

# What Drives Taxpayer Satisfaction? Insights from Service Quality and Employee Competence

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## **Abstract**

In public service systems, improving tax compliance and total revenue success is largely dependent on taxpayer happiness. A number of crucial elements are needed to reach the ideal level of satisfaction, most notably staff competency and service quality. The purpose of this study is to investigate how much employee competency and service quality affect taxpayer satisfaction. Structured questionnaires evaluating taxpayer satisfaction, personnel competency, and service quality were used to gather data. Multiple linear regression was used in the research to determine how independent variables affected the dependent variable. The results show that both separately and concurrently, employee competency and service quality have a favorable and significant effect on taxpayer satisfaction. Additionally, a significant amount of the difference in taxpayer satisfaction can be explained by these characteristics. These findings demonstrate that boosting employee competency and service quality are crucial tactics for raising taxpayer satisfaction and maintaining efficient public service delivery.

## **Keywords**

Service Quality, Employee Competence, Taxpayer Satisfaction.

## **1. Introduction**

High-quality public services are a key factor in building public trust and optimizing local tax revenue (Artawan et al., 2020). In the context of local taxation, taxes on property acquisition play a strategic role in supporting regional development. Service quality—encompassing reliability, responsiveness, assurance, empathy, and tangible evidence—along with employee competence, are the primary determinants in fostering taxpayer satisfaction (Gosal & Utami, 2020; Peralta et al., 2020).

However, empirical evidence indicates that public tax services still face various challenges, such as long processing times, unclear information, and inconsistent staff competence. These issues result in low taxpayer satisfaction and have the potential to affect compliance rates (Artawan et al., 2020; Qohirie et al., 2020). Taxpayer satisfaction, as an indicator of the success of public services, also reveals a gap between public expectations and the reality of the services provided, particularly amid demands for digital transformation that require services to be

faster, more transparent, and more responsive (Lukman et al., 2022; Octavianti et al., 2025).

Even though a lot of research has been done on staff competency and service quality, the majority of studies still look at these two factors independently. Additionally, there is still a dearth of studies that concurrently examine how employee competency and service quality affect taxpayer satisfaction in the context of local tax services. Thus, the purpose of this study is to examine the partial and simultaneous effects of staff competency and service quality on taxpayer satisfaction. It is anticipated that this research will contribute both practically to raising the standard of tax services and theoretically to the advancement of public service studies.

## **2. Literature Review**

### ***2.1 Quality of Service***

The ability of an organization to deliver services that either match or beyond service users' expectations is referred to as service quality (Barusman, 2024; Rahayu et al., 2021). In the context of public services, service quality is not only related to service outcomes but also to the delivery process, which includes speed, clarity, accuracy, and the attitude of staff in serving the public (Shi & Shang, 2020). Therefore, service quality is a critical factor in shaping taxpayers' perceptions and satisfaction.

The concept of service quality in this study refers to the SERVQUAL dimensions, which include reliability, tangibles, responsiveness, assurance, and empathy (Liestyanti & Prawiraatmadja, 2021; Olawuyi & Kleynhans, 2025). These dimensions reflect the agency's ability to provide reliable, responsive services that are oriented toward taxpayers' needs. Previous research indicates that service quality significantly influences user satisfaction, including within the tax sector (Hardini & Digdowiseiso, 2023; Munzir & Ismanto, 2020; Sukesu & Yunaidah, 2020). As a result, taxpayer satisfaction with BPHTB services increases with service quality.

### ***2.2 Employee Competencies***

Employee competencies are a set of abilities, attitudes, and knowledge that help people carry out their jobs well (Saputra et al., 2023; Sine et al., 2024). In the public sector, competencies encompass not only technical abilities but also interpersonal skills, integrity, and the ability to adapt to change (Hauptman et al., 2024; Saptono et al., 2023). These competencies are critical factors in supporting the success of public services.

Employee competence is reflected in indicators such as discipline, compliance with regulations, friendliness, empathy, integrity, and the ability to solve problems effectively (Tushar & Sooraksa, 2023). Previous research indicates that employee competence plays a crucial role in improving service quality and public satisfaction (Romadhona & Sumardjo, 2022; Sriyanti et al., 2022). Competent employees are able to provide clear information, respond promptly to taxpayers'

needs, and create a positive service experience. Therefore, enhancing employee competence is a strategic factor in improving taxpayer satisfaction.

