

**THE EFFECT OF SERVICE QUALITY, TRANSPARENCY, AND TRUST ON
TAXPAYER SATISFACTION: A CASE STUDY AT THE SAMSAT OFFICE OF
SUMBAWA REGENCY**Afika Nurmala¹, Aris Sugiarto²¹ University of Technology Sumbawa, Sumbawa, Indonesia² University of Technology Sumbawa, Sumbawa, Indonesia**Corresponding Author:**

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02, 2025**Abstract**

This study aims to analyze the influence of service quality, transparency, and trust on taxpayer satisfaction at the Samsat Office of Sumbawa Regency. Taxpayer satisfaction is an important indicator of public service performance, particularly in enhancing fiscal compliance among society. The research method employed is a quantitative approach with a causal associative design. Primary data were collected through questionnaires distributed to 100 taxpayers in Sumbawa Regency, selected using purposive sampling. Data analysis was conducted using validity and reliability tests, classical assumption tests, and multiple linear regression with the assistance of SPSS. The results indicate that service quality, transparency, and trust have a positive and significant effect on taxpayer satisfaction, both partially and simultaneously. These findings suggest that consistent service quality improvement, openness of information, and the establishment of taxpayer trust in the Samsat institution are key factors in enhancing taxpayer satisfaction and compliance. Theoretically, this research contributes to the literature on customer satisfaction in public services, particularly in the field of regional taxation. Practically, the findings can serve as input for the Samsat Office of Sumbawa Regency in designing more effective, transparent, and taxpayer-oriented service strategies.

Keywords: Samsat, Service Quality, Taxpayer Satisfaction, Transparency, Trust

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INTRODUCTION

A high-quality public service is a key indicator of successful bureaucratic reform in Indonesia. This reform framework requires the state to not only perform administrative functions but also to respond to community needs and aspirations in a rapid, transparent, and citizen-oriented manner. The credibility of the bureaucracy is measured by the quality of its public service, which directly affects the level of public trust. Therefore, improving the quality of public service, especially in areas that directly relate to citizens' fiscal compliance, like taxation and local levies, is crucial for bureaucratic reform.

The Samsat (*Sistem Administrasi Manunggal Satu Atap*) office plays a vital role in regional taxation by serving as a hub for motor vehicle administration and a primary actor in collecting motor vehicle taxes, which are a major source of Regional Original Revenue (PAD). In West Nusa Tenggara Province, for example, motor vehicle taxes account for over 30% of the total PAD. This highlights how essential the Samsat office is in supporting the region's financial independence and a strategic issue in achieving good local governance. Despite innovations like E-Samsat, citizen satisfaction with Samsat services is not yet fully realized. The Ombudsman of the Republic of Indonesia reported in 2023 that public complaints about Samsat services remain high, primarily concerning a lack of information transparency, complex and inconsistent administrative procedures, and a discrepancy between formal procedures and actual practices. When service fails to meet expectations, it can lead to frustration and negatively affect public perception of the institution's integrity and capability, which can in turn reduce fiscal compliance and loyalty.

In Sumbawa Regency, a region with unique geographical and social characteristics, an internal survey by Bapenda Sumbawa in 2022 revealed that while respondents were satisfied, their main complaints were long waiting times, a lack of transparency regarding fees and procedures, and inconsistent treatment by officers. This suggests that public service problems aren't just technical or administrative but are also deeply influenced by social and relational factors between the service provider and the public. In a local community like Sumbawa, values such as honesty, equitable treatment, and respect for time and individual dignity are crucial in shaping the perception of service quality. Transparency is closely linked to how public information is presented—it should be open, clear, easily accessible, and unambiguous. Meanwhile, trust is the accumulated public perception of a public institution's credibility, fairness, and consistency. Without trust, genuine compliance from citizens is impossible.

Previous studies, such as the one by Rahayu et al. (2023) in Kendari, have found that digitalizing services through E-Samsat can improve public satisfaction and trust. However, their quantitative approach couldn't deeply explore subjective aspects like emotions, perceptions, and the lived experiences of taxpayers, especially in areas with distinct geographical and cultural characteristics. While quantitative studies provide a general statistical overview, they are limited in capturing the depth of human experience. For example, the study by Putra (2021) used a qualitative descriptive approach to interview Samsat employees to understand how trust is born from consistent transparency and service. This research, however, did not use quantitative data. Additionally, Hadi's (2022) quantitative research with multiple regression analysis found that all variables had a significant simultaneous effect, but the research location was different.

