

THE EFFECT OF E-FILING SERVICE QUALITY ON TAXPAYER SATISFACTION IN SUBMITTING ANNUAL SPT AT KPP PRATAMA MEDAN BELAWAN

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Abstract

This study discusses the effect of e-Filing service quality on taxpayer satisfaction at KPP Pratama Medan Belawan. The author identified problems in service that need to be improved, especially through improving the quality of employees, infrastructure, and technology. These improvements aim to make it easier for taxpayers to carry out their obligations. The method used in this study is quantitative with a correlational approach. In this study, the theory used as the basis is the ServQual theory by Zeithaml et al regarding the quality of e-filing services, as well as the theory put forward by Mohamed regarding taxpayer satisfaction. The population studied included all taxpayers in Medan Belawan District who utilized e-Filing services, with a sample size of 96 people. Data analysis was carried out using simple linear regression analysis (t-test) with the help of SPSS version 22 software, to determine the extent to which the quality of e-Filing services influences taxpayer satisfaction in submitting annual tax returns. The results of the study indicate that the quality of e-Filing services has a significant effect on taxpayer satisfaction. This is evidenced by the results of the partial test (t-test), where the Sig. value. obtained ($6.808 > 1.984$) at a significance level of 0.05. In addition, the results of the determination coefficient test (R^2) showed a value of 0.323 (32.3%), which means that the alternative hypothesis (H_a) is accepted while the null hypothesis (H_o) is rejected. Thus, e-Filing services at KPP Pratama Medan Belawan must continue to be improved so that taxpayers increasingly trust the electronic taxation system and can increase their satisfaction in submitting Annual Tax Returns.

Keywords: *Service Quality, e-Filing, Taxpayer Satisfaction, Annual Tax Return*

INTRODUCTION

In the era of digitalization, innovation in public services through information technology, such as e-filing in tax reporting, is an important strategy to improve the quality of service and taxpayer satisfaction. E-filing makes it easier for taxpayers to carry out their tax obligations quickly, precisely, and accurately. However, the success of e-filing services is highly dependent on the quality of service provided by the organizers, which must meet the principles of good public service. (Awaludin et al., 2023). Public service is one of the main functions of government in meeting the needs and expectations of the community. The implementation of the e-filing system is expected to facilitate taxpayers in submitting their SPT. However, in reality, there are still many taxpayers who have not used the facility. The following is the ratio of taxpayer satisfaction users:



Figure 1.1 Service Satisfaction Graph 2021-2023 in Medan Belawan City

Source: DJP Performance Report (2024)

Based on the data graph, it can be seen that the use of public services for the 2021-2023 period shows interesting dynamics. Online application services were initially the main choice for the public with the highest percentage in 2021 (3.70%) and 2022 (3.55%), but experienced a sharp decline in 2023 (3.20%). Meanwhile, face-to-face services and other channels tended to be stable, but also experienced a slight decline in 2023. Consumer satisfaction and loyalty are fundamental to the survival and growth of a company.(Sari, 2013). In an effort to retain consumers, companies must be able to choose the most appropriate form of policy or technology to achieve it. One of the consumer satisfactions that is in the spotlight is taxpayer satisfaction.

Public service quality can be interpreted as the level of service excellence provided to the community, which is measured based on the conformity between the expectations and perceptions of the community towards the service (Parasuraman, Zeithaml, and Berry, 1988). The dimensions of public service quality include reliability, responsiveness, assurance, empathy, and tangibles. These dimensions are important references in designing and evaluating public services in order to optimally meet community expectations. Tax is the largest state revenue after the APBD, until now tax revenue is still the mainstay of the state in running its government and improving the quality of infrastructure for the community. As reported in the online news kemenkeu.go.id that the state revenue of the APBN in 2024 shows that the revenue from tax revenue is the largest, namely 82.4%, PNBPN of 17.6% and grants of 0.02% (www.bps.go.id). As reported in the news on kemenkeu.go.id that the highest tax revenue is income from PPh 25/29 of individuals, which is 43.2%, or Rp 7.890 trillion compared to the period in 2014 which was Rp 4.088 trillion (www.pajak.go.id).

