The Impact of Taxpayer Consciousness and Tax Service Quality on PBB Taxpayer Obedience

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Abstract

This research is to offer empirical proof of taxpayer consciousness and the quality of tax services on taxpayer obedience. the populaces of this research are all Land and construction building Taxpayers in South Cimahi Regency who were registered on the Cimahi City BAPEDA. The research sample is 150 taxpayers who are determined by using the slovin formula and the statistic analysis method using more than one linear regression analysis method. The result confirmed the partially taxpayer consciousness has a high-quality and completely relations with taxpayer obedience, while the quality of tax offerings now does not have a necessary relation with taxpayer obedience. Simultaneously, taxpayer consciousness and the quality service have a high quality and extensive impact on taxpayer obedience.

Keywords: *Taxpayer consciousness; tax services quality; taxpayer obedience*

Abstrak

Penelitian ini berisi tentang bukti empiris dari kesadaran perpajakan dan kualitas layanan pajak terhadap pemenuhan kewajiban perpajakan. Wajib Pajak PBB di Kabupaten Cimahi Selatan yang terdaftar di BAPEDA Kota Cimahi sebagai populasi dalam penelitian ini. 150 responden menjadi sampel dengan rumus slovin dan menggunakan regresi linier berganda. Pada penelitian ini menunjukkan hasil bahwa kesadaran pajak secara parsial memiliki kualitas yang tinggi dan sepenuhnya berpengaruh pada kepatuhan perpajakan, sedangkan kualitas layanan pajak tidak memiliki hubungan dengan kepatuhan. Secara bersamaan, kesadaran wajib pajak dan kualitas layanan memiliki hubungan yang sejalan dan positif pada kepatuhan wajib pajak.

Keywords: Kepatuhan perpajakan; kesadaran pajak; layanan pajak

INTRODUCTION

One of the sources of local tax revenue comes from land and constructions building taxes. Land and the constructions building taxes can be used for various functions related to land and constructions building tax policies. Land and Constructions Building Tax is a tax that is borne by an individual or entity who gets a better advantage and/or socio-economic position because of the rights to the land and buildings. Because most people own land and buildings, this potential must be utilized more so that tax revenues on land and building taxes can reach optimal numbers (pajak.go.id. 2017).

Table 1
Target and Realization of Land and Constructions Building Tax Revenue in Sub-districts 2015-2019

LAND AND BUILDING TAX (UN)			
YEAR	UN TARGET	UN REALIZATION	%
2015	14,865,597,087	11,292,066,308	75.96
2016	14,927,733,689	11,727,203,475	78.55
2017	14,971,323,292	12,074,942,297	80.65
2018	19,483,801,461	15,297,834,242	78.51
2019	23,844,862,624	19,349,935,937	81.14

Source: Regional Revenue Management Agency (Bappenda) Cimahi City.

Land and Building Tax receipts are hampered because people are still not obedient to their obligations in paying taxes. The existence of taxes is still considered burdensome because people does not ever know the concrete form of the rewards from the money that spent to pay taxes. Therefore, efforts to increase taxpayer obedience in paying Land and Building Tax must be increased by taxpayers and tax collectors.

The Consciousness of taxpayers in Cimahi City in paying Land and constructions Building Tax is still very low, accounting for only 60% each year, causing tax receivables to continue to increase every year. In accordance with Law No. 12/1994 on PBB, it is stated that receivables within a period of five years must still be pursued. From the Cimahi City PBB revenue target of Rp. 35 billion but only Rp. 26 billion. Of this amount, only Rp. 18 billion, the rest are receivables from the previous year.

Service quality is one of the factors causing low taxpayer compliance. Service quality can be measured by the ability to provide satisfactory service. If this can be fulfilled by the tax officer, the taxpayer will feel comfortable in carrying out the obligations of taxation activities and the level of taxpayer compliance will increase (Siwi, 2020).

Taxpayer compliance becomes very important because if the taxpayer does not comply with tax regulations, it will indirectly foster taxpayer avoidance efforts which lead to reduced state and local tax revenues. The government needs to foster a sense of awareness and compliance of taxpayers continuously to reach the tax objects that have been set (Nurul et al, 2018).

Table 2 Land and Building Taxpayer Compliance in South Cimahi District 2015-2019

LAND AND BUILDING TAX (UN)			
YEAR	TOTAL WP (SPPT)	COMPLIANT WP (STTS)	%
2015	46,453	29,020	62.47
2016	47.185	31,554	66.87
2017	47.802	36,767	76.91
2018	50,771	43,427	85.53
2019	51,257	41,719	81.39

Source: Regional Revenue Management Agency (Bappenda) Cimahi City

The local government of Cimahi City has sought various ways to attract the attention of the public in paying taxes,

especially Land and Building Taxes, namely by providing banks and post offices that have collaborated for taxpayers who want to pay and make it easier for taxpayers to pay land and land taxes. building. This is done to increase development energy that comes from local revenue, one of which is the Land and Building Tax (Febriani, 2017).

