

ABSTRACT

This study review how to measuring tax payer's perception on service quality using servqual Kantor Bersama SAMSAT Kota Bogor. The aim of this study is identifying the service quality that most important and measuring or finding out about the quality level of gap between expectation and perception of tax payer about the service in Kantor Bersama SAMSAT Kota Bogor. The types of research used in this study is descriptive research by using quantitative methods. The population of this study is the tax payer who paid motorized vehicle tax in Kantor Bersama SAMSAT Kota Bogor with the sample taken about one hundred people of respondents. The compiled data of this study is applying the questionnaire which distributed to the respondents by using convenience sampling methods.

Based on the result of the research that use weighted scored techniques obtained that the biggest level of service quality is responsiveness dimensions that was -0.5999, reliability dimension of -0.1566, tangibles dimension of -0.1088, empathy dimension of -0.0735, and assurance dimension of -0.0153. From the result of the research can be concluded that tax payers who paid motorized vehicle tax in Kantor Bersama SAMSAT Kota Bogor want a service that is fast, precise, and accurate.

Key words: Tax payer's perception, service quality, SERVQUAL