

# ANALYSIS OF TAXPAYER BEHAVIOR AND FISCUS SERVICES IN IMPROVING PERSONAL TAXPAYER COMPLIANCE

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## ABSTRACT

*This study aims to analyze the effect of awareness of paying taxes, knowledge of tax regulations, and the service of the tax authorities on individual taxpayer compliance. The population used in this study are taxpayers who are registered at KPP Pratama Malang Utara. At the same time, the sample used in this research is purposive sampling. The sample for this study has the following criteria: a.) taxpayers registered at KPP Pratama Malang Utara. b.) individual tax with a single job as an employee. The results of this study indicate that the awareness of paying taxes and knowledge of tax regulations do not affect individual taxpayer compliance. In contrast, the tax service variable affects individual taxpayer compliance.*

**Keywords:** *awareness of paying taxes, knowledge of tax regulations, tax service services, and individual taxpayer compliance.*

## INTRODUCTION

Tax is a part that is quite potent as state and regional revenue. Taxes managed by the central government are a source of state revenue in the APBN, while taxes managed by regional governments are a source of regional revenues in the APBD. The government has a vital role in the economic life of a country. In carrying out its activities, the State requires a flow of funds to run the wheels of government. Funds obtained from several APBN revenue sectors will be used for sustainability, state, routine, and development expenditures. The largest revenue sector in the APBN post comes from tax revenues, which have the potential to continue to be increased in revenue. The government must have good management in managing the sources of funds that have been obtained from the tax sector so that their use is effective and efficient so that there is no misuse.

Efforts to maximize tax revenue should be more directed at efforts to increase revenue with various programs. The Directorate General of Taxes or tax officials carry out efforts to maximize tax

revenue. However, the active role of the taxpayer itself is very much needed. In Indonesia, the tax collection system implemented is Self Assessment. Self-Assessment is a tax collection system that gives authority to trust and responsibility to taxpayers to calculate, calculate, pay, and self-report the amount of tax that must be paid. This is the basis for taxpayer compliance and awareness and is critical to achieving successful tax revenue.

Taxpayer awareness as state financing is needed to improve taxpayer compliance (Jatmiko, 2006). Taxpayer awareness is a condition where taxpayers comply with applicable tax provisions and have the sincerity and desire to fulfill their tax obligations sincerely without any element of coercion. Research conducted by Tiraada (2013) found that tax awareness positively affects individual taxpayer compliance. The problem of collecting taxes from the public is often an obstacle due to the lack of awareness of taxpayers. Until now, many Indonesian people still think that tax collection by the government burdens the community and is worried about the misuse of tax money. Taxpayers

with low awareness will tend to violate tax regulations by not carrying out their tax obligations. With the negative attitude of the taxpayer, it is necessary to be aware of the taxpayer himself about the meaning and benefits of collecting taxes because carrying out his obligations by paying taxes will help the government to take care of all the interests of the people.

Taxpayer compliance arises from several factors that can influence it. Simanjuntak and Mukhlis (2012) argue that several factors include understanding tax regulations, tax rates, sanctions, and justice. Research conducted by Ningtyas (2012) shows that tax rates significantly affect taxpayer compliance. Thus, taxpayer compliance can also be achieved if there is a precise tariff setting; besides that, the tax rate must also be fair in determining the subject and object of the tax. So to see if a taxpayer can be said to be obedient in paying taxes, we must first know the instrument used to measure the level of taxpayer compliance. According to Siti Kurnia Rahayu (2010:139), the measuring instrument for compliance is the first taxpayers who fill in honestly, completely, and correctly the Tax Return (SPT) according to the provisions. Second, the taxpayer submits a tax return (SPT) to the KPP before the latest deadline. If the taxpayer already owns these two measuring instruments, the taxpayer is said to be obedient in paying his tax obligations, and vice versa.

Awareness is an element in humans to understand reality and how they act or behave toward reality. Jatmiko (2006:22) explains that awareness is a state of knowing or understanding. Awareness is a state of knowing or understanding, while taxation is a matter of taxation. So tax awareness is a state of knowing or understanding taxes. The positive assessment of the taxpayer community towards implementing state functions by the government will move the public to comply with their obligations to pay taxes.

