



# Service Quality Analysis Using the Service Quality and Importance Performance Analysis Methods at the Jember Primary Tax Service Office

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## Abstract

Jember Pratama Tax Office is a government institution that is required to provide excellent service to taxpayers so that service user (customer) satisfaction can be achieved. Service quality is one of the important elements that can measure taxpayer satisfaction. The purpose of this study is to analyze the level of service quality of KPP Pratama Jember to taxpayers using the SERVQUAL method and to determine the priority of improving the quality of KPP Pratama Jember services using the Importance Performance Analysis (IPA) method. This study is a quantitative study with a descriptive approach. The sampling method used is purposive sampling with 100 respondents. This study uses the SERVQUAL method with five service dimensions, namely tangible, reliability, responsiveness, assurance, and empathy. Then the IPA (Importance Performance Analysis) method is also used to determine the priority of each attribute. Based on the research results, the highest GAP is in the responsiveness dimension with a GAP of 0.21 (negative) and there are three attributes in quadrant I that have the highest priority for improvement, including the speed of the Jember Pratama Tax Office in providing services, the ability of the Jember Pratama Tax Office in assisting Taxpayers by providing clear information, and Jember Pratama Tax Office conveys service procedures in communicative language that is easy for taxpayers to understand.

## Keywords:

SERVQUAL,  
Importance Performance Analysis,  
Service Quality.

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## INTRODUCTION

In Indonesia, taxes are one of the largest sources of revenue for the country's development. Tax revenue has consistently grown over time, especially with the advancement of technology in the modern era. Taxes serve as the primary source of funding for the state. The funds collected from taxes are expected to improve the country's infrastructure and services. Therefore, to increase tax revenue by utilizing increasingly advanced technology, the Directorate General of Taxes (DGT) not only conducts tax education but also implements reforms across various sectors to make tax obligations easier for the public to fulfill.

As a government organization tasked with collecting national revenue and providing services to the public, the role and function of the Directorate General of Taxes are becoming increasingly important. The DGT cannot operate solely based on regulations, procedures, and established practices but must also meet the needs of the public by providing the best service. The values that guide this approach to service include professionalism, integrity, discipline, competence, transparency, accountability, independence, excellent service, and empowerment.

In line with the procedures for improving service quality to the public, the government has launched a program called "Pelayanan Prima" (Prime Service) (SE-84/PJ/2011). Through this program, it is hoped that government officials will provide the best services to the public with skill, attitude, appearance, attention, actions, and responsibilities that are well-coordinated, offering optimal solutions for public needs. The Tax Service Office (KPP) is a unit of the Directorate General of Taxes that provides tax services to the public, including both registered and non-registered taxpayers within the DGT's jurisdiction.

KPP Pratama Jember is one of the vertical agencies in Indonesia under the authority of the Directorate General of Taxes, reporting to the Ministry of Finance of the Republic of Indonesia. It serves as a public service unit in areas such as coordination, technical guidance, control, policy analysis, and evaluation in taxation in accordance with applicable laws. By the end of 2022, KPP Pratama Jember had 427,639 registered taxpayers, 401,117 of whom were individual taxpayers.

KPP Pratama Jember's vision is to be the best tax service office within the Directorate General of Taxes, helping to achieve national independence through optimal tax revenue collection. Its mission is to ensure the optimization of services, supervision, and tax law enforcement by: 1) Collecting revenue based on tax compliance and fair law enforcement; 2) Providing optimal service based on human-centered approaches and technology; 3) Coordinating with related institutions to support tax data and information; and 4) Recognizing employees who deliver the best performance. Additionally, KPP Pratama Jember adopts the motto CERDAS (Fast, Effective, Responsive, with Heart, Trustworthy, Perfect). In serving taxpayers, KPP Pratama Jember is committed to upholding these service promises and adhering to the values of the Ministry of Finance.

KPP Pratama Jember continuously strives to enhance the quality of its services to taxpayers to achieve high satisfaction levels. Taxpayer satisfaction with online tax applications is evaluated not only based on the quality of the applications but also on how tax officers guide and explain these applications to taxpayers. KPP Pratama Jember has made efforts to improve taxpayer satisfaction by providing complete infrastructure facilities. The online tax applications, with attractive features and good service systems, are expected to provide positive feedback to taxpayers.

