



## Public Service Effectiveness and Taxpayer Satisfaction in a Social Governance Perspective

Sarah Ayu hutahaean<sup>1</sup>, Mohamad Arsad Rahawarin<sup>2</sup>, Pieter Sammy Soselisa<sup>3</sup>

<sup>1,2,3</sup> Department of Public Administrasion, Faculty of Social and Political Sciences, Pattimura University, Ambon, Indonesia

### Article Info

#### Article history:

Received Feb 15, 2026

Revised Mar 1, 2026

Accepted Mar 26, 2026

Online First Mar 31, 2026

#### Keywords:

Motor Vehicle Tax

Public Service Effectiveness

Regional Tax Administration

Social Governance

Taxpayer Satisfaction

### ABSTRACT

**Purpose of the study:** This study aims to analyze the effect of service effectiveness on taxpayer satisfaction at the Regional Revenue Agency of Maluku Province, specifically in Motor Vehicle Tax payment services at One-Stop Administration Services Office Waihaong Ambon. The research positions taxpayer satisfaction not only as an administrative performance indicator but also as a reflection of governance quality, institutional legitimacy, and the relational dynamics between government and citizens within a decentralized public administration framework.

**Methodology:** This study employed a quantitative survey approach involving taxpayers who directly accessed Motor Vehicle Tax payment services. Respondents were selected using an incidental sampling technique based on their direct service experience. Data were collected through structured Likert-scale questionnaires measuring service effectiveness (service speed, procedural accuracy, clarity of information, accessibility, and officer professionalism) and taxpayer satisfaction. Instrument validity and reliability tests were conducted prior to analysis. Data were analyzed using descriptive statistics and simple linear regression with SPSS software, including hypothesis testing (t-test) and coefficient of determination ( $R^2$ ).

**Main Findings:** The findings indicate that service effectiveness has a positive and statistically significant effect on taxpayer satisfaction. The regression results demonstrate that improvements in service speed, procedural clarity, accessibility, and officer professionalism directly increase satisfaction levels. The coefficient of determination shows that service effectiveness explains a substantial proportion of variance in taxpayer satisfaction. These results confirm that effective public service delivery not only enhances citizen satisfaction but also strengthens public trust, perceptions of administrative fairness, and institutional legitimacy in regional tax administration.

**Novelty/Originality of this study:** This study contributes new empirical evidence from an archipelagic regional context in eastern Indonesia by integrating a quantitative service effectiveness model with a social governance perspective. Unlike prior studies that primarily emphasize technical service quality dimensions, this research conceptualizes taxpayer satisfaction as an indicator of institutional trust and governance legitimacy. The study enriches public administration literature by demonstrating how frontline service performance influences broader governance outcomes within decentralized regional tax systems.

*This is an open access article under the [CC BY](https://creativecommons.org/licenses/by/4.0/) license*



### Corresponding Author:

Sarah Ayu Hutahaean

Department of Public Administrasion, Faculty Of Social And Political Sciences, Pattimura University, Ir. M. Putuhena Street, Poka, Teluk Ambon, Ambon City, Moluccas, Indonesia

Email: [sarahhutahaean549@gmail.com](mailto:sarahhutahaean549@gmail.com)

## 1. INTRODUCTION

Regional governments play a central role in decentralized public administration systems, particularly in delivering essential public services that directly affect citizens' daily lives. Within Indonesia's regional autonomy framework, the provision of public services—including regional tax administration—is not merely a technical process but a reflection of governance quality and state–citizen relations. Public institutions such as the Regional Revenue Agency operate as social arenas where formal regulations intersect with interpersonal interaction, authority structures, and public expectations. Therefore, the effectiveness of public service delivery cannot be separated from broader issues of governance legitimacy, institutional trust, and social accountability [1], [2].

In the context of regional taxation, taxpayer satisfaction represents more than an administrative performance indicator. It reflects citizens' perceptions of fairness, transparency, and responsiveness in public governance. According to public administration theory, service performance is closely linked to organizational effectiveness and institutional credibility [3]. Ghozali defines organizational effectiveness as the extent to which institutional objectives are achieved through appropriate managerial processes [4]. Meanwhile, theories of public service satisfaction emphasize that citizens evaluate services not only based on procedural efficiency but also on interpersonal treatment and perceived justice [5], [6]. Thus, service effectiveness influences how citizens interpret the legitimacy of government institutions.

Human resource and public service literature consistently emphasize that service outcomes are shaped by organizational behavior and institutional climate. Mangkunegara argues that employee performance is influenced by competence, motivation, and environmental support systems [7]. Hasibuan highlights the importance of discipline, supervision, and managerial responsibility in achieving organizational goals [8]. Gibson et al. further explain that organizational performance emerges from interactions between structure, leadership, and individual behavior [9]. In public service settings, responsiveness, clarity of procedures, and professional conduct become crucial determinants of service effectiveness [10].

In the case of motor vehicle tax services at One-Stop Administration Services Office Waihaong Ambon, service effectiveness is reflected in the speed of processing, procedural accuracy, accessibility of services, clarity of information, and professionalism of service officers. However, public perception toward tax services is often influenced by bureaucratic complexity, limited access to information, and unequal service experiences. Research indicates that perceived service quality significantly affects taxpayer satisfaction and compliance behavior [11], [12]. Satisfaction, in turn, contributes to voluntary compliance and strengthens trust in public institutions [13].

