



Department of Digital Business

Journal of Artificial Intelligence and Digital Business (RIGGS)

Homepage: <https://journal.ilmudata.co.id/index.php/RIGGS>

Vol.4 No.4 (2025) pp: 659-665

P-ISSN: 2963-9298, e-ISSN: 2963-914X

Impact of Frontliner Quality, Digital Services, and Office Facilities on Taxpayer Satisfaction

Andi Wiwiek Prihastuti¹, Muhammad Nasir Hamzah², Novita Rosanti³

^{1,2,3}Institut Bisnis dan Keuangan Nitro

andiwiwiekprihastuti12@gmail.com

Abstract

The purpose of this study is to understand and analyze the direct and indirect effects of Frontliner Quality, Digital Service Quality, and Office Facilities on Taxpayer Compliance and Satisfaction as intervening variables at the SAMSAT Makassar Office. The analysis method used is Path Analysis with SmartPLS, aimed at depicting the actual state of the research object to understand the effects of Frontliner Quality, Digital Service Quality, and Office Facilities on Taxpayer Compliance and Satisfaction as intervening variables at SAMSAT Makassar by submitting statements through a questionnaire to 100 active motor vehicle taxpayers. The research findings are as follows (1) Frontliner Quality has a positive but insignificant effect on taxpayer satisfaction at SAMSAT Makassar. (2) Digital service quality has a positive and significant effect on taxpayer satisfaction at SAMSAT Makassar. (3) Office facilities have a positive and significant effect on taxpayer satisfaction at SAMSAT Makassar. (4) Frontliner Quality has a positive but insignificant effect on taxpayer compliance at SAMSAT Makassar. (5) Digital service quality has a positive and significant effect on taxpayer compliance at SAMSAT Makassar. (6) Office facilities have a positive but insignificant effect on taxpayer compliance at SAMSAT Makassar. (7) Satisfaction has a positive and significant effect on taxpayer compliance at SAMSAT Makassar. (8) Frontliner Quality has a positive but insignificant effect on compliance through taxpayer satisfaction at SAMSAT Makassar. (9) Digital service quality has a positive and significant effect on compliance through taxpayer satisfaction at SAMSAT Makassar. (10) Facilities have a significant effect on compliance through taxpayer satisfaction at SAMSAT Makassar. Taxpayer awareness is the dominant factor affecting service quality, and service quality is the dominant factor affecting taxpayer compliance at SAMSAT Makassar.

Keywords: *Frontliner Quality, Digital Service Quality, Facilities, Taxpayer Satisfaction, and Taxpayer Compliance*

Introduction

Tax is a primary source of state financing used to support development and provide public services to the community. In this context, SAMSAT (Integrated Motor Vehicle Administration System) offices play a crucial role in ensuring taxpayers fulfill their tax obligations, particularly vehicle tax. Effective management of services at SAMSAT offices will increase public compliance in paying taxes and positively contribute to state revenue. However, there are still various challenges in public services, especially in the tax sector, that affect taxpayer compliance and satisfaction.

One of the main challenges faced by the SAMSAT Makassar office is the perceived quality of service received by taxpayers. This study focuses on three key variables that affect taxpayer satisfaction and compliance: frontliner quality, digital service quality, and office facilities. Frontliner quality refers to the abilities and attitudes of staff who interact directly with taxpayers, while digital service quality involves the ease, speed, and reliability of technology-based services provided by SAMSAT offices. Office facilities, on the other hand, refer to the physical aspects of the office, such as the comfort of waiting areas and the availability of adequate services for taxpayers.

Frontliner Quality

Frontliner quality plays a crucial role in determining taxpayer satisfaction with the services provided by tax institutions. Frontliners are the staff who directly interact with taxpayers and are the first representatives of tax institutions in the eyes of the public. The quality of interactions provided by frontliners can significantly affect the perception of taxpayers regarding the overall quality of service they receive. According to Zeithaml et al. (2018),

the behavior, attitude, and competence of frontliners significantly contribute to customer satisfaction. In the context of the SAMSAT office, friendly, responsive, and professional attitudes of frontliner staff are essential factors that affect taxpayer experience and, ultimately, their satisfaction (Grönroos, 2020).

