

The Mediating Role of Service Satisfaction in the Relationship Between Marketing Strategies and Taxpayer Loyalty: Evidence from Binjai Primary Tax Office

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Abstract

Tax compliance is a persistent challenge for revenue authorities worldwide. This study examines the mediating role of service satisfaction in the relationship between marketing strategies and taxpayer loyalty, using the Binjai Primary Tax Office (KPP Pratama Binjai) as the empirical context. A quantitative approach was adopted, with data gathered through structured questionnaires administered to 100 active individual taxpayers selected via Slovin's formula from a population of 98,169. Data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS software. Findings reveal that marketing strategies exert a significant positive effect on both taxpayer loyalty and service satisfaction, while service satisfaction significantly predicts loyalty and partially mediates the strategy-loyalty linkage. These results underscore that well-designed service communication and taxpayer engagement programmes must be coupled with high-quality service delivery to cultivate durable loyalty. The study contributes to the nascent literature on public-sector marketing and fiscal loyalty by providing empirical evidence from an emerging-market tax administration context.

Keywords: Marketing Strategy, Service Satisfaction, Taxpayer Loyalty, PLS-SEM, Tax Administration.

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Introduction

Tax revenue is the fiscal backbone of government expenditure and public investment, making taxpayer compliance a strategic imperative for any revenue authority. Compliance, however, is not a simple outcome of legal obligation; it is shaped by relational, perceptual, and experiential factors that tax administrations must actively manage. Among these factors, the quality of service communication and the satisfaction taxpayers derive from their interactions with tax offices have emerged as critical determinants of long-term compliance behaviour, which can be conceptualised as taxpayer loyalty.

Taxpayer loyalty goes beyond one-time compliance. It encompasses a sustained commitment to fulfilling fiscal obligations, a willingness to engage with official channels, and a readiness to support government tax policies even as they evolve. Cultivating such loyalty requires tax authorities to move beyond purely coercive mechanisms and adopt a more service-oriented, relationship-based approach. In this context, marketing strategies understood broadly as systematic efforts to communicate service value, educate taxpayers, and build lasting relationships become relevant instruments of tax administration.

The Directorate General of Taxes (DGT) of Indonesia has increasingly embraced this orientation. In 2024, the DGT set a compliance target of 83.2% for the submission of Annual Tax Returns (SPT Tahunan), requiring 16.09 million taxpayers out of 19.2 million obligated filers to submit their returns. To meet this target, the DGT has deployed a range of outreach, education, and digitalisation initiatives across its vertical offices. Among these, the Binjai Primary Tax Office serving Binjai City and Langkat Regency in North Sumatra recorded a notable Organizational Performance Score of 108.97% and achieved tax collection of Rp724.04 billion (100.62% of target) in 2024. Despite these achievements, the office faces persistent challenges including low taxpayer awareness, geographic remoteness of certain service areas, and limited technological literacy among taxpayers.

These contextual conditions make the Binjai Tax Office a compelling site for examining the interplay between marketing strategies, service satisfaction, and taxpayer loyalty. While prior studies have explored each of these constructs separately or in dyadic relationships limited research has examined the full mediation chain in a public-sector tax administration setting in Indonesia. This study addresses that gap by investigating whether service satisfaction mediates the effect of marketing strategies on taxpayer loyalty.

The paper proceeds as follows: Section 2 reviews the theoretical foundations and prior empirical work; Section 3 describes the research design; Section 4 presents and discusses the empirical results; and Section 5 offers conclusions and policy recommendations.

Literature Review

2.1 Taxpayer Loyalty

Loyalty in the taxation context is conceptualised as a taxpayer's sustained disposition to comply with fiscal obligations, support governmental tax policies, and maintain an ongoing relationship with the revenue authority (Safii et al., 2025). This definition draws from broader loyalty theory in services marketing, where loyalty is understood as comprising both attitudinal commitment and behavioural consistency (Oliver, 1999). Applied to taxation, it manifests as timely tax payments, adherence to reporting requirements, active participation in tax education programmes, and a positive orientation toward the tax system.

The literature identifies five principal indicators of taxpayer loyalty: (1) punctual fulfilment of tax payment obligations; (2) consistent compliance with filing and reporting requirements; (3) support for evolving fiscal policies; (4) maintenance of long-term administrative relationships with tax authorities; and (5) positive advocacy behaviour, whereby loyal taxpayers encourage compliance among peers (Safii et al., 2025). These indicators collectively capture both the transactional and relational dimensions of loyalty.

