Analysis Of One-Stop Integrated Services On Taxpayer Satisfaction At Samsat Kerinci Regency

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Abstract (12pt, bold)

The purpose of this study is to determine the effect of Service on Taxpayer Satisfaction at Samsat Kerinci Regency and to determine the magnitude o f the influence of Service on Taxpayer Satisfaction at Samsat Kerinci Regency. The research approach used is a quantitative approach. The sample i n this study was 100 people at Samsat. The data collection technique is i n the form o f a questionnaire containing statement items from the indicators of each variable. The data analysis technique used is using a Likert scale, while to test the significance of the correlation, a t-test is used. Data processing is carried out using SPSS 25 software. The results of this study show that: There is a significant relationship between Service and Taxpayer Satisfaction. Service has a very strong positive relationship with Taxpayer Satisfaction. The conclusion of this study conducted by the author shows that From the results o f the calculation of the coefficient of determination (KD), it i s known that the magnitude of the relationship between Service and Taxpayer Satisfaction is 39.7%, while the remaining 60.3% (100% -39.7%) is influenced by other variables not studied.

Keywords: Service, Taxpayer satisfaction.

Introduction

Taxes are one of the sources of state revenue used to carry out government functions. According to Law Number 6 of 2023 concerning the Stipulation of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation into Law, it explains the definition of tax, namely contributions (Rahayu & Ibrahim, 2023)

obligatory to the state owed by individuals or entities that are coercive in nature. The concept of coercion is a legal norm where legal norms are life rules made by state rulers or certain customary institutions or authorized state institutions (RAHAWARIN, 2019). Legal norms are coercive and binding (Tiaranika & Maesaroh, 2020). Coercion means that the rules of the law must be obeyed by everyone, while binding means that it applies to everyone (Hendriyaldi & Musnaini, 2021).Through state power, tax collection is carried out based on legal norms in the form of laws so that coercive nature can be carried out (Karim & Wahyu, 2020).

Taxes are a mandatory contribution to the government owing by a person or entity that is coercive in nature. Based on the latest tax law, tax payments are not only an obligation, but also the right of all people to play a role in state financing and national development (N.S Zahra, N Suparman, 2022). There is a tax paid by the community to help the country in the growth and progress of the country. Taxes are also an obligation for every citizen where every taxpayer who meets certain requirements must pay tax obligations to the state. In addition, if citizens do not pay taxes, they will be given tax administration sanctions or tax criminal sanctions (Bisri & Asmoro, 2019). The imposition of this sanction will certainly be adjusted to the mistakes or omissions committed by the taxpayer himself. The government will always strive to maximize tax revenue, where one of the state revenues is the state's tax revenue (Prasodjo, 2017a). The government also always tries to improve the services provided to taxpayers in order to increase the satisfaction of these taxpayers (Winarni et al., 2019).

In an effort to improve the quality of public services, the government continues to make various innovations, one of which is through the implementation of the One-Stop Integrated Service (PTSP) system (Saputro, 2023). PTSP aims to simplify the administrative process, increase efficiency, and provide convenience to the public in accessing government services, including in the motor vehicle taxation sector (Supriyadi & Asih, 2021). In Kerinci Regency, the implementation of PTSP at the One-Stop Manunggal Administration System (SAMSAT) office is a strategic step in improving services to taxpayers (Mahardhani, 2022).

Taxpayer satisfaction is a situation where taxpayers want their expectations or desires and needs in taxation to be met. Taxpayer satisfaction is a situation where the expectations of taxpayers are met very well by the services provided by the DGT (Haqie et al., 2020). Higher Taxpayer Satisfaction will have an impact on state revenue where high taxpayer satisfaction means that taxpayers will be more active in carrying out reporting and also paying their tax obligations. Taxpayer satisfaction can be seen from tax revenue where the higher the satisfaction, the tax revenue will increase (Denny Nazaria Rifani, 2021).

In the midst of the demands of bureaucratic reform and increasing public awareness of their rights as recipients of public services, this research has high relevance (Asri, 2020). The results can be used as material for evaluating and improving the performance of Samsat services, as well as supporting the creation of good governance (Prasodjo, 2017b). In addition, in the era of digitalization and information technology-based services, understanding service user satisfaction is an important foundation in the development of public service innovations in the future (Azwar, 2020).

Based on previous research conducted by Hendri Dwi SN in 2017 with the title "Analysis of Taxpayer Satisfaction Towards Services at the Tax Service Office (KPP) Pratama Bantul" The results show that overall the quality of service at KPP Pratama Bantul shows good results with a community satisfaction index value of 77.29. Judging from the results of each element of IKM, there is one lowest indicator, namely the clarity of the officer, while the highest indicator is the certainty of service costs.

Taxpayers are the main factor that determines the success or not of tax collection and collection activities, in other words their existence must get the most respectable place, get the best service, convenience, comfort, and legal certainty must be guaranteed. But in reality, many taxpayers feel that

Encountering obstacles in the service process provided by employees at the tax office, namely: it was found that there was still one of the employees there who was still not friendly, the service was still lacking, and there was also one of the people who still complained because they were confused about the procedure. So that in the end it will result in the attitude of taxpayers who are not compliant in carrying out tax obligations.

