

Assessing Digital Public Service Quality and User Satisfaction in a Regional Tax Service Application Using WebQual 4.0

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Abstract

Local digital tax service applications are evaluated from a user experience viewpoint using the WebQual 4.0 model. Adopting a descriptive analysis strategy, there were three hundred sixty-four samples of digital tax service applications from the Makassar City Regional Office of the Directorate General of Taxes. Data has been taken from a structured survey and has been processed using descriptive methods and a linear model to check the relationship between usage, information, service interaction, and user comfort. Our findings suggest that customers have a positive view of the app in all WebQual dimensions. People say that the app is easy to use, has clear and helpful information, and has good service interaction, like communication help and privacy protection. Analysis of the findings also shows that user satisfaction is most likely to be affected by the app's useful information, service quality, and service interaction. Some users have also pointed out some areas for improvement, including the user experience, information presentation, and customer support. This finding gave the Makassar City Regional Revenue Service important information to improve the quality of digital tax services and support the growth of public services that put the people ahead.

Keywords: digital public services; e-government; local tax services; user satisfaction; webqual 4.0



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Introduction

Amazing progress in information and communication has changed the way governments manage public services and administrative processes. Digital technology is being used to improve service quality, make things more transparent, support good governance, and help with decisions based on real data at all levels of government (Mao & Zhu, 2025). Growing use of this technology has sped up how e-government is used, allowing government to put digital systems into public administration and making public services more easy to access and better (Wahyudi et al., 2022). Digital transformation can also be a useful tool for public service improvement, as it can help governments become more responsive to citizens' needs and improve the quality of services (Albar et al., 2025).

Not only are public service systems supposed to work well, but also they're meant to be in line with the idea of a government that's transparent, effective, efficient, and responsive. The quality of digital public services influences how citizens view government performance, as easily access systems, reliable information, and responsive services can boost public trust

and lead to greater civic participation (Bwalya et al., 2022; Janssen & van der Voort, 2020). A recent study also indicates that many digital government applications still face challenges related to information quality, system usability, and user interaction, which reduce the effectiveness of public service delivery (Albar et al., 2025; Din et al., 2025). As such, evaluating the quality of public service applications is crucial to ensuring that digital innovations have improved service performance and generated meaningful benefits for citizens (Albar et al., 2025).

One of the challenges that continues to remain in digital governance is how to make sure the quality of online public services meets citizens' expectations and contributes to user satisfaction. Earlier investigations show that access to digital public services does not always translate into a positive experience for users, as factors such as system quality, information quality, and service ease of use remain as important factors in public opinion (Mensah, 2022; Albar et al., 2025). The issue is important for local tax services, where digital platforms are meant to help with administrative work while being easy to use, transparent, and easy to access for taxpayers (Purwanto et al., 2023). Local tax service application created by the Makassar City Regional Office of the Indonesian Directorate General of Taxes in 2022 can serve as an ideal case study to find out how users feel about the quality of digital public services and if the application helps them with online tax administration (Makassar City Regional Office of the Indonesian Directorate General of Taxes, 2022).

Despite progress in digital tax services at the local level, some administrative steps have not yet been transformed into a single online process. Based on the operational procedures published by the Makassar City Regional Office of the Directorate General of Taxes, taxpayers are still asked to visit the tax office in person to complete document checks or meet other administrative needs (Makassar City Regional Office of the Directorate General of Taxes, 2024). This situation shows that digital services have not yet been able to complete the transition to delivery of electronic services, which can limit the level of ease and efficient service expected from digital public services (OECD, 2023). Such challenges in implementation point to the need to evaluate the quality of local tax service applications from the point of view of the user to identify areas in need of improvement.

We are using the WebQual 4.0 model to evaluate the quality of local tax service applications from the point of view of users. Developed by Barnes and Vidgen (2002), these three main criteria are ease of use, information and service interaction quality, which have been many times the basis for the evaluation of both public and private sector services (Barnes & Vidgen, 2002; Hasan et al., 2023). WebQual 4.0 was chosen because this model gives a good way to look at how users feel about a website and how happy with digital services they are (Hasan et al., 2023). This evaluation is expected to give us real data on how well digital public services are working and to show us which parts of the local tax service app need more work from the point of view of the users.

