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Perception of Tax Center Services as a Determinant of Satisfaction

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Article Info

Abstrak

Tax revenue is the main source of state revenue and to achieve its growth, effective service is needed to increase taxpayer satisfaction. This study aims to provide the impact of Tax Center services on taxpayer satisfaction in the context of the Open University. Using a quantitative descriptive method, data were collected from 115 respondents consisting of lecturers and education staff through a structured questionnaire. The questionnaire measured five dimensions of service, namely physical evidence, transmission, responsiveness, assurance, and empathy, and overall with satisfaction analyzed using the SmartPLS 4.0 application. The results of the study indicate that although empathy has a significant effect on taxpayer satisfaction, other dimensions, namely physical evidence, income, responsiveness, and assurance, do not show a significant effect. Empathy, which includes attention to taxpayer needs, problem solving, and ease of service, is identified as the strongest determinant of satisfaction. This study underlines the importance of empathetic involvement by Tax Center officers in assisting taxpayers, especially in reporting SPT, which increases overall satisfaction. Conversely, other dimensions of impact that are not significant indicate the need for improvement in service delivery. This study concludes with recommendations to strengthen service quality in all dimensions to improve taxpayer satisfaction and compliance.

1. Introduction

The State Budget (APBN) is the Indonesian government's financial plan that includes all planned revenues and expenditures for one budget year. The objectives of the APBN are to achieve sustainable economic growth, support

infrastructure development and public services, control inflation, and realize public welfare in an effort to reduce extreme poverty, stunting, and inequality. The 2024 APBN sets a target of State Revenue of around IDR 2,802.3 trillion, State Expenditure reaches IDR 3,325.1 trillion, with a deficit of IDR 522.8 trillion (Hidayanto, 2024). Where state revenues in the APBN come from various sources such as taxes, income from other sectors such as state-owned companies, and loans and grants from abroad. Meanwhile, state spending includes various expenditures for government purposes such as infrastructure development, public services, subsidies, and so on.

Tax is the main source of state revenue obtained from taxpayers, including individuals and business entities. As an payment regulated in the law, tax is used to finance government activities and various development programs and projects aimed at improving public welfare. Until the end of December 2023, The realization of tax revenue totaled IDR 2,155.42 trillion, achieving 101.75% of the target, while recorded tax revenue reached IDR 1,869.23 trillion, exceeding the target at 102.80% with a growth rate of 8.88%.

Quality tax services are one of the key aspects in increasing taxpayer satisfaction, which in turn has a significant impact on tax compliance. In the context of modern tax administration, service dimensions such as reliability, responsiveness, assurance, empathy, and physical evidence have been empirically proven to influence taxpayer perceptions and behavior. Quality tax services in terms of taxation will make it easier for Taxpayers to fulfill their payments. With it, Taxpayers can overcome various obstacles in calculating, paying, and reporting taxes. This will increase understanding of tax payments, as well as encourage Taxpayer compliance with applicable tax procedures (Erwansyahi et al., 2023). As recipients of tax services, Taxpayers must be able to rely on effective services from tax officers. The services provided aim to make Taxpayers feel satisfied so that it will have an impact on the level of Taxpayer compliance and compliance with tax payments (Aji et al., 2021). The other previous research showed that service variable has significant effect to satisfaction (Munzir & Ismanto, 2020,Saripudin et al., 2021, and Putri et al., 2021).

Tax Center is an institution within a higher education institution that has a role as a center for study, education, training, and socialization related to taxation to students, taxpayers, and the community independently (Hariani, 2022). The Tax Center collaborates with the Regional Office of the Directorate General of Taxes (DJP) or the Tax Service Office where they recruit tax volunteers from students.. Tax volunteers have an influence or impact on increasing the number of taxpayers (Pradnyani & Utthavi, 2020). They provide education and assistance in filling out the annual Tax Return (SPT) Report for Taxpayers. This education and assistance is carried out by prioritizing services to Taxpayers.

The purpose of having a tax center is to increase synergy and effectiveness in providing tax-related services so that targeted tax revenues can be realized. Strengthening the function of the Tax Center as an extension of the Directorate General of Taxes in higher education. The services provided will satisfy taxpayers and encourage them to continue paying taxes (Afifah & Susanti, 2020). Taxpayer satisfaction in receiving services is a way for the tax center to gain the sympathy of taxpayers regarding the importance of implementing tax payment (Deva, 2021). The existence of this tax center can also raise taxpayer awareness in the

community, so that with the growth of this awareness, state revenues in the tax sector will increase and infrastructure development in the regions can be implemented quickly and the community can enjoy and utilize it.