Empirical studies in Indonesia show that service quality and administrative effectiveness significantly influence citizen satisfaction in public institutions [14], [15]. However, most previous studies focus primarily on managerial or technical aspects of service quality without integrating a broader social governance perspective. Limited research explicitly positions taxpayer satisfaction as an indicator of institutional legitimacy and public trust within decentralized regional contexts, particularly in archipelagic regions such as Maluku Province [16].

This research gap is significant because decentralized governance systems require strong social contracts between government and citizens. When public services are perceived as ineffective or unfair, public trust may decline, potentially weakening compliance behavior and institutional legitimacy [17]. Conversely, effective service delivery can reinforce perceptions of administrative justice, strengthen citizen engagement, and support sustainable regional revenue systems [18].

Responding to this gap, the present study adopts a governance-oriented perspective by conceptualizing service effectiveness not only as an operational variable but also as a social determinant of taxpayer satisfaction and public trust. Its novelty lies in integrating quantitative analysis with a social governance framework, emphasizing the relational dimension between public officials and taxpayers within local tax administration.

The urgency of this research is grounded in ongoing bureaucratic reform efforts and the need to enhance institutional credibility in regional public services. Effective tax administration contributes directly to regional revenue sustainability, public accountability, and democratic governance. Accordingly, the main objective of this study is to analyze the effect of service effectiveness on taxpayer satisfaction at the Regional Revenue Agency of Maluku Province, particularly in Motor Vehicle Tax services at One-Stop Administration Services Office Waihaong Ambon, and to examine its implications for governance quality and public trust.

## 2. RESEARCH METHOD

### 2.1. Type of Research and Research Design

This study employs a quantitative research approach aimed at objectively examining the relationship between service effectiveness and taxpayer satisfaction through statistical analysis. According to Creswell [19], quantitative research is designed to test theories by measuring variables numerically and analyzing data using statistical procedures. This approach enables researchers to identify patterns, relationships, and causal tendencies among variables in a structured and systematic manner. In this research, the independent variable is service effectiveness, while the dependent variable is taxpayer satisfaction. Both variables are operationalized into measurable indicators using a Likert-scale questionnaire. Service effectiveness is measured through indicators such

as service speed, procedural accuracy, accessibility, clarity of information, and professionalism of service officers. Taxpayer satisfaction is measured through perceived service quality, fulfillment of expectations, comfort, and overall satisfaction with service experiences. A quantitative design is particularly appropriate for examining public service performance because it allows objective measurement of citizens' perceptions and institutional outcomes. By translating service interactions into measurable indicators, this study seeks to provide empirical evidence regarding the extent to which service effectiveness influences taxpayer satisfaction at One-Stop Administration Services Office Waihaong Ambon. The findings are expected to contribute to strengthening the empirical basis of public service governance research and to provide policy-relevant insights for improving regional tax administration.

## 2.2 Population and Sample

Creswell [19] defines population as a group of individuals who share specific characteristics identified by the researcher for investigation. The population forms the basis for sample selection and determines the scope of generalization in quantitative research. Therefore, a clear definition of the population is essential to ensure research validity and accuracy. The population in this study consists of all taxpayers who accessed Motor Vehicle Tax payment services at One-Stop Administration Services Office Waihaong Ambon during the research period. Since the total number of taxpayers visiting the service office varies daily, the study applied an incidental (accidental) sampling technique, selecting respondents who happened to receive services at the time of data collection and were willing to participate.

According to research methodology principles [20], sample size in quantitative studies should be sufficient to allow reliable statistical testing and representation of the population. Based on these considerations, the sample was determined using appropriate sampling formulas (as described in the original thesis), resulting in a total of respondents considered adequate for regression analysis. The use of incidental sampling is appropriate in public service research where respondents are service users encountered directly at the service location. This method ensures that participants have firsthand experience with the service process, thereby enhancing the relevance and reliability of their responses.

Neuman defines a sample as a subset of a population selected to represent the broader characteristics of that population, thereby enabling generalization of research findings [21]. Appropriate sampling procedures allow researchers to obtain reliable data without surveying the entire population. In the present study, the sample size was determined using Slovin's formula [21]:

$$(Y = a + bX) \dots \dots (1)$$

## 2.3. Data Collection Instruments and Techniques

Research instruments are tools used by researchers to collect data that are relevant to the variables being studied and aligned with the objectives of the research [22]. In this study, the primary instrument employed was a structured questionnaire. The questionnaire consisted of closed-ended questions, in which respondents were provided with predetermined answer choices and were required to select the response that best reflected their perceptions and experiences. The development of the instrument was based on the indicators of each research variable, namely service effectiveness and taxpayer satisfaction. All items were formulated positively to facilitate interpretation and scoring. Respondents assessed each statement using a five-point Likert scale representing their level of agreement, ranging from strongly disagree to strongly agree.

