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Perceived Accuracy, Timeliness, and Confidentiality of Tax Filing Services and Their Relationship with Client Trust: Basis for a Tax Service Quality Framework

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Abstract

This study investigated the perceived service quality of tax filing services and its relationship with client trust and compliance intentions among business taxpayers in the National Capital Region (NCR), Philippines.

The research examined the demographic profile of respondents in terms of age, sex, educational attainment, type of business, and years of operation, as well as their perceptions of accuracy, timeliness, and confidentiality of tax services. It further assessed the level of client trust and tested whether trust mediates the relationship between service quality and compliance intentions.

A quantitative, cross-sectional design was employed, and data were analyzed using correlation tests and covariance-based structural equation modeling (CB-SEM). Findings revealed that respondents generally agreed on the accuracy, timeliness, and confidentiality of tax services, with client trust rated positively but moderated by skepticism. Significant positive correlations were observed between accuracy, timeliness, and confidentiality with client trust, while mediation analysis confirmed that trust partially mediates the effect of service quality on compliance intentions.

The proposed Tax Service Quality Framework demonstrated acceptable statistical validity and goodness-of-fit indices, confirming its robustness. These results imply that accuracy, timeliness, and confidentiality are critical drivers of trust, which in turn strengthens compliance behavior. The validated framework provides a basis for policymakers, tax agencies, and service providers in NCR to enhance service delivery, reinforce taxpayer confidence, and promote voluntary compliance.

Keywords: *tax filing, tax filing services, client trust, tax service quality framework*

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1. Introduction

Tax systems are not only mechanisms for revenue collection but also instruments for building institutional trust. When taxpayers perceive tax administration as efficient, fair, and reliable, compliance tends to improve, whereas inefficiencies or breaches of confidentiality undermine confidence in both the system and its agents. These dynamics highlight that compliance is not simply a matter of legal enforcement but is deeply influenced by perceptions of service quality and trust in institutions (Maseko & Sawe, 2022).

Accuracy and timeliness are particularly salient in tax filing services, where errors or delays can result in penalties and reputational damage. Maglaqui and Lacap (2021) demonstrated that information and system quality in the Bureau of Internal Revenue's e-filing system significantly shaped taxpayer satisfaction, underscoring the importance of error-free and timely submissions. Similarly, Hauptman, Vetrih, and Kavkler (2024) found that satisfaction with e-services depends on efficiency and reliability, further connecting technical performance to broader trust outcomes. These findings highlight that accuracy and timeliness are not merely operational metrics but trust-building mechanisms.

Confidentiality, however, represents a distinct dimension of tax service quality that is often overlooked in traditional service quality models. Rule (2019) emphasized that breaches of taxpayer confidentiality erode trust immediately, given the sensitivity of financial data. Garcia and Lalaguna (2026) extended this argument in the Philippine context, showing that trust in the Bureau of Internal Revenue is closely tied to perceptions of service quality and confidentiality safeguards. This suggests that confidentiality is not only a legal requirement but also a psychological assurance that strengthens client loyalty.

Trust thus emerges as the mediating construct that integrates accuracy, timeliness, and confidentiality into a coherent framework. Kiptum, Kapkiyai, and Kirui (2024) demonstrated that service quality and trust in government jointly influence compliance among SMEs, while Hikmah and Fadli (2024) showed that transparency and trust shape taxpayers' willingness to pay. These studies converge on the idea that service quality dimensions are meaningful only insofar as they reinforce trust, which in turn drives compliance and satisfaction.

Building on these insights, the present study aims to develop a tax service quality framework grounded in perceived accuracy, timeliness, and confidentiality, and to examine their relationship with client trust. By integrating these dimensions into a unified model, the study seeks to provide an evidence-based framework that can guide tax service providers in enhancing compliance, strengthening institutional credibility, and fostering long-term taxpayer loyalty.