In achieving the level of satisfaction, services are needed that are not only in terms of service provision, but can also be seen from the facilities and infrastructure provided. Taxpayer satisfaction is a state or condition of a taxpayer where they want their hopes, desires and needs to be met when carrying out tax payments (Aji et al., 2021). Therefore, in providing tax assistance and education, the tax center needs to provide good services to Taxpayers such as providing physical evidence, responsiveness, reliability, assurance, and empathy. Based on the explanation above, the purpose of this study is to measure the dimensions of tax center services on Taxpayer satisfaction in Universitas Terbuka.

2. Methods

This research adopts a quantitative descriptive method, utilizing numerical data to objectively describe a situation, covering all stages from data collection to analysis and result presentation. The research was conducted in Universitas Terbuka, South Tangerang. In the context of multivariate analysis such as Structural Equation Modeling (SEM) or multiple regression, it provides guidelines on the minimum sample size adjusted to the complexity of the model and the number of independent variables (predictors). In general, it is suggested that the minimum sample size for SEM ranges from 100 to 200 respondents (Hair et al., 2011). Based on this explanation, the sample used in this study was 115 people. This is also in accordance with the large number of respondents who filled out the questionnaire and education personnel who received services from Tax Center officers in assisting with SPT reporting. Data can be collected through a google form distributed to respondents after the respondents have filled out their SPT. Respondents filled out the questionnaire with answers ranging from strongly agree to strongly disagree with each statement. Then the results of the respondents' answers were calculated using the SmartPLS 4.0 application.

The assessment of validity and reliability is a critical step to ensure the precision of survey data and the trustworthiness of the research outcomes: 1) Convergent validity, which evaluates the degree of association between observed indicators and their corresponding latent constructs. This is typically measured through the standardized loading factor, which reflects the strength of the relationship between each measurement item and its underlying construct. A loading factor value greater than 0.7 is generally considered indicative of acceptable validity; 2) Discriminant validity is evaluated by comparing the square root of the Average Variance Extracted (AVE) with the correlations among constructs. This assessment involves examining cross-loadings to determine how well each indicator aligns with its corresponding construct. A construct demonstrates stronger predictive power over its indicators when its correlation with those indicators exceeds the correlations with indicators of other constructs. Discriminant validity is considered satisfactory when the square root of the AVE for each construct is greater than the inter-construct correlations, with an AVE value of at least 0.50 indicating an acceptable level; 3) Composite reliability serves as an indicator of the internal consistency of a construct. A construct is considered to have strong or high reliability when its composite reliability score exceeds 0.8, while a value above 0.6 is generally regarded as indicating an acceptable or

adequate level of reliability; 4) A Cronbach's Alpha value exceeding 0.7, along with a composite reliability score above 0.7, indicates strong internal consistency. In the context of Partial Least Squares (PLS), reliability is further supported by Cronbach's Alpha, which evaluates the consistency of responses across items within a construct.

Evaluation of the structural model (inner model) is carried out by examining the proportion of variance explained, specifically through the R-Square value for the dependent latent constructs. This is complemented by the Stone-Geisser Q² (Q-square) test to assess predictive accuracy, along with an analysis of the structural path coefficients. A Q-square value greater than 0 suggests that the model possesses predictive relevance.

$$Q^2 = 1 - (1 - R_1^2)(1 - R_2^2) \dots, (1 - R_p^2)$$

$R_1^2, R_2^2, \dots, R_p^2$ is The R-square value represents the explanatory power of endogenous variables within the structural equation model. The Q² statistic ranges between 0 and 1, with values approaching 1 indicating a stronger model with greater predictive capability. Hypothesis testing for the parameters (β, γ, and λ) is conducted using the bootstrap resampling technique. The analysis employs the t-statistic (t-test) as the basis for evaluating the statistical hypotheses.

Statistical hypothesis for the outer model: H0 : $\lambda i = 0$ H1 : $\lambda i \neq 0$.

Statistical hypothesis for the inner model: exogenous versus endogenous latent variables: H0 : $\lambda i = 0$ H1: $\lambda i \neq 0$.

The use of the resampling technique offers flexibility in data distribution, as it does not rely on the assumption of normality and can be effectively applied even with relatively small sample sizes, with a minimum requirement of 30 observations.

