

Tax Extension Communication Competence Towards Taxpayer Satisfaction and Compliance at the Banda Aceh Primary Tax Service Office

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ABSTRACT

This study aims to examine the relationship between the communication competence of tax counselor and taxpayer satisfaction and compliance at the KPP Pratama Banda Aceh. Theoretical frameworks employed include Brian Spitzberg and Cupach's communication competence theory, Parasuraman, Zeithaml, and Berry's service quality theory, and Nurmantu's compliance theory. A quantitative approach with a correlational method was used, involving a sample of 397 taxpayers from a population of 61,141 registered taxpayers. Data were collected using a validated and reliable Likert-scale questionnaire and analyzed using single data analysis, descriptive statistics, and Spearman rank correlation test. The results show a significant positive correlation between tax counselor communication competence and taxpayer satisfaction, as well as a significant positive correlation between tax counselor communication competence and taxpayer compliance. The coefficient of determination indicates that tax counselor communication competence explains a significant portion of the variance in taxpayer satisfaction and compliance. The findings highlight the importance of enhancing tax counselor communication competence as a strategic effort to improve taxpayer satisf

INTRODUCTION

The urge to connect with each other in social life is the main reason why communication is an inevitable activity in human life. Communication is very important in human life, all aspects of human life are processed through communication. Everett M. Rogers stated that communication is a process in which an idea is transmitted from a sender to a recipient, with the main aim of influencing or producing changes in the behavior of the recipient of the message (Zahra et al., 2022). This communication process can take place in various forms, both verbal and non-verbal, which aim to convey ideas, feelings, and information from one individual to another (Rakhmawati, 2019).

According to Berelson & Steiner (in Humaizi & Zulkarnain, 2024), communication is "the transmission of information, ideas, emotions, skills, etc., by the use of symbols words, pictures, figures, graphs, etc.". Some people think that communication is limited to the process in which the communicator conveys a message to the communicant. Conflicts that arise from differences of opinion or interests when communicating are what then become obstacles in communication and become the effects of a message exchange process, obstacles that occur during the communication process make differences in the formation of perceptions of the messages received, so that the information conveyed by the communicator can change meaning when there are obstacles or disturbances received by the communicant which can be caused by personal problems, experiences and conditions of the message sending process (Kurniawati et al., 2023).

According to Rakhmat (2013) effective communication can create satisfaction, increase social interaction, and ultimately encourage positive action. The most important aspects of effective communication skills include the ability of individuals as communicators, relationships between communicators, and the media used to convey information (Zahra, Sukoco, Auliana, & Barkah, 2022). According to Rakhmat (2013) effective communication can create satisfaction, increase social interaction, and ultimately encourage positive action. The most important aspects of effective communication skills include the individual's ability as a communicator, the relationship between communicators, and the media used to convey information (Zahra, Sukoco, Auliana, & Barkah, 2022). The existence of tax counselors is also expected to be able to explain and provide an overview of the importance of taxes in development and the role of taxes in running the government, this is reflected in the State Budget (APBN) which increases every year. In 2023, around 80.4% of the APBN was financed from tax revenues which are a funding instrument intended to achieve economic goals, as well as an effective and efficient fiscal tool in achieving economic policies (Andayani, 2019). In this context, tax revenues play a vital role as the main source of funds that are certain and continuous.

Taxes also reflect the principles of distributive justice and mutual cooperation, where community contributions to the state treasury are a real manifestation of participation in national development and public services (Husriah, 2020). They play a vital role in educating taxpayers, so that taxpayers' understanding of tax regulations can increase, and ultimately encourage voluntary compliance (Membele, Bahfiarti, & Farid, 2024). One of the main differentiating factors is the implementation of Islamic law which is the basis of social and legal life. The implementation of Islamic law in Aceh is a manifestation of Law Number 18 of 2001 concerning Special Autonomy for the Province of the Special Region of Aceh as the Province of Nanggroe Aceh Darussalam (Yunus, Azwarfajri, & Yusuf, 2023).