Since the implementation of the e-Filing taxation system regulation in Indonesia on April 1, 2018, taxpayer involvement in reporting tax arrears has increased significantly. The convenience offered by this system, such as a more practical and time-efficient arrears reporting process, is the main factor in increasing participation. As a result, more and more taxpayers are utilizing the e-Filing system to complete their unpaid tax reporting. Tax reporting that must be submitted by taxpayers includes SPT PPh Routine 21 or PPh 26, SPT PPN Routine or PPnBM, and Annual Corporate SPT for taxable entrepreneurs who usually issue e-invoices. In using the e-Filing feature for reporting, taxpayers must first log in to the pajak.go.id page using the NPWP and password they already have. After successfully logging in, the "Report" menu can be accessed to select the e-Filing option, then the SPT can be filled in directly until the reporting process is complete. As proof, taxpayers will receive an Electronic Receipt (BPE) sent to the email that has been registered in the profile menu on the tax page (Sidney 2020).

The e-Filing service also has weaknesses. Due to the need for a stable and continuous internet connection for SPT, many taxpayers make mistakes in completing the process. Also, the e-filing service requires all forms to be filled in one upload. Otherwise, taxpayers must repeat filling out the SPT form. Therefore, make sure users have a good and reliable internet connection, as well as complete access to all taxpayer data required for SPT reporting.(Fitriani, 2023). Since 2013, KPP Pratama Medan Belawan is one of the KPP Pratama in Medan that has attempted to implement tax reform through the use of an electronic filing system. The data on personal taxpayer compliance at the Medan Belawan Pratama Tax Service Office in 2019-2023 can be seen in the following table.

Table 1
Number of Taxpayer Data at the Medan Belawan Pratama Tax Office

Year	Incoming Tax Returns	Tax Return Via E-Filing	SPT Via Manual
2019	50,181	42.135	8,046
2020	56,536	49,530	7.006
2021	47,357	44,399	2,958
2022	65.185	43,353	21,832
2023	64,218	35.195	29,023

Source: Medan Belawan Pratama Tax Office, 2024

Data on the ratio of taxpayers' Annual Tax Return reporting in 2019-2023 in the Pratama Tax Service Office area in Medan Belawan. This shows that there is an indication of tax reporting to fulfill their tax obligations. A study on this matter is important to continue to improve taxpayer compliance in their obligations. The existence of elements such as service quality may influence e-Filing tax reporting in carrying out one's obligations as a citizen. Taxpayer satisfaction is very important in forming a positive view of the tax authorities. Starting with satisfaction, taxpayers do not feel disadvantaged when paying taxes. It is also hoped that with this satisfaction, taxpayers will voluntarily pay taxes. Taxpayer satisfaction will also help reduce tax avoidance and tax evasion that are often carried out by taxpayers. If they are satisfied, taxpayers will automatically be more obedient in paying taxes. That way, state revenues from the tax sector can be further increased (Sari, 2013). Law Number 25 of 2009 concerning Public Services mandates that the implementation of public services must be carried out quickly, easily, affordably, and accountably. These principles serve as guidelines for government agencies, including the Directorate General of Taxes, in providing quality e-filing services.

In addition, Law Number 28 of 2007 concerning General Provisions and Tax Procedures provides a legal basis for the implementation of tax obligations, including the use of information technology as a means of service (Novarina, 2005). E-filing is a service for filling out and submitting Annual Tax Returns electronically through a real-time online system to the Directorate General of Taxes via the internet on the Directorate General of Taxes website or through an Application Service Provider appointed by the Directorate General of Taxes. With the implementation of the e-filing system, it is expected to provide convenience and ease for Taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere so as to minimize the costs and time used by taxpayers for calculating and submitting SPT. The e-filing system allows for cost and time savings because filling in and sending SPT can be done with a computer connected to the internet. Taxpayers can do it anytime, 24 hours a day, 7 days a week, including on holidays, and anywhere without having to come to the tax office to submit it to the tax officer. To better understand the above phenomenon, the author conducted an initial survey with 30 respondents by filling out a questionnaire at the Medan Belawan Pratama Tax Office, Jl. Yos Sudarso, No. 27 KM 8.2 Tanjung Mulia, Medan.

