ANALYSIS OF THE SERVICE QUALITY LEVEL OF TAX PAYMENT SERVICES AT THE SAMSAT OFFICE TEMBILAHAN

Helin Indah Permana[1], Ahmad Rifa'i[2], Raju Maulana[3]
[1,2,3]Management Study Program, Faculty of Economics, Universitas Islam Indragiri, Indonesia
*e-mail: *helenpermana.1987@gmail.com*

Article Info

Article history:

Received 04 07, 2026
Revised 04 08, 2026
Accepted 04 18, 2026

Keywords:
Service Quality
Servqual
Tax Payment
Samsat Tembilahan
Taxpayers

Abstract

This study aims to analyze the level of service quality in motor vehicle tax payment services at the SAMSAT Office Tembilahan. The method used is qualitative, with data collection techniques including in-depth interviews, participant observation, as well as document and archive studies. Informants were selected through purposive sampling, consisting of taxpayers and SAMSAT officers. Data analysis was carried out through the stages of data reduction, data presentation, as well as conclusion drawing and verification using triangulation and member check techniques. The results show that the overall service quality falls into a fairly good category based on the SERVQUAL dimensions, although there are still constraints related to facilities, service time stability, as well as consistency in responsiveness and information delivery.

1. INTRODUCTION

Background

Motor vehicle tax payment services in Indonesia, particularly through the SAMSAT (One-Stop Administration System) offices, are often faced with the phenomenon of service inefficiency that affects public satisfaction [1]. In Indragiri Hilir Regency, including the Tembilahan area, this phenomenon is evident from long queues, extended waiting times, administrative errors, and a lack of clear information regarding payment procedures [2]. This condition can lead to taxpayer dissatisfaction, which in turn impacts decreased tax compliance and an increase in public complaints [3]. The phenomenon becomes more complex with the digitalization of services, where not all taxpayers are familiar with online systems, resulting in a gap between expectations and the reality of service delivery [4]. This phenomenon is supported by empirical observations indicating that the quality of public services, such as those at SAMSAT, influences public trust in the government, as reflected in reports by the Indonesian Ombudsman, which frequently receives complaints related to tax services [5].

To qualitatively analyze the level of service quality in tax payment services at the SAMSAT Office Tembilahan, relevant theories can be adopted from the phenomenological approach and the Critical Incident Technique (CIT) to understand the essence of taxpayers' subjective experiences and to identify specific events that influence perceptions of service quality. This approach explores emotional meanings and critical incidents, such as frustration due to long queues or satisfaction derived from empathetic service, through in-depth interviews and thematic analysis [6].

Several previous studies have analyzed service quality in tax offices or SAMSAT in Indonesia, providing arguments that support the relevance of this topic. For instance, research by Pratama et al. at SAMSAT Tana Toraja found that the dimensions of tangible, reliability, responsiveness, assurance, and empathy have a significant influence on taxpayer satisfaction [7]. A similar study by Saputra et al. at SAMSAT Bengkulu showed that public satisfaction in paying taxes is highly dependent on the ability of tax service providers to meet taxpayers' needs [8]. Furthermore, research by Siagian at SAMSAT Tebing Tinggi revealed that high standards of administrative speed and service, along with adequate taxation facilities, have had a positive impact on public satisfaction [9]. The digitalization of tax services can improve tax quality; however, in areas such as Tembilahan, where technological access is still limited, significant challenges remain [10]. These studies emphasize that analyzing service quality not only identifies problems but also provides recommendations to improve efficiency, such as through staff training and strengthening the integrity of online systems, which can be implemented at SAMSAT Tembilahan to address local phenomena. This study is expected to complement these findings by focusing specifically on the regional context.

Problem Formulation

Based on the background described above, the following problem formulation is proposed regarding the Analysis of the Service Quality Level of Tax Payment Services at the SAMSAT Office Tembilahan:

1. How is the level of service quality in tax payment services at the SAMSAT Office Tembilahan?

Research Objectives

Based on the background and problem formulation, the objectives of this study are as follows:

1. To describe and analyze the level of service quality in tax payment services at the SAMSAT Office Tembilahan through a qualitative approach, with a focus on taxpayers' subjective experiences in order to identify service strengths and weaknesses.

2. To identify the dimensions of service quality (such as tangibles, reliability, responsiveness, assurance, and empathy) based on taxpayers' narratives through in-depth interviews.
3. To analyze critical incidents that influence perceptions of service quality, both positive and negative, using phenomenological and Critical Incident Technique (CIT) approaches.
4. To explain the factors contributing to taxpayer dissatisfaction or satisfaction in the tax payment process, including social and cultural aspects in the Tembilahan area.
5. To provide recommendations for improvement based on qualitative findings to enhance the effectiveness of services at the SAMSAT Office Tembilahan.