Table 1. Likert Scale

Response Category	Score
strongly agree	5
agree	4
neutral	3
disagree	2
strongly disagree	1

Table 2 presents the operationalization of the research variables, namely service effectiveness and taxpayer satisfaction, along with their respective indicators and measurement dimensions used in the questionnaire. Each variable was translated into measurable statements based on established theoretical constructs and adjusted to the context of Motor Vehicle Tax payment services at One-Stop Administration Services Office Waihaong Ambon. This structured grid ensures that every construct is systematically operationalized into observable and quantifiable items, thereby enhancing the content validity and consistency of the research instrument.

Table 2. Research Variable

Variable	Indicators	Indicators	Indicators
Service Effectiveness (X)	Service speed	X1	Likert (1–5)
	Accuracy of service procedures	X2	Likert (1–5)
	Clarity of information	X3	Likert (1–5)
	Ease of procedures	X4	Likert (1–5)
	Accessibility of service	X5	Likert (1–5)
	Professionalism of officers	X6	Likert (1–5)
Taxpayer Satisfaction (Y)	Satisfaction with service process	Y1	Likert (1–5)
	Satisfaction with service facilities	Y2	Likert (1–5)
	Satisfaction with officer performance	Y3	Likert (1–5)
	Overall satisfaction	Y4	Likert (1–5)
	Willingness to reuse service	Y5	Likert (1–5)

Data were collected using two primary methods: questionnaires and documentation. The questionnaire served as the main source of primary data and was distributed directly to taxpayers who conducted Motor Vehicle Tax payments at One-Stop Administration Services Office Waihaong Ambon. The instrument consisted of structured, closed-ended statements designed using a five-point Likert scale to measure respondents' perceptions of service effectiveness and taxpayer satisfaction. In line with Sugiyono [23], closed-ended questionnaires allow for systematic coding, tabulation, and statistical analysis. Completed questionnaires were collected immediately after respondents finished filling them out, and the responses were organized through tabulation prior to conducting statistical testing to identify general response patterns.

Documentation was used as a complementary method to obtain secondary data supporting the survey findings. Referring to Sugiyono [23], documentation techniques involve collecting data from written records and official institutional sources. In this study, documentation included data related to the number of registered motor vehicles, Motor Vehicle Tax payment records, service procedures, and institutional profiles of One-Stop Administration Services Office Provinsi Maluku. The integration of questionnaire data and documentary evidence was intended to ensure comprehensive and accurate empirical findings regarding the influence of service effectiveness on taxpayer satisfaction.

#### 2.4. Validity and Reliability Testing

In this study, a Likert-scale questionnaire was used as the primary instrument to measure service effectiveness and taxpayer satisfaction in Motor Vehicle Tax payment services at One-Stop Administration Services Office Waihaong Ambon. Before being fully administered to respondents, the instrument was tested to ensure that it accurately measured the intended research variables. Validity testing was conducted to determine whether each statement item appropriately reflected the constructs of service effectiveness and taxpayer satisfaction. The Pearson Product–Moment correlation method was applied to examine the correlation between each item score and the total score of the variable [24]. An item was considered valid when the calculated correlation coefficient ( $r$ -count) exceeded the critical value ( $r$ -table) at a significance level of 0.05. Items that did not meet this criterion were revised or excluded from further analysis to maintain the accuracy of the instrument. Reliability testing was carried out to evaluate the internal consistency of the instrument in measuring the variables consistently across respondents [25]. Cronbach's Alpha coefficient was used as the reliability indicator. A variable was regarded as reliable when the alpha value exceeded 0.60, indicating acceptable consistency of the measurement items. If the coefficient was equal to or below 0.60, the instrument required revision to improve its reliability.

#### 2.5. Research Procedure

The research procedure was carried out through a systematic sequence in accordance with quantitative research methodology in public administration studies [26]. The study began with the identification and formulation of the research problem concerning the influence of service effectiveness on taxpayer satisfaction in Motor Vehicle Tax payment services at One-Stop Administration Services Office Waihaong Ambon. This was followed by a comprehensive literature review and hypothesis formulation based on theories of public service effectiveness and citizen satisfaction [27]. Subsequently, the research design was developed, including the operationalization of variables and the preparation of a structured questionnaire derived from validated theoretical indicators. Prior to full distribution, the instrument underwent validity and reliability testing to ensure measurement accuracy and internal consistency [28]. Such procedures are essential to enhance construct validity and minimize measurement error in quantitative survey research [29].

Data collection was conducted using a cross-sectional survey approach targeting taxpayers who met the predetermined sampling criteria. Primary data were obtained through closed-ended questionnaires distributed directly to respondents at One-Stop Administration Services Office Waihaong Ambon during Motor Vehicle Tax payment process. Secondary data were collected through documentation, including institutional profiles, service

procedures, and data related to registered motor vehicles and Motor Vehicle Tax payments [30]. The collected data were then processed through editing, coding, and tabulation prior to statistical analysis. Classical assumption tests, including normality and heteroskedasticity tests, were conducted to ensure that the regression model met the requirements of the Best Linear Unbiased Estimator BLUE criteria. Simple linear regression analysis was subsequently applied to examine the effect of service effectiveness (X) on taxpayer satisfaction (Y), following established quantitative analytical procedures [31].

Finally, the statistical findings were interpreted within relevant theoretical and empirical frameworks to formulate conclusions and provide practical recommendations for improving service quality and strengthening public trust in regional tax administration [32]. The study concluded with the presentation of research limitations and suggestions for future research. The systematic implementation of these procedural stages from conceptualization to reporting enhances methodological rigor, transparency, and academic credibility.