Quality of a service is measured based on the extent to which the service is able to meet or exceed taxpayer expectations. It has five dimensions, including tangible evidence, reliability, responsiveness, assurance, and empathy, as quoted from research (Imran et al., 2021). Indicators of the physical evidence dimension such as location, which is easy to reach, comfortable rooms available, and neatness of the appearance of tax volunteers. Second, reliability in service is the ability of a company or organization to provide consistent and reliable services, in accordance with established commitments and standards. Reliability refers to the ability of service providers to provide services that are in accordance with what was promised consistently and on time. The reliability dimension has several indicators, namely the implementation of working hours is carried out on time, providing services quickly, providing services appropriately, being responsible for their duties, and ease of obtaining explanations. Third, responsiveness in service refers to the ability and alertness of an organization or individual in responding to and handling taxpayer requests, needs, or complaints quickly and effectively. The indicator of responsiveness is the willingness of officers to help and provide the services needed. Fourth, guarantees in service are a form of certainty given by service providers to taxpayers that the services provided will meet certain standards or in accordance with what has been promised. The indicators of the guarantee dimension are that officers master the way the work is done, officers are able to communicate effectively, officers maintain confidentiality, officers are friendly in providing services, and officers are skilled in providing services. Fifth,

Empathy. Empathy in service is the ability of a servant or service provider to understand, feel, and try to position themselves in the feelings and situations of others, especially taxpayers. Empathy indicators include officers paying attention to problems related to SPT reporting, officers giving time to resolve problems related to SPT reporting, officers providing convenience in service, officers being sympathetic in providing services, officers providing the best service. Taxpayer Satisfaction (X2) Based on Law of the Republic of Indonesia Number 25 of 2009 concerning Public Services, the government has determined the minimum elements that must be present as a basis for measuring the public satisfaction index, such as simple service procedures, easy service requirements, clarity of officers serving, discipline of service officers, and responsibility of service officers.

3. Findings and Discussions

3.1 Findings

Model Measurement Evaluation

Model evaluation is conducted to measure reliability and validity. Validity assessment aims to assess how well a measuring instrument performs its function. In this measurement, two validity tests are used: convergent validity and discriminant validity. Convergent validity is based on the principle that indicators of a construct must show a strong correlation. Convergent validity evaluation is conducted by examining the loading factor value of each construct indicator, with a guideline of > 0.70, and ensuring that the Average Variance Extracted (AVE) value exceeds 0.50. Table 1 provides an overview of convergent validity for each indicator in the variables Physical Evidence (X1), Reliability (X2), Responsiveness (X3), Assurance (X4), Empathy (X5), and Satisfaction (Y1).

Table 1. Convergent Validity

Variable	Indicator	Loading Factor	Minimum Criteria
Physical Evidence (X1)	X1.1	0.724	0.70
	X1.2	0.878	0.70
	X1.3	0.881	0.70
	X1.4	0.907	0.70
Reliability (X2)	X2.1	0.950	0.70
	X2.2	0.954	0.70
	X2.3	0.800	0.70
	X2.4	0.939	0.70
	X2.5	0.931	0.70
Responsiveness (X3)	X3.1	0.968	0.70
	X3.2	0.949	0.70
Assurance (X4)	X4.1	0.912	0.70
	X4.2	0.914	0.70
	X4.3	0.842	0.70
	X4.4	0.932	0.70
	X4.5	0.858	0.70
Empathy (X5)	X5.1	0.896	0.70
	X5.2	0.878	0.70
	X5.3	0.906	0.70
	X5.4	0.952	0.70

	Y1.1	0.868	0.70
	Y1.2	0.939	0.70
Satisfaction (Y1)	Y1.3	0.943	0.70
	Y1.4	0.975	0.70
	Y1.5	0.950	0.70

Source: Primary Data Processed, 2025

Based on the information in Table 1, the convergent validity of the model for each variable indicator is considered good because the factor loading value exceeds 0.70. In addition, the Average Variance Extracted (AVE) measurement for each dimension follows the minimum limit of 0.50, with the test results described in Table 2. The calculation shows that each dimension meets the criteria (> 0.50), indicating that the overall dimensions have a good model.

