The Effect of Tax Advisor's Interpersonal Communication Effectiveness on Taxpayer Satisfaction Levels

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Abstract

This research aims to analyze the influence of the effectiveness of tax instructor's interpersonal communication on the level of taxpayer satisfaction at the North Makassar Primary Tax Service Office. Interpersonal communication is measured based on openness, empathy, supportiveness, positiveness, and equality, while taxpayer satisfaction is measured based on expectations, disconfirmation, and performance. The research method used was quantitative with a population of taxpayers who consulted at the North Makassar Pratama Tax Service Office helpdesk, with a sample of 100 respondents. Data analysis was carried out using validity, reliability, classical assumptions and simple linear regression tests. The research results show that tax instructor interpersonal communication has a positive and significant effect on taxpayer satisfaction with a significance value of 0.000 and a regression coefficient of 0.402. The conclusion of this research is that the effectiveness of tax instructors' interpersonal communication increases taxpayer satisfaction at the North Makassar Primary Tax Service Office.

Keywords: *Effectiveness of Interpersonal Communication, Taxpayer Satisfaction, Tax Advisor.*

INTRODUCTION

Taxes are a source of state revenue which plays an important role in state financing and also national development. According to Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and being used for state needs for the greatest prosperity of the people. To create a prosperous and prosperous society, the government makes various efforts to deal with tax revenue problems.According to Harahap (Silaban, 2022:2) there is the implementation of a tax collection system which is imposed on taxpayers in calculating, depositing and reporting the tax owed themselves, namely *self assessment system*, requires taxpayers to try to understand the applicable tax laws and regulations. *Self assessment system* carrying out the mission and consequences of changing public awareness to report taxes voluntarily. This makes taxpayer awareness the main issue that needs to be considered to achieve maximum tax revenue. Efforts made by the government to increase taxpayer awareness are by carrying out tax reform to improve tax services (Silaban, 2022:2).

The tax reform carried out by the government is to issue Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 49 of 2020 concerning Functional Positions of Tax Instructors with Regulation of the Ministry of Finance Number 58 of 2021 concerning Guidelines for Implementing Functional Positions of Tax Instructors. Based on the Regul

ation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 49 of 2020, the duties of the functional position of tax instructor are to carry out counseling and development activities in the field of taxation which aim to increase tax knowledge and skills, as well as change the behavior of the taxpayer community so that they become more understanding, aware and care about exercising their rights and fulfilling their tax obligations.

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In conducting counseling, tax instructors can carry out interpersonal communication with taxpayers, with the hope that what is conveyed can be understood well by taxpayers. Interpersonal communication is communication that is directly carried out by the person giving the information and the listener by face to face in the process of getting information *feedback* from the information provided and also received without reducing the content and intent of the information provided. Poor interpersonal communication can affect consumer satisfaction with employee performance (Sunardiyah, 2022:238).

Apart from interpersonal communication, what can be done so that tax counseling can be effective is the quality of tax instructor services. According to Kasmir (Heriyanto 2021:262) service is defined as the actions or actions of a person or organization to provide satisfaction to customers or fellow employees. With good service, it will improve the company's image. To achieve good service, the challenge is to provide adequate infrastructure and competent and quality human resources as a condition for providing excellent service. According to Indri and Hayat (Zakiyah, 2020:691) optimizing public services is providing professional and quality services which have positive implications for community satisfaction. Service professionalism is supported by attitudes and behavior in providing services.

The Directorate General of Taxes' efforts to improve the quality of service to Taxpayers is through Service Satisfaction Surveys and the Effectiveness of Counseling and Public Relations. The aim of this survey is to measure Key Performance Indicators and provide recommendations for policy formulation at the Directorate General of Taxes (DJP), especially those related to Services, Counseling and Public Relations. According to data from the 2022 service satisfaction survey, the percentage level of service satisfaction is 89.98%, this value is higher than the service satisfaction survey results in 2021 of 85.29%.

The North Makassar Pratama Tax Service Office (KPP) is one of the DJP vertical units under the South, West and Southeast Sulawesi DJP Regional Office whose working area covers 7 sub-districts in Makassar City, namely Wajo, Ujung Tanah, Sangkarrang Islands, Tallo, Bontoala, Biringkanaya and Tamalanrea. Based on data for July 2023, the North Makassar Pratama KPP has a total of 249,284 Taxpayers (WP), however, the number of WPs with active status is 90,048 and the rest have non-effective status. At KPP Pratama North Makassar there are 6 Tax Counselors whose job is to provide tax counseling services to taxpayers both directly (face to face) and in person. *online.*

Tax instructors as one of the front line of the DGT who communicate directly with taxpayers need to have good interpersonal communication in order to explain tax-related information more effectively to taxpayers, considering that tax regulations sometimes change and need to be adjusted. This helps taxpayers understand tax rules better, so they can fulfill their obligations according to applicable rules and regulations.

