



Investigating the Relationship Between Social Intelligence and Employees' Job Satisfaction with Taxpayers' (Customers') Satisfaction in the Tehran Tax Administration

Amin Pakzad¹ and Hassan Shams Esfandabad^{2*}

1. MA in Clinical Psychology, Islamic Azad University, Saveh Branch, Arak, Iran

2. Associate Professor, Department of Psychology, Faculty of Social Sciences, Imam Khomeini International University, Qazvin, Iran

OPEN ACCESS

*CORRESPONDENCE

Hassan Shams Esfandabad

shamsesf@gmail.com

RECEIVED 10 January 2022

ACCEPTED 22 February 2022

PUBLISHED 1 March 2022

CITATION

COPYRIGHT

© 2022 Amin Pakzad & Hassan Shams Esfandabad

This is an open-access article distributed under the terms of the [Creative Commons Attribution License \(CC BY\)](https://creativecommons.org/licenses/by/4.0/). The use, distribution or reproduction in other forums is permitted, provided the original author(s) and the copyright owner(s) are credited and that the original publication in this journal is cited, in accordance with accepted academic practice. No use, distribution or reproduction is permitted which does not comply with these terms.

Abstract

The present study was designed and conducted with the aim of investigating the relationship between employees' social intelligence and job satisfaction with taxpayers' (customers') satisfaction in the Tehran Tax Administration. For this purpose, all taxpayers as well as employees of the Tehran Tax Administration were considered as the statistical population and were examined. In terms of methodology, this research is a descriptive study of the correlational type. In terms of purpose, it is applied research, and with respect to data collection, it is a survey study. In this study, three questionnaires were used: a Social Intelligence Questionnaire, a Job Satisfaction Questionnaire, and a Customer Satisfaction Questionnaire, all designed based on the Likert scale. These were distributed among 120 taxpayers and 100 employees of the Tehran Tax Administration in 2018 as the statistical sample. The Social Intelligence Questionnaire consisted of 18 items, the Job Satisfaction Questionnaire included 19 items, and the Customer Satisfaction Questionnaire contained 27 items. The final findings were analyzed using SPSS software, indicating a significant relationship between social intelligence and its dimensions, as well as a significant relationship between job satisfaction and its dimensions, with taxpayers' satisfaction in Tehran. The calculated coefficient of determination showed that employees' social intelligence has a greater impact on taxpayers' satisfaction than their job satisfaction.

Keywords: Job Satisfaction, Customer Satisfaction, Social Intelligence

Introduction

A review of the literature indicates that job satisfaction has been widely studied across various disciplines, including psychology, nursing, business, and sociology (Rasoul Af, Rashidi, Sharif Daramadi, & Seifi, 2000). Since Herzberg (1959), the concept of job satisfaction has been substantially challenged and revised. Nevertheless, it appears that the concept has remained somewhat ambiguous (as cited in Rostami, 2014).

An examination of definitions related to job satisfaction suggests that this construct encompasses three distinct yet interrelated components: job evaluation, job beliefs, and affective experiences related to one's job. Cranny (1992) defines job satisfaction as an individual's emotional (or affective) reaction to their job. This emotional response arises from the comparison between actual job outcomes and the employee's desires (expectations or wants). Locke (1997) describes job satisfaction as a positive or pleasurable emotional state resulting from the appraisal of one's job or job experiences. Similarly, Brief (1998) considers job satisfaction to be an attitude toward one's job (Ravari, Mirzaei, & Venaki, 2012).

Research has identified two major categories of factors influencing job satisfaction: organizational factors and personality factors. Organizational factors include reward systems, quality of supervision, job status and seniority, among others. Personality factors include high self-esteem, optimism, life satisfaction, and genetic influences (Baron, 2006).

In service systems, the human factor plays the most critical role in service quality. Despite increasing mechanization and automation, the importance of the human element in service delivery has not diminished (Ranjbarian & Zahedian, 2009). One of the key determinants of service quality is the presence of employees who are satisfied with their jobs (Malhotra & Mukherjee, 2004). Studies indicate that retaining satisfied and loyal customers is impossible without satisfied and loyal employees. Moreover, improving employees' attitudes significantly affects customer satisfaction (Vilares & Coelho, 2003).