Methods

The researcher used a type of quantitative research to see how Services affect Taxpayer Satisfaction. According to Creswell (2014), quantitative research is a method to test theories by testing relationships between variables, which are measured with instruments and analyzed using statistical procedures. Quantitative research allows researchers to measure and describe the level of a variable (e.g. service) in a given population through numerical data (Babbie, 2010). This study aims to generalize the results from the sample to a larger population. This research is.

Field research is a type of research that is carried out by going directly to the location or natural environment of the research subject to collect data directly, and the data obtained by the author is data from direct observation at the Kerinci Regency Samsat Office. The types and sources of data used in this study are primary data According to Prasetyo and Jannah (2020), primary data is data obtained directly from the first source by the researcher through direct interaction with respondents or research subjects. The primary data in this study was in the form of questionnaires/questionnaires distributed at the Kerinci Regency Samsat Office. Secondary Data According to Candra and Wijaya (2021), secondary data is data collected not directly by researchers, but obtained from literature, agencies, or third parties. And the secondary data source is in the form of books, theses, journals related to the research being carried out.

Findings and Discussion

Test Results t

Taxpayer Satisfaction (X) With Services (Y)

Tabel 1. Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	35.296	6.053		5.831	.000
	Taxpayer Satisfaction	.977	.122	.630	8.036	.000

a. Dependent Variable: Service

Source : SPSS 2025 Data Processing Results

Based on the table above, the results of hypothesis testing are as follows:

In table 4.9, the results were obtained that the calculated t value was more than 8.036 greater than the t of table 1.984 (df = 100-2 = 98 a = 5%) and the significance value of 0.000 < 0.05 from the table obtained as 0.407 so that it can be concluded that Ho was rejected and Ha was accepted, meaning that there was a significant influence between Services on Taxpayer Satisfaction in Samsat, Kerinci Regency.

The results of the partial testing of the Service variable (X) the calculated t-value was 8.036 greater than the t table 1.984 (df = 100-2 = 98 a = 5%) and the significance value was 0.000 < 0.05 (a=5% so that it can be concluded that Ha was accepted which shows that the influence between variable X on variable Y was found. By looking at the results above, the alternative hypothesis (Ha) is accepted, meaning: There is a significant influence between services on taxpayer satisfaction. The more satisfied the taxpayer is with the services received (for example, in terms of speed, friendliness, convenience), the better the service itself will be considered by the community. This shows that taxpayers' perceptions and experiences have a big role in assessing the quality of public services at Samsat. And also in line with the theory that has been put forward in part 2 related to services, namely in the service benefits section point 3 according to Suandi, s (2019) Quality services increase public satisfaction with government performance, especially in the field of taxation.

Determination Coefficient Test Results

Tabel 2. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.630[a]	.397	.391	6.835

a. Predictors: (Constant), Taxpayer Satisfaction

Source : SPSS Data Processing Results

Based on the table above, it is known that the value r = 0, 630 and r square = 0, 397 or can also be calculated with the following formula:

K D = rx100%

= 0,397 x 100%

= 39,7%

The results of the calculation show that the magnitude of the relationship between Services to Taxpayer Satisfaction is 39.7 Based on the results of the Coefficient of Determination (R2) for the Service variable, by looking at R Square it can be known that the magnitude of the influence of Services on Taxpayer Satisfaction is 0.397 or 39.7%. This shows that the influence of services on taxpayer satisfaction is 39.7% while the remaining 60.3% is influenced by other factors that are not discussed in this study. This section explains the results of the Coefficient of Determination (R°) test, which is to find out how much the service variable affects satisfaction quantitatively. R Square result = 0.397 or 39.7%. This means that services contribute 39.7% to taxpayer satisfaction in Samsat Kerinci Regency. The remaining 60.3% were influenced by other factors outside of this study, such as management factors, technological systems, government policies, or other external conditions. Although the influence of the ministry is quite strong, there are many other factors that affect the ministry.

Conclusion

Based on the research and discussion of the One-Stop Integrated Service Analysis on Taxpayer Satisfaction in the Kerinci Regency Samsat which has been described in the previous chapter, it can be concluded as follows:

From the results of the correlation significance test, it is known that the value of Sig. 0.000 and a = 0.05 so that Sig. a then Ho is rejected and Ha is accepted. This means that there is a significant influence between Service and Taxpayer Satisfaction. Furthermore, Services have a very strong positive relationship with Taxpayer Satisfaction, this can be seen from the value of the correlation coefficient, which is r = 0.397. This means that any increase in the score in the Service variable will be followed by an increase in the score in the Taxpayer Satisfaction variable, and vice versa. From the results of the calculation of the determination coefficient (KD), it is known that the relationship between Service and Taxpayer Satisfaction is 39.7%, while the remaining 60.3% (100%-39.7%) is influenced by other variables that have not been studied.

References

All reference mentioned should be written down in reference using American Psychological Association (APA) style and arranged from A to Z. It should include references obtained from primary sources (consisting of scientific journals amounting to 80% of the entire bibliography) that have been published in the last 10 (ten) years. The remaining 20% may include research articles or research reports (thesis, books, and other relevant publications).

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