The theoretical framework that forms the basis for this research is Compliance theory (compliance theory). Compliance theory is a theory that describes a condition in each a person obeys the orders or rules that given. Tahar and Rachman (2014) in Luh et al (2019), obedience with taxation is a liability by God, for the government and the people as taxpayers to comply all tax obligations and carry out their taxation rights. Taxpayer obedience is one of behavior that is based on the consciousness of a taxpayer about his tax obligations while still being based on the laws and regulations that have been set.

Law No. 28 of 2009, Rural and Urban Land and Construction Building Tax is a tax on land and/or buildings that are owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities. As for the Earth and the building itself, what is meant here is that the Earth is the surface of the earth which includes land and inland waters as well as the sea in the regency/city area and Building is a technical constructions that permanently planted or bound to the land and/or inland waters and/or the sea.

Rahayu (2013: 27) says that there are several factors that have an important role in influencing and determining the optimization of the income of funds to the State treasury through tax collection to citizens, one of which is the awareness of taxpayers. Rahayu (2013:141) defines consciousness is a state of well known, while taxation is a matter of taxes, so that tax consciousness is a state of knowing or understanding about taxes. Tax consciousness is the willingness to fulfill obligations and contribute to the state that supports state development. Taxpayer consciousness has logical consequences for taxpayers, namely the taxpayer's willingness to contribute funds for the implementation of the tax function by paying taxes on time and according to the amount.

Nurfiranti (2019) explains that the quality of service is the utilization of human resources in providing services to customers who are satisfied, remain within the limits of service standards that can be accounted for and must be carried out continuously. The willingness of taxpayers to fulfill their obligations to pay taxes depends on how tax officials provide the best quality of service to taxpayers. To realize the best service, service officers must have knowledge and experience in the field of taxation. Taxpayers will be encouraged to pay PBB-P2 on time because of the sanctions that will be paid more when they are late in paying taxes.

Taxpayer compliance according to Widagsono (2017) is the attitude of taxpayers in complying with the Tax Law. Meanwhile, according to Rahmawaty (2014) in Nanik (2018) taxpayer compliance is the willingness of taxpayers to pay taxes sincerely. It can be seen that tax compliance is the attitude of taxpayers who are willing and sincere without being forced to bring out tax obligations in the form of calculating taxes, paying taxes themselves and reporting taxes. Here the taxpayer is willing to calculate the tax to be paid without feeling forced.

Taxpayer compliance includes efforts to fulfill tax administration obligations by calculating taxes correctly, in accordance with tax provisions, compliance in paying and reporting on time according to the payment deadlines and tax reporting that have been determined (Pohan, 2016:15).

METHOD

The analysis method research is a quantitative analysis method, this is because the aim of this research is to determine the magnitude of the effect of tax consciousness and the quality of tax services on taxpayer obedience.

The population in this study is As many as 43,265 taxpayers domiciled in Cimahi Selatan District are registered in the BAPPEDA of Cimahi City (SPPT). The sampling technique used in this research is simple random sampling, because in this study the sample selected by PBB taxpayers in South Cimahi District with 150 respondents. The data collection technique was carried out using a questionnaire instrument with a measuring scale using a Likert scale. Multiple Linear Regression with the help of the SPSS 21 application is the data analysis technique.

RESULTS AND DISCUSSION

Table 3 Data Normality Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.41762264
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.071
Test Statistic		.106
Asymp. Sig. (2-tailed)		.000[c]
Exact Sig. (2-tailed)		.065
Point Probability		.000

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
Sumber: Hasil Pengolahan data SPSS

Table 3 shows the outcome of the Kolmogrov-Smirnov test, showing the significant value of the three variables of 0.065, which means the significance value of the three research variables shows a number greater than the significance level ($\alpha = 0.05$). Therefore, it can be summed up that the three variables in this research have data that are normally distributed.

Table 4 Results of Multicollinearity

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Kesadaran Wajib Pajak (X1)	.857	1.167
	Kualitas Pelayanan Perpajakan (X2)	.857	1.167

a. Dependent Variable: Kepatuhan Wajib Pajak
Sumber: Hasil Pengolahan data SPSS

Table 4 shows the outcome of the VIF value of Taxpayer Awareness and Quality of Tax Service are below 10, namely 1,167and the tolerance value is above 0.1, namely 0.857, it can be summed up that the multicollinearity problem in this study does not exist in the two independent variables.
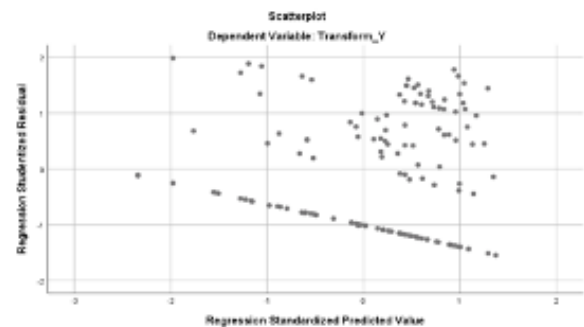

Figure 1 Heteroscedasticity Test

Figure 1 illustrates that the data meet the assumption of data normality. Because the spread of data is around the diagonal line and in the direction of the diagonal.