One personality factor that appears to be associated with job satisfaction is social intelligence. Cunningham (2007) argues that individuals do not perform equally in similar social situations; these individual differences are referred to in psychological literature as social intelligence. Social intelligence is a unique characteristic that accounts for success in social interactions and is not acquired solely through formal education or study. The ability to establish healthy relationships—or, in other words, the “art of relating to others”—is a valuable and distinctive capability (Buzan,

2005). The components of social intelligence include social skills, social information processing, and social awareness (Rostami, 2014). Factors of social intelligence that are vital for personal and organizational success include integrity, responsibility, compassion and kindness, forgiveness, and tolerance (Hajizadeh et al., 2008).

Research shows that individuals with higher job satisfaction demonstrate better organizational performance (Moghami, 2013). Consequently, improved employee performance may be expected to enhance client satisfaction. Job satisfaction is also a crucial factor in increasing efficiency and fostering a positive attitude toward work (Ahmadi, 2015). It enhances individual productivity, ensures physical and mental well-being, promotes overall life satisfaction, and facilitates faster acquisition of new job skills (Alvani & Azar, 2011).

Customer satisfaction is a key concept in marketing and refers to customers' feelings and attitudes toward a product or service they have used. It is a response that is evaluated through customers' long-term behavior and is considered an essential tool in marketing activities aimed at managing customer relationships (Kavousi & Saghaii, 2005). Numerous studies have reported a significant relationship between social intelligence and its components (social skills, social information processing, and social awareness) and customer satisfaction (Rostami, 2014).

From a theoretical perspective, social intelligence is regarded as a variable influencing customer satisfaction and as a driver of positive work relationships and organizational goal attainment. Research findings indicate substantial effects of the components of these two constructs on one another, both directly and indirectly (Rezaei & Khalilzadeh, 2010). In today's work environments, success depends not only on employees' technical expertise and experience but also on their ability to manage themselves and others, their flexibility in responding to ongoing environmental changes, the quality and level of their performance, and their capacity to motivate others and generate customer satisfaction (Coopers & Wibler, 2006).

Social intelligence strengthens interpersonal relationships. Since tacit knowledge becomes explicit and transferable through interaction, and because employees must obtain information from both internal and external organizational sources—something that is only possible through constructive and positive communication—it can be concluded that social intelligence may serve as a strong predictor of customer attraction and retention (Clark et al., 1998).

Customer satisfaction is, in fact, a response influenced by various variables that may differ across businesses. It is closely related to customer service (Norouzi & Shokarchizadeh, 2015). In the

present study, customer satisfaction (taxpayers' satisfaction) is assessed based on five variables: employee performance, taxpayers' expectations, work processes, laws and regulations, and organizational culture.

It appears that a combination of job satisfaction and social intelligence may account for a significant portion of client satisfaction. This issue is examined in the present study. Accordingly, the study seeks to answer the following research question:

What is the relationship between employees' social intelligence and job satisfaction in the Tax Administration and taxpayers' satisfaction?

Material and Methods

This study is applied in nature and, in terms of methodology, is descriptive and correlational. Since the research is descriptive and implemented in a survey format, it relies on questionnaire-based data collection. Three Likert-scale questionnaires were used to measure the variables of interest:

1. Job Satisfaction Questionnaire
2. Social Intelligence Questionnaire
3. Customer (Taxpayer) Satisfaction Questionnaire

Population and Sample

This study involved two statistical populations:

- a) All taxpayers in the city of Tehran in 2018
- b) All employees working in the tax administration branches across the four districts of Tehran (north, south, east, west) in 2018

Accordingly, the study included two samples: taxpayers and tax administration employees. The first sample consisted of 120 taxpayers, and the second sample consisted of 100 employees.

Given the distribution of tax administration branches across the four regions of Tehran, 30 taxpayers from each region were selected through simple random sampling, yielding a total of 120 taxpayers. Similarly, 25 employees from each region were selected through simple random sampling, amounting to 100 employees.