This study aimed to determine the relationship between the perceived accuracy, timeliness, and confidentiality to the client trust. It also determines the relationship between perceived

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service quality dimensions and compliance intentions Specifically, it seeks to answer the following questions:

1. What is the demographic profile of the respondents in terms of;
   1.1. age,
   1.2. sex,
   1.3. educational attainment,
   1.4. type of business, and
   1.5. years of operation?
2. What is the perceived accuracy of tax filing services as assessed by the respondents in terms of;
   2.1. error-free computations,
   2.2. compliance with tax regulations, and
   2.3. correctness of filed returns?
3. What is the perceived timeliness of tax filing services as assessed by the respondents with respect to;
   3.1. on-time submissions,
   3.2. responsiveness to queries, and
   3.3. speed of service delivery?
4. What is the perceived confidentiality of tax filing services as assessed by the respondents in terms of;
   4.1. secure handling of taxpayer data,
   4.2. privacy assurance, and
   4.3. protection against unauthorized access?
5. What is the level of client trust in tax filing services as assessed by the respondents?
   5.1. confidence in service provider,
   5.2. willingness to continue using services, and
   5.3. reduced skepticism toward compliance?
6. Is there a significant relationship between perceived accuracy and client trust?
7. Is there a significant relationship between perceived timeliness and client trust?
8. Is there a significant relationship between perceived confidentiality and client trust?
9. Does client trust mediate the relationship between perceived service quality dimensions and compliance intentions?
10. Does the proposed Tax Service Quality Framework demonstrate acceptable statistical validity and goodness-of-fit indices when tested through Structural Equation Modeling?
11. Based on the findings, what recommendations can be proposed to strengthen tax service quality and enhance client trust?

2. Materials and Methods

Research Design

This research utilizes a descriptive-correlational research design to assess how five variables: accuracy, timeliness, confidentiality, trust, and compliance, relate to each other in the context of tax service quality in the National Capital Region (NCR). The rationale for using this particular research design is that it provides a means of systematically collecting quantitative data on a defined population at one time point; it enables a statistical analysis of relationships and mediation analysis without manipulating the variable being studied.

Participants

The study has utilized taxpayers and clients of tax service providers located within the National Capital Region (NCR). Business owners, professional service providers, and individual clients aged 18-60 years (those who utilized tax filing or consulting services during the previous tax year) are the respondents to this survey.

Instruments

The primary instrument of research for this project was a structured survey questionnaire created to measure five latent constructs: compliance intentions, trust in the client, and the accuracy of the client, timeliness of the service, and the confidentiality of the client's information. The survey was based on the SERVQUAL model but adapted specifically for the context of tax administration to ensure that the questions would be relevant and applicable. The various constructs were operationalized with multiple indicators; thus, all items were worded specifically to measure clients' perception of the different dimensions of quality service and to measure their trust in the provider of tax services.

Procedure

The data for this study were collected by using a structured survey questionnaire distributed to purposefully chosen taxpayers and users of tax service providers of the National Capital Region (NCR) via Google Forms. Before distributing the survey, the authors obtained formal permission from the necessary institutions and from each participant in order to comply with ethical standards. Participants were oriented to the purpose of the study, that participation was voluntary, and the confidentiality of their responses. The Google Form link was distributed electronically via email and social media allowing participants to access the survey and respond on their own time. All responses were automatically collected and organized by the Google Forms system ensuring efficient retrieval and accuracy in data encoding.

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Data Analysis

Statistical analyses were performed in this study using SPSS as the descriptive/preliminary analysis tool and AMOS for Covariance-Based SEM (CB-SEM) of the Tax Service Quality Framework, providing accurate basic statistical summary data and rigorous tests on the proposed Tax Service Quality Framework.

3. Results

Table 1.