The main problem in taxation is no longer focused on the taxpayer registration process, but has shifted to further challenges, namely taxpayer compliance in carrying out all their tax obligations. This aspect includes reporting annual tax returns, timeliness of tax payments, and compliance with the provisions of the laws and regulations that have been set. In other words, although quantitatively the NPWP registration figures are quite encouraging, qualitatively further efforts are still needed to ensure that taxpayers are not only registered, but also active and compliant in carrying out their tax obligations consistently and sustainably.

In this study, the communication competence of tax counselors is understood as a multidimensional ability that includes: the ability to convey information clearly and accurately; the ability to listen actively; and the ability to respond to taxpayers' needs and questions accurately and empathetically. This competence also includes skills in solving problems and building positive interpersonal relationships with taxpayers.

LITERATURE REVIEW

Stoner stated that an organization can be described as a system of organized relationships between a group of people who work under the guidance of a manager and work to achieve common goals. (Morissan, 2009). Frank Jefkins (2003) explains that organizational communication includes the entire process of exchanging information both in activities that take place within the organization and in interactions with the external environment of the organization. The main purpose of organizational communication is to ensure that the information conveyed can be understood and received effectively by all stakeholders. According to Pace and Faules (2010), communication that occurs in an organization consists of the exchange and interpretation of messages between units or groups that are part of the organization. This can be done through various communication channels, both official and unofficial. Devito in Robiyanto & Prasastiningtyas (2021) added that organizational communication includes the activity of sending and receiving messages that take place through formal and informal mechanisms in the organizational environment.

According to Mulyana (2023), group communication involves the exchange of information and influence between several individuals who have a common goal to achieve it together. Michael Burgoon and Michael Ruffner (in Komala, 2009), effective group communication consists of direct interaction between members, dynamic exchange of information, and joint problem solving. In this case, the communication competence of tax counselors greatly determines how the interaction can run effectively and productively. Interpersonal communication can be understood as a process in which someone conveys thoughts or information to others in a certain way so that the message can be understood accurately by the recipient. (Devito, 2011). Interactions between individuals have different characteristics, the contextual definition approach is not enough to explain all aspects of interpersonal communication (Anggraini, et al., 2022). Persuasive communication, in particular, includes conscious actions taken to change the behavior of individuals or groups by conveying a number of specific messages. (Hendri, 2019). According to Larson (2010), persuasive communication includes equal opportunities for all parties to influence each other, openness about the goals to be achieved in the persuasion process to the audience, and recognition of the presence and role of the audience in communication. Passive communication patterns are characterized by low response or feedback from the interlocutor, which causes communication effectiveness to be very low. Meanwhile, aggressive communication is a pattern of expressing opinions firmly, but is carried out in a way that contains elements of aggression verbally and nonverbally, so that it can trigger conflict or discomfort in interactions. (Maulana & Gumelar, 2013).

According to Petty & Cacioppo (in Griffin, 2003) there are three main forms of argument elaboration that need to be considered when compiling arguments to suit the persuader's goals. Individuals who process information through the central pathway are generally proactive, analytical, and critical of the information received. Conversely, the peripheral pathway is used when the motivation to process information is low, so that individuals process information more passively and less critically. Motivation is influenced by various factors, such as the level of personal involvement, the diversity of arguments received, and the individual's tendency to think critically. (Norhabiba, 2019).

Change reflects adjustment efforts that involve a balance between internal needs and external demands in order to be able to adopt innovative ideas or concepts in order to achieve certain goals (Irwan, 2020). According to Pieter and Lubis (2017), behavior can be understood as the cumulative result of the learning process obtained through experience and developed through certain reinforcement and conditioning mechanisms. In addition, these changes are greatly influenced by the situation and needs of the individual, both in daily routines and in special situations (Irwan, 2020). Communication competence refers to a person's capacity to transmit messages to other individuals, with the aim of informing and influencing changes in attitudes, views, or behavior, which are conveyed through direct or indirect oral communication (Purwanto, 2008). Meanwhile, according to Suprpto (in Annas Lalo, 2022), it is emphasized that communication is a process of interaction that contains meaning between humans. Salleh (in Fajrini & Prawesti, 2023) states that communication competence is an

individual's ability to actualize an understanding of communication behavior that is most appropriate to the demands of the situation.

