Analysis of Tax Service Quality and Taxpayer Satisfaction During the Covid-19 Pandemic at the Pratama Tax Office Cileungsi, Bogor, West Java, Indonesia

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ABSTRACT: Service is the effort to achieve public service quality for taxpayers, all services are provided through Integrated Service Centers (ISC) at each Tax Service Office (TSO) and at Tax Service, Counseling, and Consultation Offices (TSCTCO) throughout Indonesia's tax areas, and taxpayers' satisfaction with the services provided by KPP Pratama Cileungsi, as well as the initiatives undertaken and planned by KPP Pratama Cileungsi to improve service quality during the Covid-19 pandemic. This study identified several issues: 1) Taxpayer satisfaction with tax services at the Tax Service Office KPP Pratama Cileungsi during the Covid-19 pandemic, 2) Efforts made by the Tax Service Office KPP Pratama Cileungsi to enhance the quality of tax services during the Covid-19 pandemic. The research method employed a descriptive qualitative approach conducted in a natural setting, with data collected using interview guidelines and documentation. The research informants included strategic taxpayers, tax volunteers, and employees of KPP Pratama Cileungsi. Data analysis encompassed activities such as data reduction, presentation, and drawing conclusions/verification. The results of this study revealed that tax class activities are part of cooperation with the district government to ensure that the public is aware of and utilizes these tax classes as a means of learning and increasing tax obligation awareness. Creating or re-sharing tax education content through a dedicated YouTube channel serves as a contemporary education platform with easy access anytime and anywhere for taxpayers, given the extensive jurisdiction of KPP Pratama Cileungsi. This YouTube channel should be promoted through village government devices to be known by the wider community, especially in the jurisdiction area of KPP Pratama Cileungsi.

Keywords: Tax Service Quality, Taxpayer Satisfaction, SERVQUAL Model, Covid-19 Pandemic, Pratama Tax Office Cileungsi

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INTRODUCTION

In an effort to achieve the quality of public services to taxpayers, all services are provided through Integrated Service Centres (ISC) at each Tax Service Office (TSO) and at Tax Service, Counseling,
and Tax Consultation Offices (TSCTCO) throughout Indonesia. In addition to face-to-face services, advancements in information technology are also utilized to facilitate services to taxpayers through electronic services on the website (www.djponline.pajak.go.id) and various supporting applications.

The Covid-19 virus pandemic, which swept through Indonesia since the beginning of 2020, has spread to various regions and areas. The social distancing policies implemented by regional leaders, institutions, organizations, as well as private entities, have restricted work and business activities. This has undoubtedly had repercussions on the macroeconomy, and its impact has extended to household economies.

In line with the government's efforts to prevent the spread of the Covid-19 virus, tax services provided through Integrated Service Centres (TPT) at Tax Service Offices (KPP) throughout Indonesia have been temporarily suspended, affecting the performance of KPP Pratama Cileungsi and taxpayer satisfaction. The formal compliance ratio of taxpayers until the third quarter of 2020 reached only 75.66% of the 2020 target. By the end of the fourth quarter of 2020, KPP Pratama Cileungsi achieved only 94.48% of the 2020 formal compliance target. In contrast, in 2019, before the Covid-19 pandemic, KPP Pratama Cileungsi managed to achieve annual tax return compliance above 100% of the given target.

A total of 2,140 taxpayers did not report their annual tax returns in 2020, influenced by the temporary closure of face-to-face services from the early stages of the Covid-19 pandemic until the end of 2020, and the Large-Scale Social Restrictions (PSBB) that limited economic activities, including those of taxpayers. Since the reopening of service counters in June 2020 until the end of 2020, face-to-face services have been limited to 25% of the service capacity with an online queue system. The number of annual tax return submissions during 2020 is detailed in Table 1.1.

