Analysis of the Quality of PKN STAN Tax Clinic Services

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ABSTRACT: The tax clinic is a program initiated by the PKN STAN Tax Center in collaboration with KPP Pratama Pondok Aren since 2023. This initiative is run by student volunteers and assist taxpayers. Student-run tax clinics are becoming increasingly common in higher education settings, but research evaluating the service quality of volunteer-based tax programs remains very limited in Indonesia. Yet volunteer-based services play a strategic role in supporting tax literacy and compliance. Therefore, this study aims to fill this gap by evaluating the quality of services provided by PKN STAN tax clinic volunteers to taxpayers. This research employs a quantitativeresearch approach. Data were collected through questionaires distributed to taxpayers who utilized the tax clinic services at KPP Pratama Pondok Aren. The data were analyzed using average scoring and service quality (SQ) analysis methods. The results show that the average service quality scores fall above 4 on a 5-point scale, indicating that taxpayers perceive the service as important and are generally satisfied with the performance. Despite positive performance perceptions, the overall service quality gap score was -0.02. This suggests that, while taxpayers appreciate the service, there are still unmet expectations, and several aspect of the tax clinic services require improvement. Thus, this study provide practical recommendations for enhancing service delivery so that could serve as a reference for other educational agencies aiming to implement similar program.

Keywords: Tax Clinic, Service Quality, Tax Center, Tax Volunteers.

INTRODUCTION

One of the concrete steps taken by the government through the Directorate General of Taxes (DJP) in an effort to increase tax compliance is collaborating with universities in Indonesia through the establishment of a Tax Center which started in March 2018 and continues to this day (Suardi, 2021). The Tax Center is a central institution for tax studies that focuses on education, research and community service activities in the field of taxation (Fitriyah Nurhidayah et al., 2021) et al., 2021). In the context of the Tri Dharma of Higher Education, the presence of the Tax Center provides space for the academic community to develop tax knowledge theoretically and practically, as well as becoming a means of service that has a real impact on society.

The aim of establishing the Tax Center is to increase knowledge and awareness about tax rights and obligations among the public and increase cooperation and partnerships between the DJP and universities. The synergy between the Tax Center and the Directorate General of Taxes is able to increase tax awareness among the public. This was stated by Nuraeni et al. (2023) that Gunadarma University and KPP Pratama Depok succeeded in making taxpayers aware of the importance of reporting taxes by looking at determination as an implementation of strengthening responses in communication psychology. The success of this synergy can be seen from the trend of tax reports collected by KPP Pratama Depok in the last 3-5 years in collaboration with the Gunadarma University Tax Center. Furthermore, Putri & Jannah (2022) revealed that there is a positive relationship between perceptions of Tax Center services and tax compliance. According to Sutantio et al. (2024), as part of a bureaucratic reform strategy, has contributed greatly to bringing tax education closer to the public and answering the need for fast, friendly and accurate tax services. It is believed that the Tax Center is also the face of the Directorate General of Taxes, the services provided are able to have a positive influence on taxpayers in fulfilling their tax obligations. Tax clinics involving students as volunteers are currently being implemented in several countries. For example, the Australian government has a National Tax Clinic program, which provides free tax services operated by educational institutions (Government, 2003). This demonstrates that programs involving educational institutions can be a strategy for improving tax literacy and compliance. This research, focused on the PKN STAN Tax Clinic, contributes to the growing literature on evaluating volunteer-based services in higher education settings, particularly in Indonesia.

Various forms of services are provided by each Tax Center to the public is of course not the same. Several Tax Centers have opened consultation rooms to the community, as done by Fiatri et al. (2022) at STIAMI, Hutabarat et al. (2024) at UKI, Nandiroh & Hariri (2021) at Unisma. Apart from the consultation room, the tax volunteer program organized by the Tax Center in partnership with the DJP is also an important program (Sastia et al., 2023). Based on research conducted by Yasa & dkk (2021), assistance provided by tax volunteers really helps taxpayers understand and carry out their tax obligations. Apart from that, Faisol & Andini (2019) emphasized that tax volunteers have an important role in assisting with tax reporting, both individually and in groups so that they can increase tax compliance in a sustainable manner. Increasing tax compliance will affect state revenues and have a positive impact on the country considering that taxes are a source of funding for national development (Hamdan, 2021).