Table 2. Average Variance Extracted (AVE)

Variable	AVE	Minimum Criteria
Physical Evidence (X1)	0,724	0.50
Reliability (X2)	0,840	0.50
Responsiveness (X3)	0,918	0.50
Assurance (X4)	0,796	0.50
Empathy (X5)	0,899	0.50
Satisfaction (Y1)	0,875	0.50

Source: Primary Data Processed, 2025

In addition, the assessment of discriminant validity is carried out by comparing the square root of the Average Variance Extracted (AVE) with the correlation value between constructs. Discriminant validity is met if the square root value of AVE is higher than the correlation value between constructs. The results of the discriminant validity evaluation for all variables are presented in Table 3.

Table 3. Discriminant Validity

Variable	Assurance (X4)	Empathy (X5)	Reliability (X2)	Respon-siveness (X3)	Satisfac-tion (Y1)	Physical Evidence (X1)
Assurance (X4)	0,892					
Empath (X5)	0,928	0,948				
Reliability (X3)	0,740	0,689	0,917			
Responsivene ss (X3)	0,749	0,653	0,795	0,958		
Satisfaction (Y1)	0,867	0,903	0,767	0,712	0,936	
Physical Evidenc (X1)	0,772	0,723	0,779	0,850	0,750	0,851

Source: Primary Data Processed, 2025

Discriminant validity shows that the model is good, with indicators in one construct having significantly higher values compared to indicators in other constructs, indicating a clear difference. After conducting a validity assessment, an evaluation of the reliability of the variables was carried out, covering two aspects: composite reliability and Cronbach's alpha. A variable is considered reliable if the

values of both measures exceed 0.70. The values for composite reliability and Cronbach's alpha for each variable are presented in Table 4.

Table 4. Perhitungan Composite Reliability and Cronbach Alpha

Variable	*Composite Reliability*	*Cronbach Alpha*
Physical Evidence (X1)	0,870	0,869
Reliability (X2)	0,952	0,961
Responsiveness (X3)	0,912	0,946
Assurance (X4)	0,936	0,944
Empathy (X5)	0,962	0,967
Satisfaction (Y1)	0,964	0,969

Source: Primary Data Processed, 2025

According to Table 4, each variable shows a composite reliability value and Cronbach's alpha that exceeds 0.70, indicating a strong level of reliability. In addition, after conducting a thorough evaluation of the measurement model, including convergent validity, discriminant validity, and reliability tests, it can be concluded that all variables in this research model are proven to be valid and reliable.

Structural Model Evaluation (Inner Model)

R-Square

The structural model assessment begins by testing the R-Square value for the endogenous variables, which indicates how well the structural model can predict the variables. The R-Square value for the dependent variables, generated using the Smart PLS 3.0 application, is presented in Table 5.

Table 5. R-Square Values

Variable	*R-Square*
Satisfaction (Y1)	0,857

Source: Primary Data Processed, 2025

Table 5 shows the R-Square value for the entrepreneurial competency variable of 0.585. This indicates that 85.7% of the variation in entrepreneurial competency is explained by the variables of physical evidence (X1), reliability (X2), responsiveness (X3), assurance (X4), and empathy (X5), while the remaining 14.3% is influenced by other factors not detailed in this study.

Model Fit

SRMR (Standardized Root Mean Square Residual) is calculated based on the transformation of the sample covariance matrix and the projected covariance matrix into a correlation matrix. SRMR reflects the difference between the observed correlation matrix and that generated by the model. Therefore, SRMR is used to assess the suitability of the model by looking at the average difference between the observed and expected correlations. A good SRMR value is usually below 0.10 or 0.08. Based on the calculations that have been carried out, the SRMR value for the saturated model and the estimated model is 0.078, respectively, which is still below the threshold. Thus, the resulting research model can be said to have good suitability.

Hypothesis Test

This analysis includes hypothesis testing to evaluate the significance of the relationship between entrepreneurial motivation and entrepreneurial competence and its impact on business success. The evaluation is carried out by examining the P-Value at a predetermined significance level. In this study, three hypotheses were tested at a significance level of 5% using a T-table value ≥ 1.697. The hypothesis is accepted if the T-count value ≥ 1.697, while the hypothesis is rejected if the T-count value <1.697. The results of the hypothesis testing are described in Table 6.