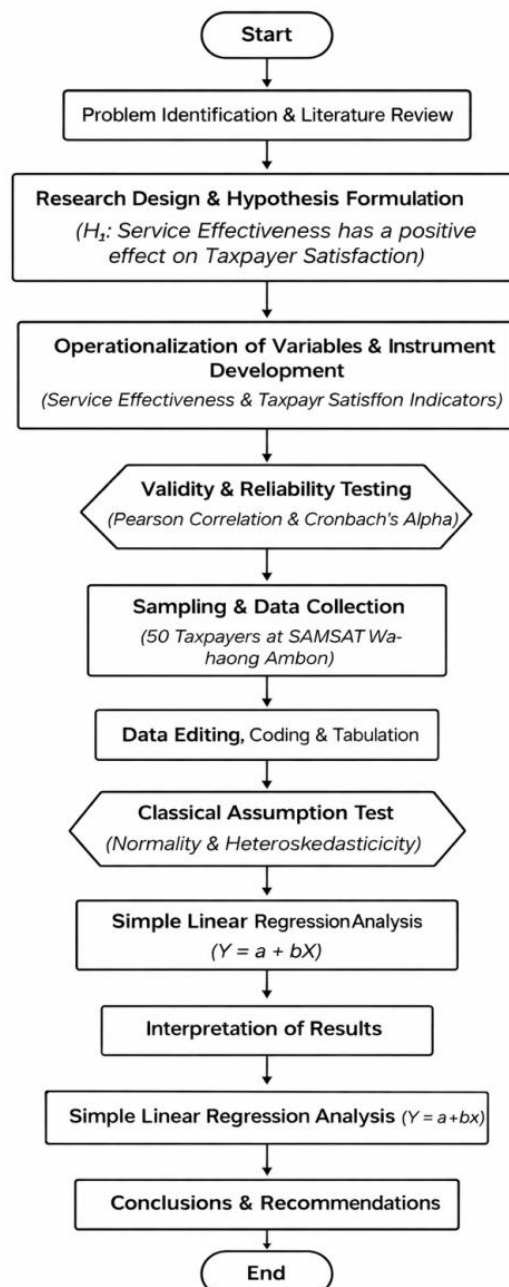


Figure 1. Research Procedure Flowchart.

## 2.5 Data Analysis Techniques

The empirical data were analyzed using simple linear regression analysis to examine the effect of service effectiveness on taxpayer satisfaction. Prior to estimating the regression model, classical assumption testing was conducted to ensure that the model fulfilled the requirements of the Best Linear Unbiased Estimator criteria [33].

The diagnostic procedures included normality and heteroskedasticity tests to verify that the regression assumptions were not violated and that the estimation results were statistically reliable.

Hypothesis testing was subsequently carried out using statistical procedures appropriate for simple regression analysis. First, the t-test was applied to determine whether service effectiveness had a statistically significant effect on taxpayer satisfaction [34]. The decision rule was based on comparing the calculated t-value with the critical t-table value at a significance level of 0.05. Second, the coefficient of determination ( $R^2$ ) was calculated to measure the proportion of variance in taxpayer satisfaction that could be explained by service effectiveness [28]. These analytical techniques provide empirical evidence regarding the magnitude, direction, and statistical significance of the relationship between service effectiveness and taxpayer satisfaction in the context of public service delivery at One-Stop Administration Services Office.

### 3. RESULTS AND DISCUSSION

This study employed simple linear regression analysis to examine the effect of service effectiveness on taxpayer satisfaction at One-Stop Administration Services Office Waihaong Ambon. The selection of this method was based on the presence of a single independent variable assumed to influence the dependent variable. Through this analytical approach, the study investigates the direction and magnitude of the relationship between service effectiveness and taxpayer satisfaction, as well as the explanatory power of the model in accounting for variations in taxpayer perceptions. The regression equation was specified as:

$$\hat{Y} = a + bX + e \dots (2)$$

where  $\hat{Y}$  represents taxpayer satisfaction,  $X$  denotes service effectiveness,  $a$  is the constant term,  $b$  is the regression coefficient indicating the magnitude of influence of service effectiveness on taxpayer satisfaction, and  $e$  is the error term. The results of the regression estimation are presented in Table 3.

Table 3. Results of Multiple Linear Regression Analysis

Variable	Coefficients (B)	Std. Error	t-value	Sig.
(Constant)	4.484	4.401	1.019	.313
Service Effectiveness	.869	.101	8.604	.000

Source : SPSS Output Version 29

Referring to the regression results presented in Table 3, the estimated model can be expressed as  $\hat{Y} = 26.737 + 0.396X$ . The constant value of 26.737, with a significance level of 0.000, indicates that the intercept is statistically significant and reflects the baseline level of taxpayer satisfaction when service effectiveness is assumed to be constant. The regression coefficient for service effectiveness is 0.396 and is statistically significant at the 0.000 level ( $p < 0.05$ ), demonstrating a positive and meaningful relationship between the variables. This implies that a one-unit increase in service effectiveness is predicted to increase taxpayer satisfaction by approximately 0.396 units. Therefore, improvements in service speed, procedural clarity, information accuracy, accessibility, and officer professionalism contribute directly to higher levels of taxpayer satisfaction at One-Stop Administration Services Office Waihaong Ambon.