Considering that, this case study looks at the quality of the local tax service app using the WebQual 4.0 model, focusing on how useful it is, the quality of the information it has, and

how well it works from the point of view of the user (Barnes & Vidgen, 2002). In addition, to improve the public service of local tax administration, and to contribute to the literature on the evaluation of digital public services while making practical recommendations to local governments for this purpose (OECD, 2023). We hope to contribute to the literature on the evaluation of digital public services while giving local governments useful advice on how to improve the quality of digital tax services and boost user satisfaction (OECD, 2023). Local governments looking to upgrade their public services through the continuous evaluation of service quality can also use these findings as a reference.

Literature Review

Public digital service quality is becoming more important as the government becomes more and more focused on online platforms to set up administrative services and interact with citizens. WebQual 4.0 has been used to evaluate website quality by looking at ease of use, information quality, and how well the service operates, making it one of the most common models for evaluating user satisfaction with websites (Barnes & Vidgen, 2002). Earlier investigations have found that positive changes in these areas result in higher user satisfaction and an growing number of people using digital public services over time (Benlahcene et al., 2024; Albar et al., 2025). Most of the available research, though, has focused on government information or general public service websites, while proof about regional tax service apps remains limited. The local tax service deals with many administrative matters, such reporting, payments, and document checks, which sets it different from other government websites (OECD, 2023). To bridge these issues, our project evaluates the quality of local tax service platforms using the WebQual 4.0 model to better understand user needs in the local tax sector in relation to digital tax services

The Webqual 4.0 model has been the standard for evaluating the quality of web-based services from the point of view of website users. Created by Barnes and Vidgen (2002), three aspects help evaluate user interaction with a given website, including ease of use, information quality, and service interaction quality (Barnes & Vidgen, 2002; Hasan et al., 2023). User-friendliness describes how easily users can learn, explore, and operate a website, while information quality describes how useful, accurate, complete, and up-to-date the information is. Service quality is how much trust people have in the website, including its security, how reliable it is, and the quality of its interactions with people when providing services (Barnes & Vidgen, 2002; Hasan et al., 2023). Regarding digital tax services, all three of them are expected to have an important impact on the experience of taxpayers, as taxpayers need a digital platform that is easy to use, has good information, and supports safe online transactions.

Success Model for Information Systems, which was developed by DeLone and McLean (2003), has become one of the most useful and popular ways to explain the success of information systems and user satisfaction. Success Model for Information Systems states that system quality, information quality, and service quality impact user experience and the benefits of using an information system (DeLone & McLean, 2003). Even though this study uses WebQual 4.0 as the model for rating the quality of local tax service apps, the Information

Systems Success Model adds to that by explaining the impact of service standards on public digital service use (Al-Okaily et al., 2022). Combining both of these references helps us get a more overall idea of the relationship between website quality and user satisfaction with digital public services.

Both WebQual 4.0 and the Information System Success Model explain the relationship between website quality and user experience in digital public services. Where WebQual 4.0 focuses on how helpful users feel a website is, the quality of the information, and the service interaction, the Information System Success Model shows how different aspects of quality help make user satisfaction and keep them using the system over time (Barnes & Vidgen, 2002; DeLone & McLean, 2003). Using services that are easy to access, reliable, and safe is more successful in making the e-government experience better and making people feel more comfortable with it (Albar et al., 2025; Al-Okaily et al., 2022). Even when focusing on the evaluation of website qualities and levels of satisfaction as the indicators of digital public service performance, other, more basic, topics such as good governance or good accounting are not included in most of them.

Public administration should be based on the needs of service users to make sure that government services are easy to access, easy to use, and responsive. A people-centered strategy helps governments create digital applications that are easy to find, easy to understand, and reliable, making it a better experience for people to use public services (OECD, 2023; United Nations, 2024). Earlier investigations have shown that applications with low ease of use, incorrect information, or processes that are not very well connected can result in lower user satisfaction and lead to people not using digital public services as much over time (DeLone & McLean, 2003; Al-Okaily et al., 2022). Quality digital public services, on the other hand, can help build trust, support more effective public service, and foster better public service based on user needs (OECD, 2023).

Literature review finds that public digital service reviews need to take into account website quality and user experience, as both of this factors impact the way people use e-government services. WebQual 4.0 provides a structural model for users to rate the quality of a website in terms of ease of use, information quality, and service interaction quality, while the Information Systems Success Model explains how perceived service quality contributes to user satisfactions (Barnes & Vidgen, 2002; DeLone & McLean, 2003). Building on these two models, we focus on assessment of the quality of local tax service from the point of view of users, instead of looking at more general reforms of local government. The use of both models gives us a clear set of criteria for looking at the relationship between website quality and user experience in digital public services and supports the way we are going about this study.