2. LITERATURE REVIEW

Definition of Public Service

Public service is a form of service provided by the government to the community [11]. Essentially, the government has the obligation and responsibility to deliver public services properly and in a manner that satisfies all parties [12]. The implementation of professional public services is a shared responsibility between the government and the community [13]. According to Keban, the process of public service refers to the act of providing goods and services by the government to the public in order to fulfill its responsibilities to society [14].

Based on the Decree of the Minister for Administrative Reform (MenPAN) Number: 63/KEP/M.PAN/7/2003 concerning General Guidelines for the Implementation of Public Services, it is explained that public service delivery must meet the following principles:

a. Simplicity, meaning that public service procedures are easy to understand, not complicated, and easy to implement.
b. Clarity, which includes administrative technical requirements for public services, the work unit or authorized officials responsible for providing services and resolving disputes/complaints/issues, as well as detailed service costs and clear payment procedures.
c. Time certainty, meaning that public services are completed within a predetermined time frame.
d. Accuracy, meaning that public service products are received lawfully, correctly, and appropriately.
e. Security, meaning that the process/products of public services provide a sense of safety and legal certainty.
f. Responsibility, meaning that the leaders or officials administering public services are accountable for their implementation.
g. Completeness of facilities and infrastructure, meaning the availability of adequate work facilities and supporting equipment, such as telecommunications and information technology infrastructure.
h. Ease of access, meaning that service locations are easily reachable by the public and supported by the use of telecommunications and information technology.
i. Discipline, politeness, and friendliness, meaning that service providers demonstrate courteous, disciplined, friendly, and sincere behavior in delivering services.
j. Comfort, meaning that the service environment is orderly and well-organized, with clean, comfortable, and neat waiting rooms, a pleasant and healthy environment, and supporting facilities such as toilets, parking areas, places of worship, and others.

Objectives of Public Service

High-quality service can strengthen the relationship between the state and society. When public expectations and needs are fulfilled, people feel valued [15]. The belief that the money they pay is proportional to what they receive is very important [16]. Therefore, service providers need to find various ways to improve public satisfaction, including maximizing the visitor experience so that they feel happy and comfortable [17]. It is important to avoid making service users feel ignored or unappreciated due to indifferent or inattentive service.

Another important strategy is to provide convenience, speed, and opportunities for the general public. If a service is able to meet customer expectations, then it can be considered of very high quality [18]. However, the level of service satisfaction may vary depending on the individual [19]. In practice, administration includes any organization that fosters customer loyalty. When close to customers, positive experiences are always remembered, and customer support can become an essential type of service that ensures customer satisfaction [20]. Conventional policy views suggest that bringing people together is one of the objectives of public service [21].

The primary objective of public service is essentially to satisfy the community. The independent body responsible for overseeing public service administration in Indonesia is the Ombudsman of the Republic of Indonesia, which has the authority to supervise public service performance based on Article 1 of Law No. 37 of 2008. According to this law, the Ombudsman is a state institution tasked with overseeing the implementation of public services carried out by government agencies, including State-Owned Enterprises (BUMN), Regional-Owned Enterprises (BUMD), and State-Owned Legal Entities (BHMN), as well as private entities or individuals responsible for such administration. Certain public services are funded either partially or entirely by the State Budget (APBN) or Regional Budget (APBD).

The Level of Service Quality in Tax Payment Services at the SAMSAT Office Tembilahan

Public service quality is a primary measure of the success of government administration that is oriented toward public satisfaction. In the context of the One-Stop Administration System (SAMSAT) Office Tembilahan, the quality of motor vehicle tax payment services becomes an important indicator of effectiveness.

According to Parasuraman et al., service quality is defined as the gap between customer expectations and their perceptions of the service performance received [20]. Tax payment services are part of public services that are oriented toward taxpayer satisfaction. According to Amba et al., public service is an activity or a series of activities carried out to fulfill service needs in accordance with laws and regulations for every citizen and resident in terms of goods, services, or administrative services provided by public service providers [5]. The quality of tax payment services is measured by the level of ease experienced by the public in obtaining services, such as:

a. Ease of tax administration processes
b. Speed and accuracy of services
c. Transparency of costs and procedures [22]
d. Friendly and responsive attitudes of officers toward taxpayers

Good tax services will increase public compliance in paying taxes and foster trust in government institutions such as SAMSAT.

SERVQUAL Model in Service Quality Evaluation

The SERVQUAL model is one of the most commonly used tools to evaluate service quality across various sectors, including the public sector. In this context, SERVQUAL is used to measure the gap between customer expectations and their perceptions of the service quality provided. This model has been widely applied in studies across different public service sectors, including education, healthcare, and public administration. The five main dimensions of the SERVQUAL model are [23]:

a. Tangibles
   Includes physical facilities, infrastructure, cleanliness, employee appearance, and equipment.
b. Reliability
   The ability to provide services accurately, consistently, and dependably in accordance with established procedures.
c. Responsiveness
   The willingness of employees to assist customers, provide prompt service, and respond to customer needs.
d. Assurance
   The knowledge, courtesy, professionalism, and ability of employees to instill a sense of trust and security in customers.
e. Empathy
   The provision of individualized attention to customers, the ability to understand their needs, and the friendliness of employees.