Instruments

Three Likert-scale questionnaires were used to collect the data.

a) Minnesota Job Satisfaction Questionnaire

This questionnaire includes 19 items and assesses six dimensions of job satisfaction:

- Pay system (Items 1–3)
- Nature of the job (Items 4–7)
- Promotion opportunities (Items 8–10)
- Organizational climate (Items 11–12)
- Leadership style (Items 13–16)
- Physical conditions (Items 17–19)

Responses are rated on a 5-point Likert scale (1 = Strongly disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly agree).

Rahmani Khajeh Langi (2009) standardized the Minnesota Job Satisfaction Questionnaire for elementary, middle, and high school teachers in Isfahan. Using a multi-stage cluster sampling method, 600 teachers participated in the study. Reliability was assessed using Cronbach's alpha and test-retest methods. Reported reliability coefficients ranged from 0.62 to 0.84 for the long form, 0.68 to 0.84 for the short form, and 0.34 to 0.86 for the job satisfaction subscales—indicating acceptable reliability.

b) Tromsø Social Intelligence Scale (TSIS)

The Tromsø Social Intelligence Scale, developed by Silvera, Martinussen, and Dahl (2001), assesses three components of social intelligence:

- Social Information Processing
- Social Skills
- Social Awareness

The questionnaire includes 21 items. Silvera et al. reported reliability coefficients of 0.81, 0.86, and 0.79 for the three subscales, and 0.83 for the total scale. Rezaei (2010) administered the scale to 413 students at the University of Tabriz and reported reliability coefficients of 0.75 for the total scale and 0.73, 0.66, and 0.64 for the subscales, respectively.

Items 1, 3, 6, 7, 9, 10, 14, 17, 18, 19, and 20 are scored on a 1–5 Likert scale (1 = Strongly disagree to 5 = Strongly agree), while the remaining items are reverse-scored. Minimum and maximum total scores range from 21 to 105.

In Rezaei's (2010) standardization, Items 3 and 18 were removed due to low factor loadings (< 0.30), and Item 8 was removed due to its negative effect on reliability. Thus, the 18-item version of the scale was used in the present study. The subscales were measured as follows:

- Social Information Processing: Items 1, 5, 8, 13, 15, 16

- Social Awareness: Items 2, 4, 7, 10, 12, 18
- Social Skills: Items 3, 6, 9, 11, 14, 17

Higher scores indicate greater social intelligence.

c) Customer Satisfaction Questionnaire

To measure customer satisfaction, the standard questionnaire developed by Mokesh Kumar (2009) was used. The questionnaire includes 27 Likert-scale items assessing the following dimensions:

- Appearance Satisfaction: Items 5, 6, 8, 9, 10, 11, 17, 27
- Reliability: Items 18, 19, 20, 21, 22, 25
- Assurance: Items 1, 2, 4, 24, 26
- Empathy: Items 7, 13, 23
- Responsiveness: Items 3, 12, 14, 15, 16

Rostami (2014) reported the following Cronbach's alpha coefficients for the subscales:

- Appearance Satisfaction: 0.763
- Reliability: 0.710
- Responsiveness: 0.710
- Assurance: 0.750
- Empathy: 0.742
- Overall Customer Satisfaction: 0.824

These values indicate acceptable reliability for research purposes.

Results

Tables 1–3 present the correlation coefficients among the study variables.

Table 1. Pearson Correlation Coefficients Between Employees' Social Intelligence (and Its Dimensions) and Taxpayer (Customer) Satisfaction

Variables	Social Intelligence	Social Information Processing	Social Awareness	Social Skills	Customer Satisfaction
Social Intelligence	1				
Social Information Processing	0.342**	1			
Social Awareness	0.514**	0.386**	1		
Social Skills	0.557**	0.236*	0.198*	1	
Customer Satisfaction	0.712**	0.381*	0.786**	0.436**	1

* $p < .05$ ** $p < .01$

The results indicate a significant positive relationship between employees' social intelligence and its dimensions and taxpayer satisfaction.