Method

Using a qualitative study with an explanation survey, this one looks at the connection between the local tax service apps and how people feel about them, based on the WebQual 4.0 model, which looks at how useful the site is, the quality of the info, and the quality of service.

Information was put together using a short survey that ran from August 26 to September 6, 2025. Research participants came from a population of 6,459 people who had been using the services of the Makassar City Regional Revenue Agency (Bapenda) between January and June 2025. Since participation was dependent on users being available to use Bapenda's service during the data collection process, respondents were taken using incident sampling. The sampling technique was the most ideal as it collected data from users with experience in digital tax services, but the result of this study must be understood with respect to the characteristics of the participating respondents. Information was taken from a primary data collection using a standard five-point likert scale, starting from "strongly disagree" to "strongly agree." This questionnaire included eight statements adapted from former studies to check the use, information, service interactions, and user experience. Validation of the instrument was done using corrected item-total relationships, and to make sure the results were good, we used Cronbach's reliable alpha to check the results. Data was processed using IBM SPSS with descriptive statistics and simple line regression. After processing, the data was tested for normality, linear correlation, and mean difference to make sure all criteria for analysis were met. Significance was set at the 5% level to test the relationship between the WebQual 4.0 dimensions and user satisfaction.

Result and Discussion

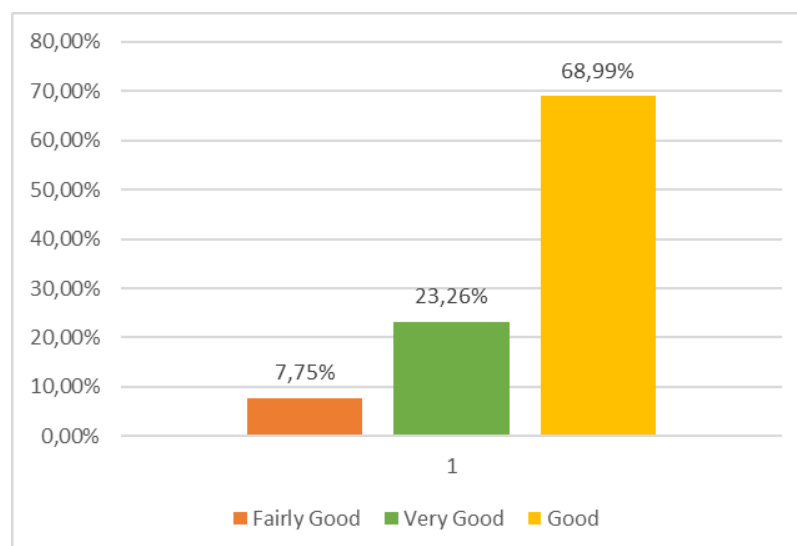
Section presents research outcomes based on the WebQual 4.0 model to evaluate the quality of local tax service applications from the user's perspective. We focused on the three main dimensions of WebQual 4.0, specifically ease of use, information quality, and service interaction quality, which we then used to evaluate the relationship between these three dimensions and user experience by using a multiple analysis of factors (Barnes & Vidgen, 2002). Findings were discussed by using them to compare results from this study with results from similar studies to help point out the benefits and areas for improvement in the digital public services provided by the Makassar City Regional Revenue Service. This study helps us better understand how website quality affects user satisfaction with digital public services.

1. Usability of the Regional Digital Tax Service Application

Usability mirrors how easy users find it to learn, access, and use regional digital tax service apps during the tax service process. Most respondents gave this part a positive rating, showing that the apps are good for users and help taxpayers deal with digital services well. Findings are consistent with the WebQual 4.0 model, in which usable is described as a website's critical quality, as clear and simple design and ease of use can enhance the user experience when using digital services (Barnes & Vidgen, 2002). Similar findings have also been documented in more modern studies, which show that applications with better ease of use tend to improve user experience and lead to ongoing use of digital public services (Albar et al., 2025; Hasan et al., 2023). These reflect how easy the local digital tax service platforms are to learn, access, and use during the tax service process, as reported from the respondents. Survey results show that the great number of respondents rated the platform as positive,