The taxpayer's understanding of tax regulations is the taxpayer's way of understanding existing tax regulations (Hardiningsih, 2011). The phenomenon that occurs today is that many taxpayers still do not understand the tax regulations. A taxpayer who can be obedient in taxation activities needs to understand tax regulations fully, including knowing and trying to understand the Tax Law, how to fill out tax forms, how to calculate taxes, always pay taxes on time, and how to report tax returns. The phenomenon that occurs significantly influences a person in fulfilling his obligations in taxation.

Danarsi, Nurlaela, & Subroto (2017) mention that service quality positively affects tax compliance. This research is supported by Sari & Susanti (2014) that service quality affects taxpayer compliance in paying motor vehicle taxes. The same thing is also mentioned in Nisa's research (2017) that the better the services provided to taxpayers, the higher taxpayer compliance. This research proves that the tax service is an important indicator that affects tax compliance. While research (Syah & Krisdiyawati, 2017) states in their research that tax services partially do not affect taxpayer compliance.

Mandasari's research (2018) research on the analysis of factors that influence individual taxpayer compliance, with several respondents, as many as 100 people with research results, in this study service quality and tax knowledge have a significant positive effect on taxpayer compliance while taxpayer awareness and tax sanctions do not affect taxpayer compliance. Yoeanda (2018) examines the factors that influence the level of taxpayer compliance, totaling 107 taxpayers. The results show that taxpayer awareness has a positive and significant effect on taxpayer compliance, and tax sanctions have a positive and significant effect on taxpayer compliance. Understanding taxation has a positive and significant effect on taxpayer compliance.

This study responds to the issue of Awareness of Paying Taxes, Knowledge of Tax Regulations, and Fiscal Services on Individual Taxpayer Compliance in Malang City. This study aimed to determine the effect of paying tax awareness, knowledge of tax regulations, and tax service services on individual taxpayer compliance.

This research is expected to contribute to the development of Compliance Theory and Attribution Theory which is applied to taxpayer compliance by taking into account the factors that influence it. Practically, it is expected to provide input for the Directorate General of Taxes to improve taxpayer compliance through improving service quality and providing tax sanctions.

## **THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT**

### **Attribution Theory**

Suherman (2020:22) Attribution theory (attribution theory) put forward by Frietz Heider (1958) in his book entitled *The Psychology Interpersonal Relations* that "if you look at the behavior of other people, then you must also look at the causes of someone's actions."

### **Compliance Theory**

*Compliance theory* is a theory that explains a condition or business and how a person can obey orders or legal regulations that have been given. Compliance with taxation is obedience in carrying out all applicable tax regulations. According to Rahayu (2010: 138), *Taxpayer compliance* is defined as a climate of compliance and awareness of fulfilling tax obligations.

### **Awareness of Paying Taxes**

According to Azmi (2018: 28), awareness of paying taxes is evidence of understanding the meaning of taxes for individual taxpayers. In other words, tax is a mandatory contribution that must be paid by the taxpayer and is coercive under the law.

### **Knowledge of Tax Regulations**

Knowledge of Tax Regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge of tax regulations in question understands and understands general provisions and tax procedures (KUP), which include how to submit a tax return (SPT), payment, place of payment, fines, and deadlines for payment or reporting of SPT (Official, 2011).

### **Fiscal Service**

Arum, (2012) Fiscal service is defined as how the tax officer helps, manages, or prepares all the needs needed by someone who, in this case, is a taxpayer.

Ramadiansyah et al. (2014), in his research entitled *Analysis of Factors Affecting Individual Taxpayers in Fulfilling the Obligation to Pay Taxes (Case Study at the Singosari Pratama Tax Service Office)*, with a total of 50 respondents who are individual taxpayers registered in KPP Pratama Singosari, the analysis of this research uses multiple linear regression analysis. The results indicate that the variable of awareness of paying taxes has a partial effect on willingness to pay taxes, and the variable of tax service has a partial effect on willingness to pay taxes. The variable of knowledge and understanding of tax regulations has a partial effect on the willingness to pay taxes, the variable perception of the effectiveness of the taxation system has an effect partially on the willingness to pay taxes, and the variables of awareness of paying taxes, service tax authorities, knowledge and understanding of tax regulations, and perceptions of the effectiveness of the taxation system have a common effect on willingness to pay taxes.