This study aims to address this gap by using a quantitative causal associative approach to analyze the cause-and-effect relationship between variables. The research questions are: 1) What is the effect of service quality on taxpayer satisfaction at the Samsat Office in Sumbawa Regency? 2) To what extent does transparency influence taxpayer satisfaction at the Samsat Office in Sumbawa Regency? 3) What is the role of trust in determining taxpayer satisfaction at the Samsat Office in Sumbawa Regency?. The study's findings are expected to contribute to the academic literature on public administration, specifically on taxpayer satisfaction and the factors influencing it, such as service quality, transparency, and trust.

Practically, the results of this study can provide concrete input for the Sumbawa Regency Government and the Samsat office in designing training programs for staff, developing localized standard operating procedures (SOPs), and strengthening user-friendly and participatory public information systems. A good tax service will not only increase fiscal compliance but also create a healthy reciprocal relationship between the state and its citizens. The research has strategic value in building evidence-based policy that prioritizes social justice and public welfare. Ultimately, this research aims to provide real-world contributions to improving public service governance based on local and human values.

RESEARCH METHOD

This study employs a quantitative approach with a causal associative method to analyze the cause-and-effect relationship between variables and to test the hypotheses that have been formulated. Data was collected through online questionnaires using Google Forms and analyzed with the help of SPSS software. The primary data was obtained directly from the first source, which is the respondents, without intermediaries. This primary data is crucial as it provides original, accurate, and highly relevant information that is consistent with the research context and objectives, minimizing the possibility of information distortion. The process of collecting primary data involves direct interaction with respondents, ensuring the quality and accuracy of the data obtained. Additionally, secondary data, such as scientific journals, articles, books, research reports, and electronic sources, were used to support the theoretical foundation and provide a broader context for the study.

The population for this study is the community of Sumbawa, defined as all individuals residing and conducting activities in the region, both urban and rural, who possess specific social, cultural, economic, and demographic characteristics. The population was selected to comprehensively understand a specific phenomenon, behavior, or condition within this community. The determination of the population is a crucial initial step, as the research findings and conclusions are highly dependent on an accurate and appropriate representation of the population. The population is also considered for its diversity, including differences in age, gender, occupation, education, and cultural backgrounds. A comprehensive understanding of the population is essential to ensure that the sample is representative and that the findings can be generalized to the entire population.

Due to limitations in time, resources, and cost, the study used a sample from the population. The sampling technique employed was purposive sampling, which selects a sample based on specific criteria or considerations set by the researcher. This technique is suitable because the study requires data from taxpayers who have direct experience with Samsat services. The criteria for participants may include taxpayers who have paid motor vehicle taxes at least twice in the last year or who have accessed additional services such as STNK validation and tax extensions. The aim is to ensure that each respondent genuinely understands the service quality and can evaluate the aspects of transparency and trust based on their actual experiences. To determine the number of samples, the Paul Leedy formula was used, as the exact size of the population was unknown. The calculation resulted in a sample size of 96.04 respondents, which was rounded up to 100 to simplify calculations and ensure a better outcome, as a larger sample size generally yields superior results. The data collection method used was a closed-

ended questionnaire based on a four-point Likert scale, which was designed to eliminate neutral answers to avoid ambiguous responses.

Data analysis began with instrument testing, which included validity and reliability tests. The validity test was performed to ensure that the questionnaire accurately measures what it is intended to measure and that the results are reliable and accurate. This was done by correlating each item's score with the total score using the Product Moment method in SPSS. The reliability test was conducted by calculating the Cronbach's Alpha for each instrument, with a value greater than 0.6 indicating that the variable is reliable. This was followed by classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, which are prerequisites for using linear regression. Normality was tested using the One-Sample Kolmogorov-Smirnov method, with a significance value greater than 0.05 indicating a normal distribution. Heteroscedasticity was tested using the Glejser method. The multicollinearity test was performed to identify any strong correlations between independent variables, using VIF values between 1 and 10 to indicate no multicollinearity. The main analysis utilized multiple linear regression to determine the influence of the independent variables on the dependent variable, accompanied by hypothesis testing to measure significance. The T-test was used to test the individual influence of each independent variable on the dependent variable, with a significance value of less than 0.05 indicating a significant influence. The coefficient of determination (R²) was also calculated to measure the ability of the independent variables to explain the dependent variable. The entire process was systematically designed to ensure the validity and reliability of the results.

