

# Analysis of Public Services in Creating Taxpayer Identification Number (NPWP) at The Dumai City Primary Tax Service Office (KPP)

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**Abstract:** Public service delivery in taxation is a vital function of government in fulfilling citizens' administrative rights, particularly through the issuance of the Taxpayer Identification Number (NPWP). The quality of this service directly influences taxpayer satisfaction, understanding, and trust in tax institutions. This study aims to analyze the quality of public service in NPWP issuance at the Primary Tax Office (KPP Pratama) of Dumai City and to identify supporting and inhibiting factors affecting service implementation. This research employed a descriptive qualitative approach. Data were collected through observations, in-depth interviews with tax officers and taxpayers, and documentation studies. Data analysis was conducted using an interactive model consisting of data reduction, data presentation, and conclusion drawing. The assessment of service quality was based on the SERVQUAL framework developed by Zeithaml and Parasuraman, encompassing five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. The results show that NPWP issuance services at KPP Pratama Dumai City are generally well implemented. Adequate facilities, adherence to standard operating procedures, responsive officers, data security assurance, and courteous service attitudes support service quality. However, challenges remain, particularly related to limited waiting room capacity during peak periods, varying levels of taxpayer understanding, and the need for clearer procedural information. Continuous improvement in communication, service management, and capacity planning is required to enhance public service quality.

**Keywords:** NPWP; Public Service; Service Quality; Tax Office; Taxation.

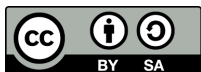
## 1. Introduction

Public services in the field of taxation are a real form of state responsibility to the community through the provision of systems and procedures. And Tax administration service tools. One of these main services is the issuance of a Taxpayer Identification Number (NPWP) as an official taxpayer identification in fulfilling tax obligations. NPWP registration services are provided by the Dumai City Tax Service Office (KPP Pratama), both through face-to-face services at the office and through an online system based on an application and the official website of the Directorate General of Taxes (DGT). The quality of service provided by officers is a crucial factor because it directly influences the public's understanding of procedures and requirements. And administrative stages of NPWP registration.

The Directorate General of Taxes, as the institution responsible for national tax administration, has undertaken various efforts to modernize its services by providing two mechanisms for NPWP registration: in-person at tax service offices and online through a digital system. Institutionally, the DGT has an organizational structure consisting of a Head Office and an Operational Office. The Head Office plays a role in policy formulation, technical standardization, analysis, development, and administrative support, while the Operational Office carries out technical, operational, and supporting tasks in the field (Kinerja & Pajak, 2024). This structure demonstrates that tax services, including NPWP registration, are supported by a standardized and coordinated institutional system.

The implementation of public tax services is also inseparable from the principle of information transparency. Law Number 14 of 2008 concerning Public Information

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Transparency affirms the right of every person to obtain information and the obligation of public bodies to provide information services quickly, on time, and at a low cost. And in a simple way (Indonesia, 2008). This openness of information is an important foundation in encouraging accountability, transparency, and the realization of good governance, as well as an effort to prevent corrupt practices, collusion, and corruption. And nepotism.

Despite the systems and regulations in place, in practice, challenges remain in the NPWP (Taxpayer Identification Number) application process, particularly regarding public understanding of the registration procedure. Some people still don't understand the process and requirements for NPWP application, requiring repeated explanations from service personnel. This situation indicates that the expected quality of public service has not been fully achieved optimally in the field.

This study aims to analyze public services in the issuance of Taxpayer Identification Numbers (NPWP) at the Dumai City Tax Office (KPP Pratama), both in terms of the service process and the factors that influence it, including the ability of officers and the level of taxpayer understanding. The analysis in this study uses the service quality theoretical framework proposed by Zeithaml and Parasuraman, which emphasizes five main dimensions of service quality: tangibles, reliability, responsiveness, and assurance. And empathy (Valarie A. Zeithaml, A. Parasuraman, 1990). This framework is used as a basis for assessing and reviewing the quality of public services in NPWP creation services in a more systematic and comprehensive manner.