Table 6. Calculation of Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P-Values
Assurance (X4) -> Satisfaction (Y1)	-0,040	0,052	0,392	0,103	0,918
Empathy (X5) -> Satisfaction (Y1)	0,721	0,643	0.337	2,138	0,033
Reliability (X3) -> Kepuasan (Y1)	0,223	0,215	0,268	0,831	0,406
Responsiveness (X2) -> Satisfaction (Y1)	0,076	0,021	0,237	0,320	0,749
Physical Evidence (X1) -> Satisfaction (Y1)	0,021	0,064	0,219	0,097	0,923

Source: Primary Data Processed, 2025

Based on Calculation of Hypothesis Test showed that:

Hypothesis 1 (Physical evidence does not have a significant effect on satisfaction)

The results of testing hypothesis 1 show that physical evidence does not have a significant effect on satisfaction, with a T-Statistic of 0.097 which is smaller than the T-table of 1.697 and a P-Value of 0.923.

Hypothesis 2 (Responsiveness Does Not Have a Significant Effect on Satisfaction)

The results of testing hypothesis 2 show that responsiveness does not have a significant effect on satisfaction, with a T-Statistic of 0.320 which is lower than the T-table of 1.697 and a P-Value of 0.749.

Hypothesis 3 (Reliability Has No Significant Effect on Satisfaction)

The results of testing hypothesis 3 show that reliability does not have a significant effect on satisfaction, with a T-Statistic of 0.831 which is lower than the T-table of 1.697 and a P-Value of 0.406.

Hypothesis 4 (Assurance Has No Significant Effect on Satisfaction)

The results of testing hypothesis 4 show that the assurance does not have a significant effect on satisfaction, with a T-Statistic of 0.103 which is smaller than the T-table of 1.697 and a P-Value of 0.918.

Hypothesis 5 (Empathy Has a Significant Influence on Satisfaction)

The results of testing hypothesis 5 show that empathy has a significant effect on satisfaction. Where the T-Statistic is 2.138 which exceeds the T-table of 1.697 and the P-Value is 0.033.

3.2 Discussions

Physical evidence does not have a significant effect on satisfaction

The results of testing hypothesis 1 show that physical evidence does not have a significant effect on satisfaction, with a T-Statistic of 0.097 which is smaller than the T-table of 1.697 and a P-Value of 0.923. This indicates that the quality of physical evidence in taxpayer reporting does not have a significant effect on taxpayer satisfaction (Afifah & Susanti, 2020).

Physical evidence that has been facilitated by tax center officers includes accessibility of SPT reporting locations, comfort of the room, and neatness of tax officers. These three indicators are important elements to provide satisfaction to consumers. As in previous studies, there is a positive and significant influence on the dimensions of physical evidence on taxpayer satisfaction of BPJS Kesehatan users in Singaraja City. Where the results show that many taxpayers are comfortable with the atmosphere of the hospital that collaborates with BPJS Kesehatan Singaraja. The more comfortable with clean facilities or places and something that is useful for taxpayers, the more taxpayer satisfaction will increase because their needs have been met (Iin Listyana Dewi et al., 2019 and Andri Waskita Aji et al., 2021).

However, quality service is not based on the facilities and infrastructure owned by an office in providing services, but also related to the attitude or method of officers in providing services. Quality service will provide a sense of satisfaction for taxpayers so that it can attract taxpayers to carry out tax activities. Therefore, both physical form and attitude both have a strong contribution to consumer satisfaction and the availability of physical evidence plays a role in shaping taxpayer perceptions regarding service quality.

Responsiveness Does Not Have a Significant Effect on Satisfaction

The results of testing hypothesis 2 show that responsiveness does not have a significant effect on satisfaction, with a T-Statistic of 0.320 which is lower than the T-table of 1.697 and a P-Value of 0.749. This shows that increasing the responsiveness of tax center officers does not significantly affect taxpayer satisfaction. The results of this study are not in line with the results of the studies of (Aji et al., 2021and Herudiansyah et al., 2023)

The responsiveness dimension includes the readiness of officers to assist and serve the needs of taxpayers. Where a quick response is expected by taxpayers in assisting in filling out the SPT. The quality of service capability conveyed in this variable is an interpretation of the organization's ability to inform and communicate well the services provided. On the other hand, the organization's commitment to providing speed and responsiveness to information and complaints felt by consumers is important for the organization in building a positive perception in the minds of consumers. This certainly provides a positive contribution to the development of the organization's image to be better in the eyes of the public

(Rajab & Andilah, 2023). However, in this study, the responsiveness dimension did not have a significant effect on consumer satisfaction. Researchers suspect that the officer readiness indicator is not optimal in assisting Taxpayers. Officer readiness should not only be assessed in terms of availability or physical presence but also include comprehensive knowledge and competence in taxation. Service quality is closely tied to the provider's expertise and ability to deliver consistent and informed support, which directly impacts taxpayer satisfaction (Gronroos, 2007). When officers lack adequate knowledge or fail to convey information effectively, even timely responses may fall short in meeting taxpayer expectations, thus failing to influence satisfaction significantly. Therefore, the theoretical implication here is that responsiveness alone, without being supported by competence and clarity in communication, may not be sufficient to enhance satisfaction in complex public services such as taxation.

