



**THE INFLUENCE OF EMPLOYEE  
PERFORMANCE AND SERVICE ON TAXPAYER  
SATISFACTION IN OFFICE OF SAMSAT BARABAI,  
SOUTH KALIMANTAN PROVINCE, INDONESIA<sup>i</sup>**

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**Abstract:**

The research objective was to find out 1) The effect of employee performance on taxpayer satisfaction at the Samsat Barabai Office. 2) The effect of service on taxpayer satisfaction at the Samsat Barabai Office. 3) The influence of employee performance and service on taxpayer satisfaction at the Samsat Barabai Office. This research method uses a quantitative approach with survey design. This research was conducted on employees at the Samsat Barabai Office. The population to be sampled is taken from October to December 2019 with an estimated total of 2500 taxpayers. In this study using accidental sampling, the results of this study sample were 345 taxpayers. The research instrument used a questionnaire. While the data processing techniques used are validity test, reliability test, classical assumption test and multiple regression analysis. The statistical package for the social sciences (SPSS) 20 for Windows is used to facilitate data processing. The results of this study indicate that (1) there is an effect of employee performance on taxpayer satisfaction at the Samsat Barabai Office. 2) there is an effect of service on taxpayer satisfaction at the Samsat Barabai Office. 3) there is an effect of employee performance and service on taxpayer satisfaction at the Samsat Barabai Office. The results of the r square test the coefficient of determination (R<sup>2</sup>) is 0.359 and the adjustment value of R Square is 0.356, which means that the contribution of the influence of the independent variable to the dependent variable is 35.6%. The remaining 64.4% is influenced by other factors which are not included in this research variable which have not been further investigated and a comprehensive research has not been carried out on taxpayer satisfaction. As input for the Hulu Sungai Tengah Regency Government, to improve performance and service to taxpayer satisfaction. In addition, every employee

<sup>i</sup> PENGARUH KINERJA PEGAWAI DAN PELAYANAN TERHADAP KEPUASAN WAJIB PAJAK DI KANTOR SAMSAT BARABAI, PROVINSI KALIMANTAN SELATAN, INDONESIA

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needs to improve the way the organization works through understanding the vision and mission of the organization in order to create good bureaucracy at work.

**Keywords:** remuneration, job satisfaction and performance

**Abstrak (Bahasa Indonesia):**

Tujuan penelitian adalah untuk mengetahui 1) Pengaruh kinerja pegawai terhadap kepuasan wajib pajak di Kantor Samsat Barabai. 2) Pengaruh pelayanan terhadap kepuasan wajib pajak di Kantor Samsat Barabai. 3) Pengaruh kinerja pegawai dan pelayanan terhadap kepuasan wajib pajak di Kantor Samsat Barabai. Metode Penelitian ini menggunakan pendekatan kuantitatif dengan desain survey Penelitian ini dilakukan pada pegawai di Kantor Samsat Barabai. Populasi yang akan dijadikan sampel adalah diambil dari Bulan Oktober hingga Bulan Desember 2019 dengan total perkiraan adalah 2500 orang wajib pajak. Pada penelitian ini menggunakan aksidental sampling, maka didapatkan hasil sampel penelitian ini yaitu 345 orang wajib pajak. Instrumen penelitian menggunakan kuesioner. Sedangkan teknik pengolahan data yang dipakai adalah uji validitas, uji reliabilitas, uji asumsi klasik serta analisis regresi berganda. Untuk memudahkan pengolahan data digunakan bantuan aplikasi komputer Statistical Package for the Social Sciences (SPSS) 20 for Windows. Hasil penelitian ini menunjukkan bahwa (1) ada pengaruh kinerja pegawai terhadap kepuasan wajib pajak di Kantor Samsat Barabai. 2) ada pengaruh pelayanan terhadap kepuasan wajib pajak di Kantor Samsat Barabai. 3) ada pengaruh kinerja pegawai dan pelayanan terhadap kepuasan wajib pajak di Kantor Samsat Barabai. Hasil uji  $r$  square koefisien determinasi ( $R^2$ ) sebesar 0.359 dan nilai adjustment  $R$  Square sebesar 0.356 yang besarnya sumbangan pengaruh variabel independen terhadap variabel dependen adalah 35,6%. Sisanya sebesar 64.4% dipengaruhi oleh faktor lain yang tidak termasuk dalam variabel penelitian ini yang belum diteliti lebih lanjut lagi dan belum dilakukan penelitian secara menyeluruh terhadap kepuasan wajib pajak. Sebagai bahan masukan bagi Pemerintah Kabupaten Hulu Sungai Tengah, untuk meningkatkan kinerja dan pelayanan terhadap kepuasan wajib pajak. Selain itu setiap pegawai perlu meningkatkan cara kerja organisasi melalui pemahaman visi dan misi organisasi agar dapat tercipta birokrasi yang baik dalam pekerjaan.

**Kata Kunci:** remunerasi, kepuasan kerja dan kinerja

## 1. Introduction

One of the objectives of regional autonomy is that the government is able to provide maximum service to the community by implementing various policies stipulated in the legislation. various jobs carried out by civil servants greatly impact the community, especially on the level of public satisfaction in terms of public services. In the field of

government services, the community is positioned as customers whose satisfaction depends heavily on the services provided by service providers, namely the government. Public service is a form of service provided by bureaucracy / government to the community. The implementation of public services is intended to meet the needs in accordance with the wishes and expectations of the community. Because in essence the government is a public servant or public servant. According to Law No. 25 of 2009, Public Service is an activity or series of activities intended to provide goods and services and administrative services provided by public services to every citizen in accordance with the provisions of the legislation to carry out their services. requirement. Public service is an effort made by the government to meet the needs of the community. Public services must always be of high quality and close to the expectations of the community, because the quality of public services provided to the community by the bureaucracy is usually used as a benchmark for the success of government agencies.