## 2. Literature Review

The theoretical framework used in this study is used to limit the focus of the analysis to public services in the issuance of Taxpayer Identification Numbers (NPWP) at the Dumai City Tax Office (KPP Pratama). The conceptual basis used includes the concepts of analysis, service, public, and public services, as well as a service quality model as the primary analytical tool.

Analysis is understood as the process of breaking down a problem or phenomenon into smaller parts to gain a complete understanding. Analysis is the process of finding solutions to problems through investigating an event to understand the actual situation (Iskandar Muda, 2006). Analysis is also interpreted as the decomposition of a subject into its various parts and the examination of the relationships between parts to gain a comprehensive understanding (Sudjana, 2016). Analysis is seen as the activity of sorting the elements of an integrity to see their structure and hierarchy (Salim & Salim, 2002). Analysis is the activity of thinking to break down the whole into components so that the relationship and function of each part can be understood (Komarudin, 1994). Analysis is also understood as the activity of breaking down and grouping based on certain criteria to then interpret their meaning (Darmawati, 2023). In qualitative research, data analysis is defined as an effort to systematically organize the results of observations and interviews to increase understanding and find meaning (Noeng Muhadjir, 1996). Analysis is also seen as the process of classifying and interpreting data to find meaningful relationships (Wiradi, 2006).

Service is an important concept in the study of public administration and management because it is directly related to user satisfaction. Service is understood as an organization's ability to provide services that result in user satisfaction (Nurhadi, 2020). Service is defined as an effort to meet the needs of others and is an intangible activity (Kanedi et al., 2017). Service is an action offered by one party to another without resulting in ownership (Philip Kotler, 2000). Service is also understood as an organizational action to provide customer satisfaction (Kasmir, 2005). Service is a form of assistance or assistance, both material and non-material, so that other parties are able to overcome their problems (Suparlan, 2000). Service is an interactive activity between users and service providers to solve user problems (Winarsih, 2005). Service is also interpreted as a series of direct interaction activities that result in satisfaction (Sinambela, 2011). Service is seen as a system-based and procedure-based activity to fulfill the interests of others according to their rights (Larasati Lallo, 2015).

The concept of public refers to a group of people who share common interests, concerns, and orientations toward an issue or service. A public is defined as a group of people with shared thoughts, feelings, hopes, and actions based on values and norms (Syafie, 1999). A public is a group that shares common interests and concerns about something (Abdurrachman, 2001). A public can be a broad network of social relationships within a society (Polak,

1962). A public is a group that communicates with an organization internally and externally (Jefkins, 1995). A public is understood as a collection of individuals bound by a certain solidarity (Ruslan, 1997). A public is also defined as a group of people with shared interests in an issue (Rachmat Kriyantono, 2016). A public is a group that is bound by a problem and seeks to find a solution through discussion (Djaja, 1985). A public is also understood as a group interested in an issue and seeks to resolve it (Blumer, 1969).

Public service is a form of service provided by state administrators to the community to fulfill the needs and rights of citizens. Public service is defined as all service activities to meet the needs of service recipients and the provisions of laws and regulations (Kenedi et al., 2017). Public service is the provision of services to the community in accordance with established rules and procedures (Mukarom & Laksana, 2016). Public service is defined as all activities of service providers in meeting the needs of the community (Ministry of Administrative and Bureaucratic Reform, 2003). Public service is a series of activities to fulfill the needs of goods, services and administrative services for citizens (Lestari, 2009). Public service includes the provision of public goods and services by central and regional government agencies (Suryono, 2001). Public service is a government activity to the community that provides satisfaction even though it is not in the form of a physical product (Sinambela, 2008). Public service is an activity to serve the interests of others in accordance with applicable regulations (Kurniawan, 2005). Public service is also understood as the provision of services by the government or private sector to meet the needs of the community (Santosa, 2009). Public service is an effort to fulfill public needs by service providers (Mahmudi, 2010).