### ***2.3 Taxpayer Satisfaction***

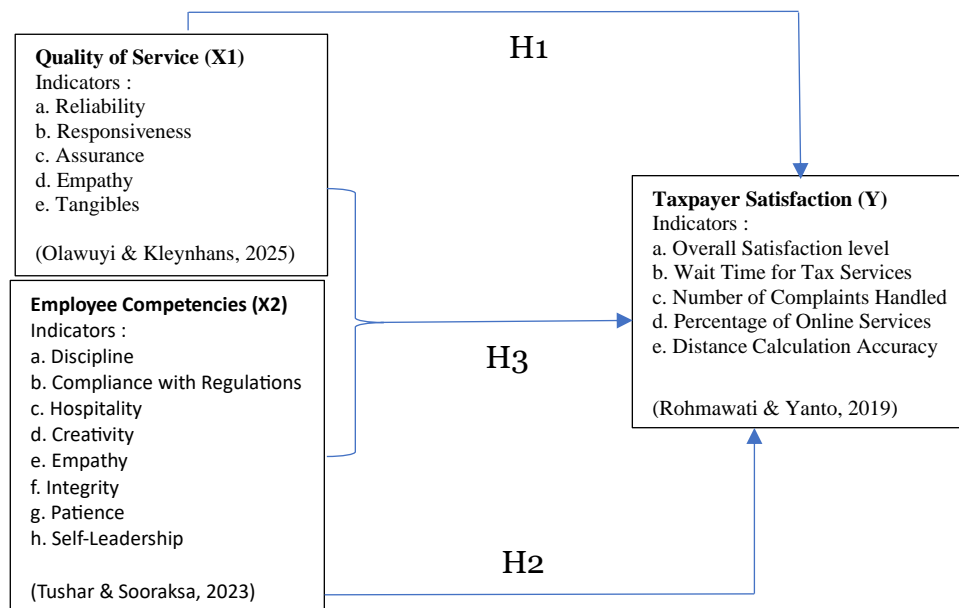
Satisfaction is a feeling that arises after comparing expectations with the performance of the service received (Artawan et al., 2020; Sofyan et al., 2021). In the context of taxation, taxpayer satisfaction reflects an evaluation of the service experience, which includes the ease of procedures, speed of service, and clarity of information (Mahmudah & Kartikaningdyah, 2020). This satisfaction serves as a key indicator in assessing the success of public services.

Taxpayer satisfaction is influenced by various factors, including the quality of service and the service interactions received (Mahmudah & Kartikaningdyah, 2020). Previous research indicates that improvements in service quality and employee professionalism contribute to increased service user satisfaction (Lukman et al., 2022). In this study, taxpayer satisfaction was measured using indicators of overall satisfaction, service time, complaint handling, use of online services, and accuracy of tax calculations (Rohmawati & Yanto, 2019). Therefore, taxpayer satisfaction serves as the primary indicator for evaluating the quality of BPHTB services.

### ***2.4 Research Framework and Hypotheses***

Based on theoretical reviews, this study identifies service quality and employee competence as independent variables that influence taxpayer satisfaction as the dependent variable. Service quality is measured using the SERVQUAL dimensions—reliability, tangibles, responsiveness, assurance, and empathy—while employee competence is measured through indicators of employee behavior and professionalism. Taxpayer satisfaction is measured based on perceptions of the quality of service received, including speed, accuracy, and ease of service.

The study's correlation between the variables shows that taxpayer satisfaction increases with service quality and personnel competency. This relationship is illustrated in the conceptual framework as follow :



**Figure 1. Research Framework**  
Source: Data Processed, 2025

Based on this conceptual framework, the research hypotheses are formulated as follows:

- H1 : Service quality has a positive effect on the satisfaction of BPHTB taxpayers.  
H2 : Employee competence has a positive effect on the satisfaction of BPHTB taxpayers.  
H3 : Service quality and employee competence simultaneously have a positive effect on the satisfaction of BPHTB taxpayers.

### 3. Method

#### 3.1 Research Design

This study uses a quantitative methodology with an associative and descriptive research design. The descriptive approach is used to describe the characteristics of the research variables (Almquist et al., 2020), namely service quality, employee competence, and taxpayer satisfaction. In the meantime, the relationship and impact of the independent factors on the dependent variable are examined using the associative approach (Almquist et al., 2020).