However, although many studies emphasize the importance of frontliner quality, some studies indicate that not all dimensions of frontliner quality have a significant impact on satisfaction. For instance, research by Rini et al. (2024) found that while dimensions like responsiveness and empathy affect customer satisfaction, tangible aspects (physical evidence) are not significantly impactful. This research also suggests that improving frontliner quality, particularly in communication and empathy, can enhance customer satisfaction, which in turn encourages compliance with tax payments (Kotler & Keller, 2016).

Digital Service Quality

Digitalization in public services, including tax systems, is one innovation expected to improve efficiency and convenience for taxpayers. The quality of digital services at SAMSAT Makassar, such as the e-Samsat application, plays a crucial role in facilitating motor vehicle tax payments online. Research by Parasuraman et al. (2020) indicates that the quality of digital services, which includes speed, reliability, and security, has a significant impact on user satisfaction. If digital services can meet taxpayers' expectations in terms of convenience and ease of use, their satisfaction levels will increase significantly.

However, despite offering numerous benefits, digital services face some challenges, such as low digital literacy among taxpayers and a lack of trust in online payment systems. This indicates that although e-Samsat has the potential to increase taxpayer satisfaction and compliance, its successful implementation depends on enhancing public digital literacy and improving system security. Saputra et al. (2022) noted that while many users benefit from digital services, aspects like privacy and system availability need improvement to increase customer satisfaction.

Office Facilities

Office facilities also play a vital role in creating a positive experience for taxpayers. Adequate and comfortable facilities will ease taxpayers in conducting transactions and processing tax administration. Physical aspects of the office, such as comfortable waiting areas, parking availability, and facilities for the elderly and disabled, are important in creating a positive image of government institutions. According to Putri & Indrawati (2021), good office facilities can increase taxpayer satisfaction at KPP Pratama Bandung. However, inadequate facilities, such as long queues or uncomfortable waiting rooms, can lead to dissatisfaction, which ultimately affects taxpayer compliance.

However, not all studies show that physical facilities always have a significant impact on satisfaction. Research by Irianto (2021) stated that while physical facilities like waiting rooms and cleanliness are important, other factors, such as service quality and staff responsiveness, have a more dominant effect on taxpayer satisfaction. This suggests that office facilities must be supported by high-quality services to create a satisfying taxpayer experience.

Taxpayer Satisfaction and Compliance

Taxpayer satisfaction is a key indicator in assessing the effectiveness of public services. Kotler & Keller (2019) argue that customer satisfaction arises when there is alignment between customers' expectations and the actual experiences they receive. In the context of tax services, taxpayer satisfaction is heavily influenced by the quality of services provided, whether by frontliners, digital services, or the physical facilities available at SAMSAT offices. If the services provided meet or exceed taxpayers' expectations, their satisfaction will increase, which in turn can increase their compliance in fulfilling tax obligations.

High taxpayer satisfaction typically encourages more timely tax payments and compliance with tax regulations. Rahayu (2019) explains that taxpayer satisfaction reflects an emotional evaluation of the services received, which can affect their attitude toward compliance. Conversely, dissatisfaction can reduce taxpayer compliance, as seen in the phenomenon of tax avoidance and late tax payments. Therefore, it is crucial for SAMSAT to continue improving service quality to maintain taxpayer satisfaction and compliance.

Taxpayer satisfaction is highly correlated with compliance, and when taxpayers feel satisfied with the services provided, they are more likely to fulfill their tax obligations. This relationship highlights the importance of maintaining quality services at all stages of taxpayer interaction, from frontliner communication to digital platforms and office facilities.

Previous Research and Contribution

This study is based on previous research that investigated the factors influencing taxpayer satisfaction and compliance. A study by Chintia Amelia and Novalita (2023) in Lampung Tengah showed that public service quality significantly affects taxpayer compliance with vehicle taxes. Meanwhile, research by Zeithaml et al. (2018) emphasized that good service quality, whether through direct interaction with frontliners, digital services, or physical facilities, can enhance satisfaction and compliance.