Based on Heriyanto's (2021) research results, good interpersonal communication has a strong influence and has a positive correlation with customer satisfaction as well as service quality. These results are also in line with Khariri's (2020) research, namely that service quality has a direct effect on people's satisfaction.

Based on the description above, it can be seen that tax advisors' interpersonal communication has an important role in service satisfaction for taxpayers. Therefore, the author wants to research further " The Effect of Tax Advisor's Interpersonal Communication Effectiveness on Taxpayer Satisfaction Levels".

LITERATURE REVIEW

Effectiveness of Interpersonal Communication

Interpersonal communication, like anything else, can occur effectively or ineffectively. Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved (Hidayat, 1986:41). According to DeVito (1976:44), effective interpersonal communication has 5 (five) characters, namely:

Openness can create effectiveness in interpersonal communication. With openness, parties involved in interpersonal communication will respond happily to any information they receive.

Empathy is a process when the party communicating is able to understand and feel what the person they are talking to is feeling (feelings), and capture the meaning of those feelings. After that, he is able to

communicate it again with sensitivity so that he shows an understanding of the feelings experienced by the person he is talking to

Supportiveness can create an open situation during the communication process so that it can create effective communication.

Positiveness able to create a conducive communication situation. The parties involved in communication are able to show positive feelings towards themselves and the person they are talking to so that they can encourage the other person to participate more actively during the communication process.

Equality makes the parties involved in communication feel appreciation from the person they are talking to, so that both parties feel important and appreciated.

Taxpayer Satisfaction

Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between their impression of the performance (or results) of a product and their expectations (Kotler, 2005). According to Ancok in Dwianika (2019), if government officials improve the quality of services according to the expectations of taxpayers (WP), then community compliance will increase in relation to tax payments. So it can be said that the ability to be accepted, recognized and trusted by the public as a professional organization in carrying out its duties is a measure of the success of Tax Instructors.

Efforts that must be made to improve public services are conducting satisfaction surveys among service users. The survey carried out must pay attention to the principles of transparency, participation, accountability, fairness and neutrality. Based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 concerning Guidelines for Preparing Community Satisfaction Surveys for Public Service Providing Units, there are nine indicators to measure the level of community satisfaction, namely:

Condition. Requirements are requirements that must be met in managing a type of service, both technical and administrative requirements.

Systems, Mechanisms and Procedures. Procedures are standardized service procedures for service providers and recipients, including complaints.

Completion Time. Completion Time is the time period required to complete the entire service process for each type of service.

Fees/Rates. Fees/Tariffs are fees charged to service recipients in administering and/or obtaining services from providers, the amount of which is determined based on an agreement between the provider and the community.

Product Specifications Type of Service. Service type specification products are the results of services provided and received in accordance with predetermined provisions. This service product is the result of each service type specification.

Implementing Competency. Implementing Competency is the ability that implementers must have including knowledge, expertise, skills and experience.

Implementing Behavior. Implementing Behavior is the attitude of officers in providing services.

Handling Complaints, Suggestions and Feedback. Handling complaints, suggestions and input, are procedures for implementing complaint handling and follow-up.

Facilities and infrastructure. Means are anything that can be used as a tool to achieve goals and objectives. Infrastructure is everything that is the main support for the implementation of a process (business, development, project). Facilities are used for moving objects (computers, machines) and infrastructure for immovable objects (buildings).

Customer satisfaction is usually measured on a 5 scale, where a score of 1 is very dissatisfied, 2 is dissatisfied, 3 is neutral, 4 is satisfied and a score of 5 is if the customer is very satisfied. (Irawan, 2002:12).

Social Exchange Theory

Social exchange theory is a theory based on the idea that people calculate the overall value of a relationship by subtracting the sacrifices from the rewards received (Mighfar, 2015: 267). There are several figures who developed social exchange theory, namely psychologists John Thibaut and Harlod Kelley (1959), sociologists George Homans (1961), Richard Emerson (1962), and Peter Blau (1964).

Social exchange theorists argue that people evaluate their relationships in terms of losses and benefits. A positive relationship is a relationship that has greater advantages than disadvantages. A relationship with a negative value is a relationship where the losses exceed the benefits. Social exchange theory postulates that the primary force in interpersonal relationships is the satisfaction of both people's self-interests. Self-interest is not always a bad thing and can be used to improve relationships. Interpersonal exchange is considered to be analogous to economic exchange in that people are satisfied when they receive fair returns for their expenditures.