Data was gathered through the use of a survey, in which participants were given questionnaires. A survey is a method of gathering data using a research instrument from a particular community or sample (Almquist et al., 2020). In this study, the survey was conducted on taxpayers of the Tax on the Acquisition of Land and Building Rights (BPHTB) at the Regional Revenue Agency (BAPENDA) of Bandar Lampung City.

This research context was selected due to the presence of several service-related challenges, including relatively long processing times, limited clarity of information, and variations in employee competence in delivering services. These conditions may affect the overall level of taxpayer satisfaction and indicate the need for a more systematic evaluation of service quality and employee competence within this institution. Therefore, this approach allows researchers to systematically obtain empirical data and test hypotheses regarding the influence of service quality and employee competence on taxpayer satisfaction within this specific public service context.

### ***3.2 Participants / Sample***

The population in this study consists of all taxpayers subject to the BPHTB tax who received services at the Regional Revenue Agency (BAPENDA) of Bandar Lampung City during the study period.

One hundred taxpayers who satisfied the research requirements throughout the previous three months were chosen at random to make up the study sample. In order for the study findings to more accurately reflect the population, this method was employed to guarantee that each person of the population had an equal chance of being chosen for the sample.

The determination of the sample size in this study is based on (Hair et al., 2019) who state that the sample size for multivariate analysis, such as regression, should be at least 5–10 times the number of research indicators. This study uses 18 indicators, so the minimum sample size required is 90 respondents. Thus, the use of 100 respondents in this study is considered to have met the criteria for an adequate sample size for statistical analysis.

The criteria for respondents in this study are taxpayers who have completed a BPHTB transaction and have firsthand experience with the services provided by BAPENDA. This sampling method aims to obtain representative and relevant data that accurately reflects taxpayers' perceptions of service quality and staff competence.

### ***3.3 Data Collection***

A questionnaire was used as the main data source to gather research data. The indications for each research variable—service quality, staff competency, and taxpayer satisfaction—were used to create the questionnaire.

Service quality variables were measured using the SERVQUAL dimensions, which include reliability, responsiveness, assurance, empathy, and tangibles (Olawuyi & Kleynhans, 2025). Employee competency variables are measured through indicators of discipline, compliance with regulations, friendliness, creativity, empathy, integrity, patience, and self-leadership (Tushar & Sooraksa, 2023). Meanwhile, taxpayer satisfaction is measured through indicators of satisfaction level, service time, complaint handling, use of online services, and accuracy of tax calculations (Rohmawati & Yanto, 2019).

The measurement scale used was a Likert scale with a range of 1–5 (Almquist et al., 2020). In addition to primary data, this study also utilized secondary data

obtained through observation and documentation to support the research analysis.

### **3.4 Data Analysis**

Data analysis in this study was conducted using multiple linear regression to test the effects of service quality ( $X_1$ ) and employee competence ( $X_2$ ) on taxpayer satisfaction ( $Y$ ), both partially and simultaneously. The regression model used is:

$$y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Prior to conducting the regression analysis, instrument validation tests were performed, including validity and reliability tests. Validity was assessed using the corrected item-total correlation coefficient, while reliability was evaluated using Cronbach's alpha, with a value of  $>0.6$  serving as the criterion for reliability (Almquist et al., 2020).

To confirm the validity of the regression model, other traditional assumption tests were carried out, such as tests for heteroscedasticity, multicollinearity, and normality (Almquist et al., 2020). The t-test for partial effects, the F-test for simultaneous effects, and the coefficient of determination ( $R^2$ ) to gauge how well the model explained the dependent variable were used in hypothesis testing (Almquist et al., 2020). SPSS software was used for all data analysis.

### **3.5 Ethical Considerations**

Research ethical guidelines were followed in the conduct of this study. Respondents were provided with an explanation of the study's objectives before completing the questionnaire and participated voluntarily without coercion. The confidentiality of respondents' identities was maintained by not including personal information in the research report. The data obtained was used solely for academic purposes and was not disclosed to third parties. Thus, this study has fulfilled the ethical requirements regarding informed consent, confidentiality, and the protection of respondents' data.