According to Soedarmo (2011), customer satisfaction (customer service) is a condition of satisfaction, joy or pride felt by consumers when receiving a product or service that is higher than similar services. According to Schiffman and Kanuk (2010), Customer satisfaction is people's perception and expectation of product performance. Therefore, it is not surprising that companies have such close relationships with customer loyalty, market share, and profit that they begin to work to create customer satisfaction. In the samsat system (one-stop manunggal system) which focuses on providing motor vehicle tax services, the performance of samsat employees is very influential to the satisfaction of the taxpayer community. To date, in public service, there have been cases where taxpayer complaints have been under-noticed and have not paid attention to the friendliness, speed and accuracy of two- and four-wheeled motor vehicle services. They feel pressured at work and their salaries are under-earning, so they can serve the community as they are.

Samsat employee performance is seen in the results of their work so far that has not produced the expected results, including unclear operating procedures, inadequate facilities and infrastructure, such as the lack of employees and staff. Auxiliary objects. The waiting room is lacking and the staff is unfriendly, there is no transparency of service and no transparency of time and cost. Surely this will decrease public awareness and willingness to pay motor vehicle tax.

The lack of services provided has an impact on the work they have done so far, especially on its poor performance in serving taxpayers. The lack of such services has caused constraints for regional revenues, especially in terms of supporting regional development, especially in southern Kalimantan. Some of the results of the research on different locus that the author will present in the next section show that there is a positive influence between the quality of service to the satisfaction of the community,

Based on the above background, the author is interested to conduct research with the title "The Influence of Employee Performance and Service on Taxpayer Satisfaction in Office of Samsat Barabai, South Kalimantan Province, Indonesia".

## 2. Literature Review

### 2.1 Previous Research Results

The results of previous studies that discuss similar variables can be seen from the table as follows:

**Table 1:** Previous Research

No	Researcher Name	Heading	Result
1	2	3	4
1	Bursan, Rinaldi (2012).	Analysis of The Effect of Samsat Bandar Lampung Service Quality on Taxpayer Satisfaction	Based on the magnitude of the influence, the next variable is a guaranteed independent variable with a regression coefficient of 0.373. Independent physical appearance variables have a regression coefficient. 0.237, empathy independent variables have a regression coefficient of 0.203, and the reliability of independent variables has a regression coefficient of 0.129 which indicates that the quality of service positively affects public satisfaction.
2	I Putu Indra Pradnya Paramartha (2016),	Effect of Service Quality, Knowledge And Tax Sanctions on Taxpayer Compliance	The results of the analysis showed that the quality of service, knowledge and tax sanctions had a significant effect on taxpayers. Fulfillment. positive effects. The effect of quality of service, knowledge and tax sanctions on taxpayer compliance was 81.3%, while the remaining 18.7% was influenced by other variables not included in the research model.

### 2.2 Performance

Rahardi (2010: 1) argues that performance is a transformation of performance, which means work performance, work execution, job achievement, work performance or work performance. Armstrong and Baron (2011: 2) believe that: "*Performance has a broader meaning, not just the results of the work, but also how the work process occurs Performance is about the work done and how it is done Performance is a job that has a close relationship with consumers and contributes. economic outcome.*"

According to Mangkunegara (2013: 9), performance is a comparison of results obtained with the participation of employees who have unity time. In addition, employee-related performance is the quality and quantity of work performed by employees in accordance with the responsibilities given. In addition, Wibowo's Gibson, Ivancevich, Donnelly, and Konopaske (2012) (2016: 2) believe that performance is the result of work related to organizational goals, involving quality standards, efficiency, and other effectiveness.

Yaslis Ilyas (2012: 87) believes that performance evaluation is the process of evaluating the work of people in an organization through performance evaluation tools. Through performance evaluation it appears that the completed work corresponds to the

job description that has been pre-compiled in a certain format. Measurement of employee performance aims to evaluate the level of performance of employees within a certain period of time. According to Malayu SP Hasibuan in Mangkunegara (2012: 17) aspects of performance evaluation include: 1) loyalty 2) work results 3) honesty 4) discipline 5) creativity 6) cooperation 7) leadership 8) personality 9) sex initiative 10) Skill 11) Responsibility.

Gomez stated in Rahadi (2010: 36) that in conducting performance research there are eight dimensions to measure employee performance, namely:

1. Quality of work

The quality of work achieved based on the terms of conformity and readiness.

2. Quantity of work

The amount of work performed in a given period.

3. Job Knowledge

The breadth of knowledge about his work and skills.

4. Creativeness

The authenticity of the ideas raised and the actions to solve the problems that arise.

5. Cooperative

Willingness to cooperate with others or fellow members of the organization.

6. Initiative

The spirit to carry out new tasks and in magnifying his responsibilities.

7. Dependability

Awareness to be trustworthy in terms of attendance and completion of work.

8. Personal Qualities

It concerns personality, leadership, hospitality and personal integrity.

Mathis and Jackson (2006: 378) explain that performance is essentially an employee's job, and the performance indicators used include:

1. Quantity: The result of the work is the amount of work done by the employee.

2. Quality: A work product is a product of work completed by an employee in accordance with the terms and conditions.

3. Punctuality: This is the timeliness of the employee to complete the completed work.

4. Attendance: Refers to existing employees in accordance with the rules or regulations applicable in the organization.

5. Cooperation capability: good cooperation and attitude to comply with applicable laws and regulations.

### 2.3 Service

According to Kotler and Keller (2012: 214), "*Activities or benefits that can be transferred by each party to the other are fundamentally immaterial and do not give rise to any property. Its production may have nothing to do with the actual product.*" Fandy Tjiptono (2011: 164) quotes Goetsch and David as saying that this is a dynamic condition relating to products, services, human resources, processes, and environments that meet or exceed

expectations. While Ratnasari and Aksa (2011: 107) suggested that the quality of service is the difference between the reality and customer expectations for the service received / obtained.