METHODOLOGY

This study applies a quantitative approach based on the positivist paradigm, and uses a correlational method. Through this approach, the study focuses on efforts to examine the relationship between one variable and another variable objectively and measurably. Faenkel and Wallen define correlational research as research conducted to determine whether or not there is a relationship between variables and to see how big the relationship is between the variables, without trying to influence the variables so as to avoid variable manipulation (Siswanto & Suyanto, 2018). In this study, there are three core variables, consisting of one independent variable (X) and two dependent variables (Y1 and Y2).

The population in this study was 61,141 taxpayers. The number of samples (n) according to the equation above is $n = 397.4$, so the number of samples in this study was 397 taxpayers registered at the Banda Aceh Pratama Tax Office. Sampling was not only done through purposive sampling, but also by accidental sampling, namely selecting respondents based on incidental meetings with researchers, as long as the individual meets the criteria required as a data source.

Researchers see at the beginning of the year, especially March, which is the month for taxpayers to report their Annual Tax Returns, researchers will distribute a random Google form questionnaire link to taxpayers who are the research population, then respondents who meet the criteria set by the researcher will become the sample. Research sampling will continue to be carried out until the number of samples desired by the researcher is 397 samples. When the research sample required by the researcher has reached 397 samples, sampling will be stopped.

The combination of purposive and accidental sampling is intended to reach taxpayers who meet the criteria but also allows flexibility in online data collection during the Annual Tax Return reporting period. The assessment of the answers given by respondents is carried out using a Likert scale. This Likert scale measurement has 4 (four) possible answers as in the following table:

Table 1. Likert Scale Measurement

No	Item Statement Answer Options	Question	
		Favorable/ Positive (score)	Unfavorable/ Negative (score)
1	Strongly Agree	4	1
2	Agree	3	2
3	Disagree	2	3
4	Strongly Disagree	1	4

Source: Sugiyono, [2019]

Based on the table, a four-point Likert scale is used to avoid neutral bias, so respondents are required to explicitly determine their attitude tendencies towards the statement. Validity testing on each item is done by correlating the score of each item to the total score which is the result of the sum of all items, this method is called corrected item total correlation or item analysis in the validity test according to Singarimbun and Effendi (in Siswanto and Suyanto, 2018) is done by comparing between r count and r table, using the IBM SPSS Statistic 27 program. Reliability must be tested on items that have passed the validity test or have been considered valid. In this study, Cronbach's Alpha is used as a formula to measure reliability, with the calculation results comparing r alpha to r table as a reference. In this study, this hypothesis test was carried out to determine whether there is a significant relationship between the independent variable and the dependent variable.

RESULTS AND DISCUSSION

The Relationship between Tax Counselor Communication Competence and Taxpayer Satisfaction

Tax instructor communication competency is the main ability that instructors must have in delivering tax information effectively to taxpayers. This competency consists of three main dimensions, namely knowledge, skills, and motivation. The knowledge dimension includes the instructor's understanding of the tax material presented, including the latest tax regulations, policies, and procedures. The skill dimension relates to the instructor's ability to deliver messages clearly, systematically, and easily understood by taxpayers, both through verbal and non-verbal communication. Meanwhile, the motivation dimension refers to the enthusiasm, desire, and encouragement of instructors to actively assist taxpayers in understanding and carrying out their tax obligations. Based on the results of the research that has been conducted, it was found that the communication competency of tax instructors has a positive and significant relationship with taxpayer satisfaction at the Banda Aceh Pratama Tax Service Office. This finding is based on the results of statistical analysis using the Spearman Rank correlation test, where a correlation coefficient value of 0.770 was obtained with a significance level (Sig.) <0.001 . This coefficient is included in the strong relationship category, indicating that the higher the communication competence possessed by tax instructors, the higher the satisfaction felt by taxpayers towards the tax services provided. This proves that the hypothesis H_{a1} is accepted and rejects H_{01} .

