

The Effect of Interpersonal Communication of Tax Service Officers on the Perception and Level of Taxpayer Satisfaction at KPP Pratama Lubuk Pakam

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Abstract

The purpose of this study was to analyze the effect of interpersonal communication of tax service officers on the perception and level of satisfaction of taxpayers at KPP Pratama Lubuk Pakam. The theory used in this study is the theory of interpersonal communication by Devito (2015), the theory of perception by Murtiadi (2015), and the theory of the level of satisfaction of public services according to Berry et al (2011). This study uses a quantitative method that is correlational, with a population of all individual taxpayers who are actively registered at KPP Pratama Lubuk Pakam and a sample of 100 respondents through purposive sampling technique. Data was collected by distributing questionnaires online through google forms and literature studies. Data analysis was performed using the correlation formula Pearson and simple linear regression analysis. The findings of this study indicate that interpersonal communication has a significant effect on the perception of taxpayers by 69%, and on the level of satisfaction of taxpayers by 74.6%. So it can be concluded that the success of the tax service officer's communication is one of the determinants of the taxpayer's own perception of taxes, and will determine the extent to which the taxpayer's level of satisfaction with tax services he gets from tax officials.

Keywords

interpersonal communication; perception; satisfaction level; tax service officer; taxpayer



I. Introduction

The success of communication is a determinant of the success of an agency in achieving its goals, especially those whose main focus is on public services. The establishment of good communication will enable the public as the service objective to capture the information provided to them, and this will be the starting point for the success of a public service.

The tax service apparatus whose personnel are closely related to taxpayers communicates in the context of public services in a Tax Service Office (KPP) Pratama with the highest intensity. The tax service apparatus as the frontline of KPP Pratama has the responsibility to provide excellent service to the entire community (taxpayers). Communication techniques used by tax service officers, namely how a tax service officer can convey information clearly and on target to every taxpayer he meets and assist taxpayers in fulfilling their tax obligations, cannot be separated from success in developing and implementing excellent service. Or in other words, successful communication can be demonstrated by how a tax service officer delivers tax services to taxpayers so that they feel satisfied.

One of the variables that determine the success or failure of an effort to generate tax revenue which is the main objective of the Directorate General of Taxes is service to taxpayers. Tax services are designed to provide convenience, security, and certainty for taxpayers when paying off their tax obligations and rights. If the services provided to taxpayers are represented by high-quality tax service officers, taxpayers will feel that their rights are protected, thus enabling them to complete their tax duties in accordance with applicable laws and regulations.

Taxation methods and general rules are regulated by law. To comply with tax regulations, a violator must face strict penalties. If the taxpayer realizes that the tax penalty will be more detrimental to him, he will comply with his obligations. The more tax debts, the more difficult it is for taxpayers to pay them. As a result, taxpayers' perceptions of tax sanctions tend to affect tax payment compliance.

Taxpayers do not receive direct compensation for the taxes they pay. For this reason, the KPP must be able to provide the best service by providing a friendly environment and making it easier for taxpayers to complete their tax administration. Maximum service will give taxpayers a sense of satisfaction, which will motivate them to pay their taxes. In effect, good service quality is not only related to the impression of taxpayers, but can also affect the level of satisfaction of taxpayers in their willingness to settle or pay off their tax obligations. The quality of service that is focused on here is a service that can satisfy taxpayers, giving rise to a positive opinion for each taxpayer and consequently increasing taxpayer compliance.

Because taxpayers make calculations, report, and deposit the amount of tax that must be paid themselves, the self-assessment system implemented by the current Indonesian tax system requires the activeness and expertise of the taxpayer. Taxpayers who understand the system well will be more motivated to settle or pay off their tax obligations; the better their understanding, the higher their tax compliance. So in other words. knowledge, a taxpayer will determine whether or not the taxpayer complies.