At PKN STAN, one of the service forums established is the Tax Clinic, which is a part of the PKN STAN Tax Center. The Tax Clinic was inaugurated on December 8, 2023, by the Head of the DGT Regional Office of Banten, the Head of the Pondok Aren Tax Office, and the Head of the PKN STAN Diploma III in Taxation Program. The tax clinic has several roles, namely providing tax consultation and education for the public and students. This consultation activity is carried out face to face (offline) or online. The tax clinic also facilitates students to directly practice the knowledge gained during college. The PKN STAN Tax Clinic has a special desk at KPP Prama Pondok Aren to provide services directly to taxpayers. Tax Clinic volunteers directly serve taxpayers who come to the KPP to carry out NIK matching, creating billing codes and other matters related to tax administration.

In providing public services, service quality is an important benchmark for the success of public organizations. According to Widanti (2022), public services are a series of activities carried out to meet community needs in accordance with applicable regulations. For this reason, every public organization needs to evaluate service satisfaction so that it can continue to improve performance and provide excellent service (Kusbudiyanto et al., 2023). Excellent service is service provided to customers (the public) at least according to service standards, namely fast, precise, accurate, cheap and friendly (Sedarmayanti, 2009). Excellent service has the aim of providing satisfaction to customers, namely in accordance with customer expectations (Ismail & S., 2010). Dwianika et al. (2018) emphasizes the importance of excellent service as one of the conditions for achieving tax revenue targets. Therefore, every public service organization is expected to be able to improve the quality of its services based on customer needs/desires. Excellent service has the aim of providing satisfaction to customers, namely in accordance with customer expectations (Ismail & S., 2010). According to Berry (2012), there are 5 factors that can influence service quality, namely the SERVQUAL theory, namely physical evidence (tangibles), reliability (reliability), responsiveness (responsiveness), Assurance (assurance and certainty) and empathy (sincere concern).

Nurdin (2010) said that the process of providing public services providing public services that do not yet have adequate quality is characterized by various complaints from the public/customers served. According to Wasisistiono & Rauf (2014) the level of customer satisfaction is not merely measured by the comparison of costs incurred by customers but can also be measured through the benefits felt by customers. The level of public satisfaction is closely related to the level of quality of public service delivery. Community satisfaction can be obtained from the results of both qualitative and quantitative measurements of community opinions in obtaining services from public service providers by comparing community expectations and needs (Adisasmita, 2011).

The PKN STAN Tax Clinic service process began in December 2023 by PKN STAN students who are involved in tax clinic volunteers. On average, it can serve as many as 300 taxpayers per month with various goals and problems. However, there is currently a lack of empirical evidence regarding the level of taxpayer satisfaction with the services provided by the PKN STAN Tax Clinic, especially since the launch of its public services in December 2023. This raises key questions on how do taxpayers perceive the quality services provided by the PKN STAN Tax Clinic based on the five SERVQUAL dimensions and which dimensions are perceived as strengths and which need to be improved. Najib (2013) stated that the quality of tax services aims to provide comfort, security and certainty for taxpayers in fulfilling their tax obligations. If the quality of service perceived by consumers is the same or exceeds the quality of service expected by consumers, then the service is said to be satisfactory or of good quality, and vice versa (Sapriadi, 2013).

Previous studies have highlighted the role of Tax Centers in increasing tax compliance such as stated by Putri & Jannah (2022) that the services provided by the tax center are able to increase tax compliance, the study aims to measure the satisfaction of taxpayers (customers) regarding the services provided by PKN STAN tax clinic volunteers. Service satisfaction will certainly provide a positive and believable image, as expressed by Suratno (2004) that satisfaction with services will be able to bring consumers to be loyal to the services provided by the agency. This loyalty will give birth to a form of obedience which will ultimately make people obedient and obedient to the applicable rules. According to Berry (2012), there are 5 factors that can influence service quality, namely the SERVQUAL theory, the five factors are tangibility, reliability, responsiveness,

assurance and certainty and empathy. However, few studies have specifically examined user satisfaction with the public service delivery of Tax Clinics, particularly within the context of PKN STAN.