Table 1.1.
Annual Tax Return Reporting for the Year 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Target</th>
<th>Actual</th>
<th>Shortfall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter I</td>
<td>28.695</td>
<td>23.918</td>
<td>61.68%</td>
</tr>
<tr>
<td>Quarter II</td>
<td>29.083</td>
<td>28.773</td>
<td>74.20%</td>
</tr>
<tr>
<td>Quarter III</td>
<td>29.471</td>
<td>29.339</td>
<td>75.66%</td>
</tr>
<tr>
<td>Quarter IV</td>
<td>38.777</td>
<td>36.637</td>
<td>94.48%</td>
</tr>
</tbody>
</table>

*Source: KPP Pratama Cileungsi (2022)*

In conjunction with the declining formal compliance rate (submission of Annual Tax Returns) by taxpayers, KPP Pratama Cileungsi also fell short of achieving the tax revenue target for the year 2020. KPP Pratama Cileungsi collected Rp 1,469,182,578,755, equivalent to 88.02% of the 2020 tax revenue target of Rp 1,669,215,947,000. In contrast, in 2019, KPP Pratama Cileungsi successfully gathered tax revenue amounting to Rp 1.77 trillion, or 104.82% of the tax revenue target. The decrease in achieving the revenue target is attributed not only to the economic downturn caused by the Covid-19 pandemic but also to the reduced interaction and...
communication between taxpayers and KPP Pratama Cileungsi. The quarterly breakdown of tax revenue achievement for the year 2020 is presented in Table 1.2.

Table 1.2
Tax Revenue Collection for the Year 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Target</th>
<th>Actual</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter I</td>
<td>Rp 261,733,060,490,-</td>
<td>Rp 316,316,421,957,-</td>
<td>18.95%</td>
</tr>
<tr>
<td>Quarter II</td>
<td>Rp 752,315,627,313,-</td>
<td>Rp 595,075,485,106,-</td>
<td>35.65%</td>
</tr>
<tr>
<td>Quarter III</td>
<td>Rp 1,103,017,897,778,-</td>
<td>Rp 1,073,973,540,300,-</td>
<td>64.34%</td>
</tr>
<tr>
<td>Quarter IV</td>
<td>Rp 1,669,215,947,000,-</td>
<td>Rp 1,469,182,578,755,-</td>
<td>88.02%</td>
</tr>
</tbody>
</table>

Source: KPP Pratama Cileungsi (2022)

Despite the provision of online services, this also presents challenges, both from taxpayers and the officials at KPP Pratama Cileungsi. Not only is there an issue of uneven and sometimes unstable internet connectivity in certain areas of Bogor Regency, such as in the districts of Jonggol, Cariu, Sukamakmur, and Tanjungsari, but the online application also feels unfamiliar to the majority of taxpayers. The diversity in the educational backgrounds of taxpayers requires different forms and methods of service. The changes in taxpayer behavior and the working patterns of tax officials during the pandemic pose obstacles and challenges in delivering tax services to taxpayers. As a provider of public services, KPP Pratama Cileungsi must be able to meet the needs of taxpayers within the limitations of the conditions and time constraints during the pandemic.

Henry (1986) asserts that public administration is a highly diverse and non-patterned combination of theory and implementation aimed at better understanding the relationship between the government and its citizens. Its purpose is to enhance the state's policy responsiveness to all social needs and institutionalize managerial practices for greater effectiveness and efficiency. Taking a different perspective on the definition of public administration, Willoughby (1986) argues that it is the function of carrying out the law as expressly stated by legislative bodies and interpreted by judicial bodies.

The quality of public service is the totality of services provided to the public with the aim of fulfilling societal expectations to the maximum extent. According to Hayat (2017), high-quality public service can only be achieved by implementing a service system that prioritizes the interests of the public as the recipients of such services. One commonly utilized approach in measuring service quality is the Service Quality (SERVQUAL) model developed by Parasuraman, Zeithaml, and Berry (in Tjiptono, 2005), which consists of ten dimensions simplified into five dimensions of service quality: physical evidence, reliability, responsiveness, assurance, and empathy. These five dimensions are employed as the measurement dimensions for tax service quality in this study, with the following indicators.

1. Tangible (Physical Evidence) Encompasses physical facilities, equipment and supplies, as well as employees; with indicators such as the location and office layout; the form, condition, and design of the building, both exterior and interior, and the utilized spatial arrangement; available
facilities and physical cleanliness; information technology in use; and the appearance and attire of staff;
2. Reliability Indicators for the reliability dimension include the ease of obtaining services and the level of accuracy and conformity of services with information;
3. Responsiveness Indicators for this dimension include the speed, readiness, and promptness in serving customers and responses to all customer complaints;
4. Assurance Indicators for this dimension include legal guarantees/legality of services, assurance of service time standards, and assurance of service cost certainty;
5. Empathy Indicators for this dimension include the ethics and etiquette of staff in service provision and non-discriminatory service.