The five SERVQUAL dimensions can be effectively used to evaluate service quality. The dimensions of reliability and responsiveness are often considered the most important in determining customer satisfaction, particularly in the context of administrative services. In addition, tangible aspects such as facilities and the physical environment of the office also play a significant role in shaping customer perceptions of service quality.

Previous Researchs

Research by Ahmad Fachrizal indicates that there are still problems related to service timeliness, low responsiveness of officers, and a lack of assurance and empathy, thus requiring improvements in human resource quality and procedural refinement [4]. Meanwhile, research by Y. Susilo found that the dimensions of responsiveness and empathy still need improvement, although the aspects of reliability and tangibles are relatively satisfactory [20]. Nasihah's study emphasizes that service quality has a strong influence on the level of public satisfaction in paying motor vehicle tax (PKB) [24]. Furthermore, research by Annisa shows that service innovations such as mobile SAMSAT services are able to improve service accessibility and reduce queues, thereby contributing to the optimization of regional revenue [1]. On the other hand, YM Sagina found that public perceptions of service quality are fairly good; however, there is still a need to increase the number of officers and optimize technology to accelerate the service process [13].

3. Research Methods

This study employs a qualitative approach [25] with the aim of gaining an in-depth understanding of experiences, perceptions, and the process of tax payment services at the SAMSAT Office Tembilahan. This approach is chosen because it is capable of highlighting subjective aspects such as service quality that cannot be measured numerically, thereby allowing for the exploration of narratives from respondents and related documents. The research was conducted in Indragiri Hilir Regency, Riau Province, specifically at the SAMSAT Office Tembilahan as the center for motor vehicle tax payment services. The research was carried out over five months, from January to June 2026, with stages including documentation data collection in January–February, interviews in March–April, and analysis and report writing in May–June. This period was selected to capture variations in service conditions while ensuring the availability of relevant and up-to-date data. The research subjects include the quality of tax payment services, covering aspects such as speed, accuracy, officer friendliness, procedural convenience, facilities, and taxpayer satisfaction, with informants determined using purposive sampling techniques based on relevant criteria and in-depth knowledge.

Data collection was conducted through three main techniques: in-depth interviews with taxpayers and SAMSAT officers, participant observation of the service process directly at the research location, and document and archive studies such as performance reports, satisfaction surveys, and complaint records. All collected data were then analyzed through stages of data reduction to filter and focus on important information, data presentation in systematic forms such as thematic or narrative descriptions to facilitate understanding, and conclusion drawing conducted inductively based on identified patterns and themes. To ensure data validity, a verification process was carried out using triangulation techniques by comparing results from various data sources, as well as member checking by confirming research findings with informants [26]. Thus, the research results are expected to have a high level of validity and to accurately represent the actual conditions of tax payment service quality at the SAMSAT Office Tembilahan.

4. RESULTS AND DISCUSSION

RESULTS

Data Reduction

a. Interview Results

Based on the results of interviews with taxpayers at the SAMSAT Office Tembilahan, it is found that, in general, the quality of service in motor vehicle tax payments is considered fairly good. Most informants stated that the service process is relatively fast and the procedures are easy to understand, starting from taking queue numbers to the payment process at the counter. In addition, the friendly and communicative attitude of officers is also seen as an added value in providing comfort to taxpayers. However, several complaints were still expressed, particularly regarding long waiting times during certain hours due to the high number of visitors, as well as limited waiting room facilities, which caused some taxpayers to feel less comfortable. This indicates that although the service has been running well, improvements are still needed in terms of comfort and queue management to further optimize service quality.

Meanwhile, based on interviews with officers at the SAMSAT Office Tembilahan, it is known that the implementation of motor vehicle tax payment services has followed the applicable standard operating procedures (SOP). The officers stated that they strive to provide fast, accurate, and transparent services to the public, while maintaining professionalism in serving taxpayers. In addition, officers also revealed that the challenges frequently encountered in service delivery include the high number of taxpayers during certain periods, which leads to long queues, as well as limitations in service-supporting facilities and infrastructure. Nevertheless, various efforts have been made to address these challenges, such as organizing service flow and improving coordination among officers. These findings indicate that from an internal perspective, officers have made maximum efforts in delivering services; however, better support in terms of facilities and systems is still needed to improve overall service quality.

b. Observation Results

Based on observations conducted at the SAMSAT Office Tembilahan, the motor vehicle tax payment service process appears to run systematically and in a structured manner in accordance with the established service flow. Taxpayers first take a queue number before proceeding to the service counter according to the applicable stages, starting from data verification to the payment process. In practice, officers are seen performing their duties professionally by serving taxpayers in turn and providing clear guidance when taxpayers experience difficulties in understanding service procedures. In addition, interactions between officers and taxpayers generally run well, as indicated by effective communication and the friendly attitude of officers in delivering services.