Andinata (2015), in his research entitled *Analysis of Factors Affecting Individual Taxpayer Compliance in Paying Taxes (Case Study at the Pratama Surabaya Rungkut Tax Service Office in Surabaya)*, with 100 respondents and analyzed using multiple linear regression analysis

techniques. The results showed that the variables of awareness of paying taxes and perceptions of the effectiveness of the taxation system had a significant positive effect on taxpayer compliance. In contrast, tax sanctions, knowledge, understanding of tax regulations, and the quality of tax service services did not significantly influence.

Fitria (2017), in her research entitled *The Effect of Taxpayer Awareness, Knowledge and Understanding of Taxation on Taxpayer Compliance*, with 100 respondents and analyzed by multiple linear regression analysis. The results of the study show that

1. Taxpayer awareness has a positive and significant effect on the level of individual taxpayer compliance;
2. Knowledge and understanding of taxation have a positive and significant impact on the level of compliance of individual taxpayers;
3. Collectively taxpayer awareness, knowledge, and understanding of taxation influence the level of compliance of individual taxpayers.

Rioni and Saraswati (2018), in their research entitled *Analysis of Factors Affecting the Compliance Level of Individual Taxpayers in the Pratama Medan Barat Tax Service Office*, with 100 respondents and the data was processed using multiple regression models. The results of this study using the F test proves that simultaneously awareness of paying taxes, knowledge, understanding of tax regulations, quality of tax office services, modernization of the tax administration system, and administrative sanctions have a significant effect on the level of compliance of individual taxpayers. While partially using the t-test proves that awareness of paying taxes, service quality of the tax office, and administrative sanctions affect the level of compliance of individual taxpayers. In contrast, knowledge and understanding of tax regulations and modernization of the tax administration

system do not affect the level of compliance of individual taxpayers.

Raharjo et al. (2020), in their research entitled *The Effect of Taxation, Tax Rates, and Service Quality on Taxpayer Compliance (Case Study on Non-Employee Individual Taxpayers at KPP Pratama Cibinong Period 2020)*, This study uses convenience sampling with a total sample of 72 people. The research data were analyzed by descriptive statistical analysis and multiple linear regression analysis. The results showed that partially, which affects taxpayer compliance only with tax rates and service quality. Meanwhile, understanding tax regulations, rates, and service quality affect taxpayer compliance.

Triogi et al. (2021), in their research entitled *The Effect of Awareness, Understanding of Tax Regulations and Tax Sanctions on the Compliance of Individual Taxpayers Registered at KPP Pratama North Malang*, with 100 respondents and analyzed by multiple linear regression analysis techniques. The results showed that partially awareness and understanding of taxation and tax sanctions had a positive and significant effect on the compliance of individual taxpayers registered at KPP Pratama North Malang Fiscal Year 2020.

Adhikara et al. (2022). *Tax Knowledge has a significant positive effect on taxpayer compliance. Tax sanctions have a significant positive effect on taxpayer compliance, taxpayer awareness has a significant positive effect on taxpayer compliance, the ability to pay taxes has a significant positive effect on taxpayer compliance, and taxpayer awareness has a significant positive effect on taxpayer compliance. The indirect effect is higher than the direct effect on the relationship between tax knowledge, tax sanctions, and the ability to pay taxes on tax compliance. The awareness variable to pay taxes will function as an intervening variable.*

## **HYPHOTHESES**

Based on the theory and the results of empirical research, the proposed hypothesis is as follows:

H1: Awareness of paying taxes, knowledge of tax regulations, and tax services affect individual taxpayer compliance.

H1a: Awareness of paying taxes affects individual taxpayer compliance.

H1b: Knowledge of tax regulations affects individual taxpayer compliance.

H1c: Fiscal Services affect individual taxpayer compliance.

## **METHOD**

### **Research design**

This research is quantitative research based on the philosophy of positivism, the type of research used is correlational, which asks for the relationship between two or more variables.

#### **Population and Sample**

This study's population is individual taxpayers registered at the North Malang Pratama Tax Service Office. The sample for this study must have the following criteria.

1. Individual taxpayers registered at the North Malang Primary Tax Service Office.

2. individual tax with a single job as an employee. Variable Operational Definition Individual Taxpayer Compliance (Y)

Devano and Rahayu (2006:110) Formal compliance is a condition where the taxpayer fulfills his obligations formally in accordance with the provisions of the Taxation Law. This research instrument uses research conducted by Sembiring (2020). The measuring instrument in this study uses a 4-point Likert scale, namely: 1 point = Strongly Disagree; point 2 = Disagree; point 3 = Agree, and points 4 = Strongly agree. Indicators to measure taxpayer compliance are as follows:

- a. Fill out the tax return form correctly and clearly.
- b. Calculate the amount of tax payable carefully and correctly.
- c. Pay the tax due on time.
- d. Never received a warning letter.