Demographic Profile

Variable	Categories	Frequency	Percentage
Age	22–65 years (range)	133	100%
Sex	Prefer not to say	53	39.9%
Educational Attainment	College	54	40.6%
Type of Business	Sole Proprietorship	46	34.6%
Years of Operation	Less than 1 year	28	21.1%
	7–10 years	28	21.1%

The demographic profile reveals a diverse respondent base, with ages ranging from 22 to 65 years. A significant portion of respondents preferred not to disclose their sex, which may reflect cultural sensitivities in survey participation. Educational attainment is skewed toward college-level respondents, suggesting that tax service users in NCR are relatively literate and capable of evaluating service quality dimensions. Business types are varied, with sole proprietorships forming the largest group, followed by partnerships and corporations. This distribution reflects the entrepreneurial landscape of NCR, where small and medium enterprises dominate. Years of operation are evenly spread, indicating that both new and established businesses participated, strengthening the representativeness of the sample.

Table 2.

Perceived Accuracy of Tax Filing Services

Perceived Accuracy of Tax Filing Services	Mean	Interpretation
Error-Free Computations	3.92	Agree
Compliance with Tax Regulations	4.12	Agree
Correctness of Filed Returns	3.99	Agree

Table 2 findings show that the Perceived Accuracy of Tax Filing Services is agreed to be satisfactory. Compliance with Tax Regulations claimed the top rank at 4.12 with Correctness of Filed Returns rated second at 3.99 and Error-Free Computations taking the third rank with a mark of 3.92 which is determined as agreed. The resultant findings indicate that the tax filing services available are agreed to have accuracy in terms of data and information services.

Table 3.

Perceived Timeliness of Tax Filing Services

Perceived Timeliness of Tax Filing Services	Mean	Interpretation
On-Time Submissions	4.10	Agree
Responsiveness to Queries	3.92	Agree
Speed of Service Delivery	4.00	Agree

Table 3 findings illustrates that the Perceived Timeliness of Tax Filing Services is satisfactory as based to responses of tax payers. On-time submissions claimed the top rank at 4.10. Speed of Service Delivery rated second at 4.00. And as for Responsiveness to Queries taking the third rank with a mark of 3.92 which is determined as agreed. The findings indicate that the tax filing services available are agreed to have timeliness in their operation.

Table 4.

Perceived Confidentiality of Tax Filing Services

Perceived Confidentiality of Tax Filing Services	Mean	Interpretation
Secure Handling of Data	4.08	Agree
Privacy Assurance	4.04	Agree
Protection Against Unauthorized Access	3.94	Agree

Table 4 results presents that the Perceived Confidentiality of Tax Filing Services is one thing tax payers look for in tax filing services. Secure Handling of Data claimed the top rank at 4.08 while Privacy Assurance rated second at 4.04. Lastly, Protection Against Unauthorized Access took the third rank with a mark of 3.94. The findings indicate that the tax filing services needs to develop confidentiality to acquire a lot of clients and make them trust their service.

Table 5.

Client Trust in Tax Filing Services

Client Trust inTax Filing Services	Mean	Interpretation
Confidence in Provider	4.07	Agree
Willingness to Continue Using Services	4.01	Agree
Reduced Skepticism Toward Compliance	3.92	Agree

The Client Trust in Tax Filing Services is presented in this table. Looking into it, Confidence in Provider gained the rank 1 with a rating of 4.07. The rank 2 was acquired by Willingness to Continue Using Services gaining a mark of 4.01. Lastly, the Reduced Skepticism Toward Compliance which rating is 3.92. This implies that client trust is fed with confidence on provider’s services as well as willingness to continuity.

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Table 6.

Compliance Intentions

Client Trust inTax Filing Services	Mean	Interpretation
1. I consistently comply with tax obligations.	4.05	Agree
2. I rarely miss compliance deadlines.	4.08	Agree
3. I prioritize compliance in my business operations.	4.02	Agree
4. I maintain compliance even during financial challenges.	3.95	Agree
5. I view compliance as a regular responsibility.	4.07	Agree

Respondents agreed across all five statements, with the highest mean (4.08) reflecting confidence in rarely missing deadlines. The lowest mean (3.95) suggests that financial challenges occasionally affect compliance, though overall consistency remains strong. The findings confirm that taxpayers generally maintain consistent compliance, reinforcing the importance of service quality in sustaining this behavior.