Table 2
Initial Survey Results on Taxpayer Satisfaction Levels

No	Statement	Satisfaction Level	
		Satisfied	Less satisfied
1	I feel that the e-Filing system provides complete information and modules that suit my needs in tax reporting.	11	19
2	Online service procedures are more practical than manual services.	10	20
3	I feel that the e-Filing system processes data accurately and rarely experiences errors in processing my tax information.	18	12
4	I feel that the e-Filing system is easy to use, with intuitive and user-friendly data entry, processing, and information search processes.	13	17
5	I feel that the e-Filing system presents information and processes data quickly and on time without having to wait long.	16	14
Average		13	17

Source: Initial Survey Results (2024)

The results of the initial survey of 30 respondents showed that an average of 13 people were satisfied, while 17 people were less satisfied with the e-Filing service. The dimensions with the highest level of satisfaction were the accuracy of the system in processing data, with 18 people satisfied; and the timeliness of the service, with 16 people satisfied, indicating that the e-Filing system has been able to ensure accuracy and time efficiency in tax reporting. However, there are still challenges in terms of completeness of information or 11 people satisfied and ease of use, with 13 people satisfied, reflecting that some taxpayers feel that this system is not informative enough or is still difficult to use. These findings indicate that although e-Filing has made it easier to report taxes digitally, there are still barriers in accessibility, information comprehension, and user experience. Many taxpayers have difficulty understanding the available features and feel that online procedures are not yet completely more practical than manual methods. Therefore, the Directorate General of Taxes needs to improve the quality of service by improving the presentation of information, simplifying system navigation, and providing broader education and socialization. These efforts are expected to increase taxpayer satisfaction and encourage their compliance in using e-Filing for annual SPT reporting. Based on DGT data traffic, the Directorate General of Taxes currently serves around 10 thousand reporters every second.

Research conducted by Utomo *et al.* (2020) discuss the impact of e-government quality on e-filing user satisfaction, a case study of taxpayers in Surakarta. The results of research by Utomo prove that system standards and service standards have a positive effect on the level of satisfaction in using e-filing. However, the quality of the absence of information has an effect on the comfort of e-filing users. While Awaludin *et al.*, (2023) has conducted research in line with the study conducted by Utomo, but specifically focused on the impact of information technology, service quality and user convenience in relation to tax filing via e-filing at the Pratama Depok Sawangan Tax Service Office. The findings indicate that service quality has a significant and beneficial impact in relation to e-filing tax reporting. In addition, information technology also has a significant and positive influence, as does user convenience which has a significant and positive impact on taxes in reporting via e-filing.

LITERATURE REVIEW

Quality of Service *E-Filing*

Definition of service quality according to Zeithaml *et al* in Arianto & Difa (2022), explains that service quality is a comparison between the service felt by customers and the service quality expected by customers. Meanwhile, Lena Ellitan and Lina Anatan (2007:47) state that service quality is a measure of how well the level of service provided is able to adjust to customer expectations, so service quality is realized by fulfilling customer needs and desires and the determination of the delivery of the service divides customer expectations. (Maulana & Marismiati, 2021).

Tax

According to Article 1 of Law Number 16 of 2009 concerning KUP, tax is a mandatory contribution to the state owed by individuals or bodies which is of a mandatory nature based on the Law, without receiving direct compensation and is used for state needs for the greatest possible prosperity of the people. Then according to Prof. Dr. PJA Andriani in AbdulRahman (2010) Tax is a contribution from the community to the state that can be enforced and is owed by the party obliged to pay it based on statutory regulations without receiving any direct return, which is used to finance general expenses related to the state's duties in organizing government.

E-filing

According to Fidel (2010:56) e-filing is a way of submitting SPT which is done through an online and real-time system. E-filing is explained by Gita (2010) as an electronic SPT submission service for both Individuals and Companies via the internet on the website of the Directorate General of Taxes or application service providers to tax offices by utilizing the internet, so that taxpayers do not need to print all report forms and wait for receipts manually.

Satisfaction

In general, satisfaction is a person's feeling of pleasure or disappointment that arises from comparing the perceived performance of a product (or result) to their expectations. If performance fails to meet expectations, customers will be dissatisfied. If performance is in accordance with expectations, customers will be satisfied (Tjiptono and Chandra, 2016). According to Tse and Wilton (in Tjiptono, 2017: 311) public satisfaction is a public response to the evaluation of perceptions of the difference between initial expectations before receiving service (or other performance standards) compared to after receiving the service in question.