### **Awareness of paying taxes (X1)**

According to Azmi (2018: 28), Awareness of paying taxes is evidence of understanding the meaning of taxes for individual taxpayers themselves. In other words, tax is a mandatory contribution that must be paid by the taxpayer and is coercive under the law. Taxpayers who have the Awareness to pay their taxes voluntarily and are disciplined in terms of punctuality in paying or reporting SPT. This research instrument uses research conducted by Azmi (2018:30). The measuring instrument in this study uses a 4-point Likert scale, namely: 1 point = Strongly Disagree; point 2 = Disagree; point 3 = Agree, and points 4 = Strongly agree.

According to Rahman in Azmi (2018:30), the indicators for taxpayer awareness are as follows:

- a. pay taxes out of self-consciousness.
- b. willingly and voluntarily to pay taxes and report SPT.
- c. consciously choose to always pay taxes on time.
- d. aware that paying taxes not in accordance with the calculated amount is very detrimental to the state

### **Knowledge of Tax Regulations (X2)**

Taxpayer knowledge is a way for taxpayers to know what their tax obligations are through information or data regarding taxes in the form of what taxes will be paid, tax rates, tax benefits, impacts or sanctions that will be imposed, and other tax regulations. This research instrument uses research conducted by Khasanah (2014: 46). The measuring instrument in this study uses a 4-point Likert scale, namely: 1 point = Strongly Disagree; point 2 = Disagree; point 3 = Agree, and points 4 = Strongly agree. The indicators for measuring knowledge of tax regulations are as follows.

- a. know that taxes function as the largest source of state revenue.
- b. know all regulations regarding the deadline for reporting SPT.

c. know the current tax system, which is to calculate, calculate, pay, and report yourself.

d. know that the tax rate I use is current

### **Fiscal Service (X3)**

Pratiwi (2014:38) Fiscal service is to provide services by the basic rules and procedures set for people or communities who are interested in the organization. Fiscal services are all efforts to assist taxpayers in fulfilling their tax obligations. The services provided by the tax authorities to taxpayers can be seen as whether the taxpayer understands his tax obligations in terms of what type of tax will be calculated, what type of deposit will be paid by the taxpayer, and how to report the tax or SPT using e-systems such as e-filing. And e-billing. According to Winerungan in Pratiwi (2014:38), This research instrument uses research conducted by Pratiwi (2014:38). The measuring instrument in this study uses a 4-point Likert scale: 1 point = Strongly Disagree; point 2 = Disagree; point 3 = Agree, and points 4 = Strongly agree. The indicators to measure the service of the tax authorities are as follows.

a. the services provided by the tax authorities are fast and precise.

b. services are provided with full responsibility.

c. Fiscal services are conducted in a friendly, courteous, and trustworthy manner.

d. The tax authorities know and understand the service needs of taxpayers.

### **Data analysis method**

The data analysis method used in this study uses statistical data analysis techniques in the form of multiple linear regression analysis with SPSS 16 for windows program computer equipment. A multiple linear regression model can be used in this study which has the following formula:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Information :

Y: Individual taxpayer compliance

$\alpha$  : Constant

$\beta_1, \beta_2, \beta_3$ : Regression coefficient of each variable

$\beta$  X1: Awareness of paying taxes

X2: Knowledge of tax regulations

X3: Fiscal Service

e: Error

### **Respondent Demographics**

The education of the majority of respondents is S1/S2/S3, as many as 57 people or as much as 54%, and the gender of the majority of respondents is female (58.1%). Respondents' age was dominated by 17-41 years, as much as 61%—the majority of income <50,000,000 as many as 68% of respondents.