However, based on field observations, several conditions indicate that there are still constraints in service implementation, particularly at certain times. During peak hours, there is an accumulation of taxpayers in the waiting area, resulting in relatively long queues. This condition affects taxpayer comfort, especially when the seating capacity is insufficient to accommodate the number of visitors. Furthermore, although service facilities are generally available, there are still aspects that need improvement, such as waiting room management and the optimization of queue flow to make it more efficient. Thus, these observations indicate that although the service has been implemented well and in a structured manner, improvements are still needed in service management and facilities to enhance overall service quality.

c. Document Study

Based on the results of document and archive analysis obtained from the SAMSAT Office Tembilahan, it is found that the implementation of motor vehicle tax payment services is based on clear and structured standard operating procedures (SOP). These documents contain the service flow starting from the registration stage, document verification, to the payment process, which aims to provide certainty and convenience for taxpayers in fulfilling their obligations. In addition, there are provisions regarding service completion time as well as the distribution of duties and responsibilities among officers in each section, enabling the service process to run effectively and efficiently. The existence of these documents indicates that, administratively, the service system has been well designed to support optimal service quality.

However, based on the review of the existing documents and archives, it was found that in practice there are still some discrepancies between the provisions outlined in the documents and the actual conditions in the field. This can be seen from the differences between the service time targets stated in the SOP and the waiting times experienced by taxpayers in certain situations, particularly during peak periods with a high number of visitors. Furthermore, although service facilities have been planned in the documents to support taxpayer comfort, in practice there are still limitations in infrastructure that have not fully met the needs. Thus, the results of this document study indicate that normatively, the service has a strong foundation; however, further optimization is still needed in its implementation to ensure alignment with the established standards.

Data Presentation

a. Tangibles

Based on the results of data reduction obtained through interviews, observations, and document studies, the tangibles (physical evidence) aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that, in general, service facilities are available and can be utilized by taxpayers. These facilities include waiting rooms, service counters, information boards, and service areas arranged according to the established service flow. From the observations, it can be seen that the service environment is relatively clean and orderly, with a spatial arrangement that facilitates taxpayers in following the service procedures. In addition, the presence of information boards helps taxpayers understand the stages of the service process they must go through.

However, based on interviews and observations, it was found that at certain times, particularly during peak hours, the available facilities are not fully able to accommodate the number of taxpayers. This is evident from the limited capacity of the waiting area, which causes some taxpayers to wait while standing. Furthermore, although facilities are generally available, there are still several aspects that need improvement, such as the addition of seating and the optimization of service space layout to enhance comfort and efficiency. Thus, the presentation of data on the tangibles indicator shows that service facilities are fairly adequate, but still require improvement to better support taxpayer comfort.

b. Reliability

Based on the results of data reduction, the reliability aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that the service process has been carried out quite consistently and in accordance with established procedures. Interview results with taxpayers reveal that the service flow is relatively clear and easy to understand, starting from taking queue numbers to the payment process at the counter. In addition, most taxpayers consider that the officers are able to provide services accurately and in accordance with their needs, such as accuracy in data input and clarity of the information provided. Observations also show that each stage of the service is carried out sequentially without significant deviations, allowing the service process to proceed in an orderly manner.

However, based on interviews and observations, there are still several conditions indicating that the reliability aspect is not yet fully optimal. In certain situations, particularly when the number of taxpayers increases, the service completion time becomes longer than expected. This indicates that consistency in service speed is still influenced by the number of visitors and operational conditions in the field. Furthermore, although the service generally follows established procedures, minor delays are still found in some stages of the service process. Thus, the presentation of data on the reliability indicator shows that the service is fairly reliable, but still requires improvement in maintaining consistency in service time to remain stable under various conditions.

c. Responsiveness

Based on the results of data reduction, the responsiveness aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers generally demonstrate a fairly good level of responsiveness in serving taxpayers. Interview results reveal that officers are prompt in providing services, such as immediately processing submitted documents and offering guidance to taxpayers who experience difficulties in understanding service procedures. In addition, observations show that officers actively respond to questions and requests for assistance from taxpayers with a communicative and informative attitude. This indicates that officers strive to provide prompt and helpful services to facilitate the tax payment process.

However, under certain conditions, particularly during a surge in the number of taxpayers, the level of responsiveness tends to decline. This is marked by delays in responding to questions or requests for assistance due to the high workload that must be handled simultaneously. Furthermore, some taxpayers also stated that during long queues, officers tend to focus more on completing administrative tasks, resulting in limited interaction with taxpayers. Thus, the presentation of data on the responsiveness indicator shows that, in general, officers have demonstrated good responsiveness, but improvements are still needed, particularly in maintaining consistent responsiveness during peak service conditions.

d. Assurance

Based on the results of data reduction, the assurance aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers possess adequate competence and knowledge in providing services to taxpayers. Interview results show that most taxpayers feel confident in the service process provided, particularly in terms of the clarity of information regarding procedures, costs, and required documents. In addition, the polite and professional attitude of officers contributes to a sense of security and trust among taxpayers during the tax payment process. Observations also reveal that officers are able to perform their duties in accordance with the applicable standard operating procedures (SOP), allowing the service process to run in an orderly and well-directed manner.