For this reason, this research seeks to fill that gap by providing empirical insights into the quality services offered by this newly implemented program. Furthermore, this study aims to measure the satisfaction of Tax Clinic service users, in this case taxpayers. By measuring this satisfaction, we can see aspects of service that are already good and parts that still need to be improved.

METHOD

To achieve the research objectives, the following steps have already been conducted: 1) Data collection; 2) Validity and Reliability Testing; 3) Gap analysis using SERVQUAL; 4) Descriptive analysis; 5) Dimension Ranking and 6) Interpretation and Recommendations. This research is quantitative research and data collection was carried out using primary data. Primary data is data obtained by field surveys using all original data collection methods (Kuncoro, 2013). Primary data collection was carried out using a questionnaire. The distribution of questionnaires was carried out from July to September 2024. The survey was given directly to respondents, in this case taxpayers who were receiving tax clinic services by tax clinic volunteers at a special Tax Clinic service desk provided at KPP Pratama Pondok Aren. The number of respondents who received services from tax clinic volunteers during that period was 100 respondents. Respondents were then given several statements related to customer service and satisfaction (SERVQUAL) with the aspects of tangibility, empathy, reliability, responsiveness and assurance. The SERVQUAL method is chosen in this study because it provides a comprehensive, standardized framework for evaluating service quality in public sector settings. Its dimensions cover both tangible service factors and intangible relational aspects, making it suitable for assessing taxpayer satisfaction. Furthermore, SERVQUAL enables researchers to measure gaps between expected and perceived service, offering detailed insight into areas that need improvement (Berry, 2012). This method has been widely applied in public service research, including in taxation-related contexts, supporting its validity and relevance. The statement indicator measuring tool used in this research is in the form of a Likert scale which is used to measure a person's attitude, perception or perception of a group of people about a phenomenon (Sugiyono, 2016). The questionnaire contains statements about aspects of service and customer satisfaction which are then divided into two dimensions, namely the expectation dimension (E) which contains statements to measure the taxpayer's assessment to find out the general expectations of taxpayers related to the quality of services provided by tax clinic volunteers and the performance dimension (P) which contains statements to measure the taxpayer's assessment of the performance of tax clinic volunteers. Both the performance and hope dimensions look at the aspects of tangibility (T), reliability (R), responsiveness (RSP), assurance and certainty (A) and the empathy aspect (E), each of which consists of 4 statement indicators. All indicators have met the validity criteria, namely having an r value ≥0.3 and significant at the 1% significance level. The results of the instrument's reliability can be seen in table 1. This shows that the performance and expectation questionnaires are reliable (consistent).

Tabel 1. Reliability Test

Performance (P)			Expectation (E)		
Variable	**Cronbach's Alpha**	**Keterangan**	**Variabel**	**Cronbach's Alpha**	**Keterangan**
Tangibility	0,813	≥ 0,7	Tangibility	0,794	**≥ 0,7**
Reliability	0,809	≥ 0,7	Reliability	0,821	**≥ 0,7**
Responsiveness	0,822	≥ 0,7	Responsivenes s	0,819	**≥ 0,7**
Assurance and Certainty	0,834	≥ 0,7	Assurance and Certainty	0,803	**≥ 0,7**
Emphaty	0,828	≥ 0,7	Emphaty	0,821	**≥ 0,7**

Next, the data was analyzed using the average data scoring method. This method is carried out by finding the average value of each question indicator in both the performance dimension (P) and the expectation dimension (E). Apart from that, the data was also analyzed using ServQual (SQ) analysis to determine customer/visitor satisfaction by looking for the difference between the perceived value and the expected value of customers (taxpayers). The service quality value shows the gap between the perceived value and the taxpayer's expectations. The calculation results are expressed as service quality gaps. If you get a negative score then the service quality is not good or the customer is not satisfied, if you get a score of 0 (zero) then the service quality is good or the customer is satisfied and if you get a positive score (+) then the service quality is very good or the customer is very satisfied (Tjiptono, 2016).

RESULT AND DISCUSSION

Respondent Demographic

Respondent demographic data can be seen in table 2. Apart from the information in table 2, it was also found that 75% of respondents were taxpayers who received services from the PKN STAN tax clinic.