showing that the platform as a big picture gives a good user experience and helps taxpayers complete digital tax services in an efficient way. Findings were also supported by findings from the WebQual 4.0 model, who found that ease of use is a basic aspect of website quality, as clear and simple pages and ease of use can help improve the experience of using digital services (Barnes & Vidgen, 2002). Similar findings have also been noted in more up-to-date studies, which show that apps with higher ease of use are more popular with users and lead to continued use of digital public services (Albar et al., 2025; Hasan et al., 2023). The level of ease of use is also a very important factor in how well digital tax services can be put to use, as it indicates how quickly and how easily taxpayers can use online platforms to handle administrative matters. Applications that are easy to understand, easy to use, and responsive can help people save time and effort when handling tax-related tasks, improving the overall user experience (Barnes & Vidgen, 2002). Earlier findings also point out that better ease of use contributes to greater user pleasure and supports the ongoing use of digital public services, even more so when the application facilitates efficient and easy service delivery (Albar et al., 2025; Mensah, 2022). Findings point to the importance of improving ease of use to boost the effect of digital tax administration and support the adoption of electronic public services.

A sample of 364 respondents took part in this study and passed the standards for the data analysis. Responses from the sample show the general characteristics of users who reviewed the local digital tax service app, like their backgrounds and how much experience they have with the service. Understanding characteristics like these is important because they can help us understand why users feel a positive or negative way about the quality of the website and how good they feel about it. Before discussing the results for each WebQual 4.0 dimension, the demographic profile of the respondents is displayed in the following table.

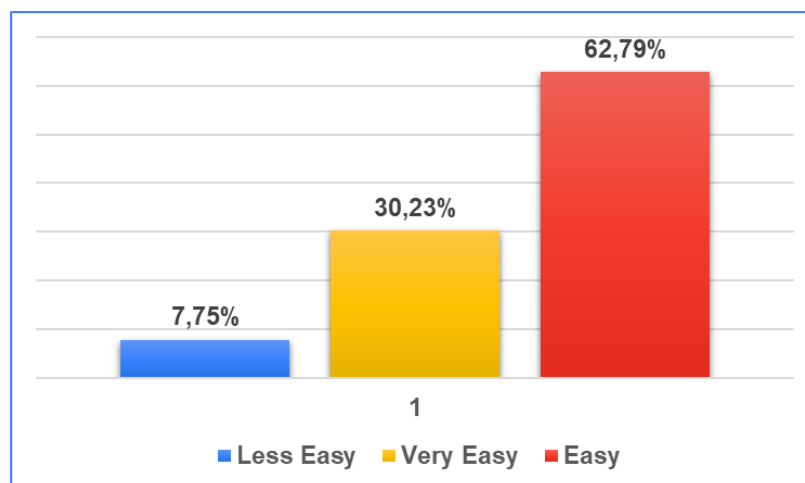


Source: Edited by Author, 2025

Figure 1. Respondents' Evaluations of the Application Interface

Following are responses about the local digital tax service from the point of view of how easy it is to use. Responses were very positive, with 68.99% rating the app good and 23.26% great, saying that the screen was easy to understand and use. Results show how the application has made a user-friendly platform that helps users complete digital tax services fast, consistent with the idea of ease of use from the WebQual 4.0 model (Barnes & Vidgen, 2002). The result confirms similar findings in more up-to-date investigations, showing that applications with easy and simple navigation are better at making users happier and helping them use digital public services more (Albar et al., 2025; Hasan et al., 2023). Description results that are shown in Figure 1 will be used to make an evaluation based on a set of standards, meanwhile the impact of ease of use on customer service satisfaction will be used to make an evaluation using a simple standard linear model.

Within the complete response sample, 7.75% reported that the applications' user experience was Fairly Good, meaning that a small share of users still see room for making the use of local digital tax services more user-friendly. This small sample size is small, showing that some people may still face challenges with the applications' structure, ease of access to some sections, or screen display. Similar findings has been documented in early reports, showing that if the service is easy to use is still a positive experience, the service will need some improvement to make it work for people with different digital skills and service expectations (Barnes & Vidgen, 2002; Albar et al., 2025). Findings show that evaluation and routine improvements to application functions will be important to keep digital public services meeting user needs and supporting better service.