Beyond statistical significance, these findings suggest broader administrative and social implications. Effective service delivery strengthens public trust in regional tax institutions and enhances citizens' perceptions of fairness and transparency in public administration. When taxpayers experience efficient and responsive services, their confidence in the government increases, which may encourage greater voluntary compliance in paying Motor Vehicle Tax. Thus, service effectiveness functions not only as an operational performance indicator but also as a key factor in reinforcing the relationship between government and citizens.

The t-test is used to measure the effect of each independent variable individually on the dependent variable, based on the following testing criteria:

1. If the p-value (Sig.)  $< 0.05$ , the independent variable has a significant effect on the dependent variable.
2. If the p-value (Sig.)  $\geq 0.05$ , the independent variable does not have a significant effect on the dependent variable.

Table 4. t-Test Result

Relationship	t-value	Sig.	Conclusion
Physical Work Environment → employee workers	8.604	0.000	Positive and Significant

Source : SPSS Output Version 29

Based on the results of the partial t-test presented in the Coefficients table, it is found that the service effectiveness variable (Total) has a t-value of 8.604 with a significance level of 0.000. Since the significance value is less than 0.05, this indicates that, partially, service effectiveness has a significant effect on taxpayer satisfaction

(Total2). Therefore, the hypothesis stating that service effectiveness influences taxpayer satisfaction is accepted, while the null hypothesis ( $H_0$ ) is rejected. These findings confirm that any change in service effectiveness will have a significant impact on the level of taxpayer satisfaction.

Furthermore, the unstandardized regression coefficient (B) of 0.869 indicates that the effect of service effectiveness on taxpayer satisfaction is positive. In other words, every one-unit increase in service effectiveness is estimated to increase taxpayer satisfaction by 0.869 units, assuming other variables remain constant. In addition, the standardized coefficient (Beta) value of 0.779 indicates that the contribution of service effectiveness to taxpayer satisfaction is relatively strong. This relatively high Beta value suggests that service effectiveness plays an important role in explaining variations in taxpayer satisfaction compared to other factors not included in the research model.

Meanwhile, the t-value for the constant is 1.019 with a significance level of 0.313, indicating that the constant is not statistically significant. Nevertheless, this does not affect the main conclusion of the study, as the focus of the partial t-test lies on the effect of the independent variable on the dependent variable. Overall, the results of the partial t-test demonstrate that service effectiveness individually has a positive and significant effect on taxpayer satisfaction. Therefore, improving service effectiveness is an important factor that should receive serious attention from the relevant authorities in order to sustainably enhance taxpayer satisfaction.

The coefficient of determination ( $R^2$ ) test is used to determine the extent to which the independent variable is able to explain variations in the dependent variable. In this study, the coefficient of determination is utilized to assess how well service effectiveness explains variations in the level of taxpayer satisfaction. The value of  $R^2$  ranges from 0 to 1, where  $R^2 = 0$  indicates that the independent variable is unable to explain any variation in the dependent variable, while  $R^2 = 1$  indicates that all variations in the dependent variable can be fully explained by the independent variable.

Table 5. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of Estimate
1	0.779	0.607	0.598	4.796

Source : SPSS Output Version 29

Based on the results of the coefficient of determination test presented in the Model Summary table, the correlation coefficient (R) is 0.779. This value indicates a strong and positive relationship between service effectiveness (X) and taxpayer satisfaction (Y). The closer the value is to 1, the stronger the relationship between the variables. Therefore, it can be interpreted that service effectiveness is closely associated with the level of taxpayer satisfaction. This positive relationship indicates that improvements in service effectiveness will be followed by increases in taxpayer satisfaction.

Furthermore, the R Square ( $R^2$ ) value of 0.607 indicates that approximately 60.7% of the variation in taxpayer satisfaction can be explained by service effectiveness in this regression model. In other words, service effectiveness makes a substantial contribution to explaining changes in the level of taxpayer satisfaction. Meanwhile, the Adjusted R Square value of 0.598, or 59.8%, reflects the explanatory power of the model after being adjusted for the sample size and the number of variables included. The minimal difference between the R Square and Adjusted R Square values indicates that the regression model is sufficiently robust, stable, and does not suffer from overestimation.

The remaining 39.3% of the variation is explained by other factors outside the research model, such as the quality of facilities, staff competence, service systems, organizational policies, and subjective factors of the community that were not directly examined. In addition, the Std. Error of the Estimate value of 4.79581 indicates that the model's prediction error relative to the actual values of taxpayer satisfaction is relatively small and remains within an acceptable range. Overall, the results of the coefficient of determination test confirm that service effectiveness is a dominant and significant factor influencing taxpayer satisfaction. Therefore, the regression model used is appropriate and capable of explaining the relationship between the two variables clearly and convincingly.

The empirical findings demonstrate that service effectiveness significantly influences taxpayer satisfaction at One-Stop Administration Services Office Waihaong Ambon. Elements such as service speed, procedural clarity, accuracy of information, accessibility, and officer professionalism show a positive and meaningful relationship with satisfaction levels. These findings reinforce prior studies indicating that effective public service delivery enhances citizen satisfaction and perceived service quality [35], [36]. When services are delivered efficiently and transparently, taxpayers are more likely to evaluate the institution positively and perceive the process as fair and reliable. In the context of regional taxation, effectiveness is not merely a technical performance indicator but also a determinant of how citizens experience and assess government responsiveness [37], [38].