Conceptual Framework

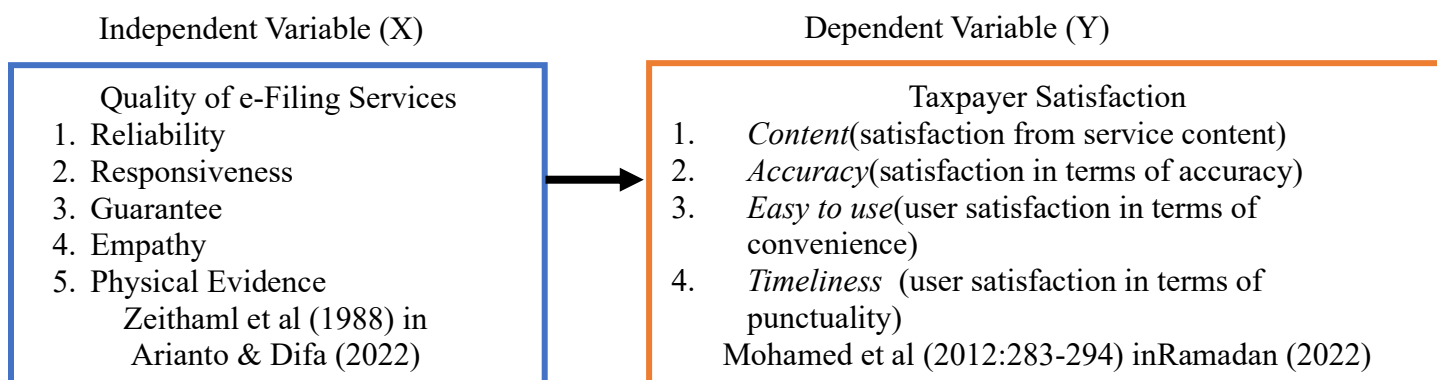


Figure 2 Conceptual Framework

Research Hypothesis

According to Sugiyono (2019) Hypothesis is a temporary answer to the formulation of the research problem being carried out. Described as a conceptual response or solution to the questions formulated in the study problem, not yet a response based on empirical data. Thus, the hypothesis in this study can be stated as follows:

1. Null hypothesis (H0): The quality of e-filing services does not affect taxpayer satisfaction in reporting annual SPT at KPP Pratama Medan Belawan.
2. Working hypothesis (Ha): The quality of e-filing services has an effect on taxpayer satisfaction in reporting annual SPT at KPP Pratama Medan Belawan.

METHOD

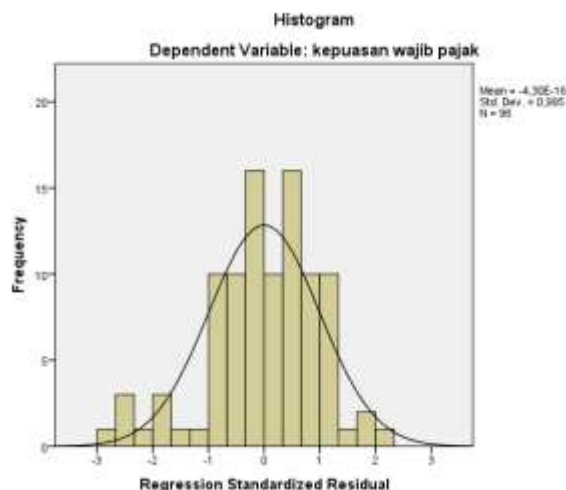
In this study, the author chose the Medan Belawan Pratama Tax Service Office (KPP), located at Jl. KL. Yos Sudarso No. 27 KM 8.2, Tanjung Mulia, Medan City, as the place where this research was implemented. The reason is because e-Filing is one of the superior services provided to facilitate taxpayers in submitting Annual Tax Returns. This service is designed to improve the efficiency and accuracy of tax reporting, and is expected to provide better satisfaction to taxpayers. Therefore, researchers are interested in knowing how the quality of e-Filing services affects taxpayer satisfaction at the Medan Belawan Pratama Tax Service Office. Quantitative research according to Sugiyono (2019), is a method based on the philosophy of positivism, meets scientific standards empirically, objectively, measurably, rationally, and systematically. This method is used to research a specific population or sample by collecting data through research instruments. The data obtained is analyzed quantitatively/statistically to describe and prove the predetermined hypothesis. In answering the formulation of the problem and the hypothesis that has been formulated, a survey research method is used, which is descriptive and comparative in nature. Surveys are one of the data collection techniques commonly used in quantitative research. Surveys can be conducted using questionnaires, interviews, or a combination of both to collect information from respondents ((Sugiyono, 2019:77).