## **4. Results**

### **4.1 Instrument Validity Test**

#### **4.1.1 Service Quality ( $X_1$ )**

The validity test of the service quality instrument was conducted on 100 respondents using the Corrected Item-Total Correlation method with the help of SPSS 23. The r-table value at the significance level of 0.05 with  $df = 98$  is 0.165.

The classification of these score categories is used as a basis for interpreting the results of descriptive analysis for each research variable, allowing for a clearer understanding of the distribution, trends, and overall tendencies of respondents' perceptions across different measurement levels.

**Table 1. Service Quality Validity Test**

<b>Statement</b>	<b>r-value (calculated)</b>	<b>r-table</b>	<b>Condition</b>	<b>Conclusion</b>
Statement 1	0.679	0.165	r-calculated > r-table	Valid
Statement 2	0.672	0.165	r-calculated > r-table	Valid
Statement 3	0.859	0.165	r-calculated > r-table	Valid
Statement 4	0.777	0.165	r-calculated > r-table	Valid
Statement 5	0.742	0.165	r-calculated > r-table	Valid
Statement 6	0.757	0.165	r-calculated > r-table	Valid
Statement 7	0.869	0.165	r-calculated > r-table	Valid
Statement 8	0.828	0.165	r-calculated > r-table	Valid
Statement 9	0.764	0.165	r-calculated > r-table	Valid
Statement 10	0.762	0.165	r-calculated > r-table	Valid

Source: Data Processed, 2025

Thus, all items on the service quality instrument are declared valid and suitable for use in subsequent analysis.

#### **4.1.2 Employee Competence (X2)**

The validity test of the employee competency instrument was conducted on 100 respondents using the same approach, namely Corrected Item-Total Correlation with a table value of 0.165 at a significance level of 0.05.

The test results show that the r-calculated values for all items range from 0.415 to 0.847, and all are greater than the r-table.

**Table 2. Employee Competence Validity Test**

<b>Statement</b>	<b>r-value (calculated)</b>	<b>r-table</b>	<b>Condition</b>	<b>Conclusion</b>
Statement 1	0.667	0.165	r-calculated > r-table	Valid
Statement 2	0.722	0.165	r-calculated > r-table	Valid
Statement 3	0.847	0.165	r-calculated > r-table	Valid
Statement 4	0.748	0.165	r-calculated > r-table	Valid
Statement 5	0.854	0.165	r-calculated > r-table	Valid
Statement 6	0.665	0.165	r-calculated > r-table	Valid
Statement 7	0.770	0.165	r-calculated > r-table	Valid
Statement 8	0.803	0.165	r-calculated > r-table	Valid
Statement 9	0.445	0.165	r-calculated > r-table	Valid
Statement 10	0.415	0.165	r-calculated > r-table	Valid

Source: Data Processed, 2025

As a result, every item in the employee competency variable has been deemed genuine and is suitable for measuring the research variable.

### 4.1.3 Taxpayer Satisfaction (Y)

The validity test of the taxpayer satisfaction instrument was conducted on 100 respondents using the same method. The r-table value used is 0.165.

The analysis results show that the r-calculated values range from 0.604 to 0.858, all of which are greater than the r-table.

**Table 3. Taxpayer Satisfaction Validity Test**

Statement	r-value (calculated)	r-table	Condition	Conclusion
Statement 1	0.733	0.165	r-calculated > r-table	Valid
Statement 2	0.604	0.165	r-calculated > r-table	Valid
Statement 3	0.850	0.165	r-calculated > r-table	Valid
Statement 4	0.829	0.165	r-calculated > r-table	Valid
Statement 5	0.822	0.165	r-calculated > r-table	Valid
Statement 6	0.699	0.165	r-calculated > r-table	Valid
Statement 7	0.858	0.165	r-calculated > r-table	Valid
Statement 8	0.744	0.165	r-calculated > r-table	Valid
Statement 9	0.753	0.165	r-calculated > r-table	Valid
Statement 10	0.656	0.165	r-calculated > r-table	Valid

Source: Data Processed, 2025

As a result, every statement item on the taxpayer satisfaction variable is deemed legitimate and satisfies the requirements of the instrument testing.

### 4.2 Reliability Test

To assess the internal consistency of the research tool, a reliability test was administered to 100 respondents using the Cronbach's Alpha technique.