The results further suggest that taxpayer satisfaction in public institutions is closely linked to trust, legitimacy, and perceptions of administrative fairness. Public service organizations operate within a framework of accountability and citizen expectations, making clarity of procedures and responsiveness essential components of

good governance. When taxpayers encounter efficient and courteous service, their confidence in the Regional Revenue Agency increases, strengthening institutional legitimacy and voluntary tax compliance [39], [40]. Conversely, ineffective service delivery may weaken public trust and reduce willingness to comply with tax obligations, reflecting broader governance challenges [41].

From a theoretical perspective, the findings align with integrative models of citizen satisfaction that emphasize the interaction between service performance and perceived value [42]. Service effectiveness enhances satisfaction not only by reducing transaction costs such as waiting time and procedural complexity but also by reinforcing perceptions of respect and fairness in citizen–government interactions. In public administration literature, satisfaction functions as a key indicator of service legitimacy and institutional credibility [43]. Therefore, improving operational effectiveness in Motor Vehicle payment services contributes directly to strengthening the social contract between local government and citizens.

The results also carry important policy implications. Enhancing taxpayer satisfaction requires continuous improvements in service management, including simplification of procedures, digitalization of services, capacity building for frontline officers, and transparent communication systems [44]. Administrative reforms should focus not only on regulatory compliance but also on citizen-oriented service delivery that prioritizes accessibility and responsiveness. Such reforms are consistent with contemporary governance approaches emphasizing public value creation and accountability in regional administration [45].

Moreover, the findings highlight that service effectiveness plays a strategic role in fostering voluntary compliance behavior. Research in public finance and governance indicates that citizens are more willing to fulfill tax obligations when they perceive public institutions as competent, fair, and trustworthy [46], [47]. In this sense, improving service effectiveness at One-Stop Administration Services Office does not only improve satisfaction but may also contribute to higher levels of social compliance and sustainable regional revenue performance.

The study contributes to public administration and regional governance literature by providing localized empirical evidence from Maluku Province, particularly in an archipelagic context characterized by logistical and administrative challenges [48]. It demonstrates that strengthening frontline service effectiveness can enhance citizen satisfaction and institutional trust, thereby supporting decentralized governance capacity. This contribution enriches the broader discourse on how internal service performance shapes public perceptions and administrative legitimacy [49].

Despite these contributions, several limitations should be acknowledged. The study focuses on a single service unit and employs a quantitative survey design, which may limit generalizability to other regional contexts [50]. In addition, the research captures statistical relationships but does not fully explore deeper sociocultural factors influencing taxpayer perceptions. Future research is therefore encouraged to adopt comparative or mixed-method approaches to examine how service effectiveness interacts with digital transformation, institutional culture, and socio-economic characteristics of taxpayers in shaping satisfaction and compliance behavior.

From a practical perspective, the results imply that administrative reforms should prioritize simplification of procedures, digitalization of payment systems, improvement of service facilities, and continuous capacity building for service officers. Strengthening service effectiveness may encourage voluntary tax compliance and reinforce the social contract between citizens and local government. Academically, this study contributes to public administration and regional governance literature by providing empirical evidence from Maluku Province, particularly within the context of decentralized public service delivery in an archipelagic region.

#### 4. CONCLUSION

This study concludes that service effectiveness has a positive and significant influence on taxpayer satisfaction at One-Stop Administration Services Office Waihaong Ambon. Improvements in service speed, procedural clarity, accuracy of information, accessibility, and officer professionalism contribute directly to higher levels of satisfaction among taxpayers. The findings indicate that effective service delivery is not merely an operational requirement but also a strategic factor in strengthening public trust and institutional legitimacy in regional tax administration. Therefore, managerial strategies aimed at improving Motor Vehicle Tax services should focus on enhancing efficiency, transparency, responsiveness, and professionalism in frontline service delivery.

For future research, it is recommended that scholars expand the scope of analysis by incorporating additional variables such as digital service adoption, perceived fairness, trust in government, service innovation, and taxpayer compliance behavior to develop a more comprehensive explanatory model. Comparative studies across different regions or provinces would also provide broader generalizability of findings and allow for institutional benchmarking. Furthermore, longitudinal research designs are suggested to examine the dynamic relationship between service effectiveness and taxpayer satisfaction over time, particularly in the context of ongoing digital transformation in public service delivery.