The descriptive method can be interpreted as a scientific procedure in answering the problems being investigated by describing the condition of the subject or object in the research in the form of people, institutions, communities, and others at one time based on the facts that appear or are.(Adiputra et al., 2021). Descriptive means describing and explaining data on the quality of e-filing services on taxpayer satisfaction. Comparative causality is used to determine the influence of cause and effect between several variables, namely the independent variable (X) of e-filing service quality, on the independent variable (Y) is taxpayer satisfaction. Based on this explanation, the target population used in this study is all individual taxpayers registered as e-Filing users at the Medan Belawan Pratama Tax Office. In this study, the sampling technique used is the Probability Sampling technique, namely a sample selection technique that divides the same opportunity for each member of the population to be selected as a sample member. This sampling technique uses the Simple Random Sampling type because the population is relatively homogeneous ((Sugiyono, 2021). The number of samples required is 96 taxpayers who use e-filing in submitting annual tax returns. According to The Last Supper (2019), the next stage after data is collected from respondents or other sources is to conduct the data analysis process. The collected research data will be analyzed using SPSS (Statistical Package for the Social Sciences) software by applying statistical techniques to strengthen the research findings.

RESULT AND DISCUSSION

a. Normality Test

Normality testing is performed on regression residuals. Normality testing is used to test whether the data is normal or not. In this study, Kolmogorov-smirnov is used to test the normality of the data, with a significance level of 5% or 0.05. Where if Asymp.sig.(2-tailed) is greater than 0.05 then the variable is normally distributed, while if it is less than 0.05 then the variable is not normally distributed.



According to Figure 2, the results of the normality test using a histogram show that the residuals are normally distributed and there is no indication of centering to the right or left. Therefore, it can be concluded that the results of this study are within the normal range. In this study, Kolmogorov-Smirnov was used to test the normality of the data, with a significance level of 5% or 0.05. Where if Asymp.sig.(2-tailed) is greater than 0.05 then the variable is normally distributed, while if it is less than 0.05 then the variable is not normally distributed. The results of the normality test using the Kolmogorov-Smirnov single sample are shown in the table below:

Table 3
Kolmogorov-Smirnov Normality Test Results

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		<i>Unstandardized Residual</i>
N		96
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	,0000000
	<i>Std. Deviation</i>	2.32282665
<i>Most Extreme Differences</i>	<i>Absolute</i>	,075
	<i>Positive</i>	,049
	<i>Negative</i>	-,075
<i>Test Statistics</i>		,075
<i>Asymp. Sig. (2-tailed)</i>		,200c,d

Source: Researcher (Data processed, 2024)

Based on the one sample kolmogorov smirnov test in table 4.12 above, it can be seen that the e-filing service quality and customer satisfaction variables have asymp. Sig values greater than the significance level used, namely 0.200 (0.200 > 0.05). So it can be concluded that the data used in this study are normally distributed.

b. Linearity Test

Linearity test is used to select the appropriate regression model. The purpose of this test is to identify whether there is a linear relationship between the dependent variable and each independent variable to be analyzed. The decision regarding linearity is taken by comparing the significant value of Deviations from Linearity produced through the linearity test using SPSS with the specified alpha value. If the significance value of Deviations from Linearity is greater than alpha (0.05), then the relationship can be considered linear.

Table 3
Linearity Test Results Daviation from Linearity

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
taxpayer satisfaction * e-filing service quality	Between Groups	(Combined)	481,460	21	22,927	3.151	.000
		Linearity	256,647	1	256,647	35,276	.000
		Deviation from Linearity	224,812	20	11,241	1,545	.092
	Within Groups		538,374	74	7.275		
	Total		1019.833	95			

Source: Researcher (Data processed, 2024)

Based on the test in table 3, the value of (Daviation from Linearity. Sig) can be seen that the variables of e-filing service quality and customer satisfaction have an asymp. Sig value greater than the level of significance used, namely 0.092 ($0.092 > 0.05$) so that it can be concluded that there is a linear relationship between the independent variable and the dependent variable.

c. Heteroscedasticity Test

Heteroscedasticity testing aims to identify whether there are differences in variance between observations in a regression model. This regression model either has homoscedasticity or no heteroscedasticity. Scatter plot images can be used to predict whether heteroscedasticity will occur or not; if the visible pattern is not clear and the data is spread around the Y axis at a value of 0 (zero), then there is no heteroscedasticity.