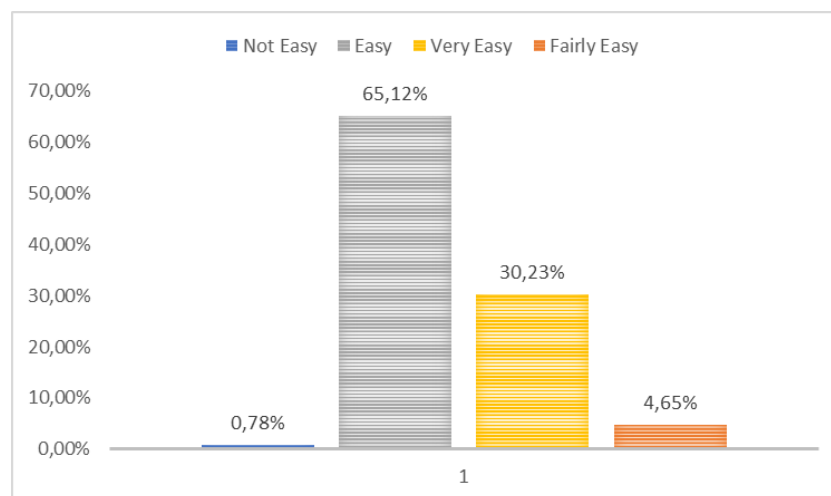
Source: Edited by Author, 2025

Figure 2. Respondents' Evaluations of Feature Ease of Use

The second figure describes the ease of use of local digital tax service platforms as described by customers. Respondents were allowed to rate the ease of use of different parts of the application when using digital tax services. Respondents found the application to be easy to use and user-friendly overall, making it possible for the public to handle their tax affairs without significant problems. Findings have been shown in more recent publications, as well,

to suggest that user-friendly and simple applications help improve the user experience and lead to greater adoption of digital public services (Saputra et al., 2024; Yaziji et al., 2023). What we've found supports the idea that ease of use should be a top priority for digital public services to become more efficient and of higher quality.

Most participants gave positive reviews on how easy the application's different sections were to use. Close to 62.79% gave it a rating of easy, and 30.23% went with very easy, saying that the application made it easy to deal with digital tax services without many problems. The fact is that applications with good, user-friendly features and a good user experience are easy to use and meet the needs of most users. Similar results have also been documented in other reports, where applications with simple controls and user-friendly characters have been shown to result in user comfort and greater user satisfaction with digital public services (Saputra et al., 2024; Hendri et al., 2024). Only 7.75% of respondents selected the option Not Very Easy, meaning only a little bit of people still find it hard to use some of the applications' options. And even with this low percentage, it's clear that ongoing efforts to improve the look and feel of the applications are still needed to make sure they work well for people with a lot of different experience levels with digital stuff (Renmaur et al., 2025).



Source: Edited by Author, 2025

Figure 3. Respondents' Evaluations of Overall Application Ease of Use

Respondent rating distribution shown in Figure 3 shows that the regional digital tax service app is viewed as easy to use overall. As many as 65.12% of respondents rated the app as "Easy," while 30.23% chose "Very Easy," meaning that 95.35% of users gave a positive rating to the app's overall users. This shows that the large part of users did not experience meaningful difficulties in using the app, reflecting a user experience that supports efficient access to digital tax services. Similar findings have been reported in more recent studies, which show that apps with a more clear and more easily to use are more effective in improving the user experience and promoting the adoption of digital public services (Hendri et al., 2024; Yudha & Binastuti, 2025). That said, 4.65% of respondents rated the app as "Somewhat Easy,"

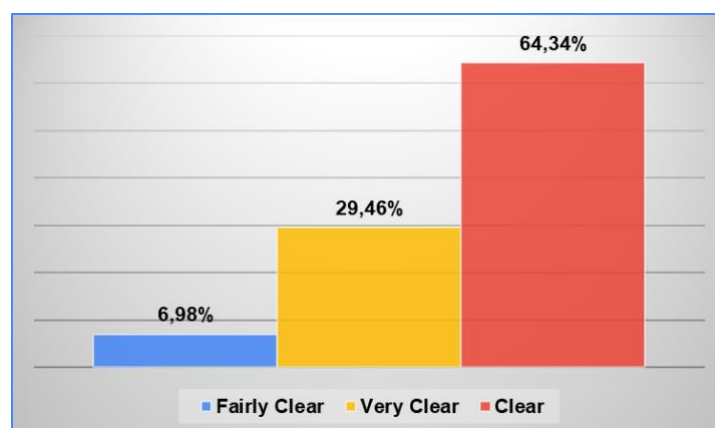
and 0.78% selected “Not Easy,” showing that more improvements to the interface and access to services could improve the user experience for individuals with less digital skills (Renmaur et al., 2025).

