The Effect of Tax Socialization, E-Filling, Quality of Fiscal Services and Tax Sanctions on Taxpayer Compliance at the Tax Service Office (KPP) Pratama Pematang Siantar

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ARTICLEINFO	ABSTRACT
	This study aims to determine the socialization of taxation, e-filling, quality of tax services and tax sanctions on taxpayer compliance. This type of research is a quantitative research where the research location was conducted in Pematang Siantar City. The data collection was carried out using a questionnaire distributed to individual taxpayers registered at KPP Pratama Pematang Siantar as many as 100 respondents. Sampling was done using the Accidental Sampling method. Methods of data analysis using descriptive statistics, data quality testing, classical assumption test, multiple linear regression test and hypothesis testing. The results of this study are tax socialization variables, e-filling, quality of tax services and tax sanctions have a significant positive effect on taxpayer compliance. Partially, the tax socialization e-filling,

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1. INTRODUCTION

Every country needs a budget to carry out state activities consisting of sources of revenue and expenditure items. Tax itself is the main source of state revenue which is allocated for various things ranging from personnel expenditure to national development, provision of facilities and infrastructure as well as public facilities. According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures article 1 paragraph 1, tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

Tax revenue is still the largest source of revenue in the APBN and continues to increase from year to year. In the APBN for Fiscal Year 2020, it can be seen from tax revenues which grew significantly so that it made a dominant contribution to state revenue and reduced financing from debt. Interestingly, the temporary realization of tax revenue is still supported by income from Income Tax (PPh). This shows that tax payments from the public make a very large contribution to state revenue.

Tax socialization is an effort to provide understanding, information, and guidance to the public regarding everything related to taxation and legislation. This socialization can be done through communication media, both print media such as newspapers, magazines and audio-visual media such as radio or television (Sulistianingrum, 2009).

The change from a conventional system to a digital system has the potential to confuse some layers of society who are still not familiar with technology. The success or failure of the function of e-filling services in increasing taxpayer compliance will be greatly influenced by the incessant socialization carried out by the government to introduce this new tax reporting system so that all people, especially taxpayers, have an even understanding of the SPT reporting system through e-filling so that it is achieved. expected results

A lot of research on taxpayer compliance has been done, and the results show that there are many factors that affect taxpayer compliance and they vary in each region, causing a research gap. This is what attracts researchers to conduct research that is relatively the same, but has differences in research subjects, research locations, and the variables studied. This research was conducted in Pematang Siantar City using taxation socialization, e-filling, quality of tax service, and tax sanctions, as independent variables.

According to the Director General of Taxes Regulation Number Per-02/PJ/2019 concerning Procedures for Submission, Receipt, and Management of Tax Returns, what is meant by e-filling is the method of submitting SPT through certain channels determined by the Director General of Taxes. E-filling services can be enjoyed by taxpayers who have an Electronic Filling Identification Number (EFIN) and obtain a digital certificate (digital certificate) from the Directorate General of Taxes. With e-filing, taxpayers do not have to go to the tax office to submit their SPT, but can report their SPT online anytime and anywhere. The e-filling system offers convenience for taxpayers so that taxpayer compliance is expected to increase.

Service is a way of serving (helping take care of or preparing all the needs that someone needs). Meanwhile, the tax officer is a tax officer. So, tax service can be interpreted as a way for tax officers to help, manage, or prepare all the needs needed by someone who in this case is a taxpayer (Jatmiko, 2006:20).

Sanctions exist as a barrier for the implementation of a regulation, and regulations are said to be ideal in terms of justice if the existing sanctions bind all interested parties. Tax sanctions according to Mardiasmo (2018: 62) are "guarantees that the provisions of tax laws and regulations (tax norms) will be complied with/obeyed/obeyed. In other words, tax sanctions are a preventive tool so that taxpayers violate tax norms. In the tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. The imposition of strict and equitable sanctions fosters an obedient attitude for taxpayers.

2.   RESEARCH METHOD
This type of research is included in causal associative research, namely research that identifies causal relationships between various variables (Erlina, 2011). This study aims to find out more about the effect of tax socialization, e-filling, quality of tax service and tax sanctions on individual taxpayer compliance.

2.1   Place and time of research
This research was conducted at the Tax Office Pratama Pematang Siantar Regional Office DJP North Sumatra II Jalan Dahlia No. 12, Simarito, West Siantar District, Pematang Siantar City, North Sumatra, 21111.

2.2   Population and Research Sample
The sampling method used in this research is non-proability sampling, namely incidental sampling. The number of samples in this study were 100 respondents, namely by distributing 100 questionnaires to taxpayers registered at the Pematang Siantar KPP Pratama.

2.3   Method of collecting data
The type of data used in this study is primary data using a questionnaire as a research instrument. In this study, the questionnaire used is a closed questionnaire, where each question given is equipped with a choice of answers. Questionnaires were given directly to respondents who

were met incidentally. To measure respondents' opinions, the measurement uses a three-digit Likert scale, namely: Agree Category is given (S) a score of 3, Neutral Category (N) is given a score of 2, Disagree Category (TS) is given a score of 1. Based on the type of data measurement scale, the study uses a questionnaire. with a Likert scale using an interval scale where each object/category has the same interval/distance. The Likert scale is used to measure a person's attitudes and perceptions about a particular object or phenomenon.