Referring to previous studies, this research aims to analyze more deeply the effects of frontliner quality, digital service quality, and office facilities on taxpayer satisfaction and compliance at SAMSAT Makassar. This research also identifies taxpayer awareness as the dominant factor influencing service quality and taxpayer compliance, offering a new contribution to the development of theory and practice in the field of public service management.

Research Methodology

This research employs a quantitative approach to analyze the impact of frontliner quality, digital service quality, and office facilities on taxpayer satisfaction and compliance at the SAMSAT Makassar Office. The study utilizes **path analysis** to examine the direct and indirect relationships between the variables. The following section outlines the research design, data collection method, sampling technique, and data analysis approach employed in this study.

Research Design

The research adopts a **causal research design**, which aims to identify and measure the cause-and-effect relationships between the independent variables (frontliner quality, digital service quality, and office facilities) and the dependent variables (taxpayer satisfaction and compliance). The study also considers **taxpayer satisfaction** as an intervening variable to understand how it mediates the effect of service quality factors on taxpayer compliance. This design allows the researchers to analyze the direct and indirect effects of the variables, providing a more comprehensive understanding of the factors influencing taxpayer behavior.

Population and Sample

The population of this study consists of active motor vehicle taxpayers who utilize the services provided by the SAMSAT Makassar Office. The researchers selected a **sample of 100 respondents**, which is deemed sufficient for conducting path analysis using the **SmartPLS software**. The sample size is chosen based on convenience and availability, ensuring that it represents the taxpayers who are actively involved in the tax payment process at the SAMSAT office.

The respondents were selected through a **non-probability sampling method**, specifically **convenience sampling**, where participants were chosen based on their accessibility and willingness to participate in the survey. While this sampling method may not guarantee a perfectly representative sample, it was chosen to gather responses from a group of taxpayers who have direct experience with the SAMSAT services.

Data Collection Method

Data for this study were collected using a structured **questionnaire**. The questionnaire consists of multiple-choice questions and Likert scale items to assess the respondents' perceptions of frontliner quality, digital service quality, office facilities, satisfaction, and compliance. Each variable is measured using multiple items to ensure reliability and validity in capturing the respondents' opinions and experiences.

The respondents were asked to rate various aspects of the SAMSAT services based on their recent experiences. For example, frontliner quality was assessed by evaluating aspects such as responsiveness, professionalism, and helpfulness of staff members. Digital service quality was measured by the ease of using the e-Samsat platform, its reliability, and the security of transactions. Office facilities were evaluated based on the comfort and accessibility of the physical space, such as the waiting area and parking facilities.

The **questionnaire was distributed in person** at the SAMSAT Makassar Office, with researchers administering the survey directly to the respondents. This approach allowed the researchers to ensure that the respondents had recent and relevant experience with the services, thus improving the accuracy and relevance of the data.

Data Analysis Method

The collected data were analyzed using **path analysis** with the help of **SmartPLS software**. Path analysis is a form of structural equation modeling (SEM) that allows researchers to assess both direct and indirect relationships between variables. In this study, path analysis is used to examine the effects of frontliner quality, digital service quality, and office facilities on taxpayer satisfaction and compliance.

The model is built to include direct relationships, such as the impact of frontliner quality on taxpayer satisfaction, as well as indirect relationships, where taxpayer satisfaction mediates the effect of service quality factors on taxpayer compliance. SmartPLS software was chosen because it is particularly useful for analyzing complex models with multiple variables, especially when the sample size is relatively small.

The analysis begins with the **evaluation of the measurement model**, which involves assessing the reliability and validity of the constructs used in the study. This includes testing the **construct reliability** (using Composite Reliability) and **validity** (using Average Variance Extracted or AVE) for each variable. The next step is to evaluate the **structural model**, which tests the hypothesized relationships between the variables. This step involves checking the path coefficients, R² values, and the significance of the relationships using **bootstrapping**.

Result and Discussion

This section presents the results of the research on the impact of frontliner quality, digital service quality, and office facilities on taxpayer satisfaction and compliance at SAMSAT Makassar, with taxpayer satisfaction as an intervening variable. The data analysis was performed using path analysis through the SmartPLS software to examine both direct and indirect relationships among the variables. The findings are discussed in relation to the hypotheses presented in the study.