The dimensions of Tjiptono & Chandra service indicator (2011:232) are as follows.

1. Reliability relates to: 1) involvement in the provision of services; 2) Reliable handling of customer service issues; 3) Correct service performance for the first time; 4) Implementation of the service in accordance with the promised deadline; 5) Save notes/documents error-free.
2. Responsiveness relates to the following aspects: 1) informing taxpayers of the certainty of the time of delivery of the service; 2) provide direct/fast customer service; 3) willingness to help taxpayers; 4) prepare to meet taxpayer requirements.
3. The guarantee covers the following aspects: 1) employees who build trust among taxpayers, 2) make taxpayers feel safe in transacting, 3) employees are always polite, 4) employees are able to answer taxpayer questions.
4. Empathy concerns: 1) paying attention to taxpayers, 2) treating taxpayers seriously, 3) taking the interests of taxpayers seriously, 4) employees who understand the needs of taxpayers, 5) comfortable working hours.
5. Materials (material evidence), including 1) modern equipment, 2) visually appealing facilities, 3) clean and tidy professionals, 4) visually attractive materials related to services.

Hardiansyah in the title "Quality of Public Service; Concepts, Dimensions, Indicators and Their Implementation" (2011:43) suggests that public services should include the following elements:

- a. The rights and obligations of the organizers and public services must be clear, and all parties must know them clearly.
- b. The provisions of each form of public service must be adjusted to the prevailing laws and regulations, in accordance with the needs of the community and the conditions of ability to pay, while maintaining its efficiency and effectiveness.
- c. Efforts must be made to ensure that the quality of public services, processes and outcomes can provide security, comfort and legal certainty that can be considered.

In the process of a public service activity there are several factors or elements that support the activity. According to American Moenir (1995: 8), these elements include:

1. one. Systems, processes and methods that are in public services, information systems, processes and methods are needed to support the smooth service.
2. Device behavior, especially hardware; In the field of public service, government apparatus as a service apparatus must be professional, disciplined and receive criticism from clients or the public.
3. Public service facilities and infrastructure require equipment and work, as well as public service facilities. For example, waiting room, ample parking space.
4. The community as a public service client and the community as a client are very different in terms of their level of education and behavior.

Theoretically, the purpose of public service is first and foremost to please the community. To achieve such satisfaction, professional quality public services are required. Then Lijan Poltak Sinambela (2008: 6) explained the principle of public service reflected in:

- a. Transparency is open, easy, and accessible to all parties in need, and provides adequate and easy-to-understand transparency.
- b. Accountability system can be accounted for in accordance with the laws and regulations.
- c. Follow the principle of efficiency and effectiveness conditionally, in accordance with the conditions and capabilities of providers and recipients of services.
- d. Participation should encourage the community to participate in the provision of public services with attention to the wants, needs and expectations of the community.
- e. The guarantee of non-discriminatory rights does not discriminate between race, religion, race, class, gender and economic status.
- f. The balance between the rights and obligations of the operator and the recipient of public services must fulfill the rights and obligations of all parties.

In the process of service activities must also be regulated the principles of service to support the development of activities. According to MENPAN No. 63 / KEP / M.PAN / 7/2003 includes:

- a. The simplicity of public service programs is simple, easy to understand, and easy to implement.
- b. Describe technical and administrative requirements for public services; work units or officials who are authorized and responsible for providing services and resolving complaints or problems and disputes in the implementation of public services; details of public service fees and payment procedures.
- c. Confidence in the provision of public services can be achieved over a predetermined period.
- d. Obtain public service products that are true, accurate and legal.
- e. The electronic security of products and processes related to the provision of public services provides a sense of security and legal certainty.
- f. The head of the public service provider or appointed official is responsible for providing services and resolving complaints or problems related to the implementation of public services.
- g. Integrity of facilities and infrastructure, ensuring the adequacy of work facilities and infrastructure, including the provision of telecommunication devices and information technology.
- h. Easy-to-reach locations and locations can be used, as well as appropriate service facilities, easily accessible to the public, as well as telecommunication and information technology.
- i. Discipline, manners and friendliness of service providers should be disciplined, polite and courteous, friendly and provide sincere service.

- j. The comfort of the service environment must be neat, with a comfortable waiting room, clean and tidy, a beautiful and healthy environment, and equipped with service facilities such as parking lots, toilets, places of worship, etc. The provision of public services must meet service standards and be issued as a guarantee of certainty for the recipient. "*Service standards are standardized measures in the delivery of public services and service providers and/or recipients must comply.*"

## 2.4 Taxpayer Satisfaction

Law 2009 on the Third Amendment to Law No. 6 of 1983 (Law No. 16 on General Provisions of Taxation) "*Taxpayers are individuals or entities, including Taxpayers and Taxpayers who have tax rights and obligations in accordance with the provisions of the legislation "Taxpayer. Tax laws and regulations".* According to Suandy (2002: 3), "*Taxpayers are individuals or entities determined to fulfill their tax obligations in accordance with tax regulations, including certain tax collectors or deductions*".

Satisfaction is the feeling of pleasure or disappointment that a person feels after comparing the performance (results) of a product with the expected performance (or consequences). If the performance is lower than expected, the customer will feel dissatisfied. If the performance meets expectations, the customer will be satisfied. If the performance exceeds expectations, the customer will be very satisfied or satisfied (Kotler, 2011: 177). Therefore, satisfaction is a function of perception or impression of performance and expectations. If the performance is lower than expected, the customer is not satisfied. If the performance meets expectations, the customer will be satisfied. If the performance exceeds expectations, then the customer will be very satisfied or satisfied. According to Lovelock and Wirtz (2011: 74), "*satisfaction is an attitude determined based on the experience gained*". Satisfaction is an evaluation of the characteristics or characteristics of a product or service or product itself, which can provide a certain level of consumer enjoyment related to the fulfillment of consumer demand. Customer satisfaction can be created through quality, service and value. The key to generating customer loyalty is to deliver high customer value.