2.4 Data analysis method

a. Descriptive Statistical Analysis

Descriptive statistical analysis aims to test the generalizability of the research results based on one sample. The statistical test in descriptive analysis aims to test the hypotheses of descriptive research. Measures used in descriptive statistics include: frequency, central tendency (mean, median, mode), dispersion (standard deviation and variance) and correlation coefficients between research variables.

b. Data Quality Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The reliability test aims to determine the extent to which the measurement results remain consistent, if the measurement is carried out twice or more for the same symptoms using the same measurement tool. Reliable measurement can be done in two ways, namely repeated measure (remeasurement) and one shot (measurement once). In this study, the researcher used the second method, namely one shot using cronbach's alpha.

c. Classical assumption test analysis

In analyzing the data, the researcher used the help of the software program SPSS (Statistical Product & Service Solution) 25.0 for windows. There are four classical assumption tests carried out in this study, namely normality test, multicollinearity test and heteroscedasticity test.

d. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to test the effect of the independent variable on the dependent variable.

e. Research Hypothesis Test

Hypothesis testing is a procedure carried out with the aim of deciding whether to accept or reject the hypothesis regarding population parameters. Hypothesis testing in this study used the F test and t test and the determinant coefficient test (R^2).

3. RESULTS AND DISCUSSIONS

The questionnaires that have been completed by the respondents are collected again for further tabulation in Microsoft Office Excel and processed using the SPSS for windows program. The time required to collect the questionnaire was 2 weeks.

Table 1. Questionnaire Result Data

Description	Amount
Questionnaire sent	110
Returning Questionnaire	100
Questionnaire that does not return	10
Questionnaire used in research	100
Questionnaire return rate	90%

3.1 Descriptive statistical analysis

Descriptive statistical analysis is used to determine the description of a data that is seen based on the frequency distribution and percentage of the variables of Tax Socialization (X1), E-Filling (X2), Fiscal Service Quality (X3), Tax Sanctions (X4) and Individual Taxpayer Compliance (Y).

Table 2. Descriptive Statistics

	N	Minimum	Maximum	mean	Std. Deviation
Tax Socialization	100	5	12	9.62	2,064
E-Filling	100	3	9	7.52	1.501

Fiscal Service Quality	100	7	15	13.90	1,904
Tax Sanctions	100	6	12	10.60	1,729
Taxpayer Compliance	100	5	12	10.30	1,567
Valid N (listwise)	100				

3.2 Data analysis

Table 3. Validity Test Results

Variable	Question Items	Correlation coefficient	r Table (n=100)	Description
Obedience	Y1	0.720	0.196	Valid
Taxpayer	Y2	0.897	0.196	Valid
(Y)	Y3	0.905	0.196	Valid
	Y4	0.621	0.196	Valid
Socialization	X1.1	0.786	0.196	Valid
Taxation	X1.2	0.833	0.196	Valid
(X1)	X1.3	0.854	0.196	Valid
	X1.4	0.898	0.196	Valid
E-Filling(X2)	X2.1	0855	0.196	Valid
	X2.2	0.874	0.196	Valid
	X2.3	0.646	0.196	Valid
Quality	X3.1	0.789	0.196	Valid
Service	X3.2	0.893	0.196	Valid
Fiscus (X3)	X3.3	0.867	0.196	Valid
	X3.4	0.872	0.196	Valid
	X3.5	0.740	0.196	Valid
Penalty	X4.1	0.582	0.196	Valid
Taxation	X4.2	0.842	0.196	Valid
(X4)	X4.3	0.633	0.196	Valid
	X4.4	0.883	0.196	Valid

It is known that the number of respondents involved to test the validity of the questionnaire is n = 100, so the degree of freedom is worth n-2 = 100-2 = 98. The value of r table with 98 degrees of freedom is 0.196. The benchmark value for the validity test is the correlation coefficient (Corrected Item-Total Correlation) which gets a value greater than r table = 0.196. Based on the results of the validity test in Table 3, it is known that all questions are valid.

Table 4. Reliability Test Results

Variable	Alpha Value Cronbach
Tax Socialization (X1)	0.842
E-Filling (X2)	0.712
Fiscal Service Quality (X3)	0.886
Tax Sanctions (X4)	0.730
Taxpayer Compliance (Y)	0.804

3.3 Classic assumption test

The classical assumption test in this study was carried out using the SPSS version 25 statistical program.

a. Normality test

Table 5. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	mean	.0000000
	Std. Deviation	1.06304698
Most Extreme Differences	Absolute	.076
	Positive	.076
	negative	-.066
Test Statistics		.076
asymp. Sig. (2-tailed)		.166[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on Table 5. it is known that the Kolmogorov-Smirnov value is 0.076 and the Asymp.Sig value. (2-tailed) of 0.166. Because the value of Asymp. Sig. (2-tailed) of 0.166 is greater than the level of significance, which is 0.05, meaning that the assumption of normality is met.

b. Multicollinearity Test

Multicollinearity test was conducted to test whether there is a correlation between independent variables with one another in the regression model. If the tolerance value is 0.10 and the VIF value is 10, it can be concluded that there is multicollinearity in this study.

Table 6. Multicollinearity Test
Coefficients[a]

	Model	Collinearity Statistics	
		Tolerance	VIF
1	Tax Socialization	.762	1.312
	E-Filling	.669	1.495
	Fiscal Service Quality	.746	1.340
	Tax Sanctions	.705	1,419

a. Dependent Variable: Taxpayer Compliance

Table 6, each VIF value is not greater than 10