According to the test findings, the service quality variable's Cronbach's Alpha value is 0.924.

**Table 4. Reliability Test of Service Quality**

Cronbach's Alpha	N of Items
0.924	10

Source: Data Processed, 2025

The employee competency variable has a Cronbach's Alpha score of 0.880.

**Table 5. Reliability Test of Employee Competency**

Cronbach's Alpha	N of Items
0.880	10

Source: Data Processed, 2025

Meanwhile, the Cronbach's Alpha value for the taxpayer satisfaction variable is 0.917.

**Table 6. Reliability Test of Taxpayer Satisfaction**  
**Cronbach's Alpha N of Items**

0.917	10
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Source: Data Processed, 2025

Every variable exhibits a Cronbach's Alpha value more than 0.60, suggesting that the research tool has a high degree of internal consistency. This demonstrates that every questionnaire item can measure the same concept in a reliable and consistent way. Because the instruments utilized in this study can provide valid data when evaluating the variables of service quality, employee competence, and taxpayer satisfaction, they are deemed reliable and appropriate for additional investigation.

#### **4.3 Descriptive Analysis**

The tendency of respondents' responses toward the research variables is shown via descriptive analysis. Data were obtained from 100 BPHTB taxpayers at BAPENDA Bandar Lampung City thru a Likert scale-based questionnaire. This analysis aims to provide an initial overview of respondents' perceptions regarding service quality, employee competence, and taxpayer satisfaction before further analysis is conducted.

In this study, respondents' answer scores were grouped into several categories using the class interval formula (José Moral, 2024), as follows:

$$I = \frac{(NT - NR)}{K} = \frac{(50 - 10)}{5} = 8$$

Explanation: NT: Highest value, NR = Lowest value, K = Number of categories, i = Interval

Based on those calculations, the class interval score categories are set as follows:

**Table 7. Category Score Class Interval**

<b>No Score Interval Category</b>		
1	42 – 50	Very High
2	34 – 41	High
3	26 – 33	Moderate
4	18 – 25	Low
5	10 – 17	Very Low

Source: Data Processed, 2025

The classification of these score categories is used as a basis for interpreting the results of descriptive analysis for each research variable.

### 4.3.1 Service Quality (X1)

Based on information gathered from one hundred taxpayers, a descriptive study of the service quality variable was carried out. The intervals described in the preceding section are used to classify the score categories for this variable.

Based on the data processing results, the distribution of respondents' answers shows that the majority of respondents rated the quality of service as adequate (52%) and high (34%), while the rest were in the low category.

**Table 8. Distribution of Respondents' Responses on Service Quality**

No	Category	Interval	Frequency	Percentage (%)
1	Very High	42–50	0	0
2	High	34–41	34	34
3	Moderate	26–33	52	52
4	Low	18–25	13	13
5	Very Low	10–17	1	1
<b>Total</b>			<b>100</b>	<b>100</b>

Source: Data Processed, 2025

Hasil tersebut menunjukkan bahwa secara umum kualitas pelayanan telah The results indicate that, in general, the quality of service has met the respondents' expectations, but it is not yet fully optimal.

Further analysis at the indicator level as presented in Table 4.10 shows that the average score obtained is 307.5 out of a maximum score of 500, or 61.5%, which falls into the sufficient category.

**Table 9. Service Quality Responses**

No	Statement	Actual Score	Maximum Score	%	Category
1	The information provided by tax officers is clear and easy to understand.	289	500	57.8	Fair
2	Tax office services follow established SOPs.	276	500	55.2	Fair
3	Tax officers are responsive in handling complaints and inquiries from taxpayers.	324	500	64.8	Fair
4	Tax service procedures are not complicated and easy to follow.	312	500	62.4	Fair
5	Tax services are easily accessible.	311	500	62.2	Fair
6	Waiting time to receive tax services is relatively fast.	343	500	68.6	High

No	Statement	Actual Score	Maximum Score	%	Category
7	Employees understand my needs as a taxpayer well.	326	500	65.2	Fair
8	Facilities and infrastructure at the tax office are adequate to support services.	304	500	60.8	Fair
9	My requests are handled quickly without delay.	292	500	58.4	Fair
10	Tax administrative processes run efficiently.	298	500	59.6	Fair
<b>Average</b>		<b>307.5</b>	<b>500</b>	<b>61.5</b>	<b>Fair</b>

Source: Data Processed, 2025

The indicator with the highest value is service speed (68.6%), while the lowest value is in service compliance with SOP (55.2%). This indicates that the aspect of service speed is relatively good, but the implementation of operational standards still needs improvement.

