THE INFLUENCE OF QUALITY OF TAX SERVICE AND QUALITY OF TAX INFORMATION SYSTEM (e-SPT) TO TAXPAYER SATISFACTION (Survey on Individual Taxpayer KPP Pratama Subang)

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ABSTRACT

This research was conducted on 100 individuals who are registered taxpayers on KPP Pratama Subang. The purpose of this research to determine the effect of Quality Tax Service and Quality Tax Information System (e-SPT) on Satisfaction Taxpayer personally registered on KPP Pratama Subang.

This research type is quantitative research, with descriptive and verifikatif method. The population in this study is 190,937 individual taxpayers registered on KPP Pratama Subang. And the sample in this research is 100 person taxpayer person, taken by using simple random sampling technique. Data obtained by distributing questionnaires directly to 100 individual taxpayers.

The data analysis method used is SEM PLS with the help of SmartPLS 2.0 software. The result of this research indicate that variable of service quality of tax and variable of quality of tax information system (e-SPT) give significant influence to taxpayer satisfaction variable. This research provides empirical evidence that the quality of tax service and quality of tax information system (e-SPT) affect the taxpayer's satisfaction on individual taxpayers in KPP Pratama Subang.

Keywords : Quality of Tax Service, Quality of Tax Information System (e-SPT), Taxpayer Satisfaction

I. Introduction

1.1 Background

Each country is required to have a source of acceptance used to run its government (Surya Laksono, 2014: 1). To carry out government and development functions, the government needs a lot of funds, while the state revenue from foreign exchange derived from exports and various types of foreign aid is still not enough when compared with the amount of expenditure to finance government and development activities (Dina Fitriani W and Putu Mahardika Adi Saputra, 2009: 135). Taxes are the cornerstone of the country's largest revenue source, and based on the fact that Income Tax (PPh) has contributed the most to state revenues for Indonesia's development (Abdul Jabar Yosoef, 2013: 20). In accordance with the applicable tax law, that every Taxpayer is required to fulfill its tax obligations (Wati Aris Astuti and Irly Twistian Silvan). The government is very hopeful that the income tax will increase every year both in terms of the amount of revenue and in terms of payment (Wahyuni in Rizki Wulandari, 2015: 87).

Given the importance of the tax role, taxpayers' satisfaction is very important in shaping a positive view of the tax authorities (Indra Pahala, et al., 2013). As it is known that, consumer satisfaction (taxpayer) is the fulfillment of the demands and needs of consumers for services as expected, with indicators of the work of officers according to expectations, facilities and requirements in accordance with the specifications (Hutasoit, 2012). Starting with the satisfaction, the taxpayer does not feel aggrieved when paying taxes (Indra Pahala, et al., 2013). It is also hoped that with such satisfaction, taxpayers will voluntarily pay taxes (Indra Pahala, et al., 2013).

The Directorate General of Taxes and the Tax Office should always make improvements in the quality of service with the aim of increasing taxpayer satisfaction (Indra Pahala, et al., 2013). Efforts to improve the quality of services can be done by improving the quality and use of information technology systems to be able to provide convenience for taxpayers in meeting their tax obligations (Indra Pahala, et al., 2013). Public Service is a service to serve the needs of a person or society having an interest in the organization in accordance with the established rules and procedures (Sinambela, 2010). Timely service from all officers in providing public service taxpayers will increase comfort and increase public confidence in fulfilling kewajibanya (Wawan Haryanto, 2012). Another effort that should be done by the Directorate General

of Taxation is to make reforms in the tax system (Yovita Widyadinata and Agus Arianto Toly, 2014). The system is a series of two or more interconnected components and interact to achieve goals (Marshall B. Romney and Paul John Steinbart, 2016). Some systems consist of smaller subsystems that support larger systems (Marshall B. Romney and Paul John Steinbart, 2016). The quality of a system greatly influences the success of the system, meets the needs of users and greatly determines the satisfaction of users using the system (Yovita Widyadinata and Agus Arianto Toly, 2014).

Therefore this research is conducted to further examine the above problems with the title ***"The Influence Of Quality Of Tax Service And Quality Of Tax Information System (E-Spt) To Taxpayer Satisfaction"***

1.2 Problem Formulation

Based on the background of problems that have been described above, then the problems that can be formulated are as follows:

1) How much influence the Quality of Tax Service to Taxpayer Satisfaction.

2) How much influence the Quality of Tax Information System (e-SPT) to Taxpayer Satisfaction.