The success of tax service provision is determined by the level of taxpayer satisfaction as the service recipients. Taxpayer satisfaction can be achieved when taxpayers receive services that meet their needs and expectations. Taxpayer satisfaction can be measured through the following aspects:
1. Confirmation of expectations, which is the alignment between taxpayer expectations and the quality of the provided service;
2. Intent to return, indicating the taxpayer's interest in using the service again;
3. Willingness to recommend, reflecting the taxpayer's readiness to recommend the service to other taxpayers;
4. Payment convenience, assessing the ease with which taxpayers can fulfill their tax payment obligations.

Several studies related to the quality of tax services have been conducted by researchers in the past. One such study is the analysis of tax service quality and the satisfaction of corporate taxpayers at the Tax Service Office in Madya Malang by Agus Tri Darmawanto (2015). The conclusion drawn from the study is that the level of taxpayer satisfaction depends on the quality of service. The higher the quality of service provided, the higher the level of taxpayer satisfaction.

A study on the influence of tax service quality on taxpayer compliance was conducted among taxpayers in the jurisdiction of KPP Pratama Semarang Candidari by Nor Hadi and Umi Mahmudah (2018). The conclusion drawn from the research is that the adjustment of the tangible, responsiveness, and assurance dimensions in building quality service acts as a trigger for increasing taxpayer compliance.

A study on the impact of service quality on taxpayer satisfaction levels (an empirical study at the Tax Service Office KPP Pratama Kebon Jeruk Satu in 2015) conducted by Ferry Adang (2017) indicates that the variables of tangibles, reliability, responsiveness, assurance, and empathy significantly influence taxpayer satisfaction. The researcher recommends that the Tax Service Office should enhance facilities, performance, and service delivery by tax officials with the aim of improving taxpayer satisfaction.

To further clarify the scope of the research, this study aims to address the formulated questions below:
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1. How is the quality of tax services at the Tax Service Office KPP Pratama Cileungsi during the Covid-19 pandemic?
2. What is the taxpayer satisfaction with tax services at the Tax Service Office KPP Pratama Cileungsi during the Covid-19 pandemic?
3. What efforts are made by the Tax Service Office KPP Pratama Cileungsi to enhance the quality of tax services during the Covid-19 pandemic?

METHOD

The researcher employs a descriptive qualitative method in this study conducted in a natural setting. In exploring the quality of tax services and taxpayer satisfaction during the Covid-19 pandemic at the Tax Service Office KPP Pratama Cileungsi, the researcher did not intentionally design or manipulate the conditions of the research object and its aspects. By employing this method, the relationship between the tax service quality provided during the Covid-19 pandemic and taxpayer satisfaction will be viewed as the result of dynamic, meaningful thinking with practical implications.

The information sources used in this research include both primary and secondary data sources. Primary data, derived from informant interviews, forms the basis of the study. The sampling technique employed is purposive sampling, involving strategic taxpayers consisting of three companies, tax volunteers totaling two individuals, and 12 employees from KPP Pratama Cileungsi. Secondary data used in this research include books, documents, research reports (theses, dissertations, journals), and print/digital newspapers related to tax services.

According to Sugiyono (2019), research instruments are tools used to collect data for observing natural or social phenomena. The research instruments in this study consist of interviews with informants and documentation. Data collection techniques involve both interviews and documentation.

The data analysis method is a systematic process of searching and organizing data obtained from interviews, field notes, and other materials, making the findings easily understood and informative to others (Bogdan in Sugiyono, 2019). The researcher will utilize the Interactive Model proposed by Miles and Huberman in Sugiyono (2019) for data analysis, involving data reduction, data presentation, and drawing conclusions. Data reduction is an analytical process that sharpens, classifies, directs, discards unnecessary information, and organizes data in a way that allows for verification of conclusions. Data presentation is aimed at organizing reduced data in a pattern of relationships, making it easily understandable and applicable to subsequent research plans, while also possessing specific significance. The next step involves drawing conclusions based on field findings and verifying the data.
RESULT AND DISCUSSION

KPP Pratama Cileungsi is a Level III Unit located within the jurisdiction of the Regional Tax Office of West Java III, situated at Jalan Raya Pemda Number 39, Kelurahan Tengah, Cibinong Subdistrict, Bogor Regency. This location is positioned in the central government office area of Bogor Regency. Due to the considerable distance of KPP Pratama Cileungsi’s working area from the KPP location (the closest distance being 10 KM and the farthest being 71 KM to Pasar Rebo Tanjungsari), KPP Pratama Cileungsi has taken the initiative to innovate by establishing the Jonggol Tax Service Post located in the city center of Jonggol. This post is relatively more accessible to the working area of KPP Pratama Cileungsi.