## REFERENCES

- [1] Hardani, *Metode Penelitian Kualitatif & Kuantitatif*. Yogyakarta: CV Pustaka Ilmu Group, 2020.
- [2] Handayani, *Metode Penelitian Kuantitatif, Kualitatif, dan Penelitian Tindakan Kelas dalam Pendidikan Olahraga*. Malang: Universitas Negeri Malang, 2020.
- [3] P. Kotler and K. L. Keller, *Marketing Management*, 15th ed. Pearson, 2016.
- [4] P. Kotler and K. L. Keller, *Marketing Management*, 16th ed. Pearson, 2020.
- [5] H. Umar, *Metode Penelitian untuk Skripsi dan Tesis Bisnis*, Edisi Revisi. Jakarta: Rajawali Pers, 2022.
- [6] V. A. Zeithaml and M. J. Bitner, *Services Marketing: Integrating Customer Focus Across the Firm*, 8th ed. McGraw-Hill Education, 2021.
- [7] Peraturan Menteri PANRB Nomor 14 Tahun 2017 tentang Pedoman Penyusunan Survei Kepuasan Masyarakat Unit Penyelenggara Pelayanan Publik, 2017.
- [8] Peraturan Pemerintah Republik Indonesia Nomor 55 Tahun 2012 tentang Kendaraan, 2012.
- [9] Warsiti, Hari Purwanto, Yunita Niqrisah Dwi Pratiwi, Nur Asih Triatmaja, and A. Wulandari, "Pengaruh kesadaran wajib pajak, kualitas layanan, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (pkb) di kota boyolali", *EKOBIS*, vol. 13, no. 1, pp. 141–151, Oct. 2025, doi: 10.36596/ekobis.v13i1.1528
- [10] Bandiyono, "Pengaruh kualitas pelayanan kantor pajak terhadap kepuasan wajib pajak," *Keberlanjutan*, vol. 4, no. 2, pp. 1–10, 2021.
- [11] R. Fitriani and A. Santoso, "Pengaruh kecepatan pelayanan terhadap kepuasan wajib pajak di One-Stop Administration Services Office Surabaya," *Jurnal Administrasi Publik Indonesia*, vol. 12, no. 2, pp. 145–156, 2023.
- [12] W. T. Hapsari and E. S. Utami, "Pengaruh kesadaran wajib pajak dan kualitas layanan fiskus," *JEMSI*, vol. 10, no. 2, pp. 456–470, 2024.
- [13] Nur Maria Magdalena, Steviana Br. Sihombing, and Mellyana Candra, "Hambatan dan standar pelayanan publik pada pemerintah daerah," *Eksekusi : Jurnal Ilmu Hukum dan Administrasi Negara*, vol. 2, no. 1, pp. 279–285, Dec. 2023, doi: 10.55606/eksekusi.v2i1.883
- [14] A. Harijanja and J. Jakaria, "Pengaruh kesadaran masyarakat dan kualitas pelayanan terhadap kepatuhan wajib pajak," *AkMen Jurnal Ilmiah*, vol. 20, no. 1, pp. 12–25, 2023.
- [15] M. R. Hidayat and L. Sari, "Akses layanan one-stop administration services office drive-thru dan aplikasi e-one-stop administration services office," *Jurnal Teknologi Informasi Publik*, vol. 15, no. 3, pp. 210–222, 2024.
- [16] Pengaruh kualitas pelayanan publik terhadap kepuasan masyarakat," *Jurnal Administrasi Terapan*, vol. 2, no. 1, pp. 1–10, 2023.
- [17] I. G. A. Kusuma and N. L. Dewi, "Perbandingan kepuasan pembayaran pajak via QRIS vs tunai," *Jurnal Sistem Pembayaran Indonesia*, vol. 9, no. 1, pp. 23–34, 2025.
- [18] P. A. Ningsih and K. Wijaya, "Kompetensi petugas frontliner dan kepuasan wajib pajak," *Jurnal Manajemen Pelayanan Publik*, vol. 7, no. 4, pp. 301–312, 2023.
- [19] V. Tang and G. Li, "Two New Gaps for SERVQUAL," Apr. 2024, doi: 10.32388/y8awr5
- [20] .E. Perkasa and T. Tukiman, "Pengaruh kualitas pelayanan pembayaran pajak kendaraan bermotor," *Reslaj*, vol. 6, no. 1, pp. 1–12, 2024.
- [21] A. Prabowo and E. Lestari, "Fasilitas fisik dan digital terhadap kepuasan pengunjung One-Stop Administration Services Office," *Jurnal Ekonomi dan Bisnis Digital*, vol. 5, no. 1, pp. 45–57, 2023.
- [22] N. Puspitasari and A. Novanka, "Proses pembayaran pajak kendaraan bermotor dan kepuasan masyarakat," *RIME*, vol. 3, no. 1, pp. 240–255, 2024
- [23] S. Rahayu and H. Nugroho, "Model SERVQUAL pada Kantor One-Stop Administration Services Office," *Jurnal Ilmu Administrasi Negara*, vol. 10, no. 2, pp. 88–99, 2022.
- [24] A. N. Rahmadi and R. U. Wahyuni, "Efektivitas program walk thru pada pelayanan pembayaran pajak kendaraan," *Jurnal Ilmu Administrasi Negara*, vol. 9, no. 2, pp. 118–127, 2021.
- [25] Z. A. Rengifurwarin, "Good public service profile and quality in the SAMSAT Office of Maluku Province," *Sosiohumaniora: Jurnal Ilmu-Ilmu Sosial dan Humaniora*, vol. 24, no. 3, pp. 443–451, 2022, doi: 10.24198/sosiohumaniora.v24i3.41136
- [26] R. Rosmiati, S. Suharto, and A. Pratama, "Kualitas layanan publik dan kepuasan masyarakat," *SINOMIKA*, vol. 1, no. 4, pp. 1–12, 2022.
- [27] D. Safitri and S. P. Silalahi, "Kualitas pelayanan fiskus terhadap kepatuhan wajib pajak," *Jurnal Ilmiah Bidang Keuangan Negara*, vol. 1, no. 2, pp. 120–135, 2020.
- [28] A. Santoso and D. A. Putri, "Kualitas pelayanan dan kepuasan masyarakat desa," *Jurnal Manajemen dan Administrasi Publik*, vol. 5, no. 2, pp. 45–56, 2023.
- [29] E. D. Sartika et al., "Insentif pajak kendaraan bermotor selama pandemi Covid-19," *Jurnal Analisa Akuntansi dan Perpajakan*, vol. 5, no. 2, pp. 144–159, 2021.
- [30] A. Setiawan and R. Jesaja, "Kepuasan masyarakat terhadap mal pelayanan publik," *Jurnal Administrasi Publik*, vol. 8, no. 3, pp. 200–215, 2022.
- [31] B. Setiawan and P. Indah, "Efisiensi pembayaran pajak via E-One-Stop Administration Services Office," *Jurnal Keuangan Publik*, vol. 11, no. 3, pp. 167–178, 2024.
- [32] H. Husna, "Pelayanan publik berbasis digital melalui website Sistem Informasi Layanan Terpadu (SILAT) di Universitas Lambung Mangkurat," *Jurnal Administrasi Publik dan Pembangunan (JPP)*, vol. 7, no. 1, pp. 38–45, 2025, doi: 10.20527/jpp.v7i1.15006
- [33] Y. Susanti and S. Suhono, "Kualitas pelayanan fiskus dan kepatuhan wajib pajak," *E-Jurnal Akuntansi*, vol. 33, no. 4, pp. 1131–1142, 2020, doi: 10.24843/eeb.2020.v09.i11.p04
- [34] K. W. Wicaksono, "Transforming the spirit of new public service into public management reform in Indonesia," *Jurnal Manajemen Pelayanan Publik*, vol. 2, no. 1, 2018, doi: 10.24198/jmpp.v2i1.20190