Table 2. Respondent Demographic

Information	Total	Percentage (%)
Gender		
Male	47	47
Female	53	53
Age		
< 30 years	51	51
30– 40 years	17	17
41– 50 years	24	24
>50 years	8	8
Education		
Junior High School	4	4
Senior High School	47	47
Diploma	9	9
Bachelor's degree or equivalent	36	36

PostGraduate	4	4
Job		
Student/Students	13	13
Private employees	51	51
Self-employed	27	27
ASN/TNI/POLRI	7	7
Retired	2	2

Information was also obtained that 75% of respondents had visited the tax clinic for the first time and 25% had visited the tax clinic more than once. Taxpayers aged < 30 years visit the tax clinic for the first time to complete administrative requirements such as creating a NPWP and reporting their tax obligations for the first time.

Servqual Dimensions

This section discusses the results of service quality measurement at the PKN STAN Tax Clinic using the SERVQUAL model, which includes five dimensions: Tangibility, Reliability, Responsiveness, Assurance, and Empathy. The average score for both the performance and expectation dimensions ranged from 4.63 to 4.89, indicating high levels of expectations and fairly positive performance. However, the overall service quality gap was -0.02, signaling a need for targeted improvement in specific areas. Details of the service quality gap were obtained, as many as 6 indicators had positive gap results, 2 indicators had a gap of 0 (no difference) and 12 indicators had a negative gap. This slight negative gap suggests that while taxpayers are generally satisfied, there are still unmet expectations, particularly concerning waiting times and facility comfort.

Calculation results that have a positive gap mean that the tax clinic volunteer services that have been assessed by taxpayers have very good service quality or that customers are very satisfied with the services provided by the tax clinic. The PKN STAN tax center has 6 indicators which can be seen in table 3.

Table 3. Aspects of Very Good Service Quality for Tax Clinic Services

No	Aspect	Information
1	T	Tax Clinic facilities and equipment are well maintained
2	RSP	Responsiveness displayed by Tax Clinic officers
3	A	Tax Clinic officers provide comprehensive explanations for visitor problems
4	E	Availability of services according to schedule
5	E	Tax Clinic officers have an interest in serving visitors with the best effort wholeheartedly
6	E	ax Clinic facilities and equipment are well maintained

Meanwhile, the aspect that has a gap calculation result of zero (0) means that the tax clinic volunteer service is considered to have good service quality or the customer is satisfied with the tax clinic service with 2 indicators which can be seen in table 4.

Table 4. Aspects of Good Service Quality for Tax Clinic Services

No	Aspect	Information
1	A	Visitors are treated with dignity and respect
2	E	Get feedback and inform visitors

There are 12 aspects that have negative gap calculation results, which can be seen in table 5. Negative gaps indicate poor service quality which causes taxpayers to be less satisfied with the services provided.

Table 5. Aspects of Poor Service Quality

No	Aspect	Information
1	T	Clean and comfortable environment with good directional signs
2	T	Tax clinic officers have a professional and neat appearance
3	T	Availability of a comfortable waiting room
4	R	Services are provided according to the specified time
5	R	Service performed correctly
6	R	Professionalism and competence are displayed by personnel providing services
7	R	Error free and service delivery is relatively fast
8	RSP	Service speed is indicated
9	RSP	The attitude of tax clinic officers instills trust in visitors
10	RSP	Waiting time is no more than one hour
11	A	Tax clinic officers are polite and friendly
12	A	Tax clinic officers have extensive knowledge

The following sub-sections analyze the results dimension by dimension.