The results of the descriptive analysis on the dimensions of communication competence show that most respondents positively assess the communication competence of tax instructors at KPP Pratama Banda Aceh. The knowledge dimension shows that tax instructors have a good understanding of various current tax regulations and information, so they are able to answer various questions asked by taxpayers clearly and accurately. This directly helps taxpayers understand their tax obligations and increases their trust in the information provided.

The communication skills dimension, which includes the ability of tax instructors to convey messages effectively both verbally and non-verbally, is considered quite good by respondents. Respondents admit that tax instructors are able to convey information clearly, coherently, and easily understood. This good communication is one of the main factors that makes taxpayers feel satisfied with the interactions carried out. The clarity of information and the accuracy of the delivery method used by tax instructors are the basis for realizing taxpayer satisfaction in tax services.

The motivation dimension also showed positive results in this study. The majority of respondents stated that tax instructors at KPP Pratama Banda Aceh showed high enthusiasm and commitment in helping taxpayers, which was reflected in their friendly attitude, empathy, and readiness to help actively. Tax instructors who showed high psychological motivation were able to create a comfortable atmosphere for taxpayers, so that interactions ran better and taxpayers felt personally cared for.

Taxpayer satisfaction in this context was measured based on the five dimensions of SERVQUAL from Parasuraman, Zeithaml, and Berry (1985), namely: physical evidence, reliability, responsiveness, assurance, and empathy. Communicative and empathetic interactions from instructors, as explained in the interpersonal communication theory of Devito (2011), created positive perceptions and increased taxpayer trust in tax institutions.

The results of the single data analysis stated that the tangible dimension received positive appreciation from respondents because the physical facilities and visual support such as brochures and information media used by tax instructors were considered good and helped convey information. The reliability dimension has the highest score, indicating that respondents strongly trust the ability of tax instructors to deliver information consistently and accurately, indicating that the reliability of tax instructors in providing information and services contributes greatly to taxpayer satisfaction. The responsiveness dimension is considered good, illustrating that tax instructors are quite responsive in handling taxpayer questions and complaints quickly and accurately.

The results of the descriptive statistical analysis show that the assurance dimension is also considered positive, with the majority of respondents feeling that tax instructors have adequate competence and politeness, thus fostering taxpayers' trust in the quality of tax services. The empathy dimension, which includes the ability of tax instructors to understand and pay attention to the personal needs of taxpayers, also received a positive assessment. This shows that tax instructors at KPP Pratama Banda Aceh are able to create good interpersonal relationships with taxpayers.

This finding is in line with the theory of communication competence put forward by Brian Spitzberg and William Cupach (1984), which states that competent communication is the result of a combination of knowledge, skills, and effective motivation in the context of interaction between individuals. These results also support the Service Quality theory put forward by Parasuraman, Zeithaml, and Berry, which emphasizes that good service quality, including the

communication aspect in it, is the main determinant in creating consumer or service user satisfaction.

Practically, the results of this study indicate that improving the communication competence of tax instructors is a key factor in efforts to increase taxpayer satisfaction. Therefore, it is important for KPP Pratama Banda Aceh to continue to strengthen the communication capacity of tax instructors through various interpersonal, persuasive, and empathetic communication skills training. This step is expected to continue to maintain and even increase the level of taxpayer satisfaction with the tax services provided, while creating a harmonious relationship between tax institutions and the wider community.