To measure the quality of public services, this study uses the service quality model from Zeithaml and Parasuraman which emphasizes five main dimensions, namely direct evidence (tangibles), reliability, responsiveness, assurance and empathy (Valarie A. Zeithaml, A. Parasuraman, 1990). These five dimensions are used as an analytical framework in assessing the quality of NPWP issuance services at the Dumai City Pratama Tax Office.

### 3. Proposed Method

This research was conducted at the Dumai Pratama Tax Service Office, located at Jalan Sultan Syarif Kasim No. 18, Teluk Binjai Village, East Dumai District. The research location was chosen because of symptoms of problems in public services, particularly in the NPWP (Tax Identification Number) issuance process. The Dumai Pratama Tax Office is a vertical work unit under the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, tasked with providing services, supervision, and tax audits. And Tax education for the public in Dumai City and its surrounding areas. This location selection is relevant to the research focus on the quality of public services in obtaining NPWPs.

The informants in this study consisted of two individuals, selected purposively based on their direct relevance to the research object. The first informant was an employee of the Dumai Pratama Tax Office (KPP Pratama) directly involved in the NPWP (Tax Identification Number) issuance service. The second informant was a member of the public who had previously processed an NPWP at the Dumai Pratama Tax Office. This selection of informants was intended to ensure in-depth data collection and align with the needs of the service analysis.

The data used consisted of primary and secondary data. Primary data was obtained directly from primary sources through interviews and observations at the research site. Primary data focused on information regarding public services for issuing NPWPs based on five service quality indicators: tangibles, reliability, responsiveness, and assurance. And empathy (Valarie A. Zeithaml, A. Parasuraman, 1990). Primary data is data collected directly from primary sources and tailored to research needs (Yani Balaka, 2022). Secondary data is obtained from various supporting documents such as agency history, employee composition, organizational structure, and facilities and infrastructure of the Dumai Pratama Tax Office. Secondary data is additional data that supports research problems and is obtained through documents or intermediaries (Lexy J. Moleong, 2009; Sugiyono, 2016).

Data collection techniques are carried out through observation and interviews. And Documentation. Observations were conducted by directly observing service activities at the research location without intervening in the ongoing process. Observation is a complex process involving observation and memory (Hadi, 1986) and is used to examine behavior and work processes (Sugiyono, 2013). Interviews were conducted through direct conversations

with informants to obtain in-depth information regarding NPWP (Taxpayer Identification Number) services. Interviews are used when researchers want to explore issues in more depth with a limited number of respondents (Sugiyono, 2013). Documentation was conducted by collecting reports, archives, and other relevant documents. And official documents to strengthen data from observations and interviews (Sugiyono, 2013).

The data analysis technique uses a descriptive qualitative approach. Data analysis is carried out in three stages: data reduction, data presentation, and data analysis. And drawing conclusions (Matthew B. Miles & A. Michael Huberman, 1994). Data reduction is done by selecting, focusing and simplifying data from observations and interviews. And Documentation is required to ensure its relevance to the research focus (Rachmat Hidayat & Rafika Amelia Fitri, 2025). Data presentation is carried out by systematically compiling information in the form of descriptive descriptions for easy understanding (Anggira & Widyanti, 2023). The final stage is drawing conclusions, which is carried out repeatedly by testing the validity of the data until a strong understanding of the NPWP (Tax Identification Number) is obtained at the Dumai Pratama Tax Office (KPP Pratama) (Rachmat Hidayat & Rafika Amelia Fitri, 2025).

## 4. Results and Discussion

### Results

The research results show that the Dumai City Youth, Sports, and Tourism Office (Diskopar) plays an active role in developing the regional tourism sector, as evidenced by its institutional position, program implementation, support for business actors, facility management, and involvement in destination promotion. The findings were obtained through field observations and interviews with Diskopar officials and business actors. And public.