According to Robbins (2003) in Wibowo (2016: 422), Robbins (2003) can use the total score to measure the job satisfaction index, namely by identifying key elements of work. Specific factors to consider are the nature of the job, supervision, current salary, promotional opportunities, and relationships with colleagues.

Rudika H (2014: 33) suggests that indicators of taxpayer satisfaction include:

### a. Expectations

Before a taxpayer purchases goods or services, the taxpayer's expectations for goods or services are determined. During the purchase process, the taxpayer expects the goods or services received can meet his expectations, desires and beliefs. Goods or services that meet taxpayer expectations will satisfy the taxpayer.



b. Performance

Taxpayers experience the actual performance of goods or services when used without affecting their expectations. When the actual performance of the goods or services is successful, then the taxpayer will be satisfied.

c. Comparison

This is done by comparing the expected performance of goods or services before purchase with the perception of the actual performance of goods or services. Taxpayers will be satisfied when pre-purchase expectations equal or exceed their perception of actual product performance.

d. Confirmation/disconfirmation

Taxpayer's expectations are influenced by his experience in using various brands of goods or services. When the expected value matches the actual performance of the product, confirmation will be provided; conversely, when the expected value is higher or lower than the actual performance of the product, there is no confirmation. Taxpayers will be satisfied if there is confirmation/non-compliance.

### 3. Material and Methods

This research was conducted using quantitative approach based on the numbers or formulas taken into account in this study (Sugiyono, 2010: 11). This method is done by researchers to find out and explore data and facts related to variables studied will then be compiled, described, and interpreted.

The type of research used is explanatory research, which is research that explains the causal relationship between variables through hypothesis testing. The method used in this study is causal association study, which is done against data collected after the event. Identify these events based on impacts and affected variables. According to an association study conducted by Sugiyono (2012: 11),

*"An associate study is a study that aims to determine the relationship between two or more variables. Through this research, it is possible to build a theory that can explain, predict and control symptoms".*

The research was conducted on employees in Samsat Barabai office. The location is on Jl. Abdul Muis Ridhani (Abdul Muis Ridhani) No. 46 Barabai. The reason for choosing this location as a research location is because based on the observations of the authors so far Samsat Barabai has implemented mobile security services and online payments, but there are still public concerns about the provision of services to taxpayers.

#### 3.1 Population and Samples

The population in this study is all taxpayers who are still taxpayers in samsat Barabai office, so the population in this study is taken based on the number of taxpayers who pay two or four wheeled vehicle tax to Samsat Barabai from October 2019 to December 2019.

Non-probable sampling is a sampling technique that does not provide an opportunity for any member of the population to become a sample member. Unlikely sampling consists of 6 groups, namely: A. systematic sampling, B. quota sampling, C. incident sampling, D. objective sampling. E. Saturation Sampling, F. Snowball Sampling. In this study, the cumulative sampling method was used because the number of taxpayers is unknown and relatively large, because two-wheeled and four-wheeled motor vehicles are taxed by more than 100 people every day. Targeted sampling is a sampling technique based on spontaneity, whoever it meets with the researcher by chance and meets its characteristics (characteristics) can be sampled (respondents). The criteria that are the basis in this sampling from taxpayers who take care of the tax of two-wheeled and four-wheeled vehicles. The criteria are as follows:

1. Self-owned 2-wheeled and 4-wheeled vehicles in accordance with KTP;
2. 2-wheel drive with > cc 110;
3. Kendaraan roda 4 > 1300 cc;
4. Take care of yourself in paying vehicle tax.

Based on the technique of taking the number of populations to be sampled is taken from October to December 2019 with a total estimate of 2500 taxpayers. So, to take a sample from this study, use the Slovin formula as follows:

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

Where:

N = sample

e = significant level taken (5%=0.05)

then the sample obtained

$$N = \frac{2500}{1 + 2500 \cdot 0.05^2}$$

$$N = 344,8$$

So, the obtained the result of this research sample is 345 taxpayers who will be targeted by this study.

### 3.2 Scoring Techniques

The assessment technique used in this study was conducted using a five-point Likert scale. Sugiyono (2016: 168) suggests that the Likert scale is used to measure the attitudes, opinions and opinions of a person or group of people towards social phenomena. Using this Likert scale, respondents will be given a statement or asked to give the most

appropriate answer. Five alternative responses with different preference weights are given for each statement. The weight of the alternative statement is as follows:

- Strongly agree with the score : 5
- Agreed to score : 4
- Ragu – ragu with score : 3
- Disagree with the score : 2
- Strongly disagree with the score : 1

The model of this study is illustrated as follows:

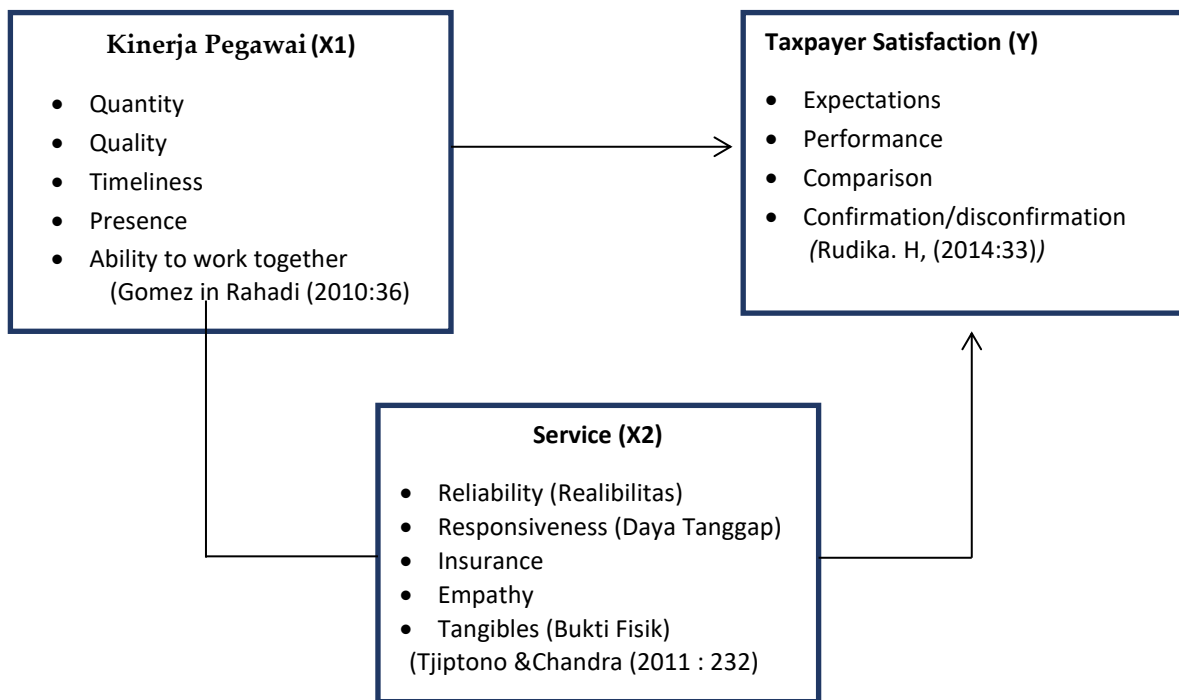


Figure 1: Research Model

With the operational definition of research variables as follows:

Table 1: Research variables

Variable	Dimension	Indicator
<b>Employee Performance (X1)</b>	<b>Quantity</b>	1. Work targets can be met 2. Complete more tasks than the target
	<b>Quality</b>	3. Work created according to procedure 4. The result of work in accordance with the quality of work that has been determined 5. Accuracy of the work achieved
	<b>Timeliness</b>	6. Timely work on time 7. Solve work problems quickly 8. Doesn't delay work
	<b>Presence</b>	9. Arrive earlier than office hours 10. Punctuality in attendance
	<b>Ability to work together</b>	11. Ability of employees to work with colleagues 12. Ability to interact with leaders

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<b>Service (X2)</b>	<b>Reliability</b>	<ol style="list-style-type: none"> <li>1. Provision of services as promised,</li> <li>2. Reliable in handling customer service issues,</li> <li>3. Provision of the correct services from the beginning,</li> <li>4. Implementation of the service in accordance with the promised deadline,</li> <li>5. Save notes/documents without errors.</li> </ol>
	<b>Responsiveness</b>	<ol style="list-style-type: none"> <li>1. Inform taxpayers about the certainty of the delivery time of the service,</li> <li>2. Immediate /fast service for customers,</li> <li>3. Willingness to help taxpayers,</li> <li>4. Readiness to respond to requests from taxpayers.</li> </ol>
	<b>Insurance</b>	<ol style="list-style-type: none"> <li>1. Employees who build trust in taxpayers,</li> <li>2. Make taxpayers feel safe when transacting,</li> <li>3. Employees are always polite,</li> <li>4. Employees who are able to respond to taxpayers.</li> </ol>
	<b>Empathy</b>	<ol style="list-style-type: none"> <li>1. Pay attention to the taxpayer,</li> <li>2. Employees who treat taxpayers with care,</li> <li>3. Serious treatment of taxpayer interests,</li> <li>4. Employees who understand the needs of taxpayers,</li> <li>5. Comfortable working time.</li> </ol>
	<b>Tangible</b>	<ol style="list-style-type: none"> <li>1. Modern equipment</li> <li>2. Objects with an attractive look,</li> <li>3. Employees who are neat and professional-looking,</li> <li>4. Service-related material is visually appealing.</li> </ol>
<b>Taxpayer Satisfaction (Y)</b>	<b>Expectations</b>	<ol style="list-style-type: none"> <li>1. Before the Taxpayer uses the service, the expectations of taxpayers for goods or services have been determined.</li> <li>2. Taxpayers expect the services they receive to meet their expectations, desires and beliefs.</li> <li>3. Services that meet taxpayer expectations will satisfy taxpayers.</li> </ol>
	<b>Performance</b>	<ol style="list-style-type: none"> <li>1. Taxpayers will experience actual service performance when using the service, unaffected by their expectations.</li> <li>2. When the actual performance of goods or services is successful, the taxpayer will be satisfied.</li> </ol>
	<b>Comparison</b>	<ol style="list-style-type: none"> <li>1. Taxpayers compare the performance expectations of pre-purchase services with their perception of the actual performance of those services.</li> <li>2. Taxpayers will be satisfied when their pre-purchase expectations meet or exceed their perception of the actual performance of the services provided.</li> </ol>
	<b>Confirmation/ disconfirmation</b>	<ol style="list-style-type: none"> <li>1. Taxpayer expectations are influenced by their experience in using a distinctive brand of service.</li> <li>2. Taxpayers will be satisfied when there is confirmation / disapproval</li> </ol>

With the following research hypothesis:

**Ha** : There is an influence on the performance of employees samsat barabai to the satisfaction of taxpayers, if the level of significance  $< 0.05$  and  $t \text{ count} > t \text{ table}$ .

**Ho :** There is no influence of the performance of employees samsat barabai on the satisfaction of taxpayers, if the level of significance  $> 0.05$  and  $t \text{ count} < t \text{ table}$ .

**Ha :** There is an influence of samsat barabai employee service on taxpayer satisfaction, if the level of significance  $< 0.05$  and  $t \text{ count} > t \text{ table}$ .