KPP Pratama Lubuk Pakam is one of the KPPs within the scope of the North Sumatra I Regional Tax Office which has the widest working area, covering all sub-districts in Deli Serdang Regency. The working area of the Lubuk Pakam KPP Pratama covers small areas with a fairly long distance, which consists of 22 sub-districts, 14 urban villages, and 380 villages with an area of 2,241.68 km². This is the basis for the fact that village taxpayers registered with the Lubuk Pakam KPP Pratama have a very low level of tax literacy, so they often have the wrong perspective in fulfilling their tax obligations. Some taxpayers are also dissatisfied with the services they receive or their interactions with the tax service officers of KPP Pratama Lubuk Pakam. This is because there are many negative impressions from taxpayers, such as administrative procedures for fulfilling tax obligations that are difficult and time consuming, information obtained is incomplete, or tax service officers are too intimidating to collect taxes in accordance with the targets to be achieved. In addition, the distance from the taxpayer's house to the KPP Pratama Lubuk Pakam is also a reason for taxpayers who will fulfill their tax obligations to request a simple administrative process and fast service. Taxpayers often misunderstand the meaning of ease in the process of fulfilling their tax obligations. During service operations, the perception gap between tax service officers and taxpayers is often a barrier to good communication.

This study was conducted to see how the influence of interpersonal communication between tax service officers at KPP Pratama Lubuk Pakam on the perceptions of different taxpayers who are served every day, and how it affects the level of satisfaction of taxpayers. Where the research is focused on individual taxpayers, because taxpayers with

that category can be asked for their opinions or assessments more objectively, because those concerned directly feel or receive services from tax officials. This is very different from corporate category taxpayers who generally have a tax consultant as their representative to take care of every administration of their tax obligations to the tax service office. Through this research, it will also be seen what factors from within the taxpayer (characteristics) that can also affect the perception and level of satisfaction of taxpayers, and how the tax service officers of KPP Pratama Lubuk Pakam overcome them through their interpersonal communication skills.

II. Review of Literature

2.1 Communication

Communication is the process of delivering messages by someone to other people to tell, change attitudes, opinions or behavior either directly orally or indirectly through the media. In this communication requires a reciprocal relationship between the delivery of messages and recipients namely communicators and communicants (Hasbullah, et al: 2018).

The definition of communication according to Daryanto (2016: 117) cites the definition put forward by Harold Lasswell as one of the earliest communication theories in the development of communication theory. Harold Lasswell said that communication is essentially a process that explains "who, says what, with what channel, to whom, and with what effect or result" (who, says what, in which channel, to whom, and with what effect). Furthermore, Effendy (2017: 10) says that in the definition put forward by Harold Lasswell there are five interrelated elements, namely:

- a. The communicator or sender, a person or entity who takes the initiative as a source, has a need to communicate, or sends a message.
- b. The message, is the information conveyed by the communicator to the communicant, which can be in the form of a set of verbal or nonverbal signals.
- c. Media or Channels, That is a tool or way of communicators convey messages or information to the communicant. The way a message is transmitted, by direct or through a medium, is referred to as a channel.
- d. Communicant or Receiver (receiver), That is who the intended recipient of the source of communication and who will interpret the substance of the information received.
- e. Effect, This is the effect or result of the recipient's actions after receiving the message. The impact that occurs during the delivery of the message can be beneficial or detrimental, depending on the responses, perceptions, and opinions of the communicant.

2.2 Interpersonal Communication

Interpersonal communication is defined in various ways by communication experts. According to Devito (2013), there are three main definitions of interpersonal communication:

- a. Based on Components

Each basic component of interpersonal communication is observed, starting with the transmission of a message by one person and the reception of the message by another person or a small number of individuals, with varying consequences on the possibility of providing feedback.

b. Based on Dyadic Relationships

Interpersonal communication is the exchange of information between two people who have a stable and definite relationship. This can be seen for example in interpersonal communication between children and their parents, teachers and students, and others.

c. Based on Development

Interpersonal communication is considered as the culmination of the transition from impersonal communication to more intimate personal communication.

Interpersonal communication according to R. Wayne Pace (in Budyatna, 2011:12), is a face-to-face communication process where the sender can convey messages directly and the recipient can receive and respond directly. Interpersonal communication is any form of communication in which messages are conveyed verbally or nonverbally. Interpersonal communication, like all communication, has two basic components, namely the message and the way it is conveyed, both verbally and nonverbally. These two elements must be considered and implemented in the context, circumstances, and conditions of the recipient of the message.