Based on the results of the Spearman Rank correlation statistical analysis, there is a positive and significant relationship between the communication competence of tax instructors and taxpayer satisfaction with a correlation coefficient value of 0.770 and a significance of $p < 0.001$. This shows that the higher the communication competence of tax instructors, the higher the level of taxpayer satisfaction with tax services at KPP Pratama Banda Aceh. This finding is in line with the communication competence theory of Spitzberg and Cupach (1984), and is supported by the concept of service quality from Parasuraman, Zeithaml, and Berry (1985), which emphasizes that the quality of interpersonal communication is the main determinant of customer satisfaction or service recipients.

The reliability dimension in the SERVQUAL model was found to be the dominant dimension that contributed the most to taxpayer satisfaction, so that specifically this service quality theory is proven to be very relevant in the context of taxation. Thus, the results of this study confirm that the theory of communication competence and the theory of service quality that are used as the basis for this study remain and are relevant in the context of tax counseling in Banda Aceh. The validity of this theory is further strengthened by the consistency of empirical findings obtained in this study.

Relationship between Tax Counselor Communication Competence and Taxpayer Compliance

The communication competence of tax instructors plays an important role not only in increasing satisfaction, but also directly affects the level of taxpayer compliance. In the context of this study, taxpayer compliance is measured through two main dimensions, namely formal compliance and material compliance. Formal compliance includes taxpayer compliance in fulfilling administrative obligations, such as registration, reporting annual Tax Returns (SPT), and implementing administrative procedures in accordance with tax provisions. Meanwhile, material compliance focuses on the truth and completeness of the contents of the report and the accuracy of tax payments in accordance with applicable provisions.

The results of the study showed that there was a positive and significant relationship between the communication competence of tax instructors and taxpayer compliance at KPP Pratama Banda Aceh. This is reflected in the results of the Spearman Rank correlation test which showed a correlation coefficient value of 0.564 with a significance level (Sig.) <0.001 . This value indicates a fairly strong relationship between the quality of communication carried out by tax instructors and the level of taxpayer compliance. This means that the higher the level of communication competence possessed by tax instructors, the greater the possibility of taxpayers to comply in fulfilling all tax obligations, both in terms of administration and substantive.

The test results show that there is a moderate but significant relationship between the communication competence of tax instructors and taxpayer compliance, with a value of $r_s = 0.564$ and $p < 0.001$, which means that the H_{a2} hypothesis is accepted and also rejects the H_{02} hypothesis which states that there is no significant relationship between communication competence and taxpayer compliance at KPP Pratama Banda Aceh.

The results of single data analysis and descriptive statistics show that the dimensions of knowledge, skills, and motivation in the communication competence of tax instructors consistently have a positive impact on taxpayer compliance behavior. In the knowledge dimension, most respondents admitted that tax instructors were able to provide comprehensive explanations regarding taxpayer obligations and rights, including the legal consequences of tax violations. This information delivered clearly and accurately increases taxpayer awareness of the importance of compliance with applicable regulations.

The skill dimension of tax instructors, especially in the aspects of persuasive and educational communication, has proven effective in changing taxpayer attitudes and behavior. Many respondents stated that the way instructors explain tax reporting procedures, the use of simple but straightforward language, and the readiness to answer questions, greatly helped them understand and carry out their tax obligations correctly. Interactive communication also makes it easier for extension workers to detect obstacles or barriers experienced by taxpayers, so that they can provide timely solutions. In the motivation dimension, respondents assessed that tax extension workers who showed high enthusiasm and concern tended to be more trusted and their suggestions followed by taxpayers. Extension workers who not only act as information providers, but also as solution-oriented dialogue partners, succeeded in building psychological closeness so as to encourage taxpayers to be cooperative and comply with all tax provisions. This is in line with the results of previous studies which stated that positive interpersonal relationships between tax officers and taxpayers are one of the determining factors for the success of tax education programs (Hadi & Mahmudah, 2018).