### **Descriptive statistics**

The mean value of the research variables ranged from 3.32 to 3.49, with a standard deviation ranging from 0.477 to 0.527/

## **RESULTS AND DISCUSSION**

### **The Effect of Taxpayer Awareness on Individual Taxpayer Compliance.**

In the results of the regression analysis for the variable of awareness of paying taxes (X1), it is known that the t-count X1 is 0.533 with a significant value of  $t\ 0.595 > 0.05$ , so that H1a is rejected, it can be concluded that there is no effect of the variable of awareness of paying taxes on the taxpayer compliance variable. Taxpayer awareness has a positive and significant influence on the level of compliance of individual taxpayers. This study's results align with previous Wibisono (2020) research, which showed that the awareness of paying taxes did not affect taxpayer compliance. Moreover, the results of this study are not from the research conducted by Fitria (2017).

### **The Effect of Knowledge of Tax Regulations on Individual Taxpayer Compliance**

In the results of the regression analysis for the variable knowledge of tax regulations (X2), it is known that the t-count value is 1.452 with a significant value of  $0.150 > 0.05$ , so that H1b is rejected, it can be concluded that there is no effect of the variable knowledge of tax regulations on individual taxpayer compliance.

This study's results align with previous research conducted by Rioni and Saraswati (2018), which showed that the knowledge variable had no effect on the level of individual taxpayer compliance. The results of this study are not from previous research conducted by Asbar (2015), which states that knowledge of tax regulations affects taxpayer compliance.

### **The Influence of Fiscal Services on Individual Taxpayer Compliance.**

In the results of the regression analysis for the tax service variable (X3), it is known that the t-count value is 4.347 with a significant value of  $0.000 < 0.05$ , so that H1c is accepted, it is concluded that there is a positive influence of the tax service variable on individual taxpayer compliance. This means that the better or the quality of services provided by the tax authorities, the greater the compliance of taxpayers in carrying out their obligations as tax-abiding taxpayers. Fiscal services provided to individual taxpayers include clear and easy-to-understand explanations, such as friendliness, the attitude of tax officers, and extensive knowledge of tax officers so taxpayers can understand the obligations that taxpayers must carry out. And the higher the quality of tax services, the higher the level of taxpayer compliance. This study's results align with previous research by Raharjo et al. (2020), which showed that the tax service variable affected individual taxpayer compliance. The results of this study are not from previous research conducted by Wibisono (2020), where the tax service variable does not affect individual taxpayer compliance.

## **CONCLUSION**

This study aims to determine and analyze the effect of awareness of paying taxes, knowledge of tax regulations, and tax service services on individual taxpayer compliance (a case study at the North Malang Pratama Tax Service Office). In this research, the method used is multiple linear regression analysis. Based on the results of the analysis and the objectives and formulation of the problem in this study, the following results were obtained:

1. The variables of awareness of paying taxes, knowledge of tax regulations, and tax service services simultaneously or jointly affect individual taxpayer compliance.
2. The variable of Tax awareness partially does not affect individual taxpayer compliance.
3. The variable knowledge of tax regulations partially does not affect individual taxpayer compliance.
4. The tax service variable partially has a positive effect on individual taxpayer compliance.

In this study, there are also some limitations felt by the researchers, including:

1. This study uses individual taxpayers (employees) as the sample, and the research is only conducted in one location, namely KPP North Malang.
2. Difficulty in distributing questionnaires due to a large number of samples and limited time as well as uncertain daily visitors to carry out their obligations at KPP North Malang.
3. This research only uses a questionnaire to obtain data.
4. In this study, only the awareness of paying taxes, knowledge of tax regulations, and tax services were used.

### **Suggestion**

Based on the research that has been done, the suggestions that can be given are: Suggestions for further researchers : Further researchers can research two KPPs, KPP North Malang and KPP South Malang., Further researchers are expected

to expand the research sample to individual taxpayers (employees) and individual taxpayers (non-employees)., Further research is expected to use data collection techniques and questionnaires and can add interviews as another source to obtain data and Further researchers are expected to be able to add or use other variables, such as taxpayer satisfaction, tax sanctions, and many others because taxpayer compliance is heavily influenced by factors other than those already studied.

An a. The Directorate General of Taxes pays more attention to four essential dimensions in improving taxpayer compliance:

1. creating a positive perception of taxpayers on their tax obligations
2. studying the characteristics of taxpayers
3. increasing knowledge about taxation to taxpayers
4. improving the tax environment to the fullest

The effect of taxpayer compliance on performance requires the Director General of Taxes to always pay attention to the taxpayer's needs for taxation, such as lack of understanding and knowledge of taxation. It is necessary to conduct socialization and education about taxation to increase taxpayer compliance.

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