2.2 Service Satisfaction in Tax Administration

Service satisfaction in the taxation domain is defined as a taxpayer's overall evaluative response to their interaction with a tax office, reflecting the degree to which services meet or exceed their expectations (Lukman et al., 2022). This conceptualisation aligns with the expectancy-disconfirmation paradigm prevalent in consumer behaviour research (Oliver, 1980), adapted to the public-service context where service recipients have limited exit options but can express dissatisfaction through non-compliance or delayed cooperation.

Key dimensions of service satisfaction in tax administration include the relevance of services to taxpayer needs, procedural ease, speed of resolution, accuracy and clarity of information, and the overall quality of digital service experiences (Lukman et al., 2022). The DGT's own service satisfaction index, which reached 111.80% at the Binjai Primary Tax Office in 2024, confirms the practical importance of this construct as an institutional performance indicator. Empirical evidence by Rahmat et al. (2025) demonstrates that satisfaction mediates the service quality–loyalty relationship at the Lubuk Pakam Primary Tax Office, corroborating the theoretical centrality of this variable.

2.3 Marketing Strategies in Public Tax Services

Marketing strategies, when applied to public-sector tax administration, represent a systematic set of activities aimed at identifying taxpayer needs, communicating service value, and fostering compliance through engagement rather than coercion (Hasan & Saefullah, 2021). This perspective draws on Kotler et al.'s (2022) conceptualisation of modern marketing as a managerial, analytical, and multidisciplinary discipline adapted to the conditions of the contemporary service environment.

In the tax context, marketing strategy encompasses taxpayer segmentation, targeted communication, value proposition development, relationship management, institutional image positioning, and satisfaction evaluation. The Binjai Tax Office has operationalised these elements through educational workshops, WhatsApp broadcast messaging, assistance programmes, tax corner services, leaflet distribution, YouTube tutorials, and social media content designed to support Annual Tax Return submission. These initiatives reflect a multi-channel marketing approach that addresses both informational and relational dimensions of taxpayer engagement.

Recent scholarship supports the effectiveness of such approaches. Surjono et al. (2024) found that marketing strategy implementation significantly influenced satisfaction and trust, which in turn affected loyalty among public health insurance participants. Permatasari et al. (2026) documented how the East Java Regional Revenue Agency leveraged digital channels to market tax services amid accelerating digitalisation, yielding positive compliance outcomes. Similarly, Pulungan et al. (2026) established that product quality and digital marketing positively influenced user satisfaction, reinforcing the applicability of marketing strategy principles to public service contexts.

2.4 Mediation of Service Satisfaction

The theoretical basis for positioning service satisfaction as a mediator between marketing strategies and taxpayer loyalty draws on two established frameworks. First, the stimulus-organism-response (S-O-R) model (Mehrabian & Russell, 1974) posits that environmental stimuli (marketing activities) influence internal states (satisfaction) that in turn drive behavioural responses (loyalty). Second, the service profit chain (Heskett et al., 1994) demonstrates that service quality and satisfaction are proximate antecedents of customer loyalty in service organisations, a logic that extends naturally to public-sector service entities such as tax offices.

Empirically, Ma'ruf et al. (2023) documented that service quality and satisfaction are critical determinants of taxpayer engagement at the Cileungsi Tax Office, particularly when digital learning media are employed. Mesra and Nasution (2025) found that satisfaction fully mediated the service quality–loyalty relationship in a retail service context. These findings

converge on the conclusion that marketing strategies must translate into satisfying service experiences before taxpayer loyalty can be realised.

2.5 Research Hypotheses

Drawing on the theoretical and empirical literature reviewed above, four hypotheses are advanced:

- H1: Marketing strategies have a significant positive effect on taxpayer loyalty at the Binjai Primary Tax Office.
- H2: Marketing strategies have a significant positive effect on service satisfaction at the Binjai Primary Tax Office.
- H3: Service satisfaction has a significant positive effect on taxpayer loyalty at the Binjai Primary Tax Office.
- H4: Service satisfaction mediates the relationship between marketing strategies and taxpayer loyalty at the Binjai Primary Tax Office.