The results of the second hypothesis test show a positive and significant correlation between tax instructor communication competence and taxpayer compliance, with a correlation coefficient value of 0.564 and a significance of $p < 0.001$. This indicates that increasing tax instructor communication competence contributes significantly to taxpayer compliance behavior, although the strength of the relationship found is included in the moderate category. This finding is in line with the theory of communication competence (Spitzberg & Cupach, 1984) and compliance theory (Nurmantu, 2010), which states that interpersonal communication aspects are key factors in shaping compliance behavior through the process of persuasion and knowledge empowerment. However, this moderate strength of the relationship also indicates that in the specific context of Banda Aceh, additional factors such as tax literacy, taxpayer awareness, and trust in tax institutions have the potential to be important mediators or moderators. Therefore, the theory of communication competence and compliance theory used in this study persist but require additional understanding involving these supporting variables. This opens up opportunities for further development of this theory in the context of taxation in Indonesia, especially in Aceh.

Relationship between Taxpayer Satisfaction and Taxpayer Compliance

Taxpayer satisfaction is one of the main factors that can influence the level of taxpayer compliance in carrying out tax obligations. In this study, taxpayer satisfaction is measured through five main dimensions according to the SERVQUAL model, namely tangible evidence, reliability, responsiveness, assurance, and empathy. Meanwhile, taxpayer compliance is measured through two dimensions, namely formal compliance and material compliance. The relationship between these two variables is important to analyze in order to understand the psychological and behavioral mechanisms underlying compliance behavior in the Banda Aceh Pratama Tax Office environment. The results of the Spearman Rank correlation test between the variables of taxpayer satisfaction and taxpayer compliance show a positive and significant relationship, where the correlation coefficient value obtained is 0.659 with a significance (Sig.) < 0.001 . This indicates that the higher the level of taxpayer satisfaction with the services received, the greater the tendency of taxpayers to be compliant, both in formal and material aspects. These results indicate that the hypothesis Ha3 is accepted and rejects H03 which states that there is no significant relationship between taxpayer satisfaction and taxpayer compliance at the Banda Aceh Pratama Tax Service Office.

From the results of single data analysis and descriptive statistics, it can be concluded that all dimensions of taxpayer satisfaction contribute significantly to taxpayer compliance behavior. In the tangible dimension, the majority of respondents stated that the facilities and infrastructure available at the Banda Aceh Pratama Tax Service Office were adequate, providing comfort and easy access to information. Good facilities increase taxpayers' positive perceptions of tax institutions and encourage them to carry out their obligations with more discipline.

The reliability dimension, which obtained the highest average score on the satisfaction variable, shows that taxpayers' trust in the accuracy, consistency, and clarity of information from tax officers greatly influences compliance intentions and behavior. Taxpayers who feel confident in the reliability of services are more motivated to fulfill their tax obligations correctly and on time.

In the responsiveness dimension, respondents assessed that tax extension officers were able to respond to questions, complaints, and taxpayer information needs quickly and accurately. This responsiveness not only increases satisfaction, but also builds loyalty and concern for taxpayers to be cooperative and comply with applicable regulations.

The assurance dimension, which includes a sense of security, competence, and service ethics from tax counselors, provides taxpayers with confidence. They feel more comfortable and do not hesitate to access tax services, thus encouraging the creation of formal and material compliance on an ongoing basis.

In the empathy dimension, the majority of taxpayers appreciate the personal approach of tax counselors who are able to understand and pay attention to the needs of individual taxpayers. This approach strengthens interpersonal relationships between taxpayers and tax institutions, increases trust, and fosters intrinsic motivation to comply with tax provisions.

The results of the descriptive statistical analysis also support this finding, where the average score for all dimensions of taxpayer satisfaction is in the good category. This indicates a collective positive perception from taxpayers regarding the quality of services received, and simultaneously has implications for the high tendency of taxpayer compliance, especially in the aspect of timely tax reporting and payment.

