

**PENGARUH KUALITAS PELAYANAN TERHADAP
KEPUASAN WAJIB PAJAK KENDARAAN BERMOTOR
DI KANTOR BERSAMA SAMSAT UPPD DIPENDA KOTA SAMARINDA**

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ABSTRACT

Parasuraman et al., (1990) expressing that measuring rod is quality of measurable service by 10 variable sub dimension, that is: tangibles, Reliability, responsiveness, competence, courtesy, credibility, security, access, communications, and understanding the customer; then evaluated can be summarized in five dimension, that is: reliability, responsiveness, assurance, and empathy, and tangibles. This research aim to analyse the influence of variable reliability, responsiveness, assurance, empathy, and tangibles to Satisfaction of Society of Tax payer of Motor Vehicle at Kantor Bersama Samsat UPPD Dipenda Samarinda. Test the accuracy model by using coefficient determinasi (R²) show the value 0.761 having meaning that equal to 76.1% variable reliability, responsiveness, assurance, empathy, and tangibles have an effect on to Satisfaction of Society of Taxpayer of Motor Vehicle at Kantor Bersama Samsat UPPD Dipenda Samarinda, the rest of equal to 23.9 % influenced by other variable which is not packed into a model. Seen from value Fhitung equal to 59,914 signifikan at = 1%, showing by together have an effect on by signifikan to Satisfaction of Society of Taxpayer of Motor Vehicle at Kantor Bersama Samsat UPPD Dipenda Samarinda City. Variable Reliability have the influence most dominant to satisfaction of society of owner of motor vehicle at Samarinda.

This Conclusion is obtained by relying on the level of value of coefficient regression where variable reliability assess the fourth compared to biggest coefficient regression other variable. variable Assurance reside in on course second, variable responsiveness reside in on course third, variable tangible reside in fourth on course. variable Empathy reside in fifth on course but individually do not signifikan. Fact empirically prove that all taxpayer of motor vehicle at Samarinda, see the officer ability in serving them beside wish the guarantee after paying its lease nature of responsive of easy place and officer contacted also become the attention of owner of motor vehicle in Kota Samarinda.

Keywords : satisfaction, taxpayer, reliability, responsiveness, assurance, empathy, tangibles.