#### 4.3.2 Employee Competencies (X2)

Descriptive analysis of the employee competency variable was conducted based on data obtained from 100 taxpayers. The classification of score categories for this variable refers to the intervals explained in the previous section.

Based on the data processing results, the distribution of respondents' answers shows that the majority of respondents assess employee competence to be in the high (45%) and sufficient (43%) categories, while the rest fall into the low category.

**Table 10. Response Distribution: Employee Competence**

No	Category	Interval	Frequency	Percentage (%)
1	Very High	42–50	0	0
2	High	34–41	45	45
3	Moderate	26–33	43	43
4	Low	18–25	11	11
5	Very Low	10–17	1	1
<b>Total</b>			<b>100</b>	<b>100</b>

Source: Data Processed, 2025

The results indicate that, in general, the competence of employees in providing services to taxpayers is at an adequate level.

Further analysis at the indicator level as presented in Table 4.12 shows that the average score obtained is 329 out of a maximum score of 500, or 65.8%, which falls into the sufficient category.

**Table 11. Respondents' Responses on Employee Competence**

No	Statement	Actual Score	Max Score	%	Category
1	Employees have a good understanding of tax regulations	311	500	62.2	Moderate
2	Employees are able to explain tax regulations in a clear and understandable manner	306	500	61.2	Moderate
3	Employees have good communication skills in providing services	340	500	68.0	High
4	Employees show patience in handling taxpayer complaints and questions	339	500	67.8	High
5	Employees are able to find innovative solutions to service-related problems	318	500	63.6	Moderate
6	Employees understand the needs and conditions of taxpayers well	334	500	66.8	Moderate
7	Employees show concern toward the problems faced by taxpayers	355	500	71.0	High
8	Employees are honest and transparent in providing information to taxpayers	333	500	66.6	Moderate
9	Employees demonstrate professionalism in serving taxpayers	340	500	68.0	High
10	Employees provide accurate and up-to-date information regarding tax policies	314	500	62.8	Moderate
<b>Average</b>		<b>329</b>	<b>500</b>	<b>65.8</b>	<b>Moderate</b>

Source: Data Processed, 2025

The indicator with the highest value is the employees' concern for taxpayers (71%), while the relatively lower value is in the ability to explain regulations (61.2%). This indicates that the aspect of empathy has been functioning well, but communication skills and technical understanding still need to be improved.

#### 4.3.3 Taxpayer Satisfaction (Y)

Descriptive analysis of the taxpayer satisfaction variable was conducted based on data obtained from 100 respondents. The classification of score categories for this variable refers to the intervals explained in the previous section.

Based on the data processing results, the distribution of respondents' answers shows that the majority of respondents rated their satisfaction level as high (43%) and moderate (42%), while 15% of respondents rated it as low.

**Table 12. Response Distribution: Taxpayer Satisfaction**

No	Category	Interval	Frequency	Percentage (%)
1	Very High	42–50	0	0
2	High	34–41	43	43
3	Moderate	26–33	42	42
4	Low	18–25	15	15

No	Category	Interval	Frequency	Percentage (%)
5	Very Low	10–17	0	0
<b>Total</b>			<b>100</b>	<b>100</b>

Source: Data Processed, 2025

The results indicate that, in general, taxpayers feel somewhat satisfied to satisfied with the services provided, although it has not yet reached a very high level of satisfaction. The absence of respondents in the very high category suggests that the quality of service is still not fully optimal, while the presence of respondents in the low category indicates that there are still aspects of the service that need improvement.

Further analysis at the indicator level as presented in Table 4.14 shows that the average score obtained is 318.9 out of a maximum score of 500, or 63.78%, which falls into the sufficient category.