Results show that most respondents think the PAKINTA app is easy to use. People who use it say they can access and use the app without any real problems. The findings mirror how people feel about how easy the app is to use when doing their taxes. But this should be seen as just an evaluation of how easy it is to use, and not how well the whole tax process works.

2. Information Quality Integrated and Digitalised Tax Application (PAKINTA)

Informational value is one way to measure the impact of digital public service applications, as public service users look for clear and honest information to complete online administrative services. Informational aspects include how accurate, useful, complete, up-to-date, and easy to understand the information is, so that users can complete digital services more simply. Latest findings show how good quality information can improve the way users think about a website, make online services less confusing, and help create a better user experience in e-government applications (Rerung & Ramadhan, 2024; Murdyahanjani et al., 2025). Findings similar have also been found in public website evaluations, where clear and useful information has shown to be a very important factor in supporting the public digital service quality and performance (Azra et al., 2025).

Information in digital tax administration must be both trusted and important, as taxpayers must believe in its information and keep their books up to date when making tax payments. Using information from digital tax services, government can also monitor how well people follow the rules, assess how well the services are working, and plan for future improvements. Previous findings point to the fact that correct, up-to-date, and well-structured information can help improve reporting mistakes, foster user trust in digital services, and improve the overall effectiveness of e-government applications (Murdyahanjani et al., 2025; Rerung & Ramadhan, 2024). Improving the quality of information can contribute to greater tax administration as well as improve public trust in digital government services (Azra et al., 2025).

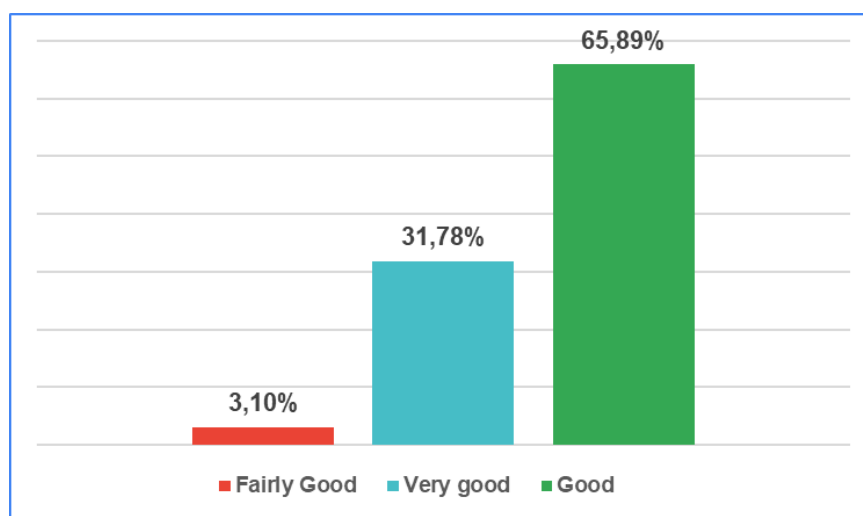


Source: Edited by Author, 2025

Figure 4. Respondents' Evaluations of Information Usefulness and Completeness

Results presented in Figure 4 show that users find the information available on the regional digital tax service app to be clear and useful overall. As many as 64.34% of respondents selected the “Clear” category, while 29.46% rated the information as “Very Clear,” showing that most users did not experience meaningful problems in understanding the information available during the digital tax service process. The findings show that the app has been able to make information available in a way that supports users as they access tax services and meet administrative needs. Similar results have been reported in latest WebQual, which found that clear, comprehensive, and structure information is connected to more positive evaluations of digital government services as well as a better user experience (Rerung & Ramadhan, 2024; Murdyahanjani et al., 2025). That said, keeping information correct and high-quality remains very important to ensure that digital public services continue to meet user needs as service requirements change (Azra et al., 2025).

The information was rated as “Unclear” by only 6.98% of respondents, suggesting that the proportion of users who had found the information difficult to understand was small. These findings show that, while the percentage is low, aspects of how information is being presented could still be improved to better meet the needs of users with differing levels of digital literacy and information needs. A similar finding was reported in a new WebQual study, finding that information that does not meet standards for clear and complete information can lead to a loss of user trust when using digital government services, even when the service is still rated as positive overall (Murdyahanjani et al., 2025; Rerung & Ramadhan, 2024). Improved organization, consistence, and ease of reading of information can contribute to a better user experience and support the more effective administration of digital public services (Azra et al., 2025). The findings are similar to those of other studies that highlight the importance of improving the quality of information and user participation in digital public services to improve user trust and overall satisfaction (Latip et al., 2025).