Reliability Has No Significant Effect on Satisfaction

The results of testing hypothesis 3 show that reliability does not have a significant effect on satisfaction, with a T-Statistic of 0.831 which is lower than the T-table of 1.697 and a P-Value of 0.406. This indicates that increasing officer reliability does not have a significant impact on taxpayer satisfaction. This is in line with previous research (Suhidayat, 2021).

However, in previous studies, the results of partial statistical tests showed that there was a positive and significant effect of reliability on taxpayer satisfaction (Amalia et al., 2020). This is indicated by the results of the t-count calculation of 3.938 with a sig. value of 0.000 <0.05. This means that the reliability variable has a positive and significant effect on taxpayer satisfaction.

Reliability includes the implementation of timely working hours, fast and accurate service, responsibility for tasks, and ease of obtaining explanations. In the context of service, reliability is related to the ability of an organization or individual to provide services consistently in accordance with the commitments that have been made. Although reliability is important for building trust and improving the reputation of the organization. In this study, it did not show a significant effect on taxpayer satisfaction. However, the lack of a significant impact in this study may stem from inadequate officer competence, particularly regarding technical knowledge in taxation. While officers may be present and timely, their inability to provide correct and comprehensive explanations a core aspect of reliability likely diminishes perceived service quality. Taxpayers judge reliability not only by punctuality or presence but also by the competence and accuracy of the service provided, (Zeithaml, 2006)

Thus, from a theoretical standpoint, this finding highlights that reliability without sufficient knowledge and skill may not lead to increased satisfaction, particularly in services requiring specialized expertise like taxation. The perceived gap between expected and delivered service may explain the dissatisfaction experienced by taxpayers, despite surface-level reliability.

Assurance Has No Significant Effect on Satisfaction

The results of testing hypothesis 4 show that the assurance has no a significant effect on satisfaction, with a T-Statistic of 0.103 which is smaller than the T-table of 1.697 and a P-Value of 0.918. This shows that even though the

guarantee provided by officers is increased, it will not have a significant impact on taxpayer satisfaction. The results of this study are in line with previous studies showing that the results of the study and the significance value (sig) of the guarantee variable are 0.258. Because the Sig. value of 0.258> probability 0.05, it is concluded that the hypothesis is rejected (Mulyapradana et al., 2020). This means that there is no significant effect of the guarantee variable on taxpayer satisfaction(Suhidayat, 2021 and Haris, 2023).

The assurance variable includes several indicators such as the officer's mastery in reporting SPT, the officer's ability to communicate well, protection of taxpayer data confidentiality, friendliness, and the officer's skills in providing services. In service, assurance relates to the commitment of an organization or individual to ensure that the services provided meet certain quality standards and taxpayer expectations. The goal is to provide certainty that taxpayers will receive satisfactory services as promised.

From a theoretical standpoint, the assurance dimension is crucial in alleviating taxpayer anxiety, particularly in service situations that involve uncertainty or complexity (Zeithaml, 2006). However, in the context of this study, the lack of a significant effect may imply that taxpayers prioritize other service aspects, such as responsiveness or tangible assistance, over the perceived promises or guarantees offered by officers.

Another plausible explanation is that elements of assurance such as politeness and data confidentiality re possibly viewed as basic expectations in public service settings. When certain service characteristics become standard expectations, their fulfillment no longer substantially contributes to taxpayer satisfaction however, their absence can lead to dissatisfaction (Gronroos, 2007). Therefore, enhancements in assurance may not significantly increase satisfaction unless they surpass the taxpayer's baseline expectations.

Thus, while assurance is theoretically vital in building trust and perceived reliability, its practical influence on satisfaction may be limited especially in this context if other service quality dimensions are lacking or if assurance related behaviors are perceived as routine and unremarkable.