Tax filing at KPP Pratama Jember can be done either online (digital) or offline (manual). The online system facilitates taxpayers in registration, payment, and reporting. KPP Pratama Jember has developed several online tax applications, such as the tax receipt application (e-Registration), tax payment application (e-Billing), and annual tax return submission application (e-Filing). Taxpayers with internet access can manage their tax obligations online at any time and in the same way.

Online payments using new information technology have been implemented in tax services, including e-Filing, e-Registration, e-Billing, and more. The use of online tax applications for annual tax return (SPT) reporting for individuals has resolved many issues that previously arose. Online tax applications offer several features that benefit both officers and taxpayers. The online tax system helps speed up the filing of individual returns (SPT), allowing it to be done anytime and anywhere. Indeed, the online tax application provides more convenience for taxpayers than just filing returns.

KPP Pratama Jember consistently strives to be an institution that provides high-quality service to taxpayers, as taxpayers are the key factor in the success or failure of tax collection activities. The existence of taxpayers must be highly respected, with the best services, ease, comfort, and legal certainty

guaranteed. However, based on 686 reviews from taxpayers regarding KPP Pratama Jember, approximately 10 reviews express dissatisfaction with the services provided. Taxpayers occasionally feel that tax officers are not very friendly, slow in their work, unable to provide adequate information, and other issues that lead to complaints. As a result, these complaints may lead to a decrease in taxpayer compliance, and if the service and behavior are not improved, there may be a continued decline in annual tax return submissions, fewer taxpayers paying taxes, and ultimately, the national revenue target may not be met, hindering the organization's mission. This situation indicates growing dissatisfaction among taxpayers or declining service performance, which does not meet the expected standards due to a reduction in service quality. As a result, taxpayers may begin to abandon the institution by fulfilling only part of their tax obligations or failing to comply altogether, which negatively impacts tax compliance.

KPP Pratama Jember is a government institution that provides public services. Public service is defined as any service, whether administrative, public goods, or other public services (Hardiansyah, 2011). One component of service quality is determined by how much a product or service is used in relation to its production and distribution. The service received or observed (service touch) is consistent with the expected service, and the service quality is considered acceptable and good. When a service meets or exceeds customer expectations, it is considered perfect quality. Conversely, service quality is deemed poor if it does not meet the promised performance (Muazansyah et al., 2019).

Taxpayer satisfaction is a crucial concept. Logically, satisfaction is simple: if a taxpayer is happy, something positive is likely to happen in the long run. Taxpayer satisfaction influences the economic performance of the country, leading to prosperity. When a taxpayer feels satisfied, they are likely to share their satisfaction and experience with other taxpayers. Therefore, both taxpayers and the DGT benefit when satisfaction is achieved. However, not all taxpayers are satisfied with online tax applications. Satisfaction issues arise due to several factors, such as complaints about slow internet access times or a lack of knowledge on how to utilize the online tax applications.

Service quality is one of the factors influencing taxpayer performance. The quality of tax officers' service is also crucial in connecting with taxpayers and helping them complete their personal annual tax return (SPT) online through the DJP Online system. Professional service delivery is understood to create satisfaction for users of services. In other words, improving professionalism should be an ongoing effort to achieve customer satisfaction. The level of professionalism in service can be assessed based on user feedback on the quality of service received compared to the service quality expected or the comparison between service performance and the service quality considered important by the customer. According to Zeithaml, Berry, and Parasuraman (in Schneider and White, 2004), there are five dimensions to evaluate service quality: Tangibles, Reliability, Responsiveness, Assurance, and Empathy. These dimensions serve as indicators of what customers expect.

This research aims to identify the dimensions of service quality at KPP Pratama Jember. It measures the gap between taxpayers' perceptions and expectations regarding the services provided. The factors used in this research are derived from factors that have shown significant influence in previous studies. These factors include Tangibles, Reliability, Responsiveness, Assurance, and Empathy. One strategy for improving taxpayer service quality at KPP Pratama Jember is using the Service Quality concept, followed by Importance-Performance Analysis (IPA), which analyzes service quality in relation to customer satisfaction and identifies priority services for customers. This approach will ensure that the needs of taxpayers are met more effectively, improving the overall service quality at KPP Pratama Jember and contributing to achieving taxpayer satisfaction.