Research Methodology

3.1 Research Design

This study adopts a quantitative, cross-sectional research design grounded in the positivist philosophy of science. Quantitative methods were selected for their capacity to test theoretically derived hypotheses through systematic statistical analysis of empirically observed data (Sugiyono, 2022). The study employs Partial Least Squares Structural Equation Modelling (PLS-SEM), a second-generation multivariate technique suited to models with latent constructs, mediating relationships, and modest sample sizes (Hair et al., 2019).

3.2 Research Site and Period

The study was conducted at KPP Pratama Binjai, located at Jalan Jambi No. 1, Rambung Barat, South Binjai District, Binjai City, North Sumatra, Indonesia. The office serves taxpayers across two administrative jurisdictions: Langkat Regency and Binjai City. Data collection took place over a three-month period from April to June 2026.

3.3 Population and Sampling

The target population comprised all active individual taxpayers registered at the Binjai Primary Tax Office. Based on the office’s 2026 administrative records, the population of active (“normal”) individual taxpayers totalled 98,169, distributed across Langkat Regency (65,912) and Binjai City (32,257). Corporate taxpayers and inactive registrants were excluded, as they present structurally distinct compliance behaviours.

Given the population size, sample determination employed Slovin’s formula at a 10% margin of error, yielding a minimum required sample of 100 respondents. Purposive sampling was applied, targeting taxpayers who had visited the tax office or utilised its digital services within the previous twelve months, ensuring that respondents possessed first-hand experience of the office’s service and outreach activities.

Table 1. Registered Active Taxpayer Population at KPP Pratama Binjai (2026)

Category	Inactive	Active	Total
Langkat Regency – Individuals	186,639	65,912	252,551
Binjai City – Individuals	64,773	32,257	97,030
Total Active Individuals	–	98,169	–

Source: KPP Pratama Binjai, 2026

3.4 Measurement Instrument

Data were collected via a structured Likert-scale questionnaire (1 = Strongly Disagree to 5 = Strongly Agree) comprising 17 items distributed across three constructs: Marketing Strategy (7 items, adapted from Hasan & Saefullah, 2021), Service Satisfaction (5 items, adapted from Lukman et al., 2022), and Taxpayer Loyalty (5 items, adapted from Safii et al., 2025). The questionnaire was administered in Bahasa Indonesia and pre-tested with 20 taxpayers prior to full deployment to verify item clarity.

3.5 Data Analysis

PLS-SEM was conducted using SmartPLS 4. The outer model was assessed for indicator reliability (outer loadings ≥ 0.70), convergent validity (Average Variance Extracted, AVE ≥ 0.50), and construct reliability (Composite Reliability ≥ 0.70 ; Cronbach’s Alpha ≥ 0.70). The inner model was evaluated through R² values and path coefficient significance (bootstrapping with 5,000 resamples, two-tailed, $\alpha = 0.05$). Mediation was assessed via specific indirect effects.

Results

4.1 Outer Model: Validity and Reliability

All 17 indicators achieved outer loadings ≥ 0.70 , confirming satisfactory indicator reliability (Table 2). AVE values exceeded 0.50 for all constructs, establishing convergent validity. Cronbach’s Alpha and Composite Reliability values were uniformly above 0.70, demonstrating internal consistency.