However, based on field findings, there are still several aspects that require attention in terms of service assurance. Under certain conditions, some taxpayers reported not receiving sufficiently detailed explanations regarding procedures or issues they encountered, which led to confusion. Furthermore, although officers generally demonstrate professional behavior, there are differences in the way information is delivered among officers, which can affect the level of taxpayer understanding. Thus, the presentation of data on the assurance indicator shows that the level of trust and service assurance is fairly good, but improvements are still needed in ensuring consistency in information delivery so that all taxpayers can achieve the same level of understanding.

e. Empathy

Based on the results of data reduction, the empathy aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers generally demonstrate a caring and attentive attitude toward taxpayers. Interview results reveal that officers strive to be friendly, polite, and provide non-discriminatory services to all taxpayers. In addition, officers are observed assisting taxpayers who experience difficulties, such as in completing documents or understanding the service procedures. Observations further support these findings, showing that interactions between officers and taxpayers are generally positive, with officers making efforts to provide direct explanations when needed.

However, under certain conditions, there are still limitations in the implementation of empathy, particularly during periods of high taxpayer visits. In such situations, officers' attention to individual taxpayer needs tends to decrease due to a greater focus on completing tasks quickly. Moreover, some taxpayers expect a more personalized approach to service, such as more detailed information and more intensive communication. Thus, the presentation of data on the empathy indicator shows that the level of care demonstrated by officers is fairly good, but still needs improvement, especially in maintaining the quality of interaction with taxpayers during busy service conditions.

DISCUSSION

Analysis of Tangibles at the SAMSAT Office Tembilahan

Based on the data presentation described previously, the tangibles aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan shows that, in general, service facilities are available and support the smooth operation of the service process. The presence of facilities such as waiting rooms, service counters, and information boards indicates that the institution has made efforts to provide adequate physical evidence for taxpayers. From the perspective of SERVQUAL theory, the tangibles dimension includes the condition of physical facilities, equipment, and the appearance of officers, all of which can be directly perceived by service users. Thus, the availability of relatively complete facilities and a fairly well-organized service environment indicates that service quality in terms of tangibles is categorized as fairly good [27].

However, the research findings also show that the tangibles aspect has not been fully optimized in supporting taxpayer comfort. This is evident from the limited capacity of the waiting area and other supporting facilities, particularly during periods of increased taxpayer visits. In the context of SERVQUAL theory, deficiencies in physical facilities can influence public perceptions of overall service quality, as physical evidence is the first aspect experienced by service users. This condition indicates that although facilities are generally available, they have not fully met service demands under certain conditions [28].

Therefore, it can be concluded that the quality of service in the tangibles dimension at the SAMSAT Office Tembilahan is fairly good but still requires improvement, particularly in the provision and management of physical facilities to better support taxpayer comfort. Improvement efforts such as increasing waiting room capacity and reorganizing service facilities are expected to enhance overall service quality and provide a better service experience for the public.

Analysis of Reliability at the SAMSAT Office Tembilahan

Based on the data presentation described previously, the reliability aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that the service process has been carried out quite consistently and in accordance with established procedures. This is reflected in the clarity of the service flow, which is easy for taxpayers to understand, as well as the ability of officers to provide accurate and precise services, such as in data processing and information delivery. From the perspective of SERVQUAL theory, reliability is related to the ability of service providers to deliver dependable, timely, and consistent services in accordance with established commitments [29]. Thus, the conformity of service implementation with standard operating procedures (SOP) indicates that the quality of service in the reliability dimension falls into the fairly good category.

However, the research findings also show that the reliability aspect has not been fully stable under various conditions. When there is an increase in the number of taxpayers, the service completion time tends to be delayed, thereby reducing consistency in service speed. In the context of SERVQUAL theory, inconsistency in service time can influence public perceptions of service reliability, as people expect services that are not only accurate but also consistent in every situation [30]. This condition indicates that workload and the number of visitors remain challenges in maintaining optimal service reliability.

Therefore, it can be concluded that the quality of service in the reliability dimension at the SAMSAT Office Tembilahan is fairly good, but still requires improvement, particularly in maintaining consistency in service time amid dynamic operational conditions. Efforts such as improving service flow efficiency and optimizing human resources are expected to strengthen service reliability so that it can better meet taxpayer expectations.

Analysis of Responsiveness at the SAMSAT Office Tembilahan

Based on the data presentation described previously, the responsiveness aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers generally have a fairly good ability to respond to taxpayers' needs. This is reflected in the promptness of officers in handling administrative processes, providing guidance, and answering taxpayers' questions clearly and informatively. From the perspective of SERVQUAL theory, responsiveness is related to the willingness and ability of service providers to assist users and deliver prompt and responsive services [31]. Thus, the proactive attitude of officers in providing assistance and information indicates that service quality in the responsiveness dimension is categorized as fairly good.