The purpose of this research, based on the issues outlined in the background and problem formulation, is to analyze the level of service quality provided to taxpayers (customers) at KPP Pratama

Jember using the Servqual method. Additionally, the research aims to identify priority areas for service quality improvement at KPP Pratama Jember by utilizing the Importance-Performance Analysis method.

## **METHOD**

### **Research Design**

This study measures the service quality at KPP Pratama Jember for taxpayers, aiming to improve the quality of services to meet customer expectations. The research integrates the Service Quality method with Importance-Performance Analysis (IPA). Based on data collection and analysis techniques, this study employs a quantitative research method with a descriptive approach. According to Sugiyono (2019), quantitative research is based on positivism philosophy, using instruments to collect data from a specific population or sample and analyzing the data statistically to test predefined hypotheses. A descriptive approach, as explained by Sugiyono (in Radji, 2018), aims to observe variables independently, without comparison, and understand their relationships by analyzing specific aspects to obtain relevant data, which is then processed and analyzed to draw conclusions based on established theories.

### **Research Population and Data Collection Techniques**

The research population refers to a group of objects selected based on specific criteria for study, which can include people, documents, or records. According to Sugiyono (2019), the population is the area of generalization consisting of objects or subjects with particular characteristics that researchers intend to study and draw conclusions from. In this study, the population comprises registered taxpayers with NPWP at KPP Pratama Jember.

A sample is a subset of the population selected using a specific sampling procedure that represents the characteristics of the population. Since the population is large, sampling is necessary due to constraints of time, funds, and resources (Sugiyono, 2019). This study uses nonprobability sampling, where each member of the population does not have an equal chance of being selected. The sampling technique used is purposive sampling, where the researcher selects the sample based on specific criteria (Sugiyono, 2019).

The criteria for respondents in this study include:

1. Taxpayers with NPWP
2. Taxpayers registered at KPP Pratama Jember
3. Taxpayers who are not employees or workers
4. Taxpayers who file their annual tax returns online

The sample will represent individual taxpayers registered at KPP Pratama Jember. Using Slovin's formula, the sample size is calculated with a margin of error of 10%. Given the total population of 427,639 registered taxpayers, the calculated sample size is approximately 100 respondents.

### **Research Location**

The research location is carried out at KPP Pratama Jember. This research will be carried out for a period of approximately 2 months from January 2025 to February 2025.

### **Data Collection Procedure**

1. Primary Data

Primary data refers to information directly obtained by the researcher. According to Sugiyono (2018), primary data is gathered through:

a. Interviews

Interviews involve direct interaction between the researcher and respondents to collect detailed information. In this study, interviews will be conducted with KPP Pratama Jember management, based on five service quality dimensions: Tangible, Responsiveness, Reliability, Empathy, and Assurance. Interviews will also be used to clarify any unclear data obtained through documentation.

b. Questionnaires

Quantitative primary data will be collected via questionnaires. The questionnaire will include statements about service attributes that were validated in earlier stages. It will help assess customer perceptions and expectations, highlighting gaps between what customers consider important and what is currently being addressed by the service provider, which impacts customer satisfaction.

c. Documentation

Documentation involves collecting relevant reports, photos, and records that support the research. The gathered documents will assist in the analysis and preparation of the study.

2. Secondary Data

Secondary data will support the discussion and analysis of the research. This data will be sourced from books, journals, articles, and previous studies related to the research topic.

### **Data Analysis Techniques**

In this study, the Service Quality model is used to analyze the gap between customer expectations and perceptions of the service provided. According to Parasuraman (1988), this model evaluates five key dimensions of service quality: reliability, responsiveness, assurance, empathy, and tangibles. Customer expectations represent the service they anticipate, while perceptions reflect their views on the actual service received. These scores are calculated by averaging customer evaluations of the service attributes.

The gap between perceived service and expected service is then determined by subtracting the perceived service score from the expected service score for each attribute. This gap is calculated for each variable to assess customer satisfaction, with the gap representing the difference between the two scores.

In addition to the Service Quality model, the Importance Performance Analysis (IPA) method is applied to compare the service performance with customer expectations using a Cartesian diagram. This analysis helps visualize the relationship between service performance and customer importance. Attributes of the service are first classified by comparing how well the service meets customer expectations. The next step involves plotting these attributes on a Cartesian diagram, which groups them to provide insights into customer satisfaction and service performance. The diagram is used to identify areas where service improvements are needed.