RESULTS AND DISCUSSION

Results

Classical Assumption Test

1. Normality Test

<i>Kolmogorov Smirnov Test</i>	<i>Asymp. Sig. (2-tailed)</i>	Criteria	Description
0,082	0,090	> 0,05	Normally Distributed

Source: Processed data, 2025

The table above shows an Asymp. Sig value of 0.090, which is greater than the significance threshold of 0.05. This indicates that the data used in this study meet the assumption of normal distribution, as evidenced by the Asymp. Sig value exceeding the 0.05 significance level.

2. Multicollinearity test

Multicollinearity test is an examination and assumption used to verify that the independent variables in a model are not correlated with each other.

Variable	Tolerance Value	VIF Value	Description
Service Quality	0,350	2,855	No Multicollinearity
Transparency	0,348	2,878	No Multicollinearity

Trust	0,541	1,850	No Multicollinearity
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Source: Processed data, 2025

The table above shows that the service quality variable has a tolerance value of $0.350 > 0.1$ and a VIF value of $2.855 < 10$, the transparency variable has a tolerance value of $0.348 > 0.1$ and a VIF value of $2.878 < 10$, and the trust variable has a tolerance value of $0.541 > 0.1$ and a VIF value of $1.850 < 10$. Based on these results, it can be concluded that the independent variables in this study are not correlated with each other or do not have excessive interrelationships, indicating that multicollinearity does not occur.

3. Heteroscedasticity Test

The heteroscedasticity test aims to identify whether there are changes in the variance of the residuals from one observation period to another

Table 3. Heteroscedasticity Test Results

Variable	Sig. Value	Requirement	Description
Service Quality	0,508	$> 0,05$	No Heteroscedasticity
Transparency	0,253	$> 0,05$	No Heteroscedasticity
Trust	0,311	$> 0,05$	No Heteroscedasticity

Source: Processed data, 2025

The table above shows that the significance value of service quality is 0.508, which is greater than 0.05, the significance value of transparency is 0.253, which is greater than 0.05, and the significance value of trust is 0.311, which is greater than 0.05. These results indicate that all three variables do not exhibit heteroscedasticity in this study.

4. Linear Regression Analysis

Table 4. Linear Regression Analysis Results

Model	Coefficient (B)
(Constant)	5,811
Service Quality	,131
Transparency	,242
Trust	,083

Source: Processed data, 2025

$$Y = 5.811 + 0.131 (X1) + 0.242 (X2) + 0.083 (X3) + e$$

The results of the multiple linear regression equation can be explained as follows:

1. The constant value is positive at 5.811, indicating that when all independent variables namely service quality (X1), transparency (X2), and trust (X3) are assumed to remain constant, the value of taxpayer satisfaction (Y) is 5.811.
2. The regression coefficient for the service quality variable (X1) is 0.131, which means that if service quality (X1) increases by one unit, taxpayer satisfaction (Y) will increase by 0.131.
3. The regression coefficient for the transparency variable (X2) is 0.242, which means that if transparency (X2) increases by one unit, taxpayer satisfaction (Y) will increase by 0.242.
4. The regression coefficient for the trust variable (X3) is 0.083, which means that if trust (X3) increases by one unit, taxpayer satisfaction (Y) will increase by 0.083.

Hypothesis Testing

1. Partial Test (t-test)

Formula $df = (a/2; n-k-1)$ information:

a = significance level of the research (a = 0.05)

n = number of samples/respondents (n = 100)

k = number of independent variables (k = 3) where the variables

So, $df = (0.05/2 ; 100-3-1)$

$df = 0.025 ; 96$

= 1.985

The result obtained for Ttable is 1.978

Table 5. T-test Results

Model	T-count	T-table	Sig.	Keterangan
Service Quality	2,290	1.985	,024	Significantly influences
Transparancy	4,470	1.985	,000	Significantly influences
Trust	2,458	1.985	,016	Significantly influences

Source: Processed data, 2025

The table above shows the results of the T-test variables as follows:

a. Service quality variable (X1)

The tcount value produced in the service quality variable is $2.290 > 1.985$ and the sig. value is 0.024. The significant result is $0.024 < 0.05$, which means H_0 is rejected and H_1 is accepted. Thus, it can be concluded that service quality (X1) partially has a significant effect on taxpayer satisfaction (Y).

b. Product quality variable

The tcount value of the transparency variable is $4.470 > 1.985$ and the sig. value is 0.000. The significant result is $0.000 < 0.05$, which means H_0 is rejected and H_2 is accepted. Thus, it can be concluded that transparency (X2) partially has a significant effect on taxpayer satisfaction (Y).

c. Location variable

The tcount value of the trust variable is $2.458 > 1.985$ and the sig. value is 0.016 . The significant result is $0.016 < 0.05$, which means H_0 is rejected and H_3 is accepted. Thus, it can be concluded that the trust variable (X3) partially has a significant effect on taxpayer satisfaction (Y).