However, the research findings also show that the level of responsiveness is not yet fully consistent, particularly during periods of increased taxpayer visits. Under such conditions, officers tend to focus more on completing administrative tasks, resulting in limited responses to individual taxpayer needs and inquiries. In the context of SERVQUAL theory, delays or declines in responsiveness can affect public satisfaction, as the speed and accuracy of responses are crucial components in evaluating service quality [32]. This condition indicates that a high workload can influence the ability of officers to maintain optimal responsiveness.

Therefore, it can be concluded that the quality of service in the responsiveness dimension at the SAMSAT Office Tembilahan is fairly good, but still requires improvement, particularly in maintaining consistent responsiveness during peak service conditions. Efforts such as increasing the number of officers or improving the efficiency of service flow are expected to enhance responsiveness and provide a better service experience for taxpayers.

Analysis of Assurance at the SAMSAT Office Tembilahan

Based on the data presentation described previously, the assurance aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers possess fairly good competence and professional attitudes in delivering services to taxpayers. This is evident from their ability to clearly and transparently explain procedures, requirements, and costs that must be fulfilled.

In addition, the polite and friendly demeanor of officers provides a sense of security and trust for taxpayers during the tax payment process. From the perspective of SERVQUAL theory, assurance includes the knowledge, capability, and courtesy of service providers in fostering trust and confidence among service users [33]. Thus, this condition indicates that the quality of service in the assurance dimension falls into the fairly good category.

However, the research findings also show that the assurance aspect has not been fully optimized, particularly in terms of consistency in delivering information to taxpayers. In certain situations, some taxpayers reported not receiving sufficiently detailed explanations regarding procedures or issues they encountered, which led to confusion. In the context of SERVQUAL theory, unclear information can affect the level of public trust in the services provided [8]. Furthermore, differences in how information is conveyed among officers also influence taxpayers' understanding. This indicates that although officers have good competence, improvements are still needed in standardizing service communication.

Therefore, it can be concluded that the quality of service in the assurance dimension at the SAMSAT Office Tembilahan is fairly good, but still requires improvement, particularly in maintaining consistency and clarity of information delivered to taxpayers. Efforts such as service communication training and standardization of information delivery are expected to enhance public trust and strengthen overall service quality.

Analysis of Empathy at the SAMSAT Office Tembilahan

Based on the data presentation described previously, the empathy aspect in motor vehicle tax payment services at the SAMSAT Office Tembilahan indicates that officers generally demonstrate a caring and attentive attitude toward taxpayers. This is reflected in their friendly and polite behavior, as well as their willingness to assist taxpayers who experience difficulties, such as in understanding procedures or completing administrative requirements. In addition, officers strive to provide non-discriminatory services to all taxpayers. From the perspective of SERVQUAL theory, empathy includes the ability of service providers to offer personalized attention and understand the needs of service users [34]. Thus, the attitude demonstrated by officers indicates that the quality of service in the empathy dimension falls into the fairly good category.

However, the research findings also show that the empathy aspect has not been fully optimized under certain conditions, particularly during periods of increased taxpayer visits. In such situations, officers' attention to individual taxpayer needs tends to decrease due to a greater focus on completing tasks quickly. In the context of SERVQUAL theory, a lack of personalized attention can affect public satisfaction, as service users expect more humanistic and communicative interactions [35]. Furthermore, some taxpayers expect a more personalized approach, such as more detailed explanations and more intensive communication. This indicates that a high workload can affect the ability of officers to consistently maintain empathy.

Therefore, it can be concluded that the quality of service in the empathy dimension at the SAMSAT Office Tembilahan is fairly good, but still requires improvement, particularly in maintaining the quality of interaction and individual attention toward taxpayers. Efforts such as increasing awareness of excellent service practices and better workload management are expected to enhance the empathy aspect of service delivery, thereby providing a more satisfying service experience for the public.

5. CONCLUSION

Based on the results of the research and discussion conducted, it can be concluded that the level of service quality in motor vehicle tax payment services at the SAMSAT Office Tembilahan is generally categorized as fairly good. This is assessed based on the five dimensions of service quality (SERVQUAL), namely tangibles, reliability, responsiveness, assurance, and empathy, which indicate that service facilities are available and support the service process, officers are able to provide services that are fairly reliable and in accordance with procedures, and demonstrate good responsiveness, professionalism, and concern toward taxpayers. However, there are still several constraints affecting the optimization of service quality, such as limited waiting room facilities, instability in service time during peak visitor periods, and inconsistencies in responsiveness, information delivery, and personalized attention under certain conditions. Therefore, improvements are needed in aspects of infrastructure, service management, and human resource quality in order to achieve more optimal and satisfactory services for the public.

BIBLIOGRAPHY

[1] S. Annisa and Meirinawati, "Analisis Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor (PKB) Melalui Layanan Samsat Keliling (Studi Kasus Pada Kantor Bersama Samsat Pamekasan)," *Socius J. Penelit. Ilmu-Ilmu Sos.*, vol. 02, no. 11, pp. 845–856, 2025.