Employees' job satisfaction is significantly related to taxpayer satisfaction.

Since the data were normally distributed, Pearson's correlation coefficient was used to test this hypothesis. The results are presented in Table 2. All coefficients are significant at the 5% level, indicating a significant positive correlation between employees' job satisfaction (and its dimensions) and taxpayer satisfaction.

Table 2. Pearson Correlation Coefficients Between Employees' Job Satisfaction (and Its Dimensions) and Taxpayer Satisfaction

Variables	Job Satisfaction	Pay System	Nature of Job	Promotion Opportunities	Organizational Climate	Leadership Style	Physical Conditions	Customer Satisfaction
Job Satisfaction	1							
Pay System	0.736**	1						
Nature of Job	0.749**	0.472**	1					
Promotion Opportunities	0.679**	0.369**	0.355**	1				
Organizational Climate	0.667**	0.424**	0.288**	0.448**	1			
Leadership Style	0.839**	0.557**	0.528**	0.542**	0.563**	1		
Physical Conditions	0.655**	0.382**	0.377**	0.324**	0.356**	0.434**	1	
Customer Satisfaction	0.448**	0.640**	0.562**	0.643**	0.216*	0.247*	0.223*	1

* p < .05 ** p < .01

Predictive Role of Social Intelligence and Job Satisfaction

To examine whether employees' social intelligence and job satisfaction predict taxpayer satisfaction, Pearson correlations were first computed and then tested for significance. The results are presented in Table 3.

Table 3. Correlation Coefficients and Coefficients of Determination

Variable	Dimension	N	r	p	R ² (%)
Social Intelligence	Social Information Processing	100	0.381	0.015	14.5
	Social Awareness	100	0.786	0.001	61.7
	Social Skills	100	0.436	0.001	19.0
	Total Social Intelligence	100	0.712	0.001	50.6
Job Satisfaction	Pay System	100	0.736	0.001	54
	Nature of Job	100	0.749	0.001	56
	Promotion Opportunities	100	0.679	0.001	46
	Organizational Climate	100	0.667	0.001	44
	Leadership Style	100	0.839	0.001	70.3
	Physical Conditions	100	0.655	0.001	42.9
	Total Job Satisfaction	100	0.448	0.001	20

All correlation coefficients are significant at $p < .05$. Overall, there is a significant positive relationship between the dimensions of social intelligence and job satisfaction and taxpayer satisfaction.

The coefficients of determination show that employees' social intelligence explains approximately **50.6%** of the variance in taxpayer satisfaction, whereas employees' job satisfaction explains **20%** of the variance.

Multiple Regression Analysis

Given the significant relationships, stepwise multiple regression analysis was conducted to determine which variable better predicts taxpayer satisfaction.

Table 4. Summary of Regression Model for Predicting Customer Satisfaction

Model	R	R ²	F	p
Step 1 (Social Intelligence)	0.712	0.507	100.7	0.001
Step 2 (Social Intelligence + Job Satisfaction)	0.742	0.551	9.4	0.003

Social intelligence alone explains 50% of the variance in customer satisfaction. When job satisfaction is added, the explained variance increases to 55%.

The F-test is significant ($p = 0.003$), indicating that the regression model is statistically significant. Therefore, social intelligence and job satisfaction have a significant linear relationship with customer satisfaction.

Table 5. Regression Coefficients

Model	Predictor	B	Beta	t	p
Step 1	Constant	12.44	—	3.66	0.001
	Social Intelligence	0.809	—	10.03	0.001
Step 2	Constant	8.18	—	3.31	0.023
	Social Intelligence	0.719	0.633	8.69	0.001
	Job Satisfaction	0.165	0.224	3.08	0.003

Since the t-tests for regression coefficients are significant ($p < .003$), both social intelligence and job satisfaction significantly predict customer satisfaction. Based on the standardized coefficients (Beta), the contribution of: Social intelligence to predicting customer satisfaction is 0.633 and Job satisfaction is 0.224. The positive regression coefficients indicate that higher levels of social intelligence and job satisfaction are associated with higher taxpayer satisfaction.

