

ABSTRACT

This study aims to examine the quality of service of employees at the Tax Office (KPP) Pratama Bandung Cicadas. Two variables were studied: the remuneration and motivation.

The method used in this research was the descriptive method verification. This research was conducted by distributing questionnaires to tax officials (KPP) Bandung Cicadas, with a total sample of 41 respondents. The sampling technique used a purposive sampling technique. Data were analyzed using multiple linear regression analysis and hypothesis testing. Statistical testing used SPSS 20.0.

Results from this study showed that the partial remuneration had a positive effect on the quality of tax services (perception of tax officials), and the motivation of the quality of tax services (employee perceptions tax). Simultaneously, remuneration and motivation had a positive influence on the quality of tax services (perception of tax officials) on STO Bandung Cicadas. With the influence of 20.1% , the remaining 79.9% was influenced by other factors not examined.

Keywords: *remuneration, motivation, quality of service tax (a tax on employee perceptions)*