Impact of Frontliner Quality on Taxpayer Satisfaction

The first hypothesis of this study tested the effect of frontliner quality on taxpayer satisfaction. According to the results, **frontliner quality had a positive but insignificant effect** on taxpayer satisfaction at SAMSAT Makassar ($\beta = 0.15$, t -value = 1.32). This indicates that while there is a slight positive relationship between frontliner quality and taxpayer satisfaction, the effect is not statistically significant.

This finding suggests that while frontliners play a role in shaping taxpayers' experiences, other factors might contribute more significantly to their satisfaction. One possible explanation is that taxpayers' satisfaction might be more influenced by the digital services and office facilities provided, which may offer more tangible benefits in terms of convenience and accessibility. Previous studies by Zeithaml et al. (2018) also emphasized the importance of professional frontliners, but this study found that their role might be secondary compared to other service dimensions, especially in a modern service environment.

Impact of Digital Service Quality on Taxpayer Satisfaction

The second hypothesis tested the relationship between digital service quality and taxpayer satisfaction. The results showed that **digital service quality had a positive and significant effect** on taxpayer satisfaction at SAMSAT Makassar ($\beta = 0.45$, t -value = 3.57). This finding confirms the importance of digital platforms like e-Samsat in improving taxpayer satisfaction.

Digital services, such as online payment systems and mobile applications, offer significant convenience to taxpayers. The significant effect of digital service quality on satisfaction aligns with findings by Parasuraman et al. (2020), which indicate that digital services, when efficient and reliable, directly enhance customer satisfaction. In the case of SAMSAT Makassar, the ease of paying taxes online through the e-Samsat application appears to be a major driver of satisfaction, providing taxpayers with an efficient and secure means to fulfill their obligations without the need to visit the office in person.

Impact of Office Facilities on Taxpayer Satisfaction

The third hypothesis examined the effect of office facilities on taxpayer satisfaction. The analysis revealed that **office facilities had a positive and significant effect** on taxpayer satisfaction at SAMSAT Makassar ($\beta = 0.38$, t -value = 2.86). This indicates that comfortable, accessible, and well-equipped office facilities contribute significantly to taxpayers' overall satisfaction with the services they receive.

In this study, the importance of physical facilities is highlighted through factors such as waiting areas, parking availability, and facilities for people with disabilities. These aspects help create a positive experience for taxpayers, making them feel more valued and comfortable during their visits. This finding is supported by Putri & Indrawati

(2021), who found that office facilities significantly influenced taxpayer satisfaction in the context of public tax services.

Impact of Frontliner Quality on Taxpayer Compliance

The fourth hypothesis explored whether frontliner quality affects taxpayer compliance. The results show that **frontliner quality had a positive but insignificant effect** on taxpayer compliance at SAMSAT Makassar ($\beta = 0.12$, t -value = 1.15). Although frontliner quality is essential in creating a positive interaction, it does not directly influence taxpayers' willingness to comply with tax obligations in this context.

This outcome may suggest that compliance is more influenced by the overall quality of the service system, rather than the individual interactions with frontliners. Other factors, such as the ease of use of digital services and the quality of office facilities, might have a more direct impact on taxpayer behavior and compliance.

Impact of Digital Service Quality on Taxpayer Compliance

The fifth hypothesis tested the effect of digital service quality on taxpayer compliance. The results revealed that **digital service quality had a positive and significant effect** on taxpayer compliance at SAMSAT Makassar ($\beta = 0.39$, t -value = 3.14). This finding indicates that when digital services are reliable, efficient, and accessible, taxpayers are more likely to comply with their tax obligations.

Digital services, including online payment systems and other digital platforms, make the tax payment process more straightforward and convenient. When taxpayers have positive experiences with these digital tools, they are more likely to follow through on their tax payments. This aligns with the research by Chintia Amelia and Novalita (2023), which found that digital platforms significantly influence taxpayer compliance.

Impact of Office Facilities on Taxpayer Compliance

The sixth hypothesis tested whether office facilities impact taxpayer compliance. The results showed that **office facilities had a positive but insignificant effect** on taxpayer compliance ($\beta = 0.21$, t -value = 1.80). While office facilities play an important role in shaping the taxpayer experience, they do not appear to have a direct impact on compliance levels in this study.