Overall, IPA helps to prioritize service improvements by mapping the relationship between the importance and performance of each service attribute, highlighting areas that require attention for enhancing customer satisfaction.

## RESULT AND DISCUSSION

### Service Quality Gap

Based on the research data, the overall service quality at KPP Pratama Jember in terms of customer satisfaction, as assessed using the SERVQUAL method, was rated as very important, with an average expectation score of 4.44 and an excellent performance score of 4.34. There was one attribute with a positive gap, namely in the assurance dimension, with a gap of 0.01. The highest negative gap was in the reliability dimension (-0.18), and the lowest negative gap was in the responsiveness dimension (-0.07), with an average gap of -0.10 across all five dimensions. This indicates that the performance of KPP Pratama Jember's services, according to taxpayer perceptions, is good, as the average score across all five SERVQUAL dimensions shows that a gap of less than -1.00 requires prioritization for improvement. Although the negative gaps are small, four out of the five dimensions still show negative gaps, indicating that some aspects of the service do not meet taxpayer expectations and need improvements.

### Service Quality at KPP Pratama Jember

The data shows that the overall service quality at KPP Pratama Jember, based on the tangible, responsiveness, and assurance dimensions, is rated well by taxpayers, with the average score for all five dimensions being at or above the cut-off point (97.87%) established. However, some service attributes still show that the importance level exceeds the performance level, meaning that Expected Service is greater than Perceived Service, which indicates areas that still need improvement. Specifically, two attributes, reliability and empathy, still require improvement, as their alignment with taxpayer expectations is below 97.87%. Maintaining good service quality is essential for KPP Pratama Jember's strategic position as a leading tax office in Indonesia. Continuous evaluation and improvement of service quality are necessary, as KPP Pratama Jember recognizes that the speed of quality improvement in serving taxpayers is not always in line with the increasing demands of the service users.

### Priority Attributes and Suggested Action Plans for Improving Service Quality

In the research results, a Cartesian diagram was used to map out the importance of service attributes. Two attributes were placed in quadrant 1, indicating that they are the highest priority, as taxpayers perceive them as very important with high expectations, but they still feel that the performance at KPP Pratama Jember does not meet these expectations. Nine attributes were placed in quadrant 2, showing that these attributes are important to taxpayers and are already performing well, meaning KPP Pratama Jember should continue to maintain and improve them. Three attributes were placed in quadrant 3, showing that taxpayers did not have high expectations, and the service performance was perceived as adequate. One attribute was placed in quadrant 4, where taxpayers felt that the performance exceeded their expectations, as they did not have high demands for this particular service attribute.

The attributes that require priority improvement are those in quadrant 1. Therefore, the suggested priority improvements based on the most important service quality factors for consumers are:

1. The speed of service delivery by KPP Pratama Jember (RE1)
2. Clear and communicative explanation of service procedures, making them easy for taxpayers to understand (EM3)

## CONCLUSION

Based on the analysis of service quality at KPP Pratama Jember, it can be concluded that the overall service quality, as assessed using the SERVQUAL method, is considered highly important, with an average expectation score of 4.44 and excellent performance rated at 4.34. There was one attribute with a positive gap in the assurance dimension (0.01), while the highest negative gap was found in the reliability dimension (-0.18) and the lowest negative gap in responsiveness (-0.07). The average gap across all five dimensions was -0.10, indicating that the service performance at KPP Pratama Jember is perceived as good by taxpayers.

Furthermore, the priority for improving service quality, as identified through Importance Performance Analysis, lies in quadrant 1, which highlights the main areas requiring improvement. In this quadrant, two attributes were identified: the speed of service and the clarity with which KPP Pratama Jember communicates service procedures. These attributes are crucial to taxpayers, yet they do not feel that the performance meets their high expectations. Therefore, there is a need to enhance and improve services that prioritize the needs and interests of the taxpayers to boost their satisfaction.

## Suggestions

It is recommended that KPP Pratama Jember focus on improving the quality of services, particularly in the areas identified as priorities for improvement, in order to enhance taxpayer satisfaction. For future research, it would be beneficial to explore more sources and references related to satisfaction and service quality, enabling better insights into the perspectives of service users.

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