**Ho :** There is no effect of samsat barabai employee service on taxpayer satisfaction, if the level of significance  $> 0.05$  and  $t \text{ count} < t \text{ table}$ .

**Ha:** There is an influence on the performance and service of employees samsat barabai on the satisfaction of taxpayers, if the level of significance  $< 0.05$  and  $f \text{ count} > f \text{ table}$ .

**Ho :** There is no influence of performance and service of employees samsat barabai to the satisfaction of taxpayers, if the level of significance  $> 0.05$  and  $f \text{ count} < f \text{ table}$ .

## 4. Results and Discussion

### 4.1 Validity and Reliability

The hypothesis in this study uses multiple linear regressions. Before it can be used to test research hypotheses, multiple linear regressions must first meet the requirements for use. This requirement is called classic hypothesis testing.

#### 4.1.1 Multicollinearity Test

The multicollinearity test aims to test whether the regression model built there is a correlation between independent variables. Detection of multicollinearity is to look at the tolerance value and *variance inflation factor* (VIF), a regression model that is free from multicollinearity problems when it has a tolerance value close to 1 and a VIF value of no more than 10. So, it can be known that the results of the test are:

**Table 2:** Multicollinearity Test Results

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	Bright
1	Employee Performance	.522	1.916
	Employee Services	.522	1.916

a. Dependent Variable: Taxpayer Satisfaction

**Source:** Processed from primary data, 2019.

Based on the results of the study, it can be described as follows:

- 1) Employee Performance (X1) to taxpayer satisfaction tolerance value  $0.522 < 1$  with  $VIF \ 1.916 < 10$ .
- 2) Employee Service (X2) to taxpayer satisfaction tolerance value  $0.522 < 1$  with  $VIF \ 1.916 < 10$ .

Then it can be concluded that the data does not occur multicollinearity because the tolerance value does not exceed 1 and the VIP value does not exceed 10.

### 4.1.2 Autocorrelation Test

The autocorrelation test aims to test whether in a regression model there is a correlation between a bully error (due to residual) in the t period and a t-1 period. A good regression model is a regression that is free from autocorrelation. To detect the presence or absence of autocorrelation in this study using Durbin Watson test (DW test) DW test results can be seen as follows:

**Table 3:** Autocorrelation Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.602 <sup>a</sup>	.359	.356	3.26121	2.191 <sup>a</sup>
a. Predictors: (Constant), Employee Service, Employee Performance					
b. Dependent Variable: Taxpayer Satisfaction					

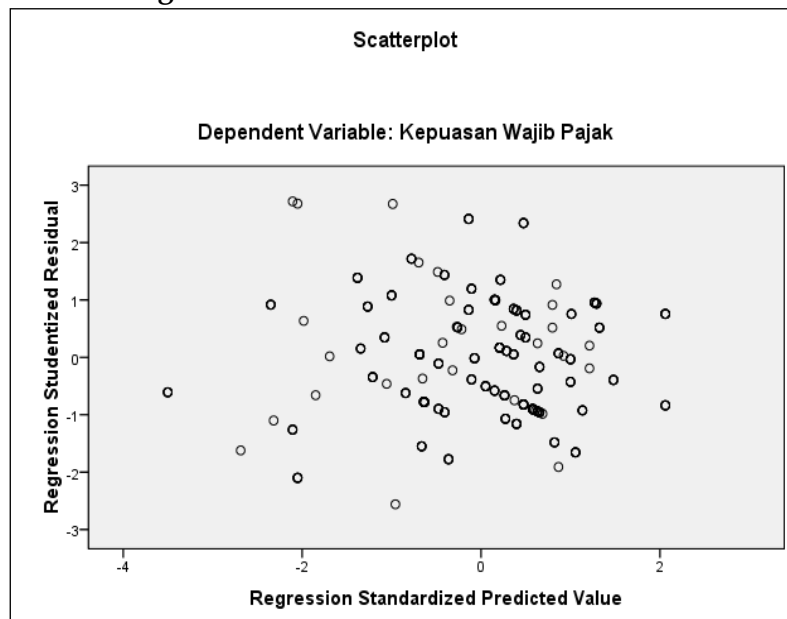
**Source:** Processed from primary data, 2019.

Based on the above output obtained DW value is 2,191 and *upper bound* value (du) is 1.7001. The DW value (2,191) > du (1.7001) and the DW value (1,631) < 4-du (2.2999). So it can be concluded that there is no autocorrelation.

### 4.1.3 Heteroskedasticities Test

To test whether in the regression model there is variance inequality from residual one observation to another. A good regression model is that homoscedasticity or heteroskedasticity does not occur. The study used plot graphing methods to detect the presence or absence of heteroskedasticities. The method of plot graphing is done by diagnosing residual diagrams of plots. Residual plot compared to predicted results.