2.3 Perception in Communication

Perception is the core of communication, while interpretation (interpretation) is the core of perception, and decoding (encoding) is the essence of communication. Perception is called the core of communication because it is difficult to communicate successfully if our perceptions are not accurate. We will pick one message and ignore the other based on our perception. The greater the level of similarity in perception between people who communicate, the easier and more often they will communicate (Mulyana, 2010).

Perception, according to Kenneth K. Sereno and Edward M. Bodaken and Judy C. Pearson and Paul E. Nelson, consists of three activities:

a. Selection

Sensation and attention are included in what is meant by selection. Attention cannot be avoided because we must first pay attention to an event or stimulus is needed before responding or interpreting it. This shows that the presence of objects to be perceived, such as other people and oneself, is a need for perception.

b. Organization

Organization is related to interpretation, which is defined as the process of combining several impulses or stimuli into a meaningful whole.

c. Interpretation

The interpretation or information we get from one or more of our senses is the most important stage in perception. Perception gives us knowledge of the appearance of an object rather than knowledge of the object itself.

2.4 Level of Public Service

Satisfaction Customer satisfaction, according to Robert and Sarah F. Gardial, is a comparison of the performance received with comparison standards (expectations, ideals, messages, marketers' promises, and industry norms). Interpersonal communication and service excellence both affect customer satisfaction.

There are five aspects used in measuring service quality in terms of customer satisfaction, according to Berry et al (in Tjiptono and Gregorius, 2011: 198), namely:

a. Tangible (Direct Evidence)

This includes physical means, equipment, and communication systems. Good service is where the company has a location that can provide services to customers as well as

facilities and equipment for its employees. This is in accordance with Parasuraman et al. that the real form of service is related to physical facilities, material equipment used by the organization, and the appearance of employees.

b. Reliability

This includes the company's ability to provide the right service and within the time limit. Consumers with medium to high quality are more likely to buy goods or use services and pay more attention to company services. The company will definitely try to provide value to its clients in its marketing initiatives, especially in terms of the competence of its employees.

c. Responsiveness

This is the goal to help customers by making them the focus of attention and effectively informing services. In addition to the reliability of the company, customer retention is something that must be given more attention and provided for customers. Employees who are sensitive to their work and work functions provide positive value to the organization and become something that clients/customers care about and expect.

d. Assurance

This consists of the ability, kindness, and provide a sense of security to customers. According to Parasuraman et al, trust (guarantee) is the attitude of employees who are able to maintain client trust in the company and provide a sense of security to its customers. The guarantee also ensures that employees will always be courteous and have the knowledge and skills necessary to answer any customer questions or complaints.

e. Empathy are

Empathy are creating relationships that are simple to manage, communicate well, and care about customers. In general, empathy is paying attention to something or someone by involving feelings.

III. Research Method

This research uses approach explains how researchers will collect and analyze existing data. In this study, a descriptive method with a quantitative approach was used. Quantitative research tries to characterize social phenomena or events that occur in society and are interconnected with one another. Quantitative methods, which usually use deductive logic, aim to bring order to human life by breaking the social world into empirical components known as variables (Sudaryono, 2018). The population in this study are all individual taxpayers who are actively registered at the Lubuk Pakam KPP Pratama. Based on data from the Data and Information Processing Section, the number of individual taxpayers (WP OP) KPP Pratama Lubuk Pakam is 193,263 people. The number of WP OP is then determined by the researcher as the population in this study.

$$n = \frac{N}{N(0.1)^2 + 1} = \frac{193263}{193263(0.1)^2 + 1} = \frac{193263}{1933.63} = 99.94$$

Based on the Slovin formula, the number of samples in this study amounted to 100 taxpayers.

IV. Results and Discussion

Interpersonal communication carried out by tax service officers at KPP Pratama Lubuk Pakam while serving taxpayers is proven to have implemented aspects of good interpersonal communication, including in terms of the character of open ness empathy, supportiveness, and attitude. Positiveness quality and.

The character of openness shown by the tax service officer of KPP Pratama Lubuk Pakam can be seen from the willingness of officers to provide any information related to taxation required by taxpayers, the willingness of officers to accept any input from the public for the sake of improving tax services at KPP Pratama Lubuk Pakam, as well as the willingness officers in serving consultations with taxpayers with a friendly attitude throughout the operational hours of the service.