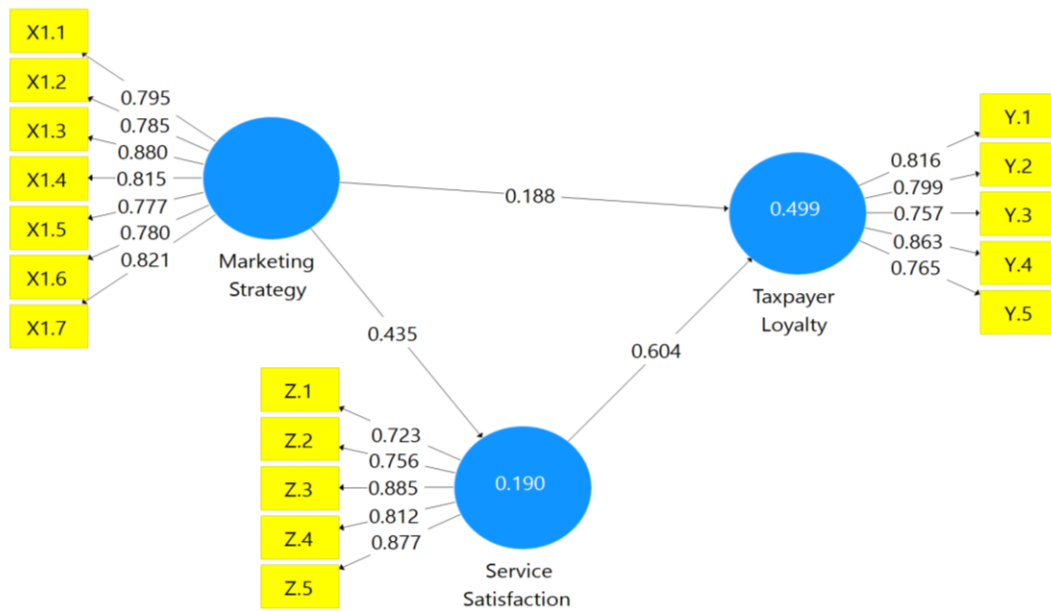


Figure 1. Outer Loadings

Table 2. Outer Loadings by Construct

Item	Marketing Strategy	Service Satisfaction	Taxpayer Loyalty
X1.1	0.795		
X1.2	0.785		
X1.3	0.880		
X1.4	0.815		
X1.5	0.777		
X1.6	0.780		
X1.7	0.821		

Z.1		0.723	
Z.2		0.756	
Z.3		0.885	
Z.4		0.812	
Z.5		0.877	
Y.1			0.816
Y.2			0.799
Y.3			0.757
Y.4			0.863
Y.5			0.765

Source: SmartPLS Output, 2025

Table 3. Construct Reliability and Convergent Validity

Construct	Cronbach's Alpha	ρ_A	Composite Reliability	AVE
Marketing Strategy	0.911	0.915	0.929	0.653
Service Satisfaction	0.870	0.883	0.907	0.661
Taxpayer Loyalty	0.859	0.861	0.899	0.641

Source: SmartPLS Output, 2025

4.2 Inner Model: Coefficient of Determination

Table 4 displays the R^2 results for the two endogenous constructs. Marketing strategy explains 19.0% of the variance in service satisfaction ($R^2 = 0.190$), a moderate effect suggesting that additional antecedents such as service infrastructure quality and digital platform usability may further account for satisfaction. The combined effect of marketing strategy and service satisfaction explains 49.9% of the variance in taxpayer loyalty ($R^2 = 0.499$), indicating a model of substantial explanatory power within the PLS-SEM context (Hair et al., 2019).

Table 4. Coefficient of Determination (R^2)

Endogenous Construct	R^2	Adjusted R^2
Service Satisfaction	0.190	0.181
Taxpayer Loyalty	0.499	0.488

Source: SmartPLS, 2025

4.3 Hypothesis Testing: Direct Effects

Table 5 summarises the direct path coefficients and their significance levels derived from bootstrapping (5,000 resamples).

Table 5. Direct Path Coefficients

Path	β	t-statistic	p-value	Decision
Marketing Strategy → Taxpayer Loyalty	0.188	2.274	0.023	H ₁ Supported
Marketing Strategy → Service Satisfaction	0.435	5.254	0.000	H ₂ Supported

Service Satisfaction → Taxpayer Loyalty	0.604	9.058	0.000	H ₃ Supported
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Source: SmartPLS Output, 2025

H₁ : Marketing Strategy to Taxpayer Loyalty ($\beta = 0.188, t = 2.274, p = 0.023$): Marketing strategies exert a modest but statistically significant positive direct effect on taxpayer loyalty. This finding aligns with Rahmawansyah and Pane (2025), who demonstrated that digital marketing strategies enhanced loyalty on e-commerce platforms, and extends this logic to the public-sector taxation context. The relatively small path coefficient, however, suggests that marketing strategies alone are insufficient to engender deep loyalty without the mediating role of satisfying service experiences.

H₂ : Marketing Strategy to Service Satisfaction ($\beta = 0.435, t = 5.254, p < 0.001$): Marketing strategy yields a substantially stronger effect on service satisfaction, indicating that outreach programmes, taxpayer education, and digital communication initiatives are effective in elevating taxpayers’ satisfaction with the services they receive. This corroborates Pulungan et al. (2026), who found that digital marketing positively influenced user satisfaction in telecommunications service contexts.