Tangibility

From the aspect of tangibility (T), there is one indicator that the service quality is very good or taxpayers are very satisfied, namely taxpayers assess that the facilities and equipment used by tax clinic volunteers are well maintained. This result aligns with previous research by Putri and Jannah (2022) who emphasized the importance of well-equipped service spaces in promoting trust. However, three indicators within this dimension showed negative service gaps: 1) Lack of a clean and comfortable environment with clear siganage; 2) unprofessional or untidy appearance of service officers; and 3) absence of a comfortable waiting room. Optimization of this aspect is still needed, namely the cleanliness and comfort of the environment with directional signs and the availability of waiting rooms which taxpayers feel is still lacking. These two things must be coordinated by the PKN STAN Tax Center as the organizer of tax clinic activities with KPP Pratama Pondok Aren as a partner in tax clinic activities. This needs to be done because the tax clinic activities are carried out at KPP Pratama Pondok Aren so that the provision of facilities is provided by KPP Pratama Pondok Aren. Another thing that needs to be improved regarding the tangibility (T) aspect is that tax clinic volunteers must be able to appear more professional and presentable when providing services. This aspect of tangibility is important to pay attention to because it shows real evidence of the Tax Center as the organizer of the tax clinic and KPP Pratama

Pondok Aren as a partner as a service provider to taxpayers. Tax clinic volunteers should also be trained on grooming, dress code, and professional appearance standards to boost client confidence.

Reliability

The reliability aspect (R) is an aspect that needs a lot of attention from tax clinic organizers. The calculation results for all indicators show a negative gap including inconsistent adherence to service timelines, occasional errors in service delivery and lack of demonstrated competence and profesionalism. This means that satisfaction with the reliability aspect has not been achieved. This is a critical concern as reliability is the core of service quality. As Dwianika et al. (2018) point out, poor reliability undermines trust and reduce compliance. Given that many taxpayers were first time users, errors and delays may discourage future engagement. Causal factors for this problem is the volunteers involved may lack real world experience, resulting in slower service or gesitancy in executing complex tasks. Additionally, high taxpayer volume (up to 300 per month) may overwhelm volunteer capacity, leading to inconsistency. Therefore,to address this, ongoing competency training and roleplay simulations should be implemented for volunteers. Furthermore, service scheduling could be improved through an appointment system to reduce bottlenecks.

Responsivesness

The responsiveness aspect (RSP) which reflects the willingness and promtness of staff in assisting clients, showed mixed results. Only one indicator-volunteers showing responsiveness-had a positive gap. Other indicators such as speed of service, instilling trust, and waiting time within one hourhad negative gap. This contrast suggests that while volunteers show willingness, execution falls short, especially in managing time and building trust. These findings are supported by Nurdin (2010), who argued that public services often suffer from inefficiencies at the operational level. The lack of responsiveness may stem from limited volunteer experience or an absence of real-time supervisory support. High demand with limited staff during peak hours may also contribute to long waiting times and rushed interactions. Introducing real-time supervision, volunteer rotation, and daily briefing sessions can help improve pace and response accuracy. Further, developing clear service flow protocols can streamline operations.

Assurance and Certainty

Similar to the responsiveness aspect (RSP), the assurance and certainty aspect (A) also still has indicators that need to be improved in providing services to taxpayers. These indicators include the knowledge and friendliness and politeness of tax clinic volunteers that still need to be improved. Taxpayer satisfaction in this aspect or a positive gap is shown in the indicator that taxpayers have received a thorough explanation from tax clinic volunteers regarding the problems they are facing and taxpayers feel they have been treated with dignity and morals. These suggest that volunteers are capable of building positive interpersonal interactions and communicating clearly—key attributes in delivering assurance (Ismail & S., 2010). When taxpayers are satisfied

with the comprehensive explanation from tax volunteers, it is hoped that they will benefit from the services provided. This is in line with Wasisistiono & Rauf (2014) that the level of satisfaction is not merely measured by the comparison of costs incurred but can also be measured by the benefits felt by customers. However, other indicators—knowledge level, friendliness, and politeness—showed negative service gaps. This may reflect inconsistencies in training and communication styles among volunteers. According to Berry (2012), assurance involves confidence-building, which can only be consistently achieved when service providers are knowledgeable and emotionally intelligent. Standardizing communication scripts and reinforcing emotional intelligence and behavioral training can improve this area. Peer evaluations and feedback from taxpayers can also be used as part of ongoing performance reviews.