While serving taxpayers, the tax service officer of KPP Pratama Lubuk Pakam has also shown an attitude of empathy. This is because according to taxpayers, the officers have been willing to listen to the complaints of taxpayers and are able to provide satisfactory answers regarding the problems faced by taxpayers. Any misunderstandings that often occur between taxpayers and officers can be overcome by officers with empathy, and with very professional emotional management, so that tax consultations and services can take place in a friendly atmosphere by minimizing tension.

In addition, the tax service officers of KPP Pratama Lubuk Pakam have also shown a supportive attitude in communicating with taxpayers, by providing trust and patient direction so that taxpayers can fulfill their tax obligations independently. The majority of taxpayers also admit that they feel very helpful through the services provided by officers when they face difficulties in managing tax administration. Taxpayers also really enjoy the ease of administration with online, because first they have been provided with sufficient understanding of the instructions for use by officers.

The positive attitude that has been shown by the tax service officer of KPP Pratama Lubuk Pakam has also received enough recognition from taxpayers. This can be seen from the comfortable atmosphere that officers are able to create during the service process, with good and polite words when communicating with taxpayers. The officer's good communication skills have also been able to provide taxpayers with an understanding of taxation.

The aspect of equality also plays an important role in determining the success of communication between tax service officers at KPP Pratama Lubuk Pakam. One of these communicative attitudes is shown through the ability of officers to adapt when communicating with taxpayers, for example by mastering local languages. In addition, this aspect of equality has also been demonstrated by officers by providing non-discriminatory and orderly services.

4.1 The Effect of Interpersonal Communication of Tax Service Officers on Taxpayer Perceptions

Results of the analysis and hypothesis testing prove that interpersonal communication has a significant influence on taxpayers' perceptions. This means that the better and effective interpersonal communication of tax service officers, the better the perception of taxpayers.

Perception is the process by which a person selects, organizes, and interprets data to produce a meaningful picture. Physical stimulation is not the only thing that affects perception; stimuli from the surrounding environment and personal situations also play a

role. As long as tax officers provide tax services, taxpayers' impression of the services they receive is largely controlled by the communication between them.

Reasoning and applying the meaning of tax regulations involves knowledge and understanding of tax regulations. The perspective of taxpayers in making decisions in their awareness of paying taxes is related to their knowledge and understanding of taxation. The greater the knowledge and understanding of the taxpayer, the more able he is to determine his behavior in accordance with taxation. However, if the taxpayer does not know the tax rules and procedures, he will not be able to decide his behavior properly.

In addition, the results of this study also show that several characteristics of taxpayers also affect differences in taxpayer perceptions. When viewed from the age of taxpayers, the youngest taxpayers (18-30 years old) have the best perception, and conversely, the oldest taxpayers (50-58 years old) have the worst perception. This shows that young taxpayers can have a more positive perception because the formation of positive interpretations is easier to create at that age. When viewed from the level of education of taxpayers, the majority of respondents have a pretty good perception of having a Bachelor's level of education (S1), and the best perception is owned by taxpayers with a high school education level and a Diploma (D3). In terms of type of work, where the majority of taxpayers who are respondents in this study work as employees, they also generally have very good perceptions. When viewed from the residence of the taxpayer, although the majority of respondents in this study resided in the city of Medan, there were also very good perceptions of taxpayers who lived outside the city of Medan. This means that the distance to the KPP Pratama Lubuk Pakam does not form a negative perception of the service process for the KPP Pratama Lubuk Pakam, due to the ease of completing online transportation administration.

The ability of the tax service officer of KPP Lubuk Pakam in creating good interpersonal communication has proven to have succeeded in forming a good image for taxpayers and able to create a good perception of taxpayers towards KPP Lubuk Pakam officers. This can be seen from each indicator of perception, namely experience, motivation, and personality attitudes of taxpayers in fulfilling their tax obligations.

The results of this study indicate that the good communication skills of the tax service officers of KPP Pratama Lubuk Pakam have been able to form a good experience for taxpayers. The majority of taxpayers find it very helpful as long as they fulfill their tax obligations, and have felt considerable benefits through the services provided by tax service officers. The common level of understanding obtained by taxpayers through the officer's explanation regarding knowledge about taxation also provides a common perception for the taxpayers served. This proves that the tax administration service process at KPP Pratama Lubuk Pakam has been served well.