**Figure 2:** Heteroskedasticities Test Results



**Source:** Processed from primary data, 2019.

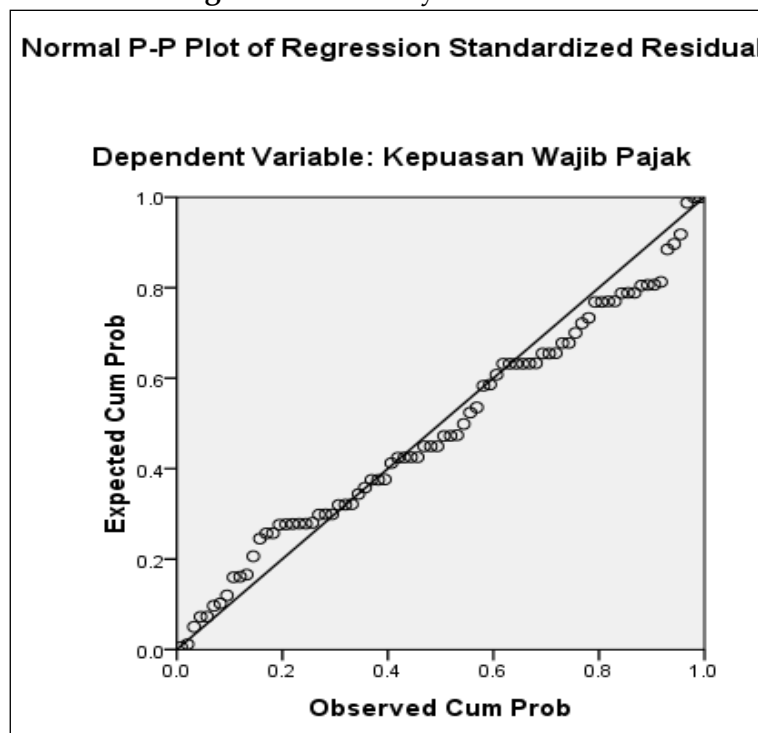
Based on the results of the heteroskedasticity test it can be seen that there is no clear pattern, as well as points spreading above and below zero on the Y axis.

#### 4.1.4 Normality Test

Tests that aim to test whether in the regression model, dependent variables and independent variables both have normal distributions or not. A good regression model is a model that has normal or near-normal data distribution. To test normality in this study the authors used graph analysis (histogram and normal probability plot).

Based on the results of the normality test it can be known that the value of the normal distributed plot test because of the diagonal result there is a spread that does not move away from the data that has been tested so that it can be concluded that the data is normal.

Figure 3: Normality Test Results



Source: Processed from primary data, 2019.

#### 4.2 Hypothesis Test Results

The results of the hypothesis test of employee performance and employee service to taxpayers at Samsat Barabai Office are as follows:

**Table 4:** Hypothesis test results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	itself.
		B	Std. Error	Beta		
1	(Constant)	4.511	2.305		1.957	.051
	Employee Performance	.242	.050	.291	4.860	.000
	Employee Services	.227	.038	.360	6.010	.000
a. Dependent Variable: Taxpayer Satisfaction						

**Source:** Processed from primary data, 2019.

From the results of the hypothesis test can be formulated into multiple regression equations, namely:

$$Y = 4.511 + 0.242X_1 + 0.227X_2$$

Based on the equation above can be known that  $\beta_1=\beta_2=\beta_3\neq 0$  means that the hypothesis  $H_a$  accepted and  $H_0$  rejected, which means that there is a positive influence between employee performance and employee service to taxpayers in Samsat Barabai Office. In addition, the value of the equation means:

- 1) The positive constant of 4,511 means that even if there is no free variable (X), taxpayer satisfaction will be better because the employee performs his duties as he should because he has a responsibility as a Samsat officer in Barabai.
- 2) Variable employee performance ( $X_1$ ) positively affects 0.242 meaning that if the employee performance value is high then the employee performance will be higher. In addition, it can be interpreted when the performance of employees is good then they will carry out the work in providing services to the community will be good so as to impact on the satisfaction of taxpayers at the Samsat Office is not late anymore and on time.
- 3) Variable employee service ( $X_2$ ) positively affects 0.227, if the employee service is high then the satisfaction of taxpayers will be higher, and can be interpreted if the employee service is good then the taxpayer papacy will be better and they will believe in the services provided by Samsat employees.

#### 4.2.1 F Test Statistics (Simultaneous)

The results of the third variable F test, namely the performance of employees and employee services to taxpayers in the Samsat Barabai Office based on the table above shows that the value of  $F(\text{table}) = 2.75 < F(\text{count}) = 95,904$  thus  $H_a$  received and  $H_0$  rejected by the statement that there is a significant influence simultaneously on the performance of employees and employee services to taxpayers in Samsat Barabai Office.



**Table 6:** Statistical F test results (simultaneous)

ANOVA <sup>b</sup>						
Model		Sum of Squares	Df	Mean Square	F	itslf.
1	Regression	2039.977	2	1019.989	95.904	.000 <sup>a</sup>
	Residual	3637.344	342	10.636		
	Total	5677.322	344			
a. Predictors: (Constant), Employee Service, Employee Performance						
b. Dependent Variable: Taxpayer Satisfaction						

Source: Processed from primary data, 2019.

The results of the third variable F test, namely the performance of employees and employee services to taxpayers in Samsat Barabai Office based on the table above shows that the value of  $F_{(table)} = 2.75 < F_{(count)} = 95,904$  thus  $H_a$  received and  $H_0$  rejected by the statement that there is a significant influence simultaneously employee performance and employee service on taxpayers in Samsat Barabai Office.

#### 4.2.2 T Test Statistics (Partial)

Partial test results using statistical t test (partial) are as follows:

**Table 7:** Statistical t test results (partial)

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	itslf.
		B	Std. Error	Beta		
1	(Constant)	4.511	2.305		1.957	.051
	Employee Performance	.242	.050	.291	4.860	.000
	Employee Services	.227	.038	.360	6.010	.000
a. Dependent Variable: Taxpayer Satisfaction						

Source: Processed from primary data, 2019.

Based on the results of the statistical t test (partial) it can be known that for variables the effect of employee performance on taxpayer satisfaction t test results show  $t_{(count)} = 4,860 > t_{(table)} = 1.66757$  with a sig level of  $0.000 < 0.05$ , then partial test can be concluded that the hypothesis  $H_a$  accepted and  $H_0$  rejected. This means that there is a significant influence between the performance of employees to taxpayers in the Samsat Barabai Office.

The results of the t test for variable service influence on taxpayer satisfaction show  $t_{(calculate)} = 6,010 > t_{(table)} = 1.66757$  with a sig level of  $0.000 < 0.05$ , then partial test can be concluded that the hypothesis  $H_a$  accepted and  $H_0$  rejected which means that there is a significant influence of employee service on taxpayers in Samsat Barabai Office.