Final Regression Equation

Customer Satisfaction = 8.18+0.719 (Social Intelligence) + 0.165 (Job Satisfaction) (Customer Satisfaction) = 8.18 + 0.719 (Social Intelligence) + 0.165 (Job Satisfaction)
 Customer Satisfaction= 8.18+0.719 (Social Intelligence) + 0.165 (Job Satisfaction).

Discussion

The findings of the present study revealed that the majority of employees of the Tax Affairs Organization possess a moderate level of social intelligence. This finding is consistent with the results reported by Behzadi and Esmailizadeh (2017), who found that the social intelligence of managers in the libraries of Astan Quds Razavi was generally at a moderate level. Their study further demonstrated a significant relationship between managers' social intelligence and job performance. In addition, they found no significant differences in job performance based on demographic variables such as educational level, gender, work experience, and employment status, although social intelligence differed according to gender. The consistency between their findings and those of the current study suggests that social intelligence among employees and managers in public-sector organizations often remains at a moderate level, highlighting the need for targeted interventions aimed at enhancing interpersonal and social competencies in the workplace.

The present study also demonstrated a significant positive relationship between employees' social intelligence and taxpayer satisfaction. This finding supports the results of Abdolzadeh and Niki (2017), who reported that the emotional intelligence of mobile phone salespersons significantly influenced customer satisfaction, with empathy emerging as the strongest predictor. Although their study focused on emotional intelligence, the overlap between emotional and social intelligence provides further support for the importance of interpersonal competencies in shaping positive customer experiences.

Similarly, the findings align with the study conducted by Norouzi and Shokarchizadeh (2015), which investigated taxpayer satisfaction in the Shemiranat Tax Administration. Their results indicated that employee performance, taxpayer expectations, and tax laws and regulations positively influenced taxpayer satisfaction. However, organizational culture and work processes did not significantly contribute to satisfaction levels. These findings emphasize the critical role that employee-related factors play in determining service quality perceptions among taxpayers.

The results are also consistent with the findings of Rezaei and Khalilzadeh (2010), who reported a significant positive relationship between managers' social intelligence and teachers' job satisfaction. Among the dimensions of social intelligence, social skills and social information processing were identified as the strongest predictors of job satisfaction. This finding highlights the practical importance of social intelligence not only for customer outcomes but also for creating positive organizational environments that enhance employee well-being and effectiveness.

Furthermore, Rostami (2015) found a significant positive relationship between employees' social intelligence and taxpayer satisfaction within the Tax Affairs Organization. According to his findings, increases in social intelligence were associated with higher levels of taxpayer satisfaction. The results of the present study strongly support this conclusion and provide additional evidence that socially intelligent employees are better equipped to understand taxpayers' needs, communicate effectively, resolve concerns, and foster positive service experiences.

The findings are also supported by the work of Weiss and Suh (2005), who demonstrated that employees with higher levels of social intelligence tend to perform better and experience greater job satisfaction. These findings reinforce the argument that social intelligence contributes to both employee effectiveness and customer-oriented outcomes, making it a valuable organizational resource.

Another important finding of the current study was that taxpayer satisfaction with the Tax Affairs Organization was generally at a moderate level. This result is in agreement with the findings of Vahdani-Nejad (2017), who reported moderate levels of satisfaction with the performance of the national Tax Affairs Organization. His study identified appropriate information dissemination, speed of service delivery, service quality, employee behavior, and the provision of electronic services as the most important determinants of taxpayer satisfaction. These factors are closely related to employees' social and communication competencies, further supporting the role of social intelligence in enhancing service quality.

The analysis of the dimensions of social intelligence revealed that employees' social skills were positively and significantly associated with taxpayer satisfaction. This finding is consistent with Rostami (2015), who similarly reported a positive relationship between social skills and taxpayer satisfaction. Employees with stronger social skills are more capable of establishing rapport, communicating clearly, and responding effectively to taxpayers' concerns, thereby increasing satisfaction levels.