Based on the results of observations, Diskopar occupies a strategic position in planning, implementation, monitoring and evaluation of Dumai City's tourism program. Involvement extends beyond administrative to operational aspects in the field. The Tourism Office (Diskopar) is involved in facility development, area management, and development of tourism businesses.

Interviews with the Tourism Office (Diskopar) confirmed this direct role. As Syarifah Khairuna, a data and information processor in the tourism sector at Diskopar, stated:

"Diskopar plays a role in development and maintenance, such as the construction of new sports fields and culinary kiosks. We also monitor, evaluate, and manage... And" Provision/training in the form of workshops to educate and guide business actors and managers of tourist attractions."

Observation findings also show that Diskopar is the party contacted when problems arise at tourist destinations, especially regarding data needs and administration. And field inspections. The Tourism Office conducts direct monitoring before addressing any requests or issues. Support facilities are also provided at several tourist locations, such as providing trash bins and sanitation facilities.

From the perspective of business actors, interviews show that the presence of the Tourism Office is truly felt. One tourism destination business actor stated:

"We can feel the role of the Tourism Office because of the assistance provided with the facilities and cleaning equipment. They also occasionally hold workshops to mentor other business owners."

In addition to its ongoing role, interviews also revealed various expectations from the public and business owners for the Tourism Office. The community hopes for the development of new destinations, innovation in tourism area concepts, and improvements in the management of existing facilities. Some areas are considered monotonous and lack change over time. Hopes are also directed at strengthening Dumai City's tourism identity so that it is known not only as an industrial and port city, but also as a tourist destination.

The need for improved facility management also emerged in community interviews. One local resident stated:

"I hope that the Tourism Office can manage the facilities at several tourist attractions in Dumai well, such as improving the beaches where the surrounding land is affected by erosion from the ebb and flow of sea water."

In terms of program implementation, the data results show that Diskopar has carried out various tourism activities throughout the year, including fishing competitions, singing

competitions, bachelor and maiden selection, and business actor workshops. And Dumai Expo. In addition, the Tourism Office provides coaching and training through workshops that include education and guidance. And Skills training for tourism business actors. This program aims to increase human resource capacity and strengthen coordination between the government and business actors. And public.

Regarding program implementation, a resource person from the Tourism Office (Diskopar) stated that activities were running relatively smoothly with adequate budget support and planning, although there were challenges with community participation in certain programs. The resource person stated:

"So far, there have been no significant obstacles in its implementation. The budget support provided has been sufficient." And The planning process was thorough. Thankfully, the execution of the plan was carried out well and smoothly. However, if we were to discuss obstacles, one obstacle to the Bujang Dara program was the low level of public interest, especially among young people, in participating. This may be due to their mindset and perception of Bujang Dara. Nevertheless, we are taking various measures to address this, such as putting up banners and promoting it through social media. And We also send letters to schools and universities. We also always ensure good and open communication through discussions using the provided contact information."

Observations also show that the Tourism Office manages public space assets that are part of the city's tourism activities, namely Bukit Gelanggang Park. This area is used for sports and entertainment activities. And culinary, as well as being a gathering point for people, especially in the afternoons and weekends.

In terms of driving factors, the findings show the potential for superior destinations such as the Dumai Islamic Center, the Green Open Space area. And Several popular beach destinations. Digital promotion was also part of the findings, with the Tourism Office (Diskopar) reactivating official social media platforms such as Instagram @dumaiwisata and Facebook for Dumai City Tourism. Furthermore, the "Jom Ke Dumai" app is being utilized as a promotional tool for the destination. Recorded visitor data shows that the number of visitors in 2024 will reach 95,300 local tourists and 13,500 foreign tourists, with visitors concentrated at Koneng Beach, Dumai Ecopark, and Dumai Islamic Center. And Mangrove Port.