The results also show that the Lubuk Pakam KPP Pratama which is located in the city of Medan still makes some taxpayers who live outside the city of Medan find it quite difficult to come directly to take care of their tax administration, because the distance is quite far from their place of residence. This can be overcome with online that can be obtained by taxpayers. The tax service officers at KPP Pratama Lubuk Pakam are also active in communicating and providing a good understanding of this procedure to taxpayers, so that the ease of fulfilling tax obligations online can be enjoyed by every taxpayer.

The communicative attitude shown by the tax service officer of KPP Pratama Lubuk Pakam has also been quite successful in building awareness of taxpayers. Taxpayers' awareness can be seen from their motivation in paying and reporting taxes, not only for personal interests, but with full awareness that the tax benefits are entirely for the

development of the country. Even with minimal knowledge of tax laws and regulations, the majority of taxpayers are still willing to fulfill their tax obligations because of their awareness of the existence of binding sanctions. By understanding their rights and obligations as a taxpayer and by knowing how to fulfill their tax obligations independently, a sense of trust has grown from taxpayers to the management of taxes that have been deposited into the state treasury.

From the results of this study, it can be proven that aspects of interpersonal communication of tax service officers at KPP Pratama Lubuk Pakam can greatly influence the factors forming perceptions of taxpayers. Positive perceptions will be formed along with effective interpersonal communication. This is in line with the excellent and quality service received by KPP Pratama Lubuk Pakam taxpayers as long as carrying out the tax administration process can greatly affect their awareness to be orderly in fulfilling their tax obligations.

4.2 The Effect of Interpersonal Communication on Taxpayer Satisfaction

Results of the analysis and hypothesis testing prove that interpersonal communication has a significant effect on taxpayer satisfaction. This means that the better the interpersonal communication of officers, the better the level of taxpayer satisfaction. Good interpersonal communication of tax service officers at KPP Pratama Lubuk Pakam has proven to be successful in creating satisfaction for the taxpayers served.

Providing satisfaction to customers is the best way to face business competition. This happens to every tax service office that is competing to provide the best service or excellent service to taxpayers. Satisfaction is the level of one's feelings after comparing the perceived performance or results with what is expected. If the performance is below expectations, the customer will feel disappointed. If performance matches expectations, then the customer is satisfied. Meanwhile, if the performance exceeds expectations, the customer will feel very satisfied. Consumer expectations can be shaped by past experiences, comments from relatives, and promises and marketing information from competitors. Consumer needs and expectations of the service performance of an organization are dynamic, multiple, and varied. Consumers demand to get the most satisfactory service.

Taxpayer satisfaction can be seen from several indicators, namely direct evidence, reliability, responsiveness, assurance, and empathy of tax service officers. The direct evidence factor concerns the service quality of officers and service facilities, which generally have received recognition from the Lubuk Pakam KPP Pratama taxpayer. This is evident from the appearance of service officers who are neat and disciplined with complete attributes, completeness of adequate service facilities and infrastructure in facilitating services, orderliness of service operating hours, and office conditions that are able to provide comfort throughout the service process.

The indicator of the reliability of officers is evidenced by the knowledge and insight of the tax service officer of KPP Pratama Lubuk Pakam regarding adequate tax regulations so that they are able to explain clearly and in detail each procedure for fulfilling tax administration to taxpayers, mastery of detailed tax material which will be explained to taxpayers during consultation, and mastery of the use of each tax service application.

With the responsiveness of tax service officers, KPP Pratama Lubuk Pakam is able to provide a fast and targeted response or response in helping taxpayers, so that taxpayers do not have to wait or queue too long to complete their tax administration. The response of the officers is also evident from the officers who are solutive with simple and easy-to-

understand language by taxpayers when they encounter problems in fulfilling their tax obligations.

The sense of security felt by taxpayers when served by tax service officers at KPP Pratama Lubuk Pakam can also form a sense of satisfaction. The guarantee given is seen from the attitude of integrity of the officers when serving each taxpayer, by fostering a sense of trust in taxpayers that all taxpayer data will be guaranteed confidentiality, complete by providing physical evidence in the form of tax administration settlement documents, and always providing an understanding that every rupiah of tax that is paid by the taxpayer will go directly into the state treasury so that it cannot be misappropriated.

