

RINGKASAN

Penelitian ini dilakukan karena adanya keluhan terkait pelayanan Samsat di Purwokerto yang mencerminkan turunnya kepuasan dan perlu adanya evaluasi pada variabel *reliability*, *responsiveness*, *assurance*, *empathy* dan *tangible*. Merujuk padamasalah penelitian, maka peneliti akan mengkaji pengaruh kualitas pelayanan pada variabel *reliability*, *responsiveness*, *assurance*, *empathy* dan *tangible* terhadap kepuasan wajib pajak kendaraan bermotor di Samsat Purwokerto.

Penelitian ini bertujuan untuk menjelaskan seberapa besar pengaruh variabel kualitas pelayanan terhadap kepuasan wajib pajak kendaraan bermotor di Samsat Purwokerto. Kepuasan wajib pajak kendaraan bermotor dapat diukur dengan selisih antara harapan dan kenyataan. Kualitas pelayanan wajib pajak kendaraan bermotor dapat diukur dengan keandalan (*reliability*), daya tanggap (*responsiveness*), jaminan (*assurance*), empati (*empathy*) dan bukti fisik (*tangible*).

Penelitian ini menggunakan metode kuantitatif dengan teknik pengumpulan data melalui kuesioner dan observasi. Teknik analisis data yang digunakan adalah Korelasi Kendall Tau-b, Koefisien Konkordansi Kendall W dan Regresi Ordinal. Sampel penelitian berjumlah 100 responden yang ditentukan berdasarkan teknik *simple random sampling*.

Hasil analisis dalam penelitian ini menunjukkan bahwa: (1) Terdapat pengaruh yang negatif tetapi signifikan antara *reliability* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 3,8 persen. (2) Terdapat pengaruh yang positif dan signifikan antara *responsiveness* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 7,1 persen. (3) Terdapat pengaruh yang negatif tetapi signifikan antara *assurance* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 7 persen. (4) Terdapat pengaruh yang positif dan signifikan antara *empathy* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 1 persen. (5) Terdapat pengaruh yang positif dan signifikan antara *tangible* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 1 persen. (6) Terdapat pengaruh yang positif dan signifikan antara *reliability*, *responsiveness*, *assurance*, *empathy* dan *tangible* terhadap kepuasan wajib pajak kendaraan bermotor sebesar 16,5 persen.

Kesimpulan penelitian ini menjelaskan bahwa *responsiveness*, *empathy* dan *tangible* berpengaruh positif signifikan terhadap kepuasan wajib pajak di Samsat Purwokerto. Sedangkan *reliability* dan *assurance* tidak berpengaruh positif tetapi signifikan. Disarankan bagi Samsat di Purwokerto lebih memperhatikan empati pelayanan dengan melatih pegawai agar lebih humanis dan ramah, lebih menumbuhkan rasa percaya kepada wajib pajak kendaraan bermotor dan membuat wajib pajak kendaraan bermotor merasa aman dan mudah dalam bertransaksi, serta lebih memperhatikan bukti fisik yaitu proses pelayanan yang jelas melalui papan pelayanan dan sarana yang memadai.

Kata kunci: kepuasan masyarakat, kualitas layanan, *reliability*, *responsiveness*, *assurance*, *empathy* dan *tangible*

SUMMARY

This research was conducted because of complaints related to Samsat services in Purwokerto which reflects the decline in satisfaction and the need for evaluation of reliability, responsiveness, assurance, empathy and tangible variables. Referring to the research, the researcher will examine the effect of service quality on reliability, responsiveness, assurance, empathy and tangible variables on the satisfaction of motor vehicle taxpayers at Samsat Purwokerto.

This study aims to explain how much influence the service quality variable on the satisfaction of motorized taxpayers in Samsat Purwokerto. The satisfaction of motor vehicle taxpayers can be measured by the difference between expectations and reality. The quality of motor vehicle taxpayer services can be measured by reliability (reliability), responsiveness, guarantees (assurance), empathy (empathy) and physical evidence (tangible).

This study used a quantitative method with data collection techniques through questionnaires and observation. The data analysis technique used is Kendall Taub Correlation, Kendall W Concordance Coefficient and Ordinal Regression. The research sample consisted of 100 respondents who were determined based on simple random sampling technique.

The results of the analysis in this study show that: (1) There is a negative but significant influence between reliability and motor vehicle taxpayer satisfaction by 3.8 percent. (2) There is a positive and significant influence between responsiveness and motor vehicle taxpayer satisfaction of 7.1 percent. (3) There is a negative but significant influence between assurance on motor vehicle taxpayer satisfaction by 7 percent. (4) There is a positive and significant influence between empathy on motor vehicle taxpayer satisfaction of 1 percent. (5) There is a positive and significant influence between tangibles on the satisfaction of motor vehicle taxpayers by 1 percent. (6) There is a positive and significant influence between reliability, responsiveness, assurance, empathy and tangible on motor vehicle taxpayer satisfaction by 16.5 percent.

The conclusion of this study explains that responsiveness, empathy and tangible have a significant positive effect on taxpayer satisfaction at the Purwokerto Samsat. Meanwhile, reliability and assurance have no positive but significant effect. It is recommended that Samsat in Purwokerto pay more attention to service empathy by training employees to be more humane and friendly, foster more trust in motorized vehicle taxpayers and make motorized vehicle taxpayers feel safe and easy in transactions, and pay more attention to physical evidence, namely a clear service process through adequate service boards and facilities.

Keywords: People satisfaction, service quality, reliability, responsiveness, assurance, empathy and tangible