Empathy Has a Significant Influence on Satisfaction

The results of testing hypothesis 5 show that empathy has a significant effect on satisfaction. Where the T-Statistic is 2.138 which exceeds the T-table of 1.697 and the P-Value is 0.033. This shows that the higher the level of empathy of the tax center officer, the more significant the impact on taxpayer satisfaction. The results of this study are supported by previous studies, namely (Austin, 2021 andMonica & Marlius, 2023). The results of this study are also in line with (A et al., 2023) . Where the results of the t-test or partial test on the empathy variable (X5) obtained a t-count of 2.237 which is greater than the t-table of 1.98609 or from a significance of 0.028 which is smaller than α = 0.05, then partially the empathy variable (X5) has a significant effect on the taxpayer satisfaction variable (Y) so that it can be concluded that better empathy will provide taxpayer satisfaction.

Empathy variables in this context include the attention of officers to issues related to SPT reporting, providing sufficient time to resolve problems, ease in the service process, sympathetic attitudes of officers, and efforts to provide the best

service. In this finding, empathy is the only service dimension that has a significant impact on satisfaction. The empathetic attitude possessed by tax center officers to accompany SPT reporting until completion is an attitude expected by Taxpayers. This is because many Taxpayers still do not understand how to fill out SPT and need direction from Tax Center officers.

4. Conclusion

Service is the most important aspect in giving impact to consumer satisfaction through five service dimensions, including physical evidence, responsiveness, reliability, assurance, and empathy. Among the five dimensions, the empathy dimension has a very important role and has a big contribution to consumer satisfaction. Where the empathy dimension includes the attention of officers to issues related to SPT reporting, giving enough time to solve problems, ease in the service process, sympathetic attitude of officers, and efforts to provide the best service.

Physical evidence has no significance to taxpayer's satisfaction. Quality service does not only depend on physical facilities, but also on the attitude of the officers in providing the service. Good service increases taxpayer satisfaction and encourages their participation. Therefore, both physical aspects and officer attitudes play an important role in shaping consumer perceptions and satisfaction with service quality. Responsiveness has no significance to taxpayer's satisfaction, researchers suspect that the indicator of officer readiness is not yet optimal in assisting taxpayers. Readiness is not only about physical presence but also includes knowledge and competence in taxation. Service quality greatly depends on the officer's expertise and ability to provide consistent and informative support. A quick response without being supported by competence and clear communication is not sufficient to improve satisfaction in complex public services such as taxation. Reliability has no significance to taxpayer's satisfaction. This is likely due to the lack of officer competence, particularly in technical knowledge of taxation. Presence and punctuality alone are not sufficient without the ability to provide accurate and comprehensive information. This finding emphasizes that reliability without adequate expertise will not improve satisfaction, especially in services that require specialized skills such as taxation. Therefore, assurance will only have an impact if it exceeds standard expectations, especially when other service aspects are weak or assurance-related behaviors are perceived as routine. Based on research results, taxpayers feel they get the best service for the assistance and education process in SPT reporting. While the other four dimensions, namely physical evidence, responsiveness, reliability, and assurance will be a major concern for officers to make improvements to the services that have been provided.

This study has several limitations that should be considered when interpreting the results and in the development of future research. First, the approach used is descriptive quantitative, with data collected through an online questionnaire. This may lead to respondent bias, especially if there are misunderstandings in interpreting the questions or inaccuracy during completion. Second, although the five service dimensions were measured statistically, the results show that only the empathy dimension had a significant effect on satisfaction. This may be due to limitations in the development of indicators or a lack of exploration of other contextual factors that could influence satisfaction, such as perceptions of the e-

filing system, prior experiences, or the organizational culture of the service provider.

As a follow-up to the findings and limitations of the study, several recommendations can be used as a reference for both academic development and practical implementation. Although the empathy dimension proved to be significant, other dimensions such as reliability, responsiveness, assurance, and physical evidence did not show strong influence. Therefore, training for tax volunteers and Tax Center officers should focus not only on developing empathetic attitudes but also on improving technical skills, communication clarity, and service management. Then, future studies may consider using qualitative or mixed methods approaches to capture the dynamics of user experiences more comprehensively, including psychological and emotional factors that may not be revealed through closed-ended questionnaires. Continuous Evaluation and Service Monitoring. The Tax Center should implement a continuous evaluation system by integrating regular satisfaction surveys, officer performance reporting, and involving taxpayer feedback to improve service quality in real time.

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