Other findings indicate the support of planning and regulatory documents such as the Regional Medium-Term Development Plan (RPJMD), Strategic Plan (Renstra), Work Plan (Renja), and annual performance reports, which serve as the basis for program planning and evaluation. Regional budget support is also evident in the construction of facilities such as the Jaya Mukti Culinary Center, which houses 16 kiosks and supporting facilities.

On the other hand, field observations also identified several inhibiting factors. In several locations, such as Purnama Beach, access roads were damaged, signs unclear, garbage piled up, and huts unfit for use were found. Furthermore, illegal levies were found in Dumai Geo Park, which lacks official management, with entrance fees and activities being charged without permits. Another obstacle is the limited internet connection and telecommunications signal in outlying tourist areas such as Danau Bunga Tujuh and Goa Pelintung, which hampers the dissemination of information and digital promotion.

## Discussion

The results of this study were obtained through field observations and in-depth interviews with Dumai City Tax Office (KPP Pratama) employees and taxpayers processing Taxpayer Identification Numbers (NPWPs). The analysis focused on the quality of public services provided during the NPWP application process.

Based on the results of interviews with employees of the Dumai City Pratama Tax Office on January 6, 2026, information was obtained that the available service facilities were generally able to support the smooth running of the service process. The employee stated that "The main facilities available include service rooms, work equipment, and other supporting facilities in general have functioned well and are able to support the smooth running of the service process." In addition, public facilities used by taxpayers, such as waiting rooms, parking areas and toilets, are considered to have been provided adequately to support public comfort during the service process.

These findings are reinforced by the experience of one taxpayer, Mrs. Salsa, who stated that "Based on my experience, the available facilities and infrastructure are quite adequate. The service room is neat and clean, and the service flow is clear. At that time, they also provided stationery that I could use to fill in the data." However, the results of observations

showed that under certain conditions, especially when there is a surge in the number of taxpayers arriving simultaneously, the waiting room becomes full, which has an impact on the level of taxpayer comfort while waiting for the service process.

In terms of service reliability, interviews with Dumai City Tax Office employees indicate that the entire NPWP (Tax Identification Number) is processed based on Standard Operating Procedures (SOPs) and applicable tax regulations. The employee stated, "The services we provide at the Tax Office must be based on existing SOPs and tax regulations. If an application is submitted outside the SOP, we explain the procedure and direct it according to the rules." The employee also explained that obstacles in service often arise due to taxpayers' lack of understanding of administrative requirements, as stated, "Often taxpayers are not aware of the rules or the requirements are incomplete, then ask for tolerance so that the process can continue. But we cannot provide services outside the SOP."

This view aligns with the experience of taxpayer, Mrs. Salsa, who stated that "In my opinion, the discrepancy between SOPs and field conditions is often influenced by several factors, such as human resources not following SOPs and certain situations, for example when a large number of applicants come at the same time. In my experience, the discrepancy occurs when officers provide insufficient details when filling in data, so I have to double-check when filling in the data." This finding indicates that even though SOPs are available and implemented, officer accuracy and clear communication are still needed for optimal service delivery.

Regarding officer responsiveness, interview results indicated obstacles in providing a quick response to taxpayers. An employee at the Dumai City Tax Office (KPP Pratama) stated that "The obstacles we often encounter are differences in understanding taxation, as well as cultural and language factors, because employees at the Dumai City Tax Office (KPP Pratama) come from various regions in Indonesia." The employee also added that "For employees from outside the region, they need to first adapt to the characteristics of taxpayers in the administrative city where the KPP is located." To overcome these obstacles, the Directorate General of Taxes provides counseling and briefings to employees, both through digital media and in person, especially when there are updates to tax policies.

From the community perspective, Ms. Salsa stated, "Based on my experience, there have been no particularly disruptive obstacles or challenges. However, the lack of clear information regarding data entry for first-time applicants can lead to confusion, requiring them to double-check any unclear points before filling in their data." This finding suggests that responsiveness challenges are more prevalent among first-time taxpayers who are unfamiliar with tax administration procedures.