The lack of significance might suggest that, while having a comfortable and accessible office is important for overall satisfaction, it does not directly influence whether taxpayers comply with their obligations. Other factors, such as the availability of digital payment systems, may play a more significant role in ensuring compliance.

Impact of Satisfaction on Taxpayer Compliance

The final hypothesis explored whether taxpayer satisfaction influences compliance. The results confirmed that **taxpayer satisfaction had a positive and significant effect** on taxpayer compliance at SAMSAT Makassar ($\beta = 0.52$, t -value = 4.56). This finding emphasizes the critical role of satisfaction in motivating taxpayers to fulfill their obligations.

When taxpayers are satisfied with the services provided, they are more likely to comply with their tax responsibilities. This aligns with the study by Rahayu (2019), which found that satisfaction is a key factor influencing compliance behavior. Satisfied taxpayers tend to have a more positive attitude towards the tax system and are less likely to delay or avoid payments.

Summary of Path Analysis Results

Hypothesis	Path Coefficient (β)	t-value	Result
Frontliner Quality → Taxpayer Satisfaction	0.15	1.32	Insignificant
Digital Service Quality → Taxpayer Satisfaction	0.45	3.57	Significant
Office Facilities → Taxpayer Satisfaction	0.38	2.86	Significant
Frontliner Quality → Taxpayer Compliance	0.12	1.15	Insignificant
Digital Service Quality → Taxpayer Compliance	0.39	3.14	Significant
Office Facilities → Taxpayer Compliance	0.21	1.80	Insignificant
Taxpayer Satisfaction → Taxpayer Compliance	0.52	4.56	Significant

Source: Processed Primary Data, 2025.

Discussion

The results of this study underscore the importance of digital service quality, office facilities, and taxpayer satisfaction in driving compliance with tax obligations. The positive and significant effects of digital service quality and office facilities on both satisfaction and compliance suggest that modernizing public services and enhancing the physical environment are essential for improving taxpayer behavior. While frontliner quality has a limited impact on compliance, it still plays a role in shaping overall satisfaction. These findings are consistent with previous research, which emphasizes the importance of service quality across different dimensions in influencing taxpayer compliance (Zeithaml et al., 2018; Parasuraman et al., 2020).

Moreover, the significant mediating role of satisfaction in the relationship between service quality and compliance highlights the need for SAMSAT Makassar to focus on delivering high-quality services that not only satisfy taxpayers but also encourage them to fulfill their tax obligations. This study provides valuable insights for policymakers and public administrators, suggesting that a holistic approach that integrates service quality improvements across various channels is crucial for enhancing taxpayer compliance.

Conclusion

This study aimed to analyze the impact of frontliner quality, digital service quality, and office facilities on taxpayer satisfaction and compliance at SAMSAT Makassar, with taxpayer satisfaction acting as an intervening variable. Based on the results of path analysis using SmartPLS, several key conclusions can be drawn. First, **digital service quality** emerged as a significant factor influencing both taxpayer satisfaction and compliance. The positive and significant effect of digital services, such as e-Samsat, indicates that taxpayers highly value the convenience, reliability, and security provided by these digital platforms. This finding aligns with previous studies that highlight the growing importance of digital services in enhancing customer satisfaction (Parasuraman et al., 2020). Second, **office facilities** also had a significant impact on taxpayer satisfaction. The comfort and accessibility of physical facilities, such as waiting areas and parking, contribute to a positive experience for taxpayers, which in turn enhances their satisfaction. However, the effect of office facilities on compliance was found to be insignificant, suggesting that while they improve the overall experience, they do not directly affect taxpayers' willingness to comply with their tax obligations. Third, **frontliner quality** showed a positive but insignificant effect on both satisfaction and compliance. While frontliners are an essential part of the service experience, their direct influence on taxpayer behavior appears to be less significant compared to other factors such as digital service quality and office facilities. Finally, **taxpayer satisfaction** was found to be a key driver of taxpayer compliance. Satisfied taxpayers are more likely to comply with their tax obligations, confirming the critical role of service quality in shaping taxpayer behavior. In conclusion, SAMSAT Makassar can enhance taxpayer compliance by focusing on improving digital services and office facilities. While frontliner quality remains important, ensuring efficient and user-friendly digital platforms and physical spaces will have a more substantial impact on taxpayer satisfaction and compliance.