1.3 Research Objectives

The purpose of research conducted by the author is as follows:

1) To know the effect of Quality of Tax Service to Taxpayer Satisfaction.

2) To know the influence of Quality Tax Information System (e-SPT) to Taxpayer Satisfaction.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Quality of Tax Service

According to C.C Hutasoit (2012: 36) Quality of Service is the suitability and degree of ability to be used from the overall characteristics of products and services provided in the fulfillment of desired consumer expectations with attributes or factors that include; tangible evidence of physical facilities, personal attention to the needs of consumers, staff and employee responsiveness in providing services and assurance of various things to consumers.

From the above definition can be concluded that the quality of service is a measure of how well the services provided and realized through the fulfillment of the needs and desires of customers (taxpayers), which will determine the attractiveness of customers to services received to re-use the service in the future.

2.1.2 Quality of Tax Information System (e-SPT)

According to Marshall B. Romney and Paul John Steinbart (2016: 10) Accounting Information System (Taxation) is a system that collects, records, stores and processes data to generate information for decision makers. This system includes people, procedures and instructions, data, software, information technology infrastructure, as well as internal control and security measures. Meanwhile, according to Liberti Pandiangan (2008: 35) e-SPT is the delivery of SPT in digital form to KPP electronically or by using computer media.

From the above definition can be concluded that the Tax Information System (e-SPT) is a facility to fulfill tax obligations Taxpayers, used to record data, maintain data and print SPT.

2.1.3 Taxpayer Satisfaction

According Tjiptono (2016: 145) Customer Satisfaction (Taxpayer) is the level of a person's feelings (customers) after comparing with the performance he felt, compared with expectations. Meanwhile, according to Harbani Pasolong (2016: 145) Customer Satisfaction (Taxpayer) is to include the difference between expectations and reality or perceived results.

Based on the above two definitions can be concluded that customer satisfaction (Taxpayer) is the level of feeling that arises from comparing the reality obtained with what is actually expected by the Taxpayer itself.

2.2 Framework for Thinking

2.2.1 The Influence of Quality of Tax Service to Taxpayer Satisfaction

According to C.C. Hutasoit (2012: 34) Service is an effort to offer products or services that can meet consumer expectations and can satisfy consumers in accordance with applicable legislation and government regulations.

2.2.2 The Influence of Quality of Tax Information System (e-SPT) to Taxpayer Satisfaction

Livari (2005) in Yovita Widyadinata and Agus Arianto Toly (2014: 4) An information system that can meet user needs will increase user satisfaction. The better the quality of the system and the quality of information generated then user satisfaction over the information system will also increase.

2.3 Hypothesis

Based on the above statement, the authors mecoba formulate a hypothesis which is the tentative conclusion of the study as follows:

- *• H1: The Quality of Tax Service Affects Taxpayer Satisfaction.*
- *• H2: Quality of Tax Information System (e-SPT) affect Taxpayer Satisfaction.*

III. RESEARCH METHODOLOGY

3.1 Research Methods

According Sugiyono (2012: 2), research method is a scientific way to get data with a specific purpose and usefulness. Scientific way of this research activity in the scientific traits, namely rational, empirical, and systematic.The method used by writer is descriptive and verivikatif method.

Understanding descriptive research according to Uber Silalahi (2012: 28) Descriptive research aims to describe the exact nature of an individual, the circumstances, the symptoms of a particular group or to determine the frequency or spread of a symptom or the frequency of a certain relationship between a symptom with other symptoms in society .

While the verificative method according to Uber Silalahi (2012: 40) Verikatif research is research that aims to examine or verify the theory or the results of other studies conducted previously.

3.2 Operational Variables

According Uber Silalahi (2012: 120) Definition of operational variables Is a set of instructions or criteria or complete operation of what to observe and how to observe it with empirical references.

To test the proposed hypothesis, the variables studied should be given the following restrictions:

1) Independent Variables (X1) and (X2)

According to Surjaweni (2015: 75) independent variables are variables that affect or that cause change or the emergence of independent variables / free. The independent variables in this research are the Quality of Tax Service (X1) and Quality of Tax Information System (e-SPT) (X2).

2) Dependent Variable (Y),

According to Surjaweni (2015: 75) the dependent variable is the variable that is influenced or effect, because of the independent variables. Dependent variable in this research is Taxpayer Satisfaction.