[2] H. Noviyanti, "Prosedur Program Pemutihan Bea Balik Nama Kendaraan Bermotor (BBNKB) di Kantor Samsat Indragiri Hilir," Universitas Islam Negeri, 2022.

[3] A. E. P. Benggu and T. W. Damayanti, "Pengaruh Penerimaan Penggunaan E-Samsat terhadap Kepatuhan Perpajakan di Kota Kupang dengan Technology Acceptance Model (TAM)," *Entrep. Bisnis Manaj. Akunt.*, vol. 5, no. 2, pp. 239–256, 2024.

[4] A. Fachrizal, "Analisis Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor (PKB) di Kantor Sistem Administrasi Manunggal Satu Atap (Samsat) Lima Puluh Kabupaten Batu Bara," Universitas Medan Area, 2023.

[5] N. Amba, S. R. J. Saleky, and O. L. Sahertian, "Pengaruh Kualitas Pelayanan Publik terhadap Kepuasan Masyarakat di Kecamatan Salahutu Kabupaten Maluku Tengah," *J. Adm. Terap.*, vol. 2, no. 1, pp. 232–239, 2023.

[6] A. Mulyawan and D. Novia, "Aplikasi Pembayaran Pajak Kendaraan Bermotor Online Berbasis Web (Studi Kasus di Samsat Soreang Kab. Bandung)," *J. Comput. Bisnis*, vol. 10, no. 1, pp. 30–39, 2016.

[7] M. A. Pratama, Fatmawati, and Abdi, "Kualitas Pelayanan Kantor Samsat Kabupaten Tana Toraja," *J. Public Policy Manag.*, vol. 4, no. 1, pp. 76–85, 2022.

[8] I. S. Saputra, S. Rindawati, and T. Purwanti, "Analisis Tingkat Kepuasan Masyarakat pada Sistem Pelayanan Pembayaran Pajak Kendaraan Bermotor di Samsat Kota Bengkulu," *J. STIA Bengkulu*, vol. 11, no. 2, pp. 239–248, 2025.

[9] A. F. Siagian, "Analisis Kualitas Pelayanan Publik di Kantor Samsat Tebing Tinggi Provinsi Sumatera Utara," Universitas Medan Area, 2021.

[10] A. Rifa'i and Albetris, "Implementasi Reformasi Birokrasi," *J. Manaj. dan Sains*, vol. 7, no. 2, pp. 606–609, 2022, doi: 10.33087/jmas.v7i2.499.

[11] J. A. T. Bua, A. Fajri, and M. Fahmi, "Analisis kepuasan masyarakat terhadap pelayanan publik di DPMPTSP Provinsi Kalimantan Timur menggunakan metode SERVQUAL," *J. Sist. Inf.*, vol. 12, no. 2, pp. 109–116, 2025.

[12] Suardi and I. Prasetyo, "Pelayanan Kesehatan Berdasarkan Indeks Kepuasan Masyarakat di Puskesmas Tembilahan Hulu Kabupaten Indragiri Hilir," *J. Manaj. dan Adm. Publik*, vol. 4, no. 4, pp. 1–13, 2021.

[13] Y. M. Sagina and Munawaroh, "Persepsi Masyarakat terhadap Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor di SAMSAT Kabupaten Serang," *Pus. Publ. Ilmu Manaj.*, vol. 3, no. 1, pp. 164–175, 2025.

[14] Hildawati, "Persepsi Masyarakat Terhadap Kualitas Pelayanan Samsat Dumai," *Publika J. Ilmu Adm. Publik*, vol. 7, no. 1, pp. 19–31, 2021.

[15] D. Utami and A. R. M, "Pengaruh Kualitas Pelayanan terhadap Kepuasan Wajib Pajak Kendaraan Bermotor pada Kantor Samsat Kabupaten Maros," *J. Ekon. Prioritas*, vol. 3, no. 3, pp. 200–209, 2023.

[16] R. Nepi, Erita, and Y. Syamra, "Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di SAMSAT Padang," *Surpl. J. Ekon. dan Bisnis*, vol. 1, no. 2, pp. 313–327, 2023.

[17] Rahimah, N. M. M. Anjasmari, and M. F. Noorrahman, "Kualitas Pelayanan Pajak Kendaraan Bermotor pada Kantor Samsat Kabupaten Balangan," *J. Pelayanan Publik*, vol. 1, no. 4, pp. 1586–1596, 2024.

[18] S. Rahmatyah, "Analisis Kualitas Pelayanan Pajak Kendaraan Bermotor (PKB) dan Surat Tanda Nomor Kendaraan (STNK) pada Samsat Wilayah Kota Kendari," *Sibatik J.*, vol. 1, no. 11, pp. 2371–2382, 2022.

[19] P. Y. F. Sanadi, Fatmawada, and Djunaedi, "Analisis Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor pada Kantor Samsat Kabupaten Biak Numfor," *Gema Kampus IISIP YAPIS Biak*, vol. 19, no. 1, pp. 55–71, 2024.

