Satisfaction on Tax Payment Compliance is positive and significant. This means that the higher the Taxpayer's Satisfaction, the higher the Tax Payment Compliance. This finding is in line with research findings conducted by Adinda Marcelvya Avrilya (Avrilya & Sofianty, 2023) entitled *The Effect of Implementing an e-filing System on Taxpayer Compliance with Taxpayer Satisfaction as an Intervening Variable* which found that taxpayer satisfaction has a positive and significant effect on compliance. taxpayer; and Implementation of an e-filing system can mediate taxpayer satisfaction with taxpayer compliance.

Conclusion

Based on the description of the research results and discussion above, it can be concluded that the results of the analysis of the hypothesis which states that Reliability, Guarantee, Empathy and Physical Form have a positive and significant effect on Taxpayer Satisfaction has been proven to be true. This means that Reliability, Guarantee, Empathy and Physical Form can increase Taxpayer Satisfaction. This means that statistically the better the Reliability, Guarantee, Empathy and Physical Form, the higher the Taxpayer Satisfaction. On the other hand, the results of the analysis of the hypothesis which states that responsiveness has a positive and significant effect on taxpayer satisfaction is not proven to be true. This means that responsiveness cannot immediately increase Taxpayer Satisfaction. This means that statistically it is not convincing that the higher the responsiveness, the higher the taxpayer satisfaction.

And the results of the analysis of the hypothesis which states that Taxpayer Satisfaction has a positive and significant effect on Tax Payment Compliance has been proven to be true. This means that taxpayer satisfaction can directly increase tax payment compliance. This has a convincing statistical meaning, the better the Taxpayer's Satisfaction, the higher the Tax Payment Compliance.

Referring to the conclusions above, the author proposes that since all exogenous variables have a positive influence on endogenous variables, it would be best if the five

exogenous variables (Reliability, Responsiveness, Assurance, Empathy and Physical Form) should be maintained and if possible should be improved. And to increase Taxpayer Satisfaction, the Directorate General of Taxes, especially KPP Pratama South Badung, should continue to pay attention to and improve Responsiveness, Assurance, Empathy and Physical Form. More attention should be given to Reliability, because Reliability is the most dominant factor that can increase Taxpayer Satisfaction.

On the other hand, the positive but insignificant influence of Responsiveness on Taxpayer Satisfaction is deemed necessary to carry out further separate studies, to seek explanations or answers to the causes of findings that are not in line with previous research. Since Taxpayer Satisfaction has a positive and significant influence on Tax Payment Compliance, it is recommended that policies relating to Taxpayer Satisfaction need to be maintained, and if possible, efforts should be made to improve them.

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