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Source

Data source is divided into two namely primary data and secondary data. Data source used in this research is primary data. The definition of primary data according to Sujarweni (2015: 88) data obtained from the respondents through questionnaires, focus groups and panels or data from interviews with researchers. Primary data in this study is the result of answers to questionnaires filled by respondents. Respondents from this research are individual taxpayers registered in KPP Pratama Subang.

3.3.2 Data Collection Techniques

Data collection techniques by the authors to obtain and collect data are using survey methods. According Sugiono (2012: 6) survey method used to get data from a certain place that is natural, but researchers do treatment in data collection, for example by distributing questionnaires, test, structured interviews.

In this research data collection techniques conducted by the author conducted by survey method using questionnaire. According to Uber Silalahi (2012: 296) Questionnaire or questionnaire one efficient data collection mechanism if researchers know clearly what is in the requirement and how to measure the variables of interest. One questionnaire or questionnaire is a set of posts about the question in the formulation so that the respondent records the answer, usually openly alternative answers are determined.

The results of this questionnaire are distributed in terms of the return and usable questionnaires. The percentage of the filled questionnaires filled with the spreads is said to be the response rate (the response rate of respondents).

3.4 Population, Sample, Place and Time of Study

3.4.1 Population

According Sugiyono (2012: 119) population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The unit of analysis in this study is Individual Taxpayer in KPP Pratama Subang amounted 190. 937 people.

According to (Sugiyono, 2012: 120) understanding of the sample is part of the number of characteristics possessed by the population. When the population is large, and research is not possible to study all that exists in the population, for example due to limited funds, manpower and time the researchers can use samples taken from the population.

The method used to determine the sample by the researcher is the solvin approach, this approach is expressed by the following formula:

$$n = \frac{N}{(N.e^2)+1}$$

Information:
n = Number of samples
N = Population
e = tolerable error limits

Based on the above formula, it can be known that the sample will be taken in this study through the calculation as follows:

$$\frac{190.937}{(190.937\ .\ 0{,}1^2)+1} = 99{,}947$$

Based on the above sample calculation, the number of samples taken by the author in this study are as many as 100 taxpayers at the Tax Office Pratama Subang.

3.5 Data Testing Method

In this study in the data collection of researchers using questionnaires. The questionnaires that have been prepared are tested quantitatively through validity and reliability test.

3.6 Data Analysis Method

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

1. Descriptive Data Analysis

According to Sugiyono (2010: 44) descriptive research method (qualitative) was conducted intensively, researchers participated long in the field, taking careful note what happened, doing reflective analysis of various documents found in the field, and make a detailed research report . The data obtained are then analyzed to obtain a conclusion. The steps taken in analyzing the data for descriptive research method according to Umi Narimawati, et al. (2010: 41) are as follows:

1) *Each indicator assessed by the respondent, classified into five alternative answers using an ordinal scale that describes the answer ratings.*
2) *Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.*
3) *Calculated score of each variable / subvariabel = the average of the total score.*
4) *To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.*
5) *To answer the description of each of these research variables, we use the following criteria for assessment criteria*

$$Skor\ Total = \frac{Skor\ Aktual}{Skor\ Ideal} x\ 100\%$$

2. Analysis of Verivative Data

According Sugiyono (2010: 8) that the verification analysis (quantitative) is a research method based on the philosophy of positivism, used to examine the population or a particular sample, data collection using research instruments, quantitative / statistical data analysis, with the aim to test the hypothesis has been established.

Verifikatif analysis in this study using a statistical tool that is tested by the equation of variance-based structuran or better known by the name of Partial Least Square (PLS) using Smart PLS 2.0 software. According to Imam Ghozali (2016: 417) the method of Partial Least Square (PLS) is described as a model of a variance-based structuring equation (PLS) capable of describing latent variables (measurable directly) and measured using indicators (variable manifest).

According to Imam Ghozali (2016: 419) Partial Least Square (PLS) is defined as a powerful analytical method because it does not assume data to be by a certain scale measurement, the number of small samples. The purpose of Partial Least Square (PLS) is to help researchers to get the value of latent variables for prediction purposes

3.6.3 Hypothesis Testing

According Suharyadi and Purwanto S.K. (2009: 112) that hypothesis testing is a Procedure based on sample evidence used to determine whether the hypothesis is a reasonable statement and therefore not rejected, or the hypothesis is unnatural and should therefore be rejected.

IV RESULTS AND DISCUSSION

4.1 Research Results

Researchers will describe the results of research related to the Quality of Tax Service and Quality of Tax Information System (e-SPT) on Taxpayer Satisfaction that is with the main data source in the form of questionnaires distributed to 100 respondents taxpayer person in KPP Pratama Subang.

