

## Analisis tingkat kepuasan wajib pajak terhadap pelayanan Kantor Pelayanan Pajak Badan Usaha Milik Negara = The analysis of taxpayers satisfaction toward the services of Kantor Pelayanan Pajak BUMN

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### Abstrak

Public service is one of government functions provided to the wealth and security for the people. In fact, however, low service quality of public; servic could be found at nearly all governmental organizations and bureaucracies, including Kantor Pelayanan Pajak BUMN (KPP BUMN). This such tendency potentially low satisfaction of taxpayers so that it creates reluctance of taxpayers to fulfill their obligation which eventually the optimum government revenues cannot be obtained.

This research was aimed to study the condition of service quality and the level of taxpayers satisfaction at KPP BUMN and also be intended to know the relationship of services such as physical evidence, responsiveness, reliability, assurance and empathy with the level of taxpayers satisfaction at KPP BUMN. Using survey method, 184 taxpayers were participated obtained by employing simple random sampling. Questionnaires were used to collect data, and descriptive analysis and Rank Spearman correlation were employed to analyze.

Generally, the services of KPP BUMN was in a good condition. However, it had yet to fulfill the expectations of taxpayers, this study also found that the taxpayers had yet to satisfied with the services of KPP BUMN. The indications were there were gaps between the expectations of taxpayers and service performance.

The service quality of KPP BUMN needs to be increased by making complaint handling procedure, information, suggestions, or questions of taxpayers, maximizing complaint centre, providing trainings for employees, increasing facility maintenance budget, and doing evaluations of services provided regularly.