As a vertical unit under the Ministry of Finance of the Republic of Indonesia, KPP Pratama Cileungsi is tasked with collecting central tax revenues and providing tax services to obligated taxpayers. The unit is committed to maintaining the quality of public services during the Covid-19 pandemic and striving to enhance the quality of tax services amid the ongoing pandemic.

To assess the quality of tax services at the Tax Service Office KPP Pratama Cileungsi during the current Covid-19 pandemic, the researcher employs the five dimensions of service quality based on the SERVQUAL model developed by Parasuraman, Zeithaml, and Berry (in Tjiptono, 2005). These dimensions are Tangibles, Reliability, Responsiveness, Assurance, and Empathy.

Quality of public service is the entirety of services provided to the public with the aim of meeting the expectations and satisfaction of the community to the maximum extent. The delivery of public services is directed towards those in need, with a focus on the public interest. This definition is oriented towards user satisfaction, but it does not imply that in improving service quality, service providers must fulfill all user desires. Service quality is measured by comparing users’ perceptions of the service they expect with the actual service they receive. In the SERVQUAL model, public service quality is measured through the dimensions of tangibles, reliability, responsiveness, assurance, and empathy. These factors significantly influence taxpayer satisfaction, as theorized by Parasuraman, Zeithaml, and Berry (in Tjiptono, 2005). The measurement of service quality is assessed using the SERVQUAL dimensions as follows.

<table>
<thead>
<tr>
<th>No</th>
<th>Questions</th>
<th>Feedback</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Tax Service Quality</td>
<td>The position and location of KPP Pratama Cileungsi are highly strategic as it is situated in the center of Bogor Regency’s government area with easy transportation access. Despite its distant jurisdiction, there is a tax service post that caters to taxpayers. The physical building, cleanliness, and comfort of the office are excellent,</td>
</tr>
</tbody>
</table>

1 What is the position and location, physical building condition, cleanliness, and comfort level at KPP Pratama Cileungsi?
supported by various facilities and electronic equipment utilizing the latest information technology.

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 How is the overall service provided to taxpayers? Is it in line with the information provided and the taxpayers' needs?</td>
<td>The service provided is excellent and convenient, both online and face-to-face. The information provided meets the needs of taxpayers. All taxpayer issues and challenges are resolved effectively by the staff. KPP Pratama Cileungsi regularly conducts online socialization sessions via social media in the form of tax classes.</td>
</tr>
<tr>
<td>3 How prompt and prepared are the officials in providing service?</td>
<td>Taxpayers receive quick, precise, and accurate responses. KPP Pratama Cileungsi has implemented several service innovations for convenience and to expedite the tax service process. All taxpayer complaints are swiftly addressed with appropriate solutions.</td>
</tr>
<tr>
<td>4 Taxpayers receive prompt, precise, and accurate responses. KPP Pratama Cileungsi has implemented several service innovations for convenience and to expedite the tax service process. All taxpayer complaints are swiftly addressed with appropriate solutions.</td>
<td>The service procedures conducted are very clear, firm, and easy to understand. All service products are completed promptly and can be accounted for according to the applicable laws. There are no charges for any tax services or tasks performed.</td>
</tr>
<tr>
<td>5 What is the etiquette, courtesy, and language used by the officials in providing service? Is there any discrimination?</td>
<td>The officials' etiquette and courtesy are excellent, using easily understandable language. There is no discrimination or differentiation in services provided to taxpayers, except for taxpayers with disabilities who are given special service spaces and locations.</td>
</tr>
</tbody>
</table>