4.1.1 Unit of Analysis and Observation Unit

4.1.1.1 Validity Test Results

Result of validity test for 18 statements representing variable of Quality of Tax Service, Quality of Tax Information System (e-SPT) and Taxpayer Satisfaction have bigger value from critical point which have been determined (0,3) so that all statement stated valid with good criterion and acceptable.

4.1.1.2 Reliability Test Results

Reliability test results obtained are the three values of reliability coefficient are equal greater than 0.7 so that the measuring instruments used are stated reliable.

4.1.2 Descriptive Analysis

4.1.2.1 Descriptive Analysis of Variable Quality of Tax Service (X1)

*Overall score percentage of score obtained on the Quality of Tax Service in **Table 4.1** is 67.97% and included in the category good enough that is at intervals 52% -68%, the results indicate that the Quality of Tax Service in the Office of Tax Pratama Subang already pretty good.*

4.1.2.2 Descriptive Analysis of variables Quality of Tax Information System (e-SPT) (X2)

*Overall score percentage of score obtained on Quality of Tax Information System (e-SPT) in **Table 4.2** is 67.05% and included in the category of good enough that is at intervals 52% -68%, the results indicate that the Quality of Tax Information System (e-SPT) in the Tax Office Pratama Subang is good enough.*

4.1.2.3 Descriptive Analysis of Taxpayer Satisfaction

*Overall score percentage of score obtained on Taxpayer Satisfaction in **Table 4.3** is 67.96% and included in good enough category that is at intervals of 52% -68%, the results indicate that Taxpayer Satisfaction in Tax Office Pratama Subang already pretty good.*

4.1.3 Verivative Analysis

Verifikatif analysis is used to test the hypothesis based on the results of statistical calculations. The Influence of Quality of Tax Service and Quality of Tax Information System (e-SPT) on Taxpayer Satisfaction.

In this research there are 3 latent variables and 12 variable manifest namely variable of Service Quality of Tax (X1) consist of 5 variable manifest, variable Quality of Tax Information System (e-SPT) (X2) consist of 3 variable of manifest, and Satisfaction of Taxpayer) Consists of 4 manifest variables. The results of the calculation of the overall model using SmartPLS 2.0 can be seen in ***Figure 4.1***

4.1.3.1 Measurement Compatibility Tests Model

1. Variable Measurement Model of Quality of Tax Service.

Based on ***Table 4.4*** *it can be seen that the variable of Quality of Tax Service (X1) consists of 5 manifest variables which have positive relation to Tax Service Quality (X1) and the loading factor value for each manifest variable is bigger than Rule of Thumb (0,7) so it can be concluded that the use of the five manifest variables is declared capable of measuring the Quality of Tax Service (X1) appropriately.*

2. Variable Measurement Model of Quality of Tax Information System (e-SPT)

Based on ***Table 4.4*** *can be seen the variable Quality of Tax Information System (e-SPT) (X2) consists of 3 manifest variables that have a positive relationship to Knowledge Taxation (X2) and loading factor value for each variable manifest greater than Rule of Thumb (0, 7) so that it can be concluded that the use of these three manifest variables is capable of measuring the Quality of Tax Information System (e-SPT) (X2) appropriately.*

3. Variable Measurement Model of Taxpayer Satisfaction

Based on ***Table 4.4*** *can be seen the variable Taxpayer Satisfaction (Y) consists of 4 manifest variables that have a positive relationship to Taxpayer Satisfaction (Y) and loading factor value for each variable manifest greater than Rule of Thumb (0.7) so it can be concluded that the use of all four manifest variables is declared able to measure Taxpayer Satisfaction (Y) appropriately.*

4.1.3.2 Structural Model Matching Tests

The test of structural model (inner model) can be seen from R-Square value for each endogenous variable as predictor strength of structural model. Changes in R-Square values can be used to explain the effect of certain exogenous latent variables on endogenous latent variables.

4.1.3.3 Model Matching (Goodness of Fit (GoF))

GoF value obtained as much as 0.5576 pertained substantial or high because more than 0.36, so it can be concluded that the fitness model of goodness of fit model is already high.