Assumptions of Social Exchange Theory

Social exchange theory is built on several assumptions about human nature and the nature of relationships. Thibault and Kelley based their theory on two concepts, the first focusing on individual traits and the second describing the relationship between two people. This concept is explained in the assumptions of social exchange theory as follows.

Assumptions of Social Exchange Theory about Human Nature

Humans seek profit and avoid punishment. This approach assumes that people's behavior is motivated by some internal drive mechanism. When people feel these urges, they are motivated to reduce them, and the process of doing so is enjoyable.

Humans are rational creatures. Within the limits of available information, people will calculate the costs and benefits of a given situation and guide their behavior accordingly. People will use their rational thinking to make choices.

The standards that humans use to evaluate losses and gains vary over time and from person to person. This suggests that theories must take diversity into account. There is no one standard that can be applied to everyone to determine what is a loss and what is a profit.

### Assumptions of Social Exchange Theory based on the Nature of Relationships

Interdependent relationships. In a relationship when one person takes an action, both the other person and their relationship as a whole will be affected.

Living in a relationship is a process. In this case, researchers recognize the importance of time and change in life relationships. Time influences trade-offs because past experience can guide judgments about benefits and costs, and the impact of subsequent judgments of these trade-offs.

Expectation Disconfirmation Theory (EDT)

Expectation Disconfirmation Theory - EDT is one of the prominent theories in marketing activities in the 1980s. This theory has long been the dominant paradigm in marketing for studying customer satisfaction with products and services (Tse, et al. 1990 in Kusuma, 2023: 99). Oliver (1980) in Adinegara (2021) explains that expectations, coupled with perceived performance are factors that cause post-purchase feelings of satisfaction. This effect is mediated by positive or negative differences between expectations and performance.

A state or condition *disconfirmation* positive means that the performance of the product or service is in a better condition than expected, and negative disconfirmation means that the performance of the service or product is in a worse condition than expected. The more positive it is, the greater the customer satisfaction that can be explained (Yi, 1990: Ha and Janda, 2008 in Kusuma, 2023). Oliver (1997) references two forms of models related to EDT. The first model is a simple expectation disconfirmation model. The three important elements that make up this model are hope, disconfirmation and satisfaction as in Figure 1.
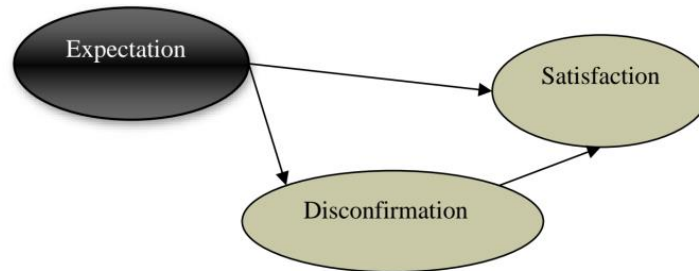
Figure 1. Simple Expectation Disconfirmation Model

Source: Kusuma (2023:100)

The second model is a complete expectation disconfirmation model with performance as shown in Figure 2 This model contains performance as an additional variable. This shows that positive expectations influence performance, and positive performance influences disconfirmation and satisfaction. Oliver (1997) claims that the complete model incorporates all empirical relationships currently recognized by EDT researchers.
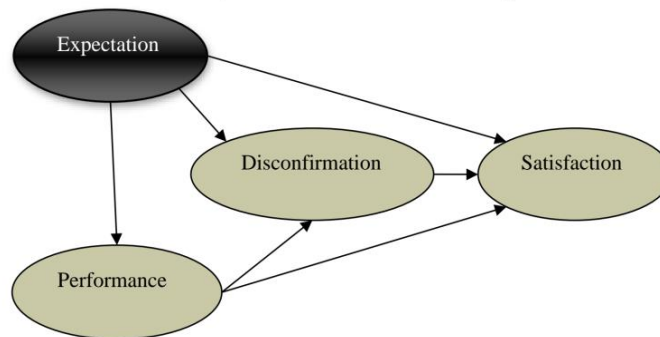
Figure 2. Complete Expectation Disconfirmation Model

Source: Kusuma (2023:100)