Based on the service assurance aspect, the results of interviews with employees of the Dumai City Tax Office (KPP Pratama) indicate that the digital-based service system has been designed to maintain the security and confidentiality of taxpayer data. The employee stated that "In my opinion, the current system is sufficient to guarantee the security and confidentiality of user data, because in building a digital information system, there must be standards that must be met before the application is launched." The employee also added that "However, technological developments are always evolving and allow for security gaps, and in digital media there are issues of tax system breaches. We always conduct checks and evaluations, if there are weaknesses, they will be fixed so that taxpayers can feel safe when inputting data into the tax system."

This statement is supported by the experience of taxpayer Mrs. Salsa, who stated, "In my opinion, during the processing, such as filling in data, officers only request data that is truly necessary for administrative purposes. So far, thank God, I haven't experienced any data leaks or felt unsafe regarding the data I've shared." This indicates that the service system is considered quite capable of providing taxpayers with a sense of security during the service process.

From the empathy aspect, the interview results showed that Dumai City Tax Office (KPP Pratama) officers generally demonstrated polite and friendly attitudes towards taxpayers. Ms. Salsa stated that "Based on my experience, the officers have been polite and quite friendly. Even though there were mistakes such as unclear initial explanations, the officers still helped explain in more detail when I asked questions or reconfirmed things I didn't understand." Meanwhile, an employee of Dumai City Tax Office (KPP Pratama) explained that "The application of empathy to service users can still be done without violating rules and procedures, by emphasizing attitude, communication methods and flexibility when serving

taxpayers. When officers can relate to the taxpayer's position, they can explain solutions or procedures that must be followed with the same frequency as the taxpayer, without violating policy."

Overall, the research results show that the NPWP creation service at the Dumai City Pratama Tax Office has been running quite well, although there are still several obstacles that need to be considered, especially in the aspects of information clarity, managing the surge in the number of applicants, and improving service communication to new taxpayers

## 5. Conclusions

This discussion interprets the results of research on the quality of public services in the creation of Taxpayer Identification Numbers (NPWP) at the Dumai City Pratama Tax Office using five dimensions of service quality according to Zeithaml, Parasuraman and Berry, namely direct evidence (tangibles), reliability, responsiveness, assurance and empathy.

Based on the tangible evidence dimension, the research results show that the physical facilities and supporting services at the Dumai City Tax Office are generally available and functioning well. The service area is clean and tidy, and supporting facilities such as a waiting room and parking area are available. Toilets reflect an institution's efforts to demonstrate its existence and commitment to providing public services. This aligns with Zeithaml and Parasuraman's opinion that physical evidence provides the initial impression that influences public perception of service quality. However, findings related to waiting room congestion during peak taxpayer numbers indicate that tangible aspects are not yet fully optimized. Limited space capacity and service flow management can reduce user comfort, necessitating capacity adjustments and more adaptive service flow arrangements to meet field conditions.

In terms of reliability, the NPWP (Tax Identification Number) issuance service at the Dumai City Tax Office (KPP Pratama) has been implemented based on Standard Operating Procedures (SOPs) and applicable tax regulations. The officers' consistency in adhering to the SOPs demonstrates the institution's commitment to legal certainty and equal service for all taxpayers. This aligns with the concept of reliability, which emphasizes the ability of service providers to provide accurate and reliable services. However, the research also shows that in practice, there are still discrepancies between the SOPs and field conditions, particularly when taxpayers do not fully understand the procedures or administrative requirements. This condition indicates that service reliability is determined not only by the existence of SOPs, but also by the officers' ability to explain the procedures in detail and in a way that is easily understood by the public.