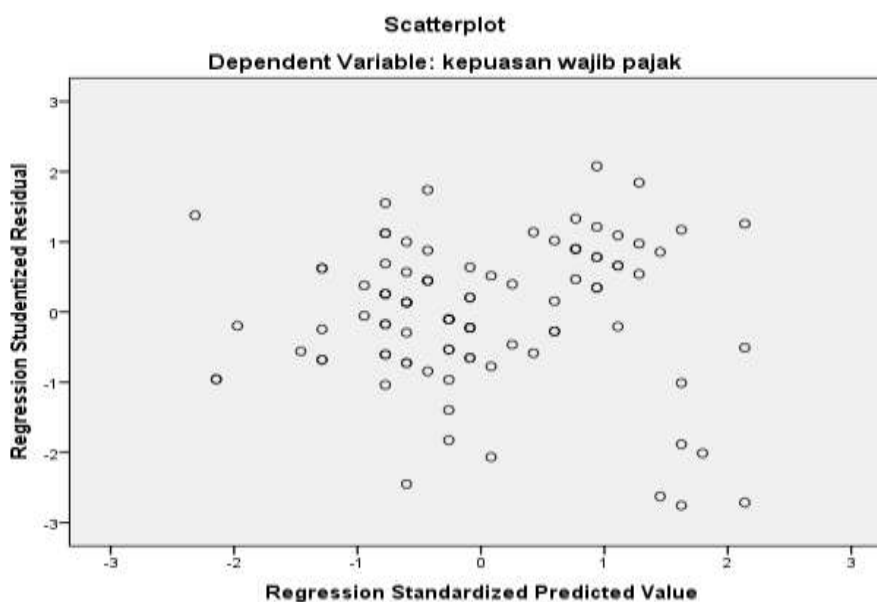


Figure 3 Heteroscedasticity Test Results

Source: Researcher (Data processed, 2024)

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From the image above, it can be seen that there is no clear or specific pattern and it is spread above and below the number 0 (zero) on the Y axis, so it can be said that there is no heteroscedasticity, so the regression model is suitable for use to predict dependent variables and independent variables.

Data Analysis Methods

A simple linear regression analysis test was conducted to measure how much influence the independent variables have on the dependent variable. In this study, the independent variable studied was the quality of e-filing services, while the dependent variable observed was taxpayer satisfaction. This analysis was conducted by utilizing data from the questionnaires that had been distributed, and the processing was carried out using the SPSS program. The results of the simple linear regression analysis test can be seen in the table below.

Table 4
Simple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,390	1,965		2,743	,007
e-filing service quality	,279	,041	,575	6,808	,000

a. Dependent Variable: WP Satisfaction

Source: Researcher (Data processed, 2024)

Based on the table, a simple linear equation can be formed as follows:

$$Y = \alpha + \beta X$$

$$Y = 5.390 + 0.279X$$

The regression equation is as follows:

1. The results of the simple linear regression equation above obtained a constant value (a) of 5.390, which shows that when the independent variable, namely the quality of e-filing services, has a constant value, then the value of the dependent variable, taxpayer satisfaction, is 5.390.
2. The regression coefficient value (β) shows 0.279 indicating that if variable X or the quality of e-filing services increases by one unit, it will increase taxpayer satisfaction by 0.279. The (+) sign indicates that variable X has a positive influence on variable Y.

Hypothesis Testing

a. T-Test (Perial)

Partial hypothesis testing (t-test) is used to test whether the independent variables individually affect the dependent variable. The basis for decision making in the t-test is by comparing the significance value, if the significance value <0.05 means that variable X affects variable Y, and vice versa if the significance value > 0.05 then it means that variable X does not affect variable Y. The basis for decision making in the t-test can also be done based on the calculated t value and t table, where if the calculated t value > t table then the independent variable partially affects the dependent variable, and vice versa if the calculated t < from t table then the independent variable partially does not affect the dependent variable. After considering the specified conditions, α = 0.05 t table (df) = n-2 (96-2=94) the t table value obtained is 1.984.