B Taxpayer Satisfaction

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 What are taxpayers' expectations regarding the services provided?</td>
<td>The services are provided well and quickly, meeting taxpayers' expectations.</td>
</tr>
<tr>
<td>2 How can the services provided make taxpayers want to use them again?</td>
<td>Good service undoubtedly makes taxpayers feel comfortable and satisfied, so they are not hesitant to return.</td>
</tr>
<tr>
<td>3 How willing are taxpayers to recommend the services provided to others?</td>
<td>Taxpayers will certainly always talk about the services here and recommend that the services here are comfortable and friendly.</td>
</tr>
<tr>
<td>4 How do taxpayers obtain convenience in terms of both time and place when making tax payments?</td>
<td>Taxpayers can now use e-billing for tax payments, allowing them to pay anywhere through ATMs, tellers, and internet banking with unlimited access (24 hours).</td>
</tr>
</tbody>
</table>
The tangible dimension represents an organization's ability to demonstrate its existence to external parties. The condition and presence of physical facilities and infrastructure, along with their surroundings, serve as tangible evidence of the services provided by service providers to the public. This dimension is directly perceived by taxpayers when interacting in the service process, and during the Covid-19 pandemic, the physical dimension must align with health protocols as recommended by the government. KPP Pratama Cileungsi's efforts in the physical dimension, despite challenges or obstacles in providing tax services, include establishing the Jonggol and Cariu Service Posts, which routinely offer tax services such as consultation, socialization, NPWP printing, and tax reporting twice a week. This initiative aims to reach taxpayers located far from the KPP.

In addition to setting up tax service posts, KPP Pratama Cileungsi also conducts annual tax return service outreach activities in business and shopping centers and at the workplaces of taxpayers with a significant number of employees. All these activities have a positive impact on achieving an annual tax return compliance rate at KPP Pratama Cileungsi exceeding 100%, with high taxpayer satisfaction levels according to informants interviewed by the researcher.

The reliability dimension encompasses the ease of obtaining services and the level of accuracy and consistency of the services provided with the given information. Tax services must meet taxpayers' expectations, including timeliness and error-free services with high accuracy. Service convenience should be accompanied by information and knowledge provided to taxpayers. The lack of information and knowledge received by taxpayers at KPP Pratama Cileungsi regarding tax obligations affects compliance with tax reporting and payment. KPP Pratama Cileungsi addresses this constraint by conducting periodic socialization sessions in the form of tax classes, always announced on social media platforms (Instagram, Facebook, Twitter). Tax education activities using social media and internet technology have received positive responses from taxpayers and the Regional Office of the Directorate General of Taxes West Java III, resulting in KPP Pratama Cileungsi being awarded the 1st Rank for the Effectiveness of Tax Education Based on the Taxpayer Survey Results at the Regional Office of the Directorate General of Taxes West Java III for the performance in 2021. The steps and innovations taken by KPP Pratama Cileungsi in the reliability dimension are highly relevant, both during the Covid-19 pandemic and in the future, as they effectively satisfy taxpayers by leveraging evolving information technology, as expressed by taxpayers in interviews conducted by the researcher.

The responsiveness dimension is related to providing services with speed, readiness, and accuracy of personnel, as well as responding when there are complaints from taxpayers. The quality of KPP Pratama Cileungsi's services in the responsiveness dimension during the Covid-19 pandemic has presented new challenges because tax services were shifted from offline to online. If KPP Pratama Cileungsi can provide quick responses and answers to questions and issues raised by taxpayers online, the level of taxpayer satisfaction remains high, similar to face-to-face services. In this study, KPP Pratama Cileungsi successfully maintained the quality of services in the responsiveness dimension by creating the SICECEP application (Quick Check Request System), facilitating taxpayers in monitoring online service processes. Additionally, KPP Pratama Cileungsi also provides consultation services through WhatsApp and office telephone/Account Representative.
Positive responses to the quality of services in the responsiveness dimension were given by the interviewees. The SICECEP application and several other innovations led KPP Pratama Cileungsi to win 1st place as the Best Service Office at the Regional and National levels.

The assurance dimension encompasses delivering the best services with legally guaranteed service products, timeliness, and without hidden costs. Procedures and service products must have legal assurance. Time must adhere to timely service standards. In terms of costs, there should also be an assurance of service cost certainty. The assurance dimension becomes a significant factor in assessing the quality of tax services and the level of taxpayer satisfaction. Based on the research results, taxpayers have understood that the services provided have legal assurances in accordance with prevailing regulations, instilling confidence and enhancing taxpayer satisfaction. This study also revealed that taxpayers receive prompt and accurate services according to standard operating procedures, both online and face-to-face. The assurance dimension, as one of the indicators for measuring service quality, has been fulfilled by KPP Pratama Cileungsi, leading to the achievement of the Free Corruption Zone (ZI-WBK) predicate from the Ministry of Administrative and Bureaucratic Reform (Kemenpan-RB). This predicate has been consistently maintained, even during the Covid-19 pandemic, and in 2023, KPP Pratama Cileungsi is in the final stages of the Clean and Service-Oriented Bureaucracy Region (WBBM) selection process.