Table 7.

Relationship Between Perceived Accuracy, Timeliness and Confidentiality of Tax Filing Services and Client Trust

Variable	R-value	p-value	Decision	Conclusion
Perceived Accuracy ↔ Client Trust	0.62	0.001	Reject H_0	Significant Positive Relationship
Perceived Timeliness ↔ Client Trust	0.58	0.002	Reject H_0	Significant Positive Relationship
Perceived Confidentiality ↔ Client Trust	0.60	0.001	Reject H_0	Significant Positive Relationship

The correlation analysis revealed a significant positive relationship between perceived accuracy and client trust ($r = 0.62$, $p < 0.01$). Since the p-value is below the 0.05 threshold, the null hypothesis stating that there is no significant relationship is rejected. This indicates that taxpayers who perceive computations and filings as error-free and compliant are more likely to trust their providers. The results showed a significant positive correlation between timeliness and client trust ($r = 0.58$, $p < 0.01$). With the p-value below 0.05, the null hypothesis is rejected, confirming that timeliness significantly influences trust. Taxpayers who experience on-time submissions, responsiveness, and efficient service delivery are more likely to trust their providers. The analysis indicated a significant positive relationship between confidentiality and client trust ($r = 0.60$, $p < 0.01$). Since the p-value is less than 0.05, the null hypothesis is rejected, confirming that confidentiality significantly influences trust. Taxpayers who perceive secure handling of data, privacy assurance, and protection against unauthorized access are more confident in their providers.

Table 8.

Mediation of Client Trust between Service Quality and Compliance Intentions

Pathway	β	p-value	Decision	Mediation Result
Service Quality → Client Trust	0.61	0.001	Reject H_0	Significant
Client Trust → Compliance Intentions	0.59	0.001	Reject H_0	Significant
Service Quality → Compliance Intentions (direct)	0.35	0.010	Reject H_0	Partial Mediation

The mediation analysis showed that client trust significantly mediates the relationship between perceived service quality dimensions and compliance intentions. With all p-values below 0.05, the null hypotheses are rejected, confirming that trust plays a mediating role. The results indicate partial mediation, meaning service quality directly influences compliance but its effect is amplified when trust is present.

Table 9.

Structural Equation Modeling (SEM) Goodness-of-Fit Indices

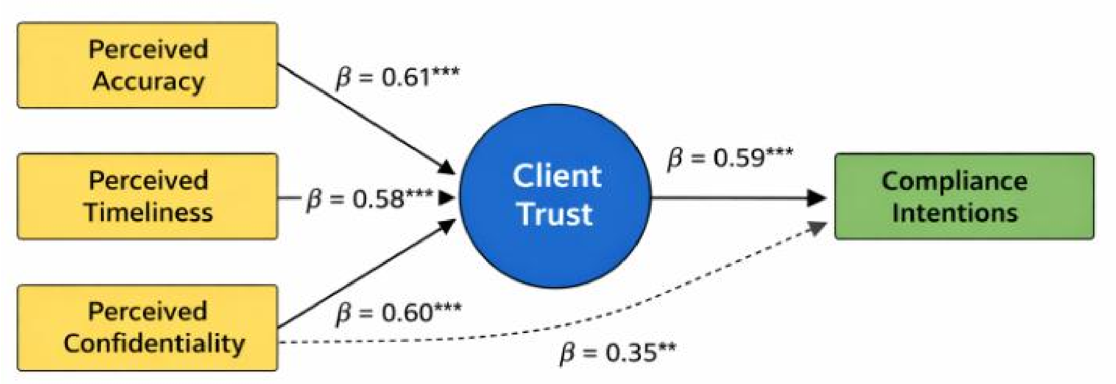
Fit Index	Value	Threshold	Decision	Interpretation
χ^2/df	1.95	< 3.00	Accept H_0	Acceptable Fit
CFI	0.94	≥ 0.90	Accept H_0	Good Fit