Table 5
Partial Test Results (t-Test)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,390	1,965		2,743	,007
e-filing service quality	,279	,041	,575	6,808	,000

a. Dependent Variable: WP Satisfaction

Source: Researcher (Data processed, 2024)

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The constant value of 5.390 with a significance value of 0.007 (<0.05), indicates that if the quality of e-filing service (X) is zero, then taxpayer satisfaction (Y) is estimated at 5.390. The regression coefficient for the e-filing service quality variable is 0.279 with a significance value of 0.000 (<0.05). This indicates that the quality of e-filing service has a positive and significant effect on taxpayer satisfaction. This means that every one unit increase in the quality of e-filing service will increase taxpayer satisfaction by 0.279 units, assuming other variables remain constant. It is known that the Sig. value for the (partial) influence of X on Y is 0.000 < 0.05 and the calculated t value is 6.808 > 1.984 t table so it can be concluded that H_a is accepted which means that there is an influence of the quality of e-filing services (X) on taxpayer satisfaction (Y).

b. Coefficient of Determination (R^2)

Used to find out how big the percentage contribution of the influence of independent variables simultaneously to the dependent variable. If the coefficient of determination value in the regression model is getting smaller (approaching zero) it means that the influence of all independent variables on the dependent variable is getting smaller. Conversely, if the coefficient of determination value in the regression model is getting bigger (approaching one) it means that the influence of all independent variables on the dependent variable is getting bigger. The results of the calculation of the coefficient of determination in this study can be seen in the following table:

Table 6
Results of the Coefficient of Determination (R^2) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.575a	.330	.323	2.335
a. Predictors: (Constant), E-Filing Service Quality				
b. Dependent Variable: WP Satisfaction				

Source: Researcher (Data processed, 2024)

Based on the results of a simple linear regression analysis that tests the effect of e-filing service quality on taxpayer satisfaction, a correlation coefficient (R) value of 0.575 was obtained. This value indicates a moderate positive relationship between e-filing service quality and taxpayer satisfaction. The coefficient of determination (R^2) value obtained is 0.330, meaning that the e-filing service quality variable has an influence on taxpayer satisfaction of 33.0%, the remaining 67.0% is influenced by factors outside this research. The Adjusted coefficient value (R^2) obtained was 0.323, meaning that the e-filing service quality variable has an influence on taxpayer satisfaction of 32.3%, the remaining 67.7% is influenced by factors outside this research.

Discussion

In the context of public administration, public services are the core of governance that aims to meet the needs of the community effectively and efficiently. As stated in Law Number 25 of 2009 concerning Public Services, the government is required to provide fast, easy, affordable, and accountable services. In this case, the Directorate General of Taxes as part of public administration is responsible for providing excellent tax services, one of which is through e-filing innovation. The concept of public administration proposed by Denhardt & Denhardt (2003) in the New Public Service theory emphasizes the importance of orientation towards public interest and community participation. In tax services, this is reflected through the government's efforts to provide e-filing services that aim to facilitate taxpayers in carrying out their tax obligations. Thus, e-filing services are not only administrative means, but also a real manifestation of the principles of good governance and excellent service.

The quality of public services that are considered good certainly affects the level of success of the breakthroughs that are implemented. To meet the goals and targets of the quality of e-filing services on taxpayer satisfaction, at least according to Mohamed et al. (2012: 283-294) in Ramadani (2022) there are 4 indicators in taxpayer satisfaction, namely Content, Accuracy, Easy of use, and Timeliness. Furthermore, the quality of e-filing services according to Zeithaml et al. (1988) in Arianto & Difa (2022) has 5 indicators, including Responsiveness or Responsiveness which is the willingness and readiness of officers to help service recipients and provide services quickly. Good e-filing services must meet these dimensions in order to increase user satisfaction. The results of the study which showed a positive effect of the quality of e-filing services on taxpayer satisfaction indicate that these dimensions of service quality have been met in e-filing services at the Medan Belawan Pratama Tax Office.