Source: Edited by Author, 2025

Figure 5. Respondents' Evaluations of the Visual Appearance of the Application

Users gave positive feedback overall on the visual appearance of the local digital tax service app during their use of it. Applications users rated the layout of the application as clear, well-organized, and easy to understand throughout the process of using digital tax services. Good visual layout can improve reading comfort, help users find important information more easily, and improve the user experience when using electronic public services (Brilianto et al., 2024; Rerung & Ramadhan, 2024). Recent studies also show that apps with clear and effective information presentation are better accepted in terms of overall quality and website use (Wijayanti et al., 2025).

Almost half of the respondents gave a positive rating of the visual design of the local digital tax service app. Across the surveys, 65.89% of respondents rated the application layout as Good, and 31.78% of respondents gave it a Very Good response, meaning that the application has a good visual rating. Results show that the application has a clear and good layout, helping improve user experience when using digital tax services. The same findings have been reported in lots of other studies, which show that a good layout is better and more positive for the quality of a website and the user experience (Brilianto et al., 2024; Wijayanti et al., 2025).

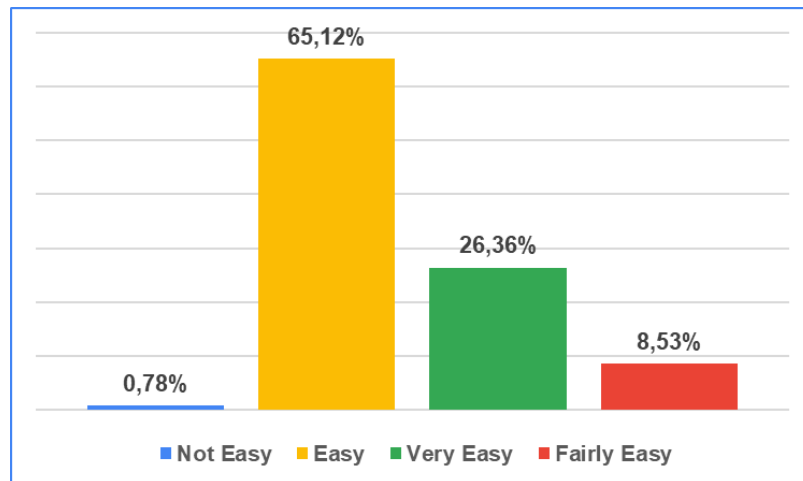
The user experience was described as good by less than 3.10% of respondents, pointing to the fact that very small number of people had a less-than-positive view of the applications' look and feel. If nothing more, we can learn that there is room for growth in making the applications more user-friendly, easy to use, and easy on the senses, so they can better serve a much larger user base. Prior work has also shown that continuous improvement in interaction can improve public opinion of digital public services and result in a better overall service experience (Rerung & Ramadhan, 2024; Brilianto et al., 2024).

3. The Service Quality of the Regional Digital Tax Service Application

Service interaction experience reflects how users experience their interaction with digital public service applications during the service process as a whole. In this component, people rate their perceptions of transaction security, system reliability, trust in the application, and the help they can get while completing online services. Current findings show that trust, privacy protection, and secure interactions are among the most important factors influencing user acceptance and continued use of e-government services, especially when public services deal with administrative transactions and personal data (Yuhefizar et al., 2024; Alzahrani et al., 2025). Addressing this can help improve user trust in digital public services and support a more positive online service experience.

Interaction in digital tax services, where people want to be able to trust that their personal and financial information is secure, that the system works well, and that support is responsive when they're handling administrative tasks online, is really important. And because people are sharing personal and financial information, their level of trust in these services has a lot to do with how safe they feel, how well their privacy is protected, and how

much they trust the digital platform. New e-government findings show that users tend to rate digital public services as positive when these online services are secure, transparent, and supported by responsive service systems, such as in services related to administrative and financial transactions (Alzahrani et al., 2025; Yuhefizar et al., 2024). Making sure transactions are secure and protected is a big part of improving the quality of digital tax services and building user trust in government apps.