Empathy

Tables 3 and 4 show that the empathy aspect (E) has provided optimal results because each indicator has a gap of more than zero (0). Taxpayers acknowledged that tax clinic volunteers displayed personal interest, provided sevices aligned with taxpayers need and delivered sincere and wholehearted support. This shows that taxpayers feel they have received sincere attention from tax clinic volunteers which can be seen from the personal attitude shown by tax clinic volunteers so that they can provide services according to the specific needs of taxpayers and have sufficient knowledge about taxpayers. The personal attitude that is considered good is that the volunteer has received feedback and informed the taxpayer. Providing feedback and notification of tax information to taxpayers one on one will be more effective. In line with the research results of Maulida & S. (2022) who stated that tax education is most effective when delivered with personalized attention in small, direct interactions. Consistent with research by Llenares II & C.C. (2019), students who regularly participate in volunteer activities demonstrate higher levels of professional competence, communication skills, social responsibility, and ethics compared to students who have never volunteered or are volunteering for the first time. This finding is supported by Stukas et al. (2024), who demonstrated that student involvement in service-based volunteer activities not only improves interpersonal communication and empathy but also strengthens teamwork, collaborative skills, and career readiness through direct experience in serving the community. Boediono (2003) also highlighted that empathy in public service involves interpersonal sensitivity, which appears to be a strong attribute of this volunteer program. The positive outcome in this dimension highlights the human-centered strength of the Tax Clinic. Empathy may compensate to an extent for other service weaknesses, but it should be complemented by improvements in reliability and responsiveness for a balanced service experience.

The three indicators that have the lowest service quality gap scores must receive immediate attention. These indicators are the availability of a comfortable waiting room (-0.11), speed of service shown (-0.08) and waiting time of no more than one hour (-0.08). These three things are interrelated, namely speed of service time is needed so that waiting time does not exceed one hour. Apart from that, the long waiting time makes taxpayers feel they need a comfortable waiting room. In the implementation of public services, there are several weaknesses, such as lack of responsibility (responsiveness) at almost all levels of service elements, from service officers to

those in charge. For this reason, good implementation patterns, human resource and institutional support are needed to achieve quality services (Maryam, 2016).

CONCLUSION

It can be concluded that the overall service quality of the PKN STAN Tax Clinic, as measured by average scores, falls within a range above 4.00, indicating generally high expectations and fairly strong performance from the perspective of taxpayers. However, the total service quality gap (perception minus expectation) is negative, signaling that taxpayer expectations are not fully met across several service dimensions. The reliability dimension showed a consistent negative gap across all indicators, suggesting that taxpayers perceive inconsistencies in service accuracy, punctuality, and professionalism. This finding requires immediate attention from the PKN STAN Tax Center, in collaboration with KPP Pratama Pondok Aren, as the implementing partner. The lowest gap scores were found in three interrelated indicators: (1) the availability of a comfortable waiting room, (2) service speed, and (3) waiting time not exceeding one hour. These deficiencies highlight the need for both infrastructure improvements and better service management strategies. On the other hand, the empathy dimension received consistently positive scores, indicating that taxpayers feel personally acknowledged, understood, and supported by the tax clinic volunteers. This reflects the volunteers' ability to build interpersonal relationships and provide services tailored to individual taxpayer needs—an essential factor in cultivating long-term satisfaction and trust. In summary, while the PKN STAN Tax Clinic has succeeded in fostering empathy and personal connection in its services, targeted improvements are necessary in the areas of reliability, tangibility, and responsiveness to enhance overall service quality and better align with taxpayer expectations.

Based on the findings, the following practical recommendations are proposed: 1) For PKN STAN Tax Center: Implement standardized volunteer training focused on technical, interpersonal, and time management skills. Create a volunteer handbook aligned with SERVQUAL dimensions; 2) For KPP Pratama Pondok Aren: Improve physical infrastructure, especially the waiting area and signage. Collaborate more closely with PKN STAN to ensure consistent service delivery expectations and 3) For DGT (Directorate General of Taxes): Encourage scaling of student-led clinics by providing logistical and supervisory support. Use this model as a scalable public engagement tool, especially for young taxpayers. By linking theoretical SERVQUAL dimensions with practical field findings, the study offers a bridge between academic frameworks and real-world public service implementation. While this study has provided meaningful insights, several areas remain for future exploration such as combine quantitative SERVQUAL analysis with in-depth interviews to capture richer insights about taxpayer expectations and emotional responses.

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