4.1.4 Hypothesis Testing

4.1.4.1 Effect of Quality of Tax Service to Taxpayer Satisfaction

Based on test result of tstatistic value obtained by variable of Quality of Tax Service to Taxpayer Satisfaction is 4,307 bigger than point krtitis (1,660) so that decision of hypothesis test reject Ho. Then it can be concluded that the Quality of Tax Service has a significant effect on Taxpayer Satisfaction. And the amount of contribution influence of Quality of Tax Service to Taxpayer Satisfaction is equal to 19,40%.

4.1.4.2 Effect of Quality of Tax Information System (e-SPT) to Taxpayer Satisfaction

Based on test result of tstatistic value obtained by variable of Quality of Taxation Information System (e-SPT) to Taxpayer Satisfaction is equal to 4,974 bigger than point krtitis (1,660) so that decision of hypothesis test reject Ho. Then it can be concluded that the Quality of Tax Information System (e-SPT) has a significant effect on Taxpayer Satisfaction. And the amount of contribution of the influence of Quality Tax Information System (e-SPT) to Taxpayer Satisfaction is 19%.

4.2 Discussion

4.2.1 Analysis of The Influence of Quality of Tax Service to Tax Payer Satisfaction at Tax Office (KPP) Pratama Subang.

The result of research in the field is obtained from the calculation of correlation between the Quality of Tax Service (X1) to the Taxpayer Satisfaction (Y) of 0.526 which is included in the category of moderate / sufficient relations and has a positive direction which means if the Quality of Tax Service good then taxpayer satisfaction also the better. So it can be concluded that there is a unidirectional relationship between the Quality of Tax Service with Taxpayer Satisfaction, and show that if the Quality of Tax Service better then it will be followed by taxpayer satisfaction is also increasing. Then the Influence of Quality of Tax Service to Taxpayer Satisfaction is equal to 19.40%, which means that the Quality of Tax Service proved to have a significant effect on Taxpayer Satisfaction at 100 person taxpayers registered in the Tax Office Pratama Subang. And the remaining 80.60% influenced by other factors not examined, such as the competence of tax employees, tax images and other factors.

This is evidenced through the results of research showing the percentage of 64.70% (good enough) to the indicator of responsiveness, and the indicator of assurance / certainty shows the percentage of 67.80% (good enough). So there is still a gap for the implementation of quality services. As in the results of research Wawan Haryanto (2012: 201) that Reliability, Responsiveness, Assurance / certainty, Empathy and Physical Beings simultaneously affect the Taxpayer Satisfaction.

4.2.2 Analysis of the Influence of Quality of Tax Information System (e-SPT) to Taxpayer Satisfaction at Tax Service Office (KPP) Pratama Subang.

Result of research in field got correlation of Quality of Tax Information System (e-SPT) (X2) to Taxpayer Satisfaction (Y) there is correlation equal to 0.523 which included in category of moderate / enough relationship and have positive direction which mean if Quality of Tax Information System (e-SPT) increases then Taxpayer Satisfaction will also increase. So it can be concluded there is a unidirectional relationship between the Quality of Tax Information System (e-SPT) with Taxpayer Satisfaction which indicates that the Quality of Tax Information System (e-SPT) is better will be followed by Taxpayer Satisfaction more satisfied. Then there is the Effect of Quality of Tax Information System (e-SPT) to Taxpayer Satisfaction is equal to 19.00% which means that the Quality of Tax Information System (e-SPT) proved significant effect on taxpayer satisfaction at 100 taxpayers registered in the Office Tax Service Pratama Subang. And the remaining 81% is influenced by other factors that are not researched, such as Taxpayer Knowledge and other factors.

This is proven through the results of research that the percentage of indicators of Access Speed (Response Time) of 65.10% (good enough). So there is still a gap that must be met in order to make the Tax Information System (e-SPT) quality. As the results of previous research conducted by Dekeng Setyo B (2015: 58) stating that the quality of information systems affect the satisfaction of users of information systems.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion of chapters I to chapter IV on the Quality of Tax Service and Quality of Tax Information System (e-SPT) on Taxpayer Satisfaction at 100 taxpayers of individuals registered in the office of tax service pratama Subang, therefore, the following conclusions:

1. *Quality of Tax Service Affects Taxpayer Satisfaction. There is a relationship between the Quality of Tax Service and Taxpayer Satisfaction indicating a high relationship and positive sign, meaning that if the better Quality of Tax Service, it will increase Taxpayer Satisfaction.*
2. *Quality of Tax Information System (e-SPT) effect on Taxpayer Satisfaction. There is a relationship between Quality of Tax Information System (e-SPT) and Taxpayer Satisfaction shows high relation and positive sign, meaning if Quality of Information System of Taxation (e-SPT) good, it will increase Taxpayer Satisfaction.*