From the responsiveness aspect, the research results show that Dumai City Tax Office (KPP Pratama) officers are generally willing to help taxpayers, but still face various obstacles in providing a quick and appropriate response. Differences in tax background, culture, and understanding of taxation are also important. Language is a factor that influences the effectiveness of communication between officers and taxpayers. Furthermore, busy service environments also limit officers' time to provide in-depth explanations, especially to taxpayers applying for their NPWP for the first time. This finding aligns with Kotler's view that responsiveness is not only related to the speed of service but also to the clarity of information and the willingness of officers to assist customers. Therefore, improving service communication capacity and simplifying procedural information are important steps in strengthening the responsiveness dimension.

In terms of assurance, research results show that service systems, particularly digital ones, have been able to provide a sense of security and trust to taxpayers. Data security and confidentiality are crucial aspects of tax services, given the sensitive nature of the data being managed. Regular system evaluations and updates demonstrate the institution's awareness of potential digital security risks. This aligns with the assurance concept, which emphasizes knowledge and courtesy. The ability of officers to foster a sense of trust and security among service users. However, dynamic technological developments require continuous strengthening of security systems to maintain public trust.

The empathy dimension in this study shows that polite and friendly attitudes and the willingness of officers to assist taxpayers has resulted in a relatively positive service experience. Empathy is reflected in the way officers communicate, their patience in providing further explanations, and their efforts to understand the difficulties faced by taxpayers. However, the research also shows that the application of empathy must remain within the framework

of applicable rules and procedures. This indicates that empathy in public service does not necessarily mean providing policy leniency, but rather the ability of officers to convey solutions and procedures with a humanistic approach. This finding aligns with Zeithaml and Parasuraman's concept of empathy, which emphasizes individual attention without neglecting the principle of professionalism.

Overall, the discussion of the research results indicates that the quality of public service in the issuance of NPWP at the Dumai City Pratama Tax Office is in the fairly good category, with the main strengths being procedural reliability and service security assurance. However, there is still room for improvement in the responsiveness and management of physical facilities, particularly in dealing with the surge in the number of taxpayers and improving the clarity of information for first-time applicants. Thus, improving service quality requires not only improvements in systems and facilities, but also strengthening human resource capacity in communication and public service management.

This study has several limitations that must be honestly acknowledged because they may affect the interpretation and generalization of the findings. The first limitation relates to the study's scope, which focused solely on public services related to the issuance of Taxpayer Identification Numbers (NPWP) at the Dumai City Tax Office (KPP Pratama). This specific focus prevents the research results from comprehensively describing the quality of public services in the tax sector in other regions or service units. Therefore, generalizing the findings to a broader context must be done with caution.

The next limitation relates to the descriptive qualitative research approach. The data obtained is highly dependent on perceptions and experiences. And Subjective assessments of informants, both employees and taxpayers. These perceptions can be influenced by situational conditions during the interview, such as current satisfaction levels, past service experiences, or the informant's emotional state. This has the potential to introduce subjective bias that could affect the depth and balance of research results.

Furthermore, the relatively limited number of informants in this study does not fully represent all characteristics of taxpayers and employees at the Dumai City Tax Office (KPP Pratama). This limited number of informants impacted the variety of perspectives collected, particularly regarding service experiences at different times and under different conditions, such as during a surge in taxpayer numbers or during periods of high service intensity.

Another limitation worth noting is that this study did not combine qualitative data with supporting quantitative data, such as systematically measuring service waiting times or taxpayer satisfaction levels through a structured survey. Consequently, the research findings place more emphasis on interpreting experiences and perceptions than on numerical measurements of service performance. This could impact the strength of the study's external validity, particularly if the results are to be compared with other studies using quantitative approaches.

Taking these limitations into account, the results of this study still provide a relevant empirical picture of the quality of public service in the issuance of Taxpayer Identification Numbers (NPWP) at the Dumai City Tax Office (KPP Pratama). However, the research findings should be understood as contextual and not intended to draw universal conclusions. Future research is recommended to expand the scope of research locations, increase the number of informants, and combine qualitative and quantitative approaches to obtain a more comprehensive and methodologically robust picture of public service quality.

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