[20] Y. Susilo, I. D. Pramudiana, and M. K. Anwar, "Analisis Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor Pada Kantor Samsat Kabupaten Lamongan," *Maj. Ilm. Cahaya Ilmu*, vol. 6, no. 2, pp. 99–113, 2024.

[21] Rahmawati, "Komunikasi Organisasi dalam Meningkatkan Kinerja Pegawai pada Kantor Samsat di Kecamatan Tembilahan Kabupaten Indragiri Hilir," Universitas Islam Riau, 2021.

[22] R. Maulana and Triyonowati, "Financial Attitude on Financial Management Behavior with Financial Inclusion as a Mediating Variable Among Generation Z in Riau," *4th Int. Conf. Bus. Soc. Sci.*, pp. 1060–1067, 2024.

[23] R. Maulana, "Kualitas Pelayanan Pajak Kendaraan Bermotor Dilihat dari Aspek Reliability (Kehandalan) dalam Rangka Kepatuhan Wajib Pajak pada Kantor Samsat Kabupaten Tabalong," *J. Adm. Publik dan Adm. Bisnis*, vol. 5, no. 1, pp. 345–358, 2022.

[24] D. Nasihah, "Pengaruh Kualitas Pelayanan terhadap Kepuasan Masyarakat di Kantor SAMSAT Pati," *J. Akunt. dan Pajak*, vol. 21, no. 1, pp. 176–185, 2020.

[25] A. Ultavia, P. Jannati, F. Malahati, Qathrunnada, and Shaleh, "Kualitatif: Memahami Karakteristik Penelitian Sebagai Metodologi," *J. Pendidik. Dasar*, vol. 11, no. 2, pp. 341–348, 2023.

[26] Syafrinadina, Syafrinadina, Syafrinadina, Syafrinadina, and Syafrinadina, *Buku Panduan Penulisan Artikel Ilmiah*. Fakultas Ekonomi dan Bisnis Universitas Islam Indragiri, 2025.

[27] Sinollah and Masruro, "Pengukuran Kualitas Pelayanan (Servqual ± Parasuraman) dalam Membentuk Kepuasan Pelanggan Sehingga Tercipta Loyalitas Pelanggan (Studi Kasus pada Toko Mayang Collection Cabang Kepanjen)," *J. Dialekt.*, vol. 4, no. 1, pp. 45–64, 2019.

[28] Y. Prananda, D. R. Lucitasari, and M. S. A. Khannan, "Penerapan Metode Service Quality (Servqual) Untuk Peningkatan Kualitas Pelayanan Pelanggan," *J. OPSI*, vol. 12, no. 1, pp. 1–11, 2019.

[29] A. N. Zahir, A. A. Arrahman, N. F. H. Faqih, M. R. Arrafi, and I. Darmawan, "Analisis Kualitas Layanan Aplikasi Sapa Warga Jawa Barat: Perspektif SERVQUAL Berbasis Studi Pustaka Alvira," *J. Penelit. Nusant.*, vol. 1, no. 12, pp. 1173–1181, 2025.

[30] B. Indrawati, "Analisis Servqual Pengukuran Tingkat Kualitas Layanan dan Kepuasan Konsumen Dinas Kesehatan Kota Bekasi," *J. Ilm. Bakti Farm.*, vol. 7, no. 1, pp. 45–52, 2022.

[31] N. H. Marzuq and H. Andriani, "Hubungan Service Quality terhadap Kepuasan Pasien di Fasilitas Pelayanan Kesehatan: Literature Review," *J. Pendidik. Tambusai*, vol. 6, no. 2, pp. 13995–14008, 2022.

[32] M. I. Nurfaizi, "Peran Service Quality, Perceived Security dan Perceived Privacy Untuk Memaksimalkan Customer Satisfaction Melalui Servqual Theory," Universitas Islam Indonesia, 2025.

[33] Jumawan and A. I. Prasetyo, "Analisis Pengaruh Kualitas Pelayanan, Harga, dan Fasilitas Terhadap Kepuasan Konsumen di Wuling Arista Bekasi," *Socius J. Penelit. Ilmu-Ilmu Sos.*, vol. 1, no. 12, pp. 427–437, 2024.

[34] N. K. S. Ardini, I. M. D. B. Penindra, and I. G. A. K. Suriadi, "Analisis Kepuasan Pelanggan Menggunakan Metode Service Quality (Servqual) dan Quality Function Deployment (QFD) Untuk Perbaikan Kualitas Layanan Optik XYZ," *J. Media Akad.*, vol. 4, no. 1, pp. 1–30, 2026.

[35] A. Chopra, K. S. Ranjani, and S. Narsipur, "Service Quality Dimensions in AI-enabled Chatbots Leading to Customer Satisfaction: A Study from South Asia," *Int. Bus. Manag. Rev. J.*, vol. 1, no. 1, pp. 26–49, 2023.