5.2 Suggestions

5.2.1 Operational Suggestions

After the authors give conclusions from the results of research on the effect of Quality Tax Service and Quality Tax Information System (e-SPT) on Taxpayer Satisfaction at KPP Pratama Subang authors will provide suggestions as follows:

1. *In the Quality of Tax Service, it is known that the indicator of responsiveness and assurance / Certainty is a weakness that must be addressed by the KPP Pratama Subang, by increasing the qualification of the competence of the tax officer Account Representative section through training in the field of social sciences and psychology in order to be able to quickly analyze the character of the Taxpayer faced so that it can be responsive to provide services in accordance with the needs of the Taxpayer. So that taxpayers are expected to be more motivated in carrying out its tax obligations that will boost state revenues from the tax sector.*
2. *In the Quality of Tax Information System (e-SPT), it is known that the indicator of Access Speed is the most has the weakness that must be addressed, that is by connecting a special network applications (like signal booster) in the national radius scale, whose function to improve power system support for unstable internet network connection. So that the implementation of information systems performed can be implemented in accordance with the objectives of the information system itself, namely to streamline and streamline tax reporting by Taxpayers. So it is expected to reduce taxpayer errors in reporting both the amount of tax calculations and tax administration of the completeness.*
3. *To increase Taxpayer Satisfaction as taxpayers and maintain the consistency of Taxpayer in carrying out its obligations, it is necessary to make improvements to the Quality of Tax Service and Quality of Tax Information System (e-SPT), such as providing facilities in accordance with the needs of taxpayers like Free Wifi, waiting room provided various kinds of reading books as well as space for special children for Taxpayers who are likely to bring their children. So it is expected to provide more comfort that becomes the motivation for Taxpayers in fulfilling their tax obligations, which will also affect the increase of state revenue from the tax sector, especially personal income tax.*

5.2.2 Academic Suggestions

Due to time constraints, costs and places. Thus, it is suggested in subsequent research to use the same method but with different analysis units, populations and samples in order to derive conclusions that support and reinforce theories and concepts previously constructed by both researchers and previous researchers.

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List of Tables and Figures

Table 4.1
Recapitulation of Respondents Response Regarding the Quality of Tax Service

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	Keandalan	341	500	68.20%	Baik
2	Jaminan/Kepastian	339	500	67,80%	Cukup Baik
3	Ketanggapan	647	1000	64.70%	Cukup Baik
4	Empati	691	1000	69.10%	Baik
5	Penampilan Fisik	1041	1500	69.40%	Baik
	Total	**3059**	**4500**	**67.97%**	Cukup Baik

Table 4.2
Recapitulation of Respondents Response Regarding Quality of Tax Information System (e-SPT)

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	Kecepatan Akses system	651	1000	65.10%	Cukup Baik
2	Keandalan Sistem	341	500	68.20%	Baik
3	Kefleksibelitasan Sistem	349	500	69.80%	Baik
	Total	**1341**	**2000**	**67.05%**	Cukup Baik

Table 4.3
Recapitulation of Respondents Response Regarding Taxpayer Satisfaction

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	Kemampuan Pelayanan	347	500	68.20%	Baik
2	Kecepatan Pelayanan	314	500	67,80%	Cukup Baik
3	Keadilan	347	500	69.40%	Baik
4	Kenyamanan dan keamanan lingkungan	691	1000	69.10%	Baik
	Total	**1.699**	**2500**	**67.96%**	Cukup Baik

Table 4.4
Loading Factor of Quality of Tax Service (X1), Quality of Tax Information System (e-SPT) (X2) and Taxpayer Satisfaction (Y)

	X_1	X_2	Y
$X_{1.1}$	0.929	0.351	0.421
$X_{1.2}$	0.833	0.367	0.374
$X_{1.3}$	0.918	0.338	0.418
$X_{1.4}$	0.956	0.444	0.584
$X_{1.5}$	0.967	0.462	0.564
$X_{2.1}$	0.396	0.832	0.379
$X_{2.2}$	0.320	0.779	0.287
$X_{2.3}$	0.331	0.804	0.526
$Y_{.1}$	0.439	0.465	0.967
$Y_{.2}$	0.282	0.430	0.727
$Y_{.3}$	0.439	0.465	0.967
$Y_{.4}$	0.652	0.511	0.917

Figure 4.1
Complete Model Path Diagram