The empathetic attitude of the tax service officer of KPP Pratama Lubuk Pakam has also been able to steal hearts in satisfying taxpayers. Taxpayers who initially had many complaints related to the tax administration process were satisfied because they felt they were heard well and were given patient explanations by the officers until the taxpayers understood. This satisfaction also has an effect on the growing awareness of taxpayers to always comply with their tax obligations correctly.

In addition, the results of this study also show that several characteristics of taxpayers also affect the level of satisfaction of taxpayers. When viewed from the age of taxpayers, the youngest taxpayer (18-30 years) has the highest level of satisfaction, and conversely, the oldest taxpayer (50-58 years) has the lowest level of satisfaction. This shows that in line with the positive perception that the majority of young taxpayers have, it will lead to a high level of satisfaction as well. When viewed from the level of education, the majority of taxpayers with a Diploma (D3) education level have the highest level of satisfaction. In terms of type of work, where the majority of taxpayers who are respondents in this study work as employees, they also generally have a very high level of satisfaction. When viewed from the taxpayer's place of residence, although the majority of respondents in this study reside in the city of Medan, the majority of taxpayers who live outside the city of Medan have a very high level of satisfaction. This means that the distance to the Lubuk Pakam KPP Pratama is not a barrier in providing tax service satisfaction to tax payers, due to the convenience of online tax administration settlement assistance.

4.3 The Effect of Interpersonal Communication on Taxpayer Perception and Taxpayer Satisfaction

Results of the analysis and hypothesis testing prove that interpersonal communication has a significant effect on taxpayer perception and taxpayer satisfaction. This means that the better the interpersonal communication between officers, the better the perception and level of taxpayer satisfaction.

The results of this study indicate that the tax service officer of KPP Pratama Lubuk Pakam has succeeded in creating effective interpersonal communication with taxpayers so as to create a good perception of taxpayers on tax services at KPP Pratama Lubuk Pakam. The image or image that is formed in the eyes of the taxpayers is very influential on the vision and mission of KPP Pratama Lubuk Pakam. A good and pleasant image will foster trust and a positive view of the services provided. The taxpayer's trust creates a willingness to make contributions that support the goals of organizations that provide services, in this case in the form of tax payments.

The results of the study also prove that interpersonal communication carried out by tax service officers at KPP Pratama Lubuk Pakam has subsequently succeeded in providing satisfaction for taxpayers. Thus, it can be seen that good interpersonal communication from the tax service officer of KPP Pratama Lubuk Pakam is proven to be able to provide benefits for taxpayers, namely service assistance in managing their tax administration.

V. Conclusion

Based on the results of data analysis on the effect of personal communication between tax officers on taxpayer perceptions and taxpayer satisfaction at KPP Pratama Lubuk Pakam, several conclusions can be drawn, namely:

1. Effective interpersonal communication aspects that have been successfully implemented by tax service officers at KPP Pratama Lubuk Pakam provide a significant influence on the perception of taxpayers served, namely successfully creating a good perception for each taxpayer and reducing or even changing the perception of taxpayers who are often wrong about tax services. Factors from within the taxpayer that can form negative perceptions have also been successfully changed through good tax service officer communication.
2. Effective interpersonal communication of tax service officers also has a significant influence on taxpayer satisfaction, which has been proven to provide a separate level of satisfaction for taxpayers while taking care of their tax administration at KPP Pratama Lubuk Pakam due to the good and professional communication skills of tax service officers. Every factor that forms a sense of satisfaction from within the taxpayer has been successfully created thanks to effective interpersonal communication.
3. Interpersonal communication of tax service officers at KPP Pratama Lubuk Pakam has a significant effect on taxpayer perceptions and taxpayer satisfaction, where a good taxpayer perception of tax services as an effect of the success of interpersonal communication created by tax service officers is proven to affect a good level of satisfaction as well for taxpayers. So it can be concluded that the success of communication from the tax service officer of KPP Pratama Lubuk Pakam can be one of the benchmarks for the excellent service of the government agency.

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