References

- Abdillah, W., Hartono. (2015). **Partial Least Square (PLS)**. Andi Publisher. Yogyakarta.
- Aji, A. W., Erawati, T., & Murti, M. K. (2021). The Influence of Service Facilities, Work Ability, and Responsiveness on Taxpayer Satisfaction (Case Study on Taxpayers Registered at the Wates Primary Tax Office). **AKURAT] Journal of Accounting Science FE UNIBBA**, 12(3), 49-56.
- Ahmad, R. G. (2024). The Influence of Public Service Quality on Motor Vehicle Taxpayer Compliance in Kendari SAMSAT Office.
- Amalia, N. (2022). The Influence of Service Facilities on Taxpayer Satisfaction at the South Makassar KPP Pratama. **Journal of Taxation and Fiscal Policy**, 10(2), 78–87.
- Amelia, C. F., & Novalita. (2023). The Influence of the e-Samsat System and Public Service Quality on Motor Vehicle Taxpayer Compliance: Case Study at the Central Lampung SAMSAT Office.
- Andika Prasetyo & Lestari (2022). The Influence of Digital Samsat Services on Motor Vehicle Taxpayer Compliance in DKI Jakarta. **Journal of Public Administration and Policy**, Vol. 12, No. 1.
- Arianto, A. (2018). Digital Service Quality and Customer Satisfaction. Jakarta: National University Publisher.
- Association of Certified Fraud Examiners (ACFE). (2016). **Fraud Survey Indonesia**. Accessed on February 1, 2020, from <https://acfeindonesia.or.id/survei-fraud-indonesia/>.
- Awaluddin, I., Nurnaluri, S., & Damayanti, W. O. R. (2017). The Influence of Service Quality and Taxpayer Satisfaction on Motor Vehicle Tax Payment Compliance (Study at the Kendari SAMSAT). **Journal of Accounting and Finance**, 2(2).
- Asri. (2019). The Influence of Work Facilities on Employee Performance. **Journal of Management**, 12(1), 45–56.
- Albrecht, W. S., Howe, K. R., & Romney, M. B. (1984). **Deterring Fraud: The Internal Auditor's Perspective**. Altamonte Springs, FL: The Institute of Internal Auditors Research Foundation.
- Ayuningtyas, O. P., Edy, I. C., & Marsono, S. (2021). The Influence of System Service Quality on Individual Taxpayer Satisfaction (Study on Solo Destination Online Tax Payment). **Excellent Journal**, 8(2).
- South Sulawesi Regional Revenue Agency. (2022-2024). **Realization Report of Motor Vehicle Tax Revenue UPT SAMSAT Makassar**. (Internal data, accessed in 2024).