The results further indicated that social information processing was positively and significantly related to taxpayer satisfaction. This finding supports Rostami's (2015) conclusion that employees who can accurately interpret social cues and understand the needs and expectations of taxpayers are more likely to provide responsive and satisfactory services. Effective social information

processing enables employees to adapt their behavior to different situations and improve the quality of interactions with taxpayers.

Likewise, social awareness demonstrated a significant positive relationship with taxpayer satisfaction. This result is also consistent with Rostami's (2015) findings, which showed that greater social awareness leads to higher levels of customer satisfaction. Employees who possess a strong awareness of social dynamics are better able to recognize taxpayers' perspectives, anticipate potential concerns, and respond in a respectful and empathetic manner.

The study additionally found a significant positive relationship between employees' job satisfaction and taxpayer satisfaction. This finding supports the broader literature suggesting that satisfied employees are more motivated, committed, and willing to provide high-quality services. Employees who experience greater satisfaction in their work environment are likely to demonstrate more positive attitudes toward taxpayers, leading to improved service experiences and greater taxpayer satisfaction.

The coefficient of determination (R^2) indicated that approximately 55% of the variance in taxpayer satisfaction could be explained by employees' social intelligence and job satisfaction. This relatively high explanatory power suggests that these variables play a substantial role in shaping taxpayers' perceptions of service quality. Statistical analyses using Pearson correlation confirmed significant relationships between the independent variables and taxpayer satisfaction. Furthermore, the results showed that employees' social intelligence exerted a stronger influence on taxpayer satisfaction than job satisfaction. This finding highlights the critical importance of interpersonal competencies in service-oriented public organizations, particularly in contexts where employees interact directly with clients and stakeholders.

Overall, the findings of the present study underscore the strategic value of developing employees' social intelligence within the Tax Affairs Organization. Enhancing social awareness, social skills, and social information processing capabilities may contribute not only to higher levels of taxpayer satisfaction but also to improved organizational performance and service effectiveness. Therefore, organizational policies aimed at employee development should prioritize training programs that strengthen communication skills, empathy, conflict management, and interpersonal understanding.

Limitations of the Study

One of the primary limitations of this research is the restricted generalizability of the findings. The study was conducted exclusively among employees and taxpayers in Tehran, which may limit the

applicability of the results to other regions of the country. Differences in organizational culture, socioeconomic conditions, and taxpayer characteristics across provinces may influence the observed relationships.

Recommendations for Future Research

To enhance the generalizability of the findings, future studies should replicate this research in other provinces and regions of Iran. Comparative studies across different geographic and organizational contexts would provide a more comprehensive understanding of the role of social intelligence and job satisfaction in shaping taxpayer satisfaction. Additionally, future researchers may investigate other organizational and psychological variables that could influence taxpayer satisfaction, such as organizational commitment, service quality, leadership style, employee engagement, and emotional intelligence.

Data availability statement

The original contributions presented in the study are included in the article/supplementary material; further inquiries can be directed to the corresponding author.

Ethics statement

The studies involving human participants were reviewed and approved by ethics committee of Islamic Azad University.

Author contributions

AP and HS contributed to the study conception and design, material preparation, data collection and analysis. All authors contributed to the article and approved the submitted version.

Funding

The authors did not receive support from any organization for the submitted work.

References

- Abdolzadeh, M., & Niki, H. (2017). The impact of emotional intelligence on customer satisfaction in the service industry [In Persian]. In *Proceedings of the First International Conference on Management, Economics, and Marketing*.
- Ahmadi, S. A. A. (2015). *Barrasi-ye rabete-ye rezayat-e shoghli va bahrevary-e niruye ensani [Examining the relationship between job satisfaction and human resource productivity]* [In Persian]. Modiran Publications.
- Alvani, S. M., & Azar, A. (2011). *Research methods in management* [In Persian]. Saffar-Eshraqi Publications.