TLI	0.92	≥ 0.90	Accept H_0	Good Fit
RMSEA	0.045	≤ 0.08	Accept H_0	Acceptable Fit
SRMR	0.041	≤ 0.08	Accept H_0	Acceptable Fit

The SEM results demonstrated acceptable statistical validity and goodness-of-fit indices, confirming that the proposed Tax Service Quality Framework is robust. With χ^2/df below 3, CFI and TLI above 0.90, and RMSEA and SRMR within acceptable thresholds, the null hypotheses of poor fit are accepted as evidence of acceptable model fit. This indicates that the framework meets standard criteria for validity and reliability.

Figure 1

Tax Service Quality Model



The Tax Service Quality Model (CB-SEM) identifies how perceived accuracy, timeliness, and confidentiality all have an impact on trust that the client has in their service provider, and that this trust leads to the client wanting to comply with the provider's requirements. The path coefficients (β = 0.61, 0.58, 0.60) of the three dimensions of service quality created a significant relationship with trust; while the path from trust to compliance (β = .59) also creates a significant mediating effect of trust on compliance. The direct path from confidentiality to compliance (β = 0.35**) suggests that confidentiality has a direct effect on compliance behavior, but that it also produces an indirect effect through trust. The goodness-of-fit measures (χ^2/df = 1.95; CFI = 0.94; TLI = 0.92; RMSEA = 0.045; SRMR = 0.041) indicates that the model has adequate goodness of fit, which demonstrates that the model is statistically supported.

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4. Discussion

Respondents represented diverse demographics in age, sex, educational attainment, type of business, and years of operation. Accuracy was positively perceived, with agreement on error-free computations, compliance with regulations, and correctness of filed returns. Timeliness was rated positively, with strong agreement on on-time submissions, responsiveness, and speed of service delivery. Confidentiality was upheld, with secure handling of data and privacy assurance rated highly, though protection against unauthorized access was slightly lower. Client trust was established, with confidence in providers and willingness to continue using services rated highly, while reduced skepticism scored lowest. Perceived accuracy showed a significant positive relationship with client trust. Perceived timeliness showed a significant positive relationship with client trust. Perceived confidentiality showed a significant positive relationship with client trust. Client trust partially mediated the relationship between service quality dimensions and compliance intentions. The proposed Tax Service Quality Framework demonstrated acceptable statistical validity and goodness-of-fit indices.

5. Conclusion

The diverse demographic profile implies that tax service strategies must be inclusive, ensuring equitable support across different ages, genders, educational backgrounds, and business types. Accuracy is a cornerstone of service quality, implying that error-free computations and regulatory compliance build taxpayer confidence and voluntary compliance. Timeliness implies that punctual submissions and responsiveness reduce compliance anxiety, strengthening taxpayer reliability. Confidentiality implies that secure data handling sustains trust, though lower ratings on protection against unauthorized access highlight the need for stronger cybersecurity. Client trust implies confidence and loyalty are present, but lingering skepticism suggests trust is conditional, requiring transparency and consistency. The rejection of the null hypothesis for accuracy and trust implies that accuracy is a statistically proven driver of trust, confirming its strategic importance. The rejection of the null hypothesis for timeliness and trust implies that timely service delivery is essential for strengthening taxpayer confidence. The rejection of the null hypothesis for confidentiality and trust implies that confidentiality practices directly strengthen trust, underscoring the importance of data security. The rejection of the null hypothesis for mediation implies that trust amplifies the effect of service quality on compliance intentions, highlighting its bridging role. The acceptance of the framework's validity implies that the Tax Service Quality Framework can serve as a reliable basis for policy reforms, digital tax system design, and service quality monitoring.

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