**Table 13. Respondent Responses: Taxpayer Satisfaction**

No	Statement	Actual Score	Max Score	%	Category
1	I am satisfied with the quality of services provided	313	500	62.6	Moderate
2	The services provided meet my expectations	310	500	62.0	Moderate
3	The waiting time to receive tax services is relatively short	323	500	64.6	Moderate
4	I do not experience excessive delays in the service process	308	500	61.6	Moderate
5	My complaints are handled quickly by the staff	316	500	63.2	Moderate
6	I am satisfied with how employees handle my complaints	336	500	67.2	Moderate
7	Tax officers treat all taxpayers fairly and equally	340	500	68.0	High
8	I do not experience difficulties in fulfilling my tax obligations	323	500	64.6	Moderate
9	The tax calculations provided are accurate and reliable	319	500	63.8	Moderate
10	Employees demonstrate reliability in providing information and tax calculations	301	500	60.2	Moderate
<b>Average</b>		<b>318.9</b>	<b>500</b>	<b>63.78</b>	<b>Moderate</b>

Source: Data Processed, 2025

The highest-rated indicator is fair treatment of taxpayers (68%), which shows that the aspect of fairness in service is functioning well. Conversely, the lowest-rated indicator is the reliability of employees in providing information and tax calculation results (60.2%), indicating that there are still limitations in the aspects of accuracy and trustworthiness of information.

Overall, although the level of taxpayer satisfaction is in the adequate category, these results indicate that there is still room for improvement in service quality, particularly in terms of information reliability, complaint handling speed, and service process efficiency. Improvements in these aspects are expected to elevate taxpayer satisfaction to a higher category and strengthen public trust in tax services.

#### **4.4 Classical Assumption Tests**

##### **4.4.1 Normality Test**

To ascertain whether or not the residuals are regularly distributed, the Kolmogorov–Smirnov (K–S) technique is used for the normality test. The residuals of a decent regression model must have a normal distribution. Decision-making is based on the idea that the residuals are normally distributed if the significance value is higher than 0.05 (Almquist et al., 2020).

**Table 14. Results of Normality Test (Kolmogorov–Smirnov)**

<b>Unstandardized Residual</b>	
<b>N</b>	100
<b>Normal Parameters<sup>a, b</sup></b>	
Mean	0.0000000
Std. Deviation	1.100482407
<b>Most Extreme Differences</b>	
Absolute	0.088
Positive	0.085
Negative	-0.088
<b>Test Statistic</b>	0.088
<b>Asymp. Sig. (2-tailed)</b>	0.052

Source: Data Processed, 2025

Based on Table 14, a significance value of 0.052 was obtained, which is greater than 0.05. This indicates that the residuals are normally distributed. Thus, the normality assumption in the regression model has been met.

##### **4.4.2 Homogeneity Test**

To ascertain if the variances between data groups are the same (homogeneous), the homogeneity test is carried out using Levene's test. One of the requirements before performing further analyses like t-tests and ANOVA is this test. Decision-making is based on the idea that the data is homogenous if the significance value is higher than 0.05 (Almquist et al., 2020).

**Table 15. Test of Homogeneity of Variances**

Levene Statistic	df1	df2	Sig.
1.120	2	297	0.398

Source: Data Processed, 2025

Based on Table 15, a significance value of 0.398 was obtained, which is greater than 0.05. This indicates that the data has homogeneous variance. Thus, the data meets the homogeneity assumption and can proceed to the next stage of analysis.

#### 4.5 Hypothesis Testing

##### 4.5.1 Multiple Linear Regression Analysis

The impact of employee competency and service quality on taxpayer satisfaction is assessed using multiple linear regression analysis. The table below displays the outcomes of the SPSS data processing:

**Table 16. Regression Coefficients**

Model	B	Std. Error	Beta	t	Sig.
(Constant)	-2.778	1.479	-	-1.879	0.063
X1 (Service Quality)	0.917	0.069	0.773	13.325	0.000
X2 (Employee Competence)	0.194	0.060	0.188	3.236	0.002

Source: Data Processed, 2025

Based on Table 16, the following regression equation was obtained:

$$Y = -2,778 + 0,917X_1 + 0,194X_2 + \varepsilon$$

The regression coefficients indicate that service quality (X1) and employee competence (X2) have a positive influence on taxpayer satisfaction (Y). The coefficient value for service quality (0.917) is greater than that for employee competence (0.194), which shows that service quality has a more dominant influence on taxpayer satisfaction.

##### 4.5.2 Coefficient of Determination

The degree to which the independent variable may explain the dependent variable is ascertained using the coefficient of determination.