This finding shows that a high level of satisfaction with tax counseling services contributes to increased taxpayer compliance, both formally and materially. This is in line with the theory of public service organizational behavior which states that user satisfaction has a direct influence on the willingness to comply with regulations, recommend services, and continue interactions with service provider institutions (Oliver, 2010; Zeithaml et al., 1985).

The findings of this study confirm the results of previous studies which stated that the aspect of effective communication from tax officers or instructors is an important factor in increasing taxpayer satisfaction and compliance. Hadi and Mahmudah (2018) stated that service dimensions such as empathy and reliability from tax officers have been shown to have a significant effect on taxpayer compliance. In line with that, Pujilestari et al. (2021) emphasized that communicative tax socialization can increase public understanding, which in turn encourages higher levels of compliance. Thus, the results of this study are not only relevant in the local context at the Banda Aceh Pratama Tax Office, but also expand the empirical validation that the communication competence of tax instructors plays a strategic role in shaping sustainable tax compliance behavior.

The Spearman Rank correlation test on the relationship between taxpayer satisfaction and taxpayer compliance shows a positive and significant relationship with a correlation coefficient value of 0.659 and a significance of $p < 0.001$. These results indicate that a high level of satisfaction with tax counseling services does contribute to increasing taxpayer compliance, both formally and materially. This finding is in line with the theory of disconfirmation of expectations and various previous studies such as those expressed by Oliver (2010), which emphasize that satisfaction with public services has a direct influence on an individual's willingness to comply with the rules and continue interaction with public service institutions. However, the strength of the relationship that is not too high in this study indicates that satisfaction alone does not always guarantee full compliance, because there are other factors that play a significant role. Variables such as institutional trust, tax literacy levels, and other external factors can act as important mediators or moderators that strengthen the relationship between taxpayer satisfaction and compliance. Therefore, the theory used in this hypothesis remains, but requires limited modification in its application by considering these additional variables. This is also supported by previous studies that emphasize the importance of institutional trust variables in the context of public service satisfaction and compliance. One of the uniqueness of this study is the geographical and socio-cultural context of KPP Pratama Banda Aceh. With the characteristics of the Acehnese people who are religious, collective, and have a unique perception of taxes (often associated or compared to zakat), the communication approach taken by extension workers needs to consider local values and the culture of Islamic sharia wisdom.

With a very limited number of extension workers, namely only 4 people at the Banda Aceh Pratama Tax Office, the challenge in reaching and serving more than 150 thousand taxpayers spread across various administrative areas is very large and complex. The imbalance between the available human resources and the burden of tax services that must be borne creates structural pressure that has the potential to reduce the effectiveness of extension activities, both in terms of geographical reach and the quality of communication interactions with taxpayers. In conditions like this, the communication competence of extension workers must not only be adequate, but must also be adaptive and responsive to the dynamics of the tax information needs of the community.

Tax extension workers are required to be able to manage messages effectively, choose the right communication channels, and convey tax materials in a persuasive and easily understood manner by various segments of taxpayers, including MSMEs, employees, and entrepreneurs. In the midst of the limited number

CONCLUSIONS AND RECOMMENDATIONS

Tax instructor communication competence has a significant effect on taxpayer satisfaction. The results of the correlation test show a positive relationship with a high value, and the coefficient of determination test shows that most of the satisfaction variance can be explained by the level of communication competence of the instructor. Tax instructor communication competence also has a significant relationship with taxpayer compliance, although at a moderate level. This shows that the communication skills of instructors can influence taxpayers' understanding of tax obligations, as well as form a more compliant attitude, thus the second hypothesis in this study is also supported by the research findings which state that there is a significant relationship between tax instructor communication competence and taxpayer compliance at the Pratama Tax Service Office in Banda Aceh. Taxpayer satisfaction is strongly and significantly related to the level of taxpayer compliance. Taxpayers who are satisfied with the services and communications received tend to have a higher awareness and willingness to carry out tax obligations in a timely manner and in accordance with the provisions, both in administrative and substantive aspects.

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