- [35] J. Purba, R. Hidayat, and T. Wulandari, "Pengaruh tarif pajak, kualitas pelayanan, sanksi pajak dan teknologi informasi perpajakan terhadap persepsi wajib pajak mengenai penggelapan pajak", *akubis*, vol. 6, no. 02, pp. 132-152, Feb. 2022, doi: 10.37366/akubis.v6i02.272
- [36] A. Muhdor, Y. A. Prayogi, and W. Purwanti, "Pemahaman wajib pajak, kesadaran wajib pajak, sanksi pajak, dan kepatuhan wajib pajak kendaraan bermotor di kabupaten ponorogo", *SINTAMA*, vol. 4, no. 2, pp. 151-159, Jul. 2024, doi: 10.54951/sintama.v4i2.639
- [37] M. W. Sholih, A. Chariri, and M. Ubaidillah, "Religiositas, keadilan prosedural, kepercayaan kepada otoritas pajak, dan kepatuhan pajak sukarela", *JAKA*, vol. 1, no. 2, Dec. 2020, doi: 10.56696/jaka.v1i2.4279
- [38] H. N. Saputro, "Pelayanan publik berbasis digital," *Jurnal Wacana Kinerja*, vol. 27, no. 1, 2024, doi: 10.31845/jwk.v27i1.1014
- [39] Badan Pendapatan Daerah Provinsi Maluku, "Data kepatuhan wajib pajak kendaraan bermotor Provinsi Maluku," 2023.
- [40] Korlantas Polri, "Data kendaraan bermotor terdaftar di Indonesia," 2024.
- [41] J. E. Anderson, *Public Policymaking*, 8th ed. Boston: Cengage Learning, 2015.
- [42] C. Denhardt and R. Denhardt, *The New Public Service*, 3rd ed. Routledge, 2015.
- [43] J. L. Perry and A. Hondeghem, *Motivation in Public Management*. Oxford University Press, 2008.
- [44] R. B. Denhardt, *Theories of Public Organization*, 7th ed. Cengage Learning, 2014.
- [45] World Bank, *World Development Report: Governance and the Law*. Washington, DC, 2017.
- [46] OECD, *Tax Administration 2022: Comparative Information on OECD and Other Advanced and Emerging Economies*. Paris: OECD Publishing, 2022.
- [47] J. Alm and B. Torgler, "Culture differences and tax morale," *Journal of Economic Psychology*, vol. 27, no. 2, pp. 224–246, 2006, doi: 10.1016/j.joep.2005.09.002
- [48] A. R. Sakir, "Public service management in archipelagic regions: a systematic literature review", *emas*, vol. 6, no. 10, pp. 2509–2518, Oct. 2025, doi: 10.36733/emas.v6i10.12614
- [49] S. A. Ramadhan and U. Pribadi, "Building citizen satisfaction with e-government services: A case study of the Population Administration Information System (SIK),", *Jurnal Manajemen Pelayanan Publik*, vol. 8, no. 3, 2024, doi: 10.24198/jmpp.v8i3.55866
- [50] United Nations, *E-Government Survey 2022: The Future of Digital Government*. New York: UN, 2022.