Table 5 Simultaneous Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.406[a]	.165	.153	3.08102

a. Predictors: (Constant), TOTAL_X2, TOTAL_X1
Sumber: Hasil Pengolahan data SPSS

Table 5 represent, it sees that the coefficient of determination is 0.165 or 16.5%. The value of the coefficient of determination means that 16.5% of taxpayer obedience is influenced by the variables of taxpayer consciousness and

service quality. Meanwhile, 83.5% was influenced by other variables that were not observed by the researcher.

Table 6
Hypothesis F Testing

ANOVA[a]					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3.844	2	1.922	10.872	.000[b]
Residual	25.987	147	.177		
Total	29.831	149			

a. Dependent Variable: Transform_Y

b. Predictors: (Constant), Transform_X2, Transform_X1

Sumber: Hasil Pengolahan data SPSS

ANOVA test in table 6 shows the value of Fcount for the variables of Taxpayer Awareness (X1) and Quality of Tax Service (X2) of 10.827, while Ftable is 3.06 and a significance value of 0.000. Because the value of Fcount 10.827 > Ftable 3.06 and for a significance level of 0.000 <0.05, so Ha is accepted. This shows that simultaneously there is a significant effect between Taxpayer Consciousness and Tax Service Quality on Taxpayer Obedience.

Table 7
T Hypothesis Testing

Coefficients[a]					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	.086	.068		1.265	.208
Total_X1	.216	.065	.277	3.328	.001
Total_X2	.166	.094	.147	1.765	.080

a. Dependent Variable: Total_Y

Sumber: Hasil Pengolahan data SPSS

Based on the T testing, it can be seen that the value oftcountfor variable Tax Conciousness (X1) is 3.328, while the value of tableas big as 1,975and a significance value of 0.001. Because valuetcount 3,328 > ttable 1,975and for a significance level of 0.001 <0.05, so Ho is rejected and Ha is accepted. This shows that taxpayer compliance is influenced by taxpayer awareness.

Next result Value tcountfor variable Service quality (X2) is 1.765 , while the value of tableof 1,975 and a significance value of 0.080. Because valuetcount1,765< ttable1,975. And for a significance level of 0.080 > 0.05, so Ho is approved and Ha is declined. This shows that there is no effect of the Quality of Tax Service on Taxpayer Compliance.

Base on the descriptive analysis, it has known that the consciousness of taxpayers is in the range of 80% - 100% with a very good category. Most of the respondents answered strongly agree from all the statements in the taxpayer awareness variable. This indicates that taxpayer awareness is very good with an average value of 83%. These results show that taxpayers already understand that when their obligations are fulfilled it will help the state in improving national development such as roads, hospitals, education and others in order to create a just and wealthy society. This research is in line with that established by Nur (2019). The outcome of this research show that Taxpayer Consciousness has a positive and significant effect on Taxpayer Obedience.

In the variable of tax service quality, it is in the range of 60% - 80% with good category. However, from the total statements regarding the quality of tax services, the most respondents answered that they disagreed with a score of 266. When viewed from the respondents' answers and the outcome of interviews with respondents at the time of distributing the questionnaire, this was because there were still many respondents who felt that there was a lack of socialization from the Government regarding the regulations. new on Land and Building Tax. Less massive in providing information and less communicative in providing solutions to problems faced by respondents. This research is in line with that established by Anggraeni (2019). The outcome shows that

the service quality variable has no effect on taxpayer obedience.

CONCLUSION

Based on the research that the author did through statistical analysis of 150 questionnaires distributed to PBB taxpayers domiciled in South Cimahi District, it can be concluded that the Consciousness of taxpayers in paying Land and Constructions Building Tax in South Cimahi District is very good with a value of 83% and The quality of tax services in paying Land and Constructions Building Tax in South Cimahi District is good with a value of 75% and taxpayer obedience in paying Land and Constructions Building Tax in South Cimahi Regency is very good with a value of 91%.

The results show that there are still low dimensions of taxpayer consciousness and quality of tax services and taxpayer obedience. So that it is necessary to improve themselves on PBB taxpayers in South Cimahi District in order to be able to improve taxpayer obedience from tax consciousness and the quality of tax services owned by existing PBB taxpayers. In addition, researchers can assist BAPPEDA in providing counseling, socialization and training to support awareness and improve service quality in complying with tax obligations.

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