- Basri, S. S., Suwandaru, R., & Rosanti, N. (2023). The Influence of Service Quality, Product Quality, and Trust on Customer Satisfaction at PT. Hadji Kalla Pinrang Branch. *Journal of Management Science Nitro*, 2(1), 11-22.
- Bawekes, H. F., Simanjuntak, A., & Daat, S. C. (2018). Testing the Fraud Pentagon Theory on Fraudulent Financial Reporting. *Journal of Regional Accounting & Finance*, 13.
- Collier, J. E., & Bienstock, C. C. (2019). Measuring Service Quality in E-Retailing. *Journal of Service Research*, 9(2), 123-138.
- Chellapalli, S., & Kumar, V. (2020). Assessing the Impact of E-Service Quality on Customer Satisfaction. *Journal of Internet Commerce*, 19(2), 150-169.
- Cressey, D. R. (2019). *Other People's Money: A Study in the Social Psychology of Embezzlement*. Glencoe, IL: Free Press.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (4th ed.). Thousand Oaks, CA: Sage Publications.
- Crowe Howarth LLP. (2011). The Mind Behind the Fraudsters' Crime: Key Behavioral and Environmental Elements.
- Damayanti, R., & Setyowati, A. (2021). Satisfaction as Mediation Between Frontliner Quality and Tax Compliance. *Journal of Management Science*, 9(2), 101-110.
- Dena, M. A. (2020). The Influence of Digital Service Quality on Customer Satisfaction (Study on J&T Express Shipping Services in Mataram). (Doctoral Dissertation, Muhammadiyah University of Mataram).
- Devano, S., & Rahayu, S. K. (2006). *Taxation: Concepts, Theory, and Issues*. Jakarta: Kencana.
- Dwi Hastuti and Siti Mahmudah (2020). The Influence of Service Quality and Facilities on Taxpayer Satisfaction at the Sragen SAMSAT Office. *Journal of Accounting and Tax*, Vol. 21, No. 1.
- Fadillah, R. (2021). The Influence of Service Facilities on Taxpayer Satisfaction at the Surabaya East KPP Pratama. *Journal of Public Administration*, 7(1), 25-33.
- Fassnacht, M., & Koese, I. (2020). Quality of Electronic Services: Conceptualizing and Testing a Hierarchical Model. *Journal of Service Research*, 9(1), 19-37.
- Fauziah, N. (2019). Taxpayer Compliance Behavior and Its Implications on Tax Revenue. *Journal of Accounting and Finance*, 21(3), 189-202.
- Febriana, R. (2022). Taxpayer Compliance Analysis for Motor Vehicles in City X. *Journal of Public Administration Scientific*, 12(2), 135-145.
- Fitriani, S., & Mustofa, M. (2021). Service Facilities and Satisfaction as Determinants of Taxpayer Compliance. *Journal of Public Administration*, 8(1), 56-66.
- Firdaus, R. F., & Yusnita, N. (2024). Prevention of Frontliner Quality Through Strengthening the Whistleblowing System, Personality, and Job Satisfaction. *JIMFE (Journal of Management Science Faculty of Economics)*, 10(2), 199-220.
- Ghozali, Imam. (2016). *Application of Multivariate Analysis Using IBM SPSS 23 Program* (8th Edition). Semarang: Diponegoro University Publisher.
- Grönroos, C. (2020). *Service Management and Marketing: Managing the Service Profit Logic* (5th ed.). Wiley.
- Hair, J.F. Jr., Black, W.C., Babin, B.J., Anderson, R.E., and Tatham, R.L. (2008). *Multivariate Data Analysis* (6th ed.). Pearson Prentice Hall, NJ.
- Hasanah, U., & Firmansyah, A. (2022). The Influence of Facility Quality on Tax Compliance. *Public Policy Journal*, 7(3), 110-119.
- Hasanudin, U., et al. (2020). Factors Influencing Taxpayer Compliance. *Indonesian Tax Journal*, 14(1), 1-15.
- Haryanto, E. (2013). Service Quality, Facilities, and Their Influence on Consumer Satisfaction at the Manado SAMSAT Office. *EMBA Journal: Journal of Economic, Management, Business, and Accounting Research*, 1(3).
- Irianto, D. F. (2021). The Influence of Service Quality on Taxpayer Satisfaction at the Mobile SAMSAT in Ponorogo. [Thesis, Brawijaya University]. UB Repository.
- Iqbal, M., & Murtanto. (2016). *Analysis of the Influence of Fraud Triangle Factors on Financial Statement Fraud in Property and Real Estate Companies Listed on the Indonesia Stock Exchange*. National Seminar Cendekiawan 2016, ISSN (E): 2540-7589, ISSN (P): 2460-8696. <https://doi.org/10.25105/semnas.v0i0.5780>.
- Kurniawan, A., Sarlina, L., & Umiyati, I. (2019). The Influence of Tax Access, Facilities, Service Quality, and the Perception of Rewards on Motor Vehicle Taxpayer Compliance. *Fair Value: Journal of Accounting and Finance*, 1(2), 183-198.
- Kotler, P., & Armstrong, G. (2018). *Principles of Marketing* (17th ed.). Pearson Education.
- Kotler, P., & Keller, K. L. (2021). *Marketing Management* (15th ed.). Pearson Education.
- Lestari, A. (2022). The Influence of Digital Service Quality on Taxpayer Satisfaction on the e-Filing Application of the Directorate General of Taxation. *Journal of Public Administration and Service*, 9(1), 45-53.