H₃ : Service Satisfaction to Taxpayer Loyalty ($\beta = 0.604, t = 9.058, p < 0.001$): Service satisfaction emerges as the strongest direct predictor of taxpayer loyalty, with a path coefficient nearly three times that of the marketing strategy–loyalty path. This result is consistent with Mahendra et al. (2021) and Manik et al. (2024), who documented positive satisfaction–loyalty relationships in public service settings, and reinforces the primacy of experiential quality over informational outreach in building durable loyalty.

4.4 Hypothesis Testing: Indirect Effect (Mediation)

Table 6. Specific Indirect Effect

Indirect Path	β	t-statistic	p-value	Decision
Marketing Strategy → Service Satisfaction → Taxpayer Loyalty	0.263	4.482	0.000	H ₄ Supported

Source: SmartPLS, 2025

H₄ : Mediation ($\beta = 0.263, t = 4.482, p < 0.001$): Service satisfaction significantly mediates the marketing strategy–taxpayer loyalty relationship. Given that the direct effect of marketing strategy on loyalty remains significant after introducing the mediator ($\beta = 0.188, p = 0.023$), the mediation pattern is partial. This implies that marketing strategies influence loyalty through two pathways: a modest direct effect, likely reflecting the attitudinal impact of sustained communication, and a stronger indirect effect channelled through the satisfying service experiences that effective marketing programmes facilitate. This finding echoes Mesra and Nasution (2025) and Rahmat et al. (2025), who similarly identified satisfaction as a significant mediating variable in public-service loyalty relationships, and extends their insights to the specific domain of tax administration.

4.5 Discussion

The pattern of results carries several important theoretical and practical implications. Theoretically, the findings validate the applicability of the S-O-R framework and the service profit chain to public sector fiscal administration: marketing stimuli generate internal satisfaction states that ultimately drive loyalty behaviours. The partial mediation result also indicates that the direct attitudinal effect of marketing communication on taxpayer commitment should not be discounted; sustained and well designed outreach builds familiarity and trust that can independently foster loyalty even before taxpayers have a direct service encounter.

Practically, the relatively stronger coefficient on the satisfaction–loyalty path ($\beta = 0.604$) compared to the marketing loyalty path ($\beta = 0.188$) signals that investments in service delivery quality and convenience yield higher loyalty dividends than equivalent investments in outreach and communication alone. Tax authorities seeking to maximise loyalty returns should therefore prioritise service system improvements faster turnaround times, more intuitive digital platforms, and better-trained account representatives alongside, rather than at the expense of, marketing communication efforts.

The modest R^2 for service satisfaction (19.0%) also warrants attention. It indicates that marketing strategy, while significant, accounts for a relatively small portion of satisfaction variance. This points to the importance of unmeasured factors including institutional trust, perceived fairness of the tax system, and the quality of digital infrastructure which future research should incorporate.

Conclusion

This study examined the mediating role of service satisfaction in the relationship between marketing strategies and taxpayer loyalty at the Binjai Primary Tax Office, employing PLS-SEM on data from 100 active individual taxpayers. Four hypotheses were tested and all were supported. Marketing strategies exerted a significant positive direct effect on both service satisfaction and taxpayer loyalty, while service satisfaction emerged as the stronger and more proximate determinant of loyalty. Service satisfaction partially mediates the marketing strategy loyalty linkage, confirming that effective outreach enhances loyalty both directly and through the experiential quality it helps to generate.

These findings have clear policy implications for the Binjai Tax Office and analogous public revenue authorities. First, marketing communication programmes should be integrated with service quality improvement initiatives rather than designed as stand-alone campaigns. Second, particular attention should be directed to taxpayer satisfaction drivers that showed the weakest performance: service turnaround time and digital platform usability. Third, relationship management activities personalised communication, feedback mechanisms, and recognition of compliant taxpayers offer a high-return pathway to deepening both attitudinal and behavioural loyalty.

The study is not without limitations. Its cross-sectional design precludes causal inference over time, and the single-site focus limits generalisability. Future research should adopt longitudinal designs, broaden the sample to multiple tax offices across different Indonesian provinces, and incorporate additional constructs such as institutional trust, perceived service fairness, and digital service quality to achieve a more comprehensive model of taxpayer loyalty formation.

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