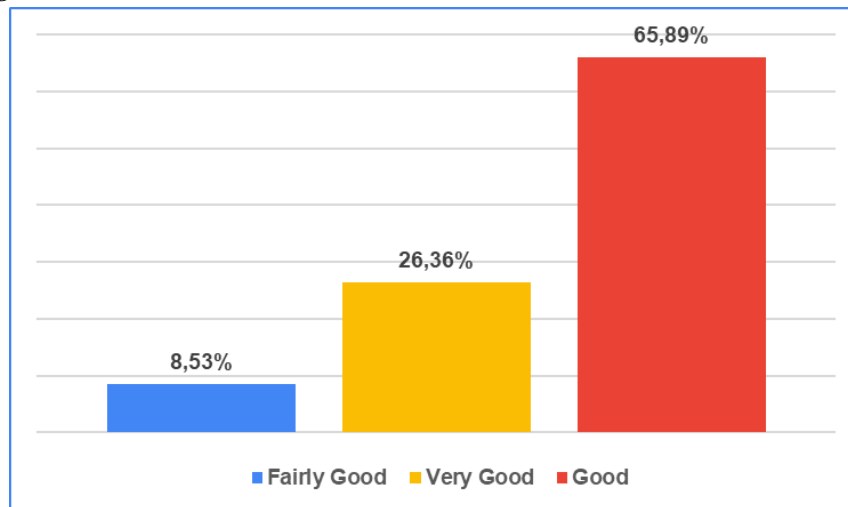
Source: Edited by Author, 2025

Figure 6. Respondents' Evaluations of Access to User Support.

Support services provide a very important support for the quality of service because users may need help when they experience some difficulties using digital tax services. The presence of responsive communication channels can help users deal with problems more quickly and build their confidence in completing online administrative procedures. Research on digital government services indicates that easily accessed support services and assistance in a short time contribute to a more positive user experience, particularly when the application is related to administrative transactions and public services (Alzahrani et al., 2025; Yuhefizar et al., 2024). The evaluation of user perceptions of support accessibility, as such, will provide valuable information on how well digital public services facilitate interactions between users and government service providers.

Most respondents reported that contacted BAPENDA staff for assistance was relatively easy when they experienced problems while using the local digital tax service app. A total of 65.12% of respondents selected "Easy," while 26.36% selected "Very Easy," which shows that users can usually access the available communication channels during the service process. Similar findings have been reported in other recent e-government studies, where responsive communication and easily available support services are related to greater user trust and more positive evaluations of digital public services, such as for applications related to administrative transactions (Alzahrani et al., 2025; Yuhefizar et al., 2024). Although 8.53% of respondents rated this aspect as Fairly Easy and 0.78% as Not Easy, these responses show that improved

communication mechanisms and support access can further improve the user experience when seeking assistance.



Source: Edited by Author, 2025

Figure 7. Respondents' Evaluations of Personal Data Security.

Personally protecting data has become a big focus of services, as people expect their information to always be safe when using digital government services. Findings show people trust how local digital tax services protect their personal information during online transactions. Studies of e-government always show that perceptions of data security and privacy are very important to user trust and their motivation to continue using digital public services, even when sensitive administrative information is being processed (Alzahrani et al., 2025; Alharbi et al., 2024). Improving user trust in data protection is very important for safeguarding the quality and reputation of digital tax services.

Respondents opinions about personal data protection in local digital tax service platforms have been very positive by and large. A good 65.89% responded with Good, and 26.36% responded with Very Good, showing that a good number of people feel safe about personal data in digital services. Findings similar have also reported in some new e-government surveys, as a better sense of data privacy and protection is connected to more trust from people and more positive evaluation of digital public services (Alharbi et al., 2024; Alzahrani et al., 2025). Even though the rating is positive overall, strong data protection steps and transparent privacy practices remain key to protecting public trust in digital tax services.

Conclusion

People saw local digital tax service platforms as positive across all three parts of WebQual 4.0. This includes ease of use, information, and service communication. Looking at the data, people's experience with services was more positive when these factors were better. People who understood the website's quality better were more positive about the service. People found the application easy to use, with clear information and good service interactions during the digital tax process. Results point to positive experiences with personal data protection and communication support, and highlight the important role of user trust in the

success of digital public services. Practice recommendations can help the Makassar City Revenue Service upgrade the quality of its digital tax services by improving how the application is structured, how information is communicated, and user support. To better understand the quality of digital public services, we would recommend including user reviews in future system evaluation and performance reviews.

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