 Spreng, et al (1996) stated, when consumers take action to compare their perceptions with their expectations, it not only creates a level of satisfaction with the product or service but three other satisfactions such as satisfaction with information which is based on expectations. Spreng, et al (1996) term the level of confirmation of expectations as *expectation congruence*. The results of their research conclusions state that: *Expectation congruency* has a positive relationship with satisfaction with information. *Expectation congruency* is the customer's subjective statement of the confirmation of expectations with *performance* services or products perceived by customers. Even in the same study, it was also found that there was a positive relationship with *attribute satisfaction*. A*ttribute satisfaction* is a subjective statement of customer satisfaction as an observation attribute and *attribute performance* (Kusuma, 2023: 103). The following is a model of Expectation Disconfirmation Theory according to Spreng, et al.
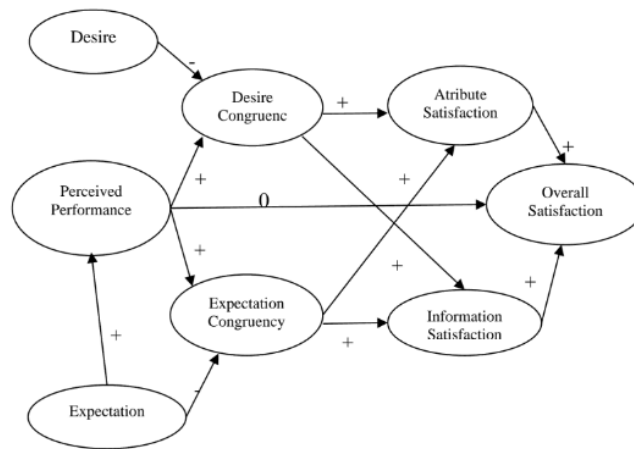
Figure 3. Expectation Disconfirmation Theory Model according to Spreng, et al

Source: Kusuma (2023:103)

METHOD

This research uses a quantitative approach, where the variable to be studied is the effectiveness of tax advisor's interpersonal communication. The measurement indicator for variable X is the effectiveness of interpersonal communication according to Joseph De Vito, namely openness, empathy, support, positive feelings and equality. The measurement indicators for variable Y are based on the expectation disconfirmation theory proposed by Spreng, et al (1996), namely expectations, expectation disconfirmation and performance.

The population of this research is taxpayers who consult directly at North Makassar Primary Tax Service Office with a sample size of 100 taxpayers. The following is the operational definition for each variable.

Table1. Operational Definition

Variable	Operational definition	Dimensions	Indicator
Interpersonal Communication (X)	According to Chairunnisa & A.S in Sunardiyah (2022) interpersonal communication is a form of communication that is carried out directly by the information provider and the listener face to face.	Openness	Explain all matters asked/consulted by taxpayers in full
		Empathy	Understand the desires of taxpayers
		Supportiveness	Mutual communication
		Positiveness	Convey information in a friendly and polite manner
		Equality	Establish good communication
Taxpayer Satisfaction (Y)	Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between their impression of the performance (or results) of a product and their expectations (Kotler, 2005).	Expectation	Expectations of what kind of service is provided can be seen based on the survey
		Disconfirmation	Achieving the desires of taxpayers regarding the services provided
		Performance	Overall quality of service

FINDINGS AND DISCUSSION

Validity Test

The validity test aims to determine the contribution coefficient of the independent variable to the dependent variable.

Table 2. Validity Test Results

Variable	Question Items	r count	r table	Result
X	X1	0,522	0,1966	Valid
	X2	0,412	0,1966	Valid
	X3	0,395	0,1966	Valid
	X4	0,619	0,1966	Valid
	X5	0,479	0,1966	Valid
	X6	0,561	0,1966	Valid
	X7	0,472	0,1966	Valid
	X8	0,669	0,1966	Valid
	X9	0,552	0,1966	Valid
	X10	0,567	0,1966	Valid
	X11	0,407	0,1966	Valid
	X12	0,641	0,1966	Valid
	X13	0,634	0,1966	Valid
	X14	0,643	0,1966	Valid
	X15	0,597	0,1966	Valid
Y	Y1	0,518	0,1966	Valid
	Y2	0,619	0,1966	Valid
	Y3	0,632	0,1966	Valid
	Y4	0,441	0,1966	Valid
	Y5	0,485	0,1966	Valid
	Y6	0,353	0,1966	Valid
	Y7	0,649	0,1966	Valid
	Y8	0,662	0,1966	Valid
	Y9	0,724	0,1966	Valid

Source: Primary Data processed 2024

Based on the results of primary data processing, the twenty-four questions used in this research were valid, where the calculated r-value was greater than the r-table value (0.1966).

Reliability Test

The aim of the reliability test is to determine the consistency of the measuring instrument (questionnaire), whether the measuring instrument used is reliable and remains consistent if the measurement is repeated. Reliability means that the instrument can be trusted to provide accurate results.