2. Coefficient of Determination Test (R^2)

Table 6. Coefficient of Determination Test Results

Model	R	R Square
1	0,685	0,651

Source: Processed data, 2025

The table above shows that the value of the coefficient of determination, with an R square value of 0.651. This means that the ability of the independent variables in explaining the dependent variable is 65.1%, while the remaining 34.9% is explained by other variables not discussed in this study.

Results

1. The Effect of Service Quality on Taxpayer Satisfaction

Based on the hypothesis testing results, Service Quality (X1) shows a positive and significant effect on Taxpayer Satisfaction (Y). The significance value of service quality is 0.024 , which is less than 0.05 , and the t-count value of 2.290 is greater than the t-table value of 1.985 . This indicates that the regression coefficient of Service Quality partially has a positive and significant influence on Taxpayer Satisfaction.

This finding is also supported by the conclusion that the better the quality of service provided by officers, such as friendliness, punctuality, and ease of administrative processes, the higher the level of taxpayer satisfaction. These results are consistent with the applied theory, as quality of service is a crucial factor in maintaining customer satisfaction and loyalty.

2. The Effect of Transparency on Taxpayer Satisfaction

Based on the hypothesis testing results, Transparency (X2) shows a positive and significant effect on Taxpayer Satisfaction (Y). The significance value of transparency is 0.000 , which is less than 0.05 , and the t-count value of 4.470 is greater than the t-table value of 1.985 . This indicates that the regression coefficient of Transparency partially has a positive and significant influence on Taxpayer Satisfaction.

This finding is also supported by the conclusion that the openness of information about procedures, costs, and service times encourages taxpayers to feel more confident and satisfied with the service provided by Samsat. These results align with the theory that transparency is a key principle in achieving good governance and directly impacts taxpayer satisfaction with the overall service and tax system.

3. The Effect of Trust on Taxpayer Satisfaction

Based on the hypothesis testing results, Trust (X3) shows a positive and significant effect on Taxpayer Satisfaction (Y). The significance value of trust is 0.016, which is less than 0.05, and the t-count value of 2.458 is greater than the t-table value of 1.985. This indicates that the regression coefficient of Trust partially has a positive and significant influence on Taxpayer Satisfaction.

This finding is also supported by the conclusion that trust arises from the integrity of officers, consistency in service, and reliability in completing administrative processes in accordance with applicable regulations, which in turn increases taxpayer satisfaction. This finding is consistent with the theory that trust is a crucial social capital in the relationship between the state and its citizens, as genuine compliance is impossible without it.

4. The Simultaneous Effect of Service Quality, Transparency, and Trust on Taxpayer Satisfaction

The results of the multiple linear regression analysis through the F-test indicate that Service Quality, Transparency, and Trust simultaneously have a positive and significant effect on Taxpayer Satisfaction. This means that these three variables complement each other and work together to increase taxpayer satisfaction at the Samsat office in Sumbawa Regency. These results are consistent with the study by Hadi (2022), which also found that all variables have a significant simultaneous effect.

CONCLUSION

Based on the results of research and data analysis regarding the Effect of Service Quality, Transparency, and Trust on Taxpayer Satisfaction at Samsat Sumbawa Regency, several conclusions can be drawn as follows:

1. Service Quality has a positive and significant effect on Taxpayer Satisfaction at Samsat Sumbawa Regency. This indicates that the better the service quality provided by the officers, such as friendliness, timeliness of service, and ease of administrative processes, the higher the level of taxpayer satisfaction.
2. Transparency has a positive and significant effect on Taxpayer Satisfaction. The openness of information regarding procedures, costs, and service time encourages taxpayers to feel more confident and satisfied with the services provided by Samsat.
3. Trust has a positive and significant effect on Taxpayer Satisfaction. Trust arises from the integrity of the officers, consistency of service, and reliability in completing the service process in accordance with applicable regulations, thereby increasing taxpayer satisfaction.

Simultaneously, Service Quality, Transparency, and Trust have a significant effect on Taxpayer Satisfaction. This means that these three variables complement each other and together are able to increase taxpayer satisfaction at Samsat Sumbawa Regency.

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