This study discusses the analysis of the influence of e-Filing service quality on increasing taxpayer satisfaction, where the results show a significant partial influence. Based on the research questionnaire, it shows that all statements shared are valid, seen from the results of the validity test X, the largest calculated r value is in statement 2 on the Accuracy indicator with a value of 0.817 and the smallest calculated r value is in statement 1 on the Content indicator with a value of 0.644. The reliability results show that the Cronbach alpha value > 0.60 where it can be said that both variables have reliable questionnaires. The value of public service innovation (X) is 0.893 and the value of sales increase (Y) is 0.765. While in the normality test according to the questionnaire that the researcher has distributed to the respondents shows that the normality test using Kolmogorov-Smirnov with a significance level of 5% or 0.005 where if the value of $Asympg.sig.(2-tailed) > 0.005$ then the variable is normally distributed, from the test results show that $Asympg.sig.(2-tailed)$ is 0.200 which states that the variable is normally distributed. And based on the questionnaire that the researcher has distributed to the respondents, it states that the hypothesis test with the T test (partial) shows that the calculated t value is $6.808 > 1.984$ t table which means that the initial hypothesis in this study is accepted or H_a is accepted while H_o is rejected.

Furthermore, for the results of the Determination Coefficient (R^2) test of 0.330 which only gave a slight influence on taxpayer satisfaction of 33.0% and another 67.0% was influenced by other variables not examined in this study. Although the contribution of e-filing service quality is not yet fully dominant, these results are significant enough to emphasize the importance of improving service quality as the main strategy in increasing taxpayer satisfaction. This is in accordance with previous research conducted by Nono Arief Rachman (2017), which showed that taxpayer satisfaction at KPP Pratama Pandeglang was positively and significantly influenced by the quality of various e-filing services. This finding also strengthens the relationship between public administration and public services, where the quality of services provided by government agencies greatly determines the level of public satisfaction. In the context of taxation, excellent service not only has an impact on taxpayer satisfaction, but can also increase compliance and state revenue from the tax sector. Thus, technology-based public service innovations such as e-filing are part of bureaucratic reform that is in line with the goals of modern public administration.

In addition, the results of this study provide practical implications for managers. KPP Pratama Medan Belawan. Efforts to improve the quality of e-filing services need to be carried out continuously, both through the development of technology systems, improving human resource competencies, and socialization to taxpayers. The implementation of e-filing is regulated in Law Number 28 of 2007 concerning General Provisions and Tax Procedures, and is strengthened by the Regulation of the Director General of Taxes Number PER-02/PJ/2019 concerning Procedures for Submitting Electronic Tax Returns. This regulation provides a strong legal basis for e-filing implementers as part of information technology-based public services. With this legal umbrella, taxpayers have certainty and legal protection in using e-filing services.

However, until now the quality of public services in Indonesia is still often colored by various problems, such as services that are difficult to access, complicated procedures, and expensive costs, making the quality of public services in Indonesia low. Therefore, to overcome these conditions, a new breakthrough is needed in the implementation of public services. The results of this study are in line with the results of Nono Arief Rachman's (2018) research which produced a study that the service quality factor has a significant effect on taxpayer satisfaction as an e-filing user. Furthermore, research conducted by Abraham Agung & Rinabi (2021) produced a study that service quality has a partial effect on taxpayer satisfaction. Research conducted by Awaludin *et al* (2023) this study states that the service quality variable has a significant effect on taxpayer satisfaction.

CONCLUSION

1. The Effect of E-Filing Service Quality on Taxpayer Satisfaction The quality of e-filing service has a positive and significant effect on taxpayer satisfaction at KPP Pratama Medan Belawan. Improving the quality of service such as ease of access, accuracy, speed, and timeliness of e-filing services directly increases the level of taxpayer satisfaction.
2. Validity and Reliability Test
The research instrument has met the validity and reliability requirements with Cronbach Alpha values of 0.893 for e-filing service quality and 0.765 for taxpayer satisfaction, respectively, so that the data obtained is reliable and consistent.
3. Regression Models and Statistical Assumptions
The simple linear regression model used meets the assumption of normality with a Kolmogorov-Smirnov test significance value of 0.200 (> 0.05), strengthening the validity of the analysis results. The coefficient of

determination (R Square) of 0.330 indicates that 33% of the variation in taxpayer satisfaction can be explained by the quality of e-filing services.

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