Table 3. Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
,869	24

Source: Primary Data processed 2024

The Cronbach's Alpha value in table 3.2 is 0.869 > 0.60 so it can be concluded that this variable is reliable or consistent in measuring.

Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test

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		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,17039381
Most Extreme Differences	Absolute	,060
	Positive	,039
	Negative	-,060
Test Statistic		,060
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Primary Data processed 2024

Based on the results of primary data processing, it can be seen that the value of Asymp. Sig. (2-tailed) 0.200 > 0.05 so it can be concluded that the data is normally distributed.
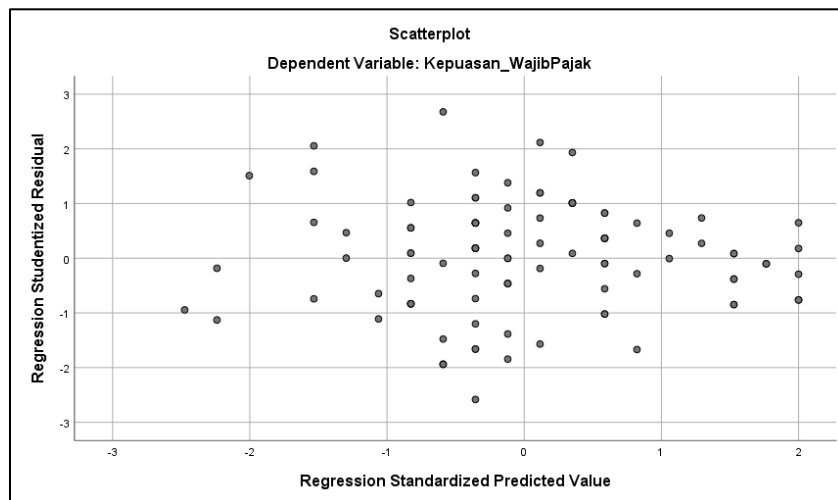
Heteroscedasticity Test

Figure 4. Heteroscedasticity Test

Source: Primary Data processed 2024

It can be seen in Figure 3.1 that the points are distributed randomly, the data is distributed above and below the 0 line, so this model does not experience heteroscedasticity.

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1 Interpersonal_Communication		1,000	1,000
a. Dependent Variable: Taxpayer_Satisfaction			

Source: Primary Data processed 2024

Based on table 5 above, it can be seen that the VIF (variation expansion factor) calculation results for variable

Simple Linear Regression Analysis

Table 6. Results of Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Say.
	B	Std. Error	Beta		
1 (Constant)	10,483	3,441		3,047	,003
Interpersonal_Communication	,402	,052	,618	7,783	,000
a. Dependent Variable: Taxpayer_Satisfaction					

Source: Primary Data processed 2024

Based on table 6, it is known that the Constant (a) value is 10.483, while the regression coefficient (b) Interpersonal Communication (X) value is 0.402, so the regression equation is as follows:

Y = 10.483 + 0.402X

The equation can be translated:

The constant 10.483 means that the consistent value of the taxpayer satisfaction variable (Y) is 10.483.

The X regression coefficient of 0.402 means that for every 1% increase in interpersonal communication value, the taxpayer satisfaction value increases by 0.402. The regression coefficient is positive so it can be said that the direction of influence of variable X on Y is positive.

Hypothesis Testing

Table 7. t Test Results

Coefficients[a]					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Say.
1 (Constant)	10,483	3,441		3,047	,003
Interpersonal_Communication	,402	,052	,618	7,783	,000
a. Dependent Variable: Taxpayer_Satisfaction					

Source: Primary Data processed 2024

From table above it can be concluded as follows:

Based on the significance value from table 7, a significance value of 0.000 <0.05 is obtained, so it can be concluded that the interpersonal communication variable (X) has an effect on the taxpayer satisfaction variable (Y).

Based on the t value, it is known that the t value$_{count}$ amounting to 7.783 > t$_{table}$ 1.1984, so it can be concluded that the interpersonal communication variable (X) influences taxpayer satisfaction (Y).

CONCLUSION

The research results show that the effectiveness of tax advisors' interpersonal communication has a significant and positive influence on the level of taxpayer satisfaction at North Makassar Primary Tax Service Office. With indicators such as openness, empathy, support, positive feelings and equality, good interpersonal communication from tax advisors can increase taxpayers' understanding and satisfaction with the services provided. These findings indicate that improving the quality of interpersonal communication between tax

advisors and taxpayers can be an effective strategy in increasing taxpayer satisfaction and compliance. Thus, it is important for tax educators to continue to develop their interpersonal communication skills in order to provide better services and increase overall tax revenue.

Acknowledgments

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