- Baron, R. A. (2006). *Organizational behavior: Foundations, realities and challenges*. South-Western College Publishing.
- Behzadi, H., & Esmaeilzadeh, M. (2017). Examining the relationship between social intelligence and job performance among managers of Astan Quds Razavi libraries [In Persian]. *Library and Information Science Research Journal*, 7(1), 65–82.
- Brief, A. P. (1998). *Attitudes in and around organizations*. Sage.
- Buzan, T. (2005). *The power of social intelligence* (N. Iran-Nejad, Trans.) [Persian translation]. Ganjineh Publications. (Original work published in English)
- Clark, M., et al. (1998). Social intelligence and customer attraction in service industries. *Journal of Business Research*, 42(2), 143–151.
- Coopers, C. L., & Wibler, J. (2006). *Social intelligence and the workplace*. Oxford University Press.
- Cranny, C. J. (1992). *Job satisfaction: How people feel about their jobs*. Lexington Books.
- Hajizadeh, M., Mahdavi, M., & Ebrahimi, A. (2008). Components of social intelligence in organizational success [In Persian]. *Journal of Educational Sciences and Psychology*.
- Herzberg, F. (1959). *The motivation to work*. John Wiley & Sons.
- Kavousi, S. M., & Saghaei, A. (2005). *Methods of measuring customer satisfaction* [In Persian]. Hakim Publications.
- Kinningham, T. L. (2007). The value of social intelligence in service encounters. *Journal of Service Research*.
- Locke, E. A. (1997). The nature and causes of job satisfaction. In M. D. Dunnette & L. M. Hough (Eds.), *Handbook of industrial and organizational psychology*.
- Malhotra, N., & Mukherjee, A. (2004). The relative influence of employees' perceived service quality on customer loyalty. *Journal of Services Marketing*.
- Moghami, H. (2013). Job satisfaction and organizational performance in governmental organizations [In Persian]. *Scientific-Research Journal of Behavioral Sciences*.
- Mukesh, K. (2009). Customer satisfaction scales and applications. *Journal of Marketing Management*.
- Norouzi, S., & Shokarchizadeh, A. (2015). Investigating factors affecting taxpayer satisfaction: A case study of the Shemiranat Tax Affairs Administration [In Persian]. In *Proceedings of the Second National Conference on Management and Marketing*.

- Rahmani Khajeh Langi, A. (2009). *Standardization of the Minnesota Job Satisfaction Questionnaire among teachers* (Master's thesis, University of Isfahan, Iran) [In Persian].
- Ranjbarian, B., & Zahedian, M. (2009). Service quality and the role of the human factor in service systems [In Persian]. *Business Studies Quarterly*.
- Rasoulaf, A., Rashidi, M., Sharif-Daramadi, P., & Seifi, S. (2000). A comparative study of job satisfaction concepts in classical and modern literature [In Persian]. *Management Quarterly*.
- Ravari, A., Mirzaei, K., & Venaki, Z. (2012). Examining employees' attitudes toward job satisfaction in service organizations [In Persian]. *Journal of Clinical Psychology*.
- Rezaei, A., & Khalilzadeh, A. (2010). The relationship between managers' social intelligence and employees' job satisfaction [In Persian]. *Applied Psychology Quarterly*, 4(14), 21–35.
- Rostami, F. (2014). *Examining the relationship between employees' social intelligence and job satisfaction with taxpayer satisfaction in the Tax Affairs Organization of Tehran* (Master's thesis, Public Administration) [In Persian].
- Silvera, D., Martinussen, M., & Dahl, T. I. (2001). The Tromsø Social Intelligence Scale: A self-report measure of social intelligence. *Scandinavian Journal of Psychology*, 42(4), 313–319. <https://doi.org/10.1111/1467-9450.00242>
- Vahdani-Nejad, M. (2017). Prioritization of factors affecting taxpayer satisfaction [In Persian]. *Tax Research Quarterly*, 34.
- Villares, R., & Coelho, P. (2003). The employee–customer satisfaction chain in the service sector. *Journal of Business Research*.
- Weiss, D. J., & Soub, R. (2005). Social intelligence and job performance: A meta-analysis. *Journal of Applied Psychology*.