#### 4.2.3 Coefficient of Determination Test ( $R^2$ )

The coefficient of determination (*R square* or  $R^2$ ) is used to determine the magnitude of the influence – the influence of independent variables on dependent variables with the following results:

**Table 8:** Result of coefficient of determination ( $R^2$ )

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.599 <sup>a</sup>	.359	.356	3.26121
a. Predictors: (Constant), Employee Service, Employee Performance				

Source: Processed from primary data, 2019.

The results of the r square test showed the magnitude of the variable influence of employee performance and employee service on taxpayers at Samsat Barabai Office. Based on the table above the coefficient of determination ( $R^2$ ) of 0.359 and the adjustment value of *R Square* of 0.356 which contributes the amount of independent variable influence to dependent variables is 35.6%. The remaining 64.4% was influenced by other factors not included in this study variable that have not been further researched and have not been conducted a thorough study on taxpayer satisfaction.

## 5. Discussion

### 5.1 Effect of Employee Performance on Taxpayer Satisfaction in Samsat Barabai

The results showed that the results of the statistical t test (partial) can be known that for variables the effect of employee performance on taxpayer satisfaction t test results show  $t(\text{count}) = 4,860 > t(\text{table}) = 1.66757$  with a sig level of  $0.000 < 0.05$ , then partial test can be concluded that the  $H_a$  hypothesis is accepted and  $H_0$  rejected. This means that there is a significant influence between the performance of employees to taxpayers in the Samsat Barabai Office.

### 5.2 Effect of Employee Service on Taxpayer Satisfaction in Samsat Barabai

The results showed that the t test for variable service influence on taxpayer satisfaction showed  $t(\text{count}) = 6,010 > t(\text{table}) = 1.66757$  with a sig level of  $0.000 < 0.05$ , then partial test can be concluded that the  $H_a$  hypothesis was accepted and  $H_0$  rejected which means that there is a significant influence of employee service on taxpayers in Samsat Barabai Office.

### 5.3 Effect of Employee Performance and Employee Service on Taxpayer Satisfaction in Samsat Barabai

The results of the overall test by means of the third variable F test, namely employee performance and employee service to taxpayers in Samsat Barabai Office based on the table above shows that the value of  $F(\text{table}) = 2.75 < F(\text{count}) = 95,904$  thus  $H_a$  received and  $H_0$  rejected by the statement that there is a significant simultaneous influence of employee performance and employee service on taxpayers in Samsat Barabai Office.

The results of the r square test showed the magnitude of the influence of variable employee performance and employee service on taxpayers at Samsat Barabai Office. The influence of employee performance and services performed by an employee is important because it can provide satisfaction to the community, especially in managing its motor

tax in Samsat Barabai. Employees who have good performance and service will work in accordance with the good government bureaucracy. The better the performance shown by barabai samsat employees seen from the physical evidence, it will be able to increase the satisfaction of motor vehicle taxpayers. Physical evidence is an attribute of services that can be seen in real (tangible) such as clean and comfortable rooms, modern equipment, supported by a neat and clean employee appearance to cause satisfaction for taxpayers.

## 6. Conclusion

Based on the results of the study can be concluded as follows:

- 1) There is an influence on employee performance on taxpayer satisfaction in Samsat Barabai Office. performance of employees in Samsat Barabai Office is still relatively moderate. employees sometimes do not provide satisfactory work results for a taxpayer when they carry out the management of charging a 2-wheeled or 4-wheeled vehicle. This has an influence on the problem of taxpayer satisfaction in the management of motor vehicles both two-wheeled and 4-wheeled known satisfaction they fall into the moderate category. The better the performance performed by employees at Samsat Barabai Office will make taxpayers feel good satisfaction in themselves so that they feel comfortable when doing tax management of 2-wheeled or 4-wheeled vehicles in the place.
- 2) There is an influence of service on the satisfaction of taxpayers in Samsat Barabai Office. The overall result of taxpayer satisfaction in the management of motor vehicles both 2-wheeled and 4-wheeled is known to be their satisfaction belongs to the moderate category. This they sometimes feel comfortable and feel served and sometimes do not feel served. This relates to the way they were provided with services by Samsat Barabai employees. Actually, good service will be able to support well the results of the work done by an employee makes taxpayers feel at their satisfaction.
- 3) There is an influence on employee performance and service to the satisfaction of taxpayers in Samsat Barabai Office. This means that it can be concluded that the performance of employees and employee services are very important and provide positive things in satisfaction to the taxpayer so that they become on time in filling their vehicles. the influence of performance and services performed by employees in Samsat Barabai Office greatly influences the satisfaction of taxpayers. This is because the better the performance and service provided by employees will make satisfaction both from within and outside themselves to do their tax management, and vice versa if the poor performance and service provided then the taxpayer will not feel satisfied.

## 6.1 Recommendations

Based on the results of the study and the above conclusions, the researchers provide some suggestions as follows:

### A. For Agencies

In an effort to improve the performance of employees, the Government of Hulu Sungai Tengah Regency in order to pay attention to remuneration for employees every year and include employees in training that can support their work. In addition, each employee needs to further increase the loyalty and loyalty of employees through socialization with an understanding of the vision and mission of Samsat office services in Barabai.

### B. For Next Researchers

- a. As a continuation of this study, it is expected to be able to dig deeper into the factors that affect employee performance because this study only examines on three variables only. So, it is expected that further research can uncover other variables that have not been revealed in this study. There is a variation of this study.
- b. This study only took respondents civil servants who are in the Office of Samsat Barabai Hulu Sungai Tengah Regency, researchers should then be able to take from the task force other regional devices either in the Samsat Barabai Office of Hulu Sungai Tengah Regency or in other districts with a more diverse population.

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## Conflict of Interest Statement

The authors declare no conflicts of interests.

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