**Table 17. Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error
1	0.917	0.841	0.838	1.31821

Source: Data Processed, 2025

Based on Table 17, an R Square value of 0.841 or 84.1% was obtained, indicating that the quality of service and employee competence together can explain 84.1% of the variation in taxpayer satisfaction. The remaining 15.9% is explained by other variables outside the research model.

### 4.5.3 Hypothesis Testing

#### a. T-Test (Partial)

Each independent variable's partial impact on the dependent variable is ascertained using the t-test. The service quality variable (X1) has a t-value of 13.325 with a significance level of 0.000 ( $< 0.05$ ), according to the results of the multiple linear regression test. This indicates that service quality has a positive and significant impact on taxpayer satisfaction. Furthermore, employe competence has a positive and substantial impact on taxpayer satisfaction, as indicated by the employe competence variable (X2), which has a t-value of 3.236 with a significance level of 0.002 ( $< 0.05$ ).

#### b. F-Test (Simultaneous)

The simultaneous impact of independent factors on the dependent variable is ascertained using the F-test.

**Table 18. Anova**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	892.836	2	446.418	256.924	0.000
Residual	168.554	97	1.738		
<b>Total</b>	<b>1061.390</b>	<b>99</b>			

Source: Data Processed, 2025

According to Table 18, a F value of 256.924 with a significance of  $0.000 < 0.05$  was found, suggesting that both employee competency and service quality had a considerable impact on taxpayer satisfaction at the same time.

## 5. Discussion

The purpose of this study is to examine how employee competency and service quality affect taxpayer satisfaction at the Bandar Lampung City Regional Revenue Agency. In general, the research results indicate that both variables have a significant impact, both partially and simultaneously, on taxpayer satisfaction.

### 5.1 The Impact of Service Quality on Taxpayer Satisfaction

It has been demonstrated that taxpayer satisfaction is positively impacted by service quality. This demonstrates how raising service quality will immediately raise tax service users' happiness. These findings are in line with the SERVQUAL theory (Liestyanti & Prawiraatmadja, 2021) which emphasizes that service dimensions are the main factors in shaping satisfaction. These results are also consistent with previous research (Hardini & Digidowiseiso, 2023; Munzir & Ismanto, 2020; Sukesu & Yunaidah, 2020) which emphasizes the importance of fast, clear, and responsive service. Practically, tax authorities need to prioritize the improvement of service quality to enhance taxpayer satisfaction and trust.

### 5.2 The Effect of Employee Competence on Taxpayer Satisfaction

Employe competence also has a positive and significant impact on taxpayer satisfaction. This indicates that the ability and professionalism of employes play an important role in creating satisfactory service. This finding is supported by

previous research (Romadhona & Sumardjo, 2022; Sriyanti et al., 2022) which states that competent employees are able to enhance service effectiveness and taxpayer trust. The implication is that improving competence through training and human resource development is crucial in enhancing service quality.

### ***5.3 The Combined Effect of Service Quality and Employee Competence on Taxpayer Satisfaction***

Simultaneously, service quality and employee competence significantly affect taxpayer satisfaction. This indicates that both variables complement each other in forming satisfaction. Good service quality must be supported by adequate employee competence for the service to run optimally. Therefore, the agency needs to integrate the improvement of the service system with the continuous development of employee competence.

## **6. Conclusion**

This study demonstrates that, both partially and concurrently, employee competency and service quality have a favorable and considerable influence on taxpayer satisfaction. These results highlight the need of developing employee competency through skill and professionalism upgrading and improving service quality, especially in terms of speed, clarity, and simplicity of operations, in order to increase taxpayer satisfaction. For public services to be responsive, effective, and efficient, these two elements must work together.

However, the factors included and the study's scope being limited to a single school remain limitations. In order to obtain a more thorough knowledge of the variables affecting taxpayer satisfaction, future study can create a more comprehensive model by taking into account additional elements including job motivation, corporate culture, and the use of information technology.

### **Data Availability Statement**

Because of privacy and confidentiality concerns, the data used to support the study's conclusions are not publicly accessible. Sensitive responder information was gathered from taxpayers at Bandar Lampung City's Regional Revenue Agency (BAPENDA) via surveys. However, with authorization from the appropriate authorities and upon reasonable request, the related author may make the data public.

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