The empathy dimension communicates to taxpayers through the provided tax services that the Tax Office understands their needs. The empathy dimension encompasses ethics and courtesy in providing non-discriminatory services. Through this research, taxpayer informants shared that they received good ethics and courtesy from tax officials, both online and offline, tailored to their needs, especially for taxpayers with special needs (disabilities). KPP Pratama Cileungsi has implemented the empathy dimension in tax service delivery with a compassionate and non-discriminatory approach, ensuring taxpayer satisfaction. These efforts have been appreciated by the Minister of Finance, who awarded the predicate as a role model for public service units friendly to vulnerable/special needs groups in 2020 within the Ministry of Finance.

In this research, the measurement of taxpayer satisfaction with tax services provided by KPP Pratama Cileungsi during the Covid-19 pandemic utilizes four aspects of taxpayer satisfaction: confirmation of expectations, willingness to return, willingness to recommend, and ease of payment. Based on the conducted research, it is evident that taxpayers are satisfied with the measurement of these four aspects of taxpayer satisfaction. The services provided by KPP Pratama Cileungsi have met the expectations of taxpayers in terms of service quality. Taxpayers express an interest in returning to use tax services at KPP Pratama Cileungsi. They are willing to recommend tax services at KPP Pratama Cileungsi to other taxpayers. Taxpayers also find satisfaction in the ease of paying taxes through internet technology anytime and anywhere. Taxpayer satisfaction with tax services at KPP Pratama Cileungsi is influenced by the level of quality in the provision of tax services. The better the implementation of service quality with SERVQUAL indicators, the higher the level of taxpayer satisfaction. KPP Pratama Cileungsi has successfully implemented this approach both during the Covid-19 pandemic and in subsequent periods.
CONCLUSION

In this study, it has been found that the quality of tax services at KPP Pratama Cileungsi during the Covid-19 pandemic has generally been well-maintained based on the measurement of five dimensions of service quality, despite some challenges such as the shift from face-to-face to online services. The challenges encountered during the pandemic have been effectively addressed and accepted by the public. Taxpayers who participated in this study also expressed satisfaction with the services received. Nevertheless, KPP Pratama Cileungsi must continue efforts to enhance services through periodic evaluations and feedback from all stakeholders. Based on the conducted research, recommendations are provided to further improve service quality and maintain the status as the best service office:

1. Establish additional tax service posts in each sub-district, besides the existing ones like Pos Pelayanan Jonggol and Pos Pelayanan Cariu, especially in areas far from KPP Pratama Cileungsi, such as Sukamakmur, Tanjungsari, Klapampusunggal, and Cileungsi sub-districts, to facilitate taxpayers in receiving tax services.
2. Conduct regular tax education or classes at Pos Pelayanan Jonggol, Pos Pelayanan Cariu, and each sub-district every month. These tax classes should be part of the collaboration with sub-district government authorities to ensure that the public is aware of and utilizes these classes for learning and increasing tax awareness.
3. Create or repost tax education content through a dedicated Youtube channel as a contemporary educational tool with easy access for taxpayers anywhere and anytime, given the vast working area of KPP Pratama Cileungsi. The Youtube channel should be promoted through village government channels to reach a wider audience, especially in KPP Pratama Cileungsi's working area.
4. Maintain and improve the facilities and infrastructure at KPP Pratama Cileungsi, especially those related to taxpayer services, and continually innovate tax services to keep up with the times. The rapid advancement of technology and information facilitates the provision of tax services if harnessed appropriately. However, potential weaknesses, such as unauthorized access and data theft, must be anticipated.
5. Organize programs for regular capacity-building and competency improvement for employees, especially in mastering tax-related topics and service ethics. This is essential due to the high turnover rate of employees between units in the Directorate General of Taxes compared to other government agencies. For example, an employee participating in a competency improvement program at KPP Pratama Cileungsi this year may be transferred to another unit next year, and KPP Pratama Cileungsi will receive a new employee with different competencies. New employees should be required to undergo competency improvement programs to align and maintain the quality of tax services.

REFERENCE


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