Quality of Service, Tax Understanding, and Tax Sanctions, Effect on Personal Taxpayer Compliance

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ABSTRAK

Latar belakang dalam penelitian ini adalah adanya fenomena bahwa realisasi penerimaan negara dari sektor pajak memiliki kontribusi terbesar yang setiap tahunnya mengalami pasang surut dibandingkan dengan penerimaan bukan pajak. Penelitian ini bertujuan untuk menguji Kualitas Pelayanan, Pemahaman Pajak, dan Sanksi Perpajakan, Pengaruhnya Terhadap Kepatuhan Wajib Pajak Orang Pribadi. Penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini berjumlah 57 orang, sedangkan pengambilan sampel menggunakan teknik Non Probability Sampling dengan menggunakan sampling jenuh. Alasannya karena jumlah penduduk yang relatif kecil. Sampel yang diteliti oleh peneliti adalah 57 wajib pajak. Teknik analisis menggunakan uji instrumen, uji asumsi klasik, dan uji hipotesis. Untuk alat tesnya digunakan Statistical Package for the Social Sciences (SPSS). Hasil penelitian ini menunjukkan bahwa kualitas pelayanan perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, pemahaman perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, dan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: *Service Quality, Tax Understanding, Tax Sanctions, Taxpayer Compliance*

ABSTRACT

The background in this study is that there is a phenomenon that the realization of state revenues from the tax sector has the largest contribution, which each year experiences ups and downs compared to non-tax revenues. This study aims to test Service Quality, Tax Understanding, and Tax Sanctions, Influence on Individual Taxpayer Compliance. This research uses quantitative methods. The population in this study amounted to 57, while the sampling used the Non Probability Sampling technique using saturated sampling. The reason is because the population size is relatively small. The sample studied by the researcher is 57 taxpayers. The analysis technique uses instrument testing, classical assumption test, and hypothesis testing. For the test tool, the Statistical Package for the Social Sciences (SPSS) is used. The results of this study indicate that the quality of tax services has a positive and significant effect on taxpayer compliance, tax understanding has a positive and significant effect on taxpayer compliance, and tax sanctions have a positive and significant effect on taxpayer compliance.

Key words: *Kualitas Pelayanan, Pemahaman Pajak, Sanksi Perpajakan, Kepatuhan Wajib Pajak.*

INTRODUCTION

Most Indonesians are still reluctant to pay taxes properly. Taxpayers will always try to avoid paying taxes. According to the Director of Extension, Service and Public Relations of the Directorate General of Taxes, the level of tax compliance of the Indonesian people in paying taxes is still low. The Central Directorate General of Taxes (DGT) noted that in terms of tax revenue in 2019, it only reached 11% of the ideal figure of 15% according to Bernadeta, (2016). In 2019 the government has a revenue target of IDR 1,761.8 trillion. Of that amount, the targeted tax revenue is IDR. 1,489.3 trillion.

However, the state revenue achieved was Rp. 1,508 trillion or 85.6% of the target. While the realization of tax revenue is Rp. 1,240,4 trillion, or 83.3% of the target set, so there is a shortage of tax revenues of Rp. 248.9 trillion according to Medistiara, (2016). In addition, another indicator is the level of the tax ratio in Indonesia which is still low at 10.3% compared to neighboring countries, Malaysia is above 13%, Vietnam and Singapore have reached 16% (Kompas, 2019). Therefore, it is necessary to know what factors affect the level of compliance of individual taxpayers. The low level of taxpayer compliance is influenced by several factors, including service quality, understanding of taxation, and tax sanctions. The following is data on the realization of Gresik Regency's regional revenues for 2019-2021 (in billion rupiah)

Sourced from KPP Selatan Gresik, it can be seen that the realization of state revenues from the tax sector has the largest contribution, which each year experiences ups and downs compared to non-tax revenues. The largest revenue from the tax sector comes from income tax, where total income tax revenue is always more developed than other tax revenues. The role of taxes in the Revenue and Expenditure Budget (APBN) is very important, thus making the Directorate General of Taxes more active in increasing state revenues from the tax sector. However, the government faces obstacles in increasing state revenues, namely the low level of taxpayer compliance in reporting and paying taxes.

Based on the description of the background above, the researchers are motivated to conduct research with the title The Effect of Service Quality, Tax Understanding, and Tax Sanctions, on Individual Taxpayer Compliance.

LITERATURE REVIEW
Theory Of Planned Behavior (TPB)
Ajzen (2017; 23) developed the Theory of Reasoned Action into another theory, namely

The Theory of Planned Behavior and shows the relationship of behaviors that are raised by individuals to respond to something. The main factor in this theory of TPB (Theory of Planned Behavior) is the intention of an individual to carry out a behavior where the intention is indicated by how strong a person's desire is to try or how much effort is made to carry out the behavior according to Kurniawati and Toly, (2014; 03).

Service Quality
Service quality means that a form of service regarding administration in this case taxation is provided to the public, especially taxpayers, consistently and sustainably and is within the corridor of certain standards so that maximum service can be realized for taxpayers. It is important for tax officials through tax service providers because it creates an impression that influences people's decisions to fulfill their tax obligations. The better the quality of tax services provided by the tax authorities, the taxpayers will tend to be obedient in paying taxes (Masruroh and Zulaikha, 2013)..

Tax Understanding
According to Parera (2017; 78), understanding of taxation is the ability of taxpayers to understand tax regulations, both regarding tax rates based on the law that they will pay and tax benefits that will be useful for their lives. In addition, Harahap (2004;57) reveals that the understanding of taxpayers on taxation affects taxpayer compliance with their tax obligations. The higher the level of taxpayer understanding of tax regulations, the less likely the taxpayer to violate these regulations so as to increase taxpayer compliance.

Tax Sanctions
Tax sanctions have the meaning of provisions for regulations in taxation which later must be obeyed and obeyed. Another meaning of tax sanctions is that they are a preventive tool so that taxpayers do not violate tax regulations or norms according to Mardiasmo, (2016; 65).

Laws and regulations broadly contain rights and obligations, actions that are allowed and not permitted by the community. In order for these laws and regulations to be complied with, there must be sanctions for violators, as is the case for tax laws. Taxpayers will comply with tax payments if they view that fines will harm them more. The more tax arrears that must be paid by the taxpayer, the harder it is for the taxpayer to pay it off. Violations of tax obligations by taxpayers as long as they involve violations of tax administration provisions will be subject to administrative sanctions. Meanwhile, violations involving violations that cause losses to State Revenue are subject to criminal sanctions according to Mardiasmo, (2016; 67).

Taxpayer Compliance

According to Purnamasari (2016; 98), taxpayer compliance is if the taxpayer is obedient and fulfills and carries out tax obligations in accordance with the provisions of tax laws and regulations. The more taxpayers who can fulfill their tax rights and obligations, the taxpayers can be said to be obedient to tax regulations. State tax revenues and revenues will increase if the level of taxpayer compliance in paying taxes is high according to Tiraada, (2013;77).

METHOD

In this study, the researcher used this type of quantitative research. According to Sugiyono (2017; 07) quantitative research is a research method based on the philosophy of positivism, used to examine certain populations and samples, collecting data using quantitative or statistical research instruments. In obtaining data and information.

The object of the research was conducted in Dahanrejo Lor Village and Dahanrejo I Housing District, Kebomas District, Gresik Regency. According to Sugiyono (2014; 80) population is a generalization area consisting of

objects/subjects that have certain qualities and characteristics determined by the researcher.

The population in this study are people who have businesses and people who work as doctors, notaries, civil servants, and employees of BUMN. In this study, the sampling used was non-probability sampling. This type of sampling technique using saturated samples is a sampling technique when the population is relatively small.

The samples in this research are people who have businesses and people who work as doctors, notaries, civil servants, and employees of BUMN. The types and sources of data used in this study are as follows: Primary data is data that directly provides data to data collectors. In compiling this research, the primary data used was a direct questionnaire to the residents of Dahanrejo Lor village.

The source of the data obtained in this study came from respondents from the village of Dahanrejo Lor. The data collection technique in this study used a technique known as a questionnaire. The questionnaire itself is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer. In this study the questionnaires that will be discussed include service quality (X1), tax understanding (X2), tax sanctions (X3), and mandatory compliance. tax (Y).

RESULTS

the results of data processing with the following results

Table 1 Hypothesis Testing

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.329	1.877		2.306	.025
	X1	.468	.094	.493	4.955	.000
	X2	.452	.102	.468	4.449	.000
	X3	.154	.087	.142	4.770	.002

a. Dependent Variable: Y

The Effect of Tax Service Quality on Taxpayer Compliance

The results of this study indicate that the t count of 4,955 is greater than the t table of 2,004 with a significance level of 5%, then Ho is rejected, Ha is accepted, which means that the variable quality of tax services affects taxpayer compliance. The results of this analysis show a positive direction, meaning that the better the quality of tax services, the higher taxpayer compliance.

The Effect of Tax Understanding on Taxpayer Compliance

The results of this study indicate that the t count of 4.770 is greater than the t table of 2,004 with a significance level of 5%, then Ho is rejected, Ha is accepted, which means that the tax understanding variable affects taxpayer compliance.

The Effect of Tax Sanctions on Taxpayer Compliance

The results of this study indicate that the t count of 4.770 is greater than the t table of 2,004 with a significance level of 5%, then Ho is rejected, Ha is accepted, which means that the tax sanctions variable has an effect on taxpayer compliance.

CONCLUSSION

Based on the results of the study, it can be concluded about the importance of the influence of service quality, understanding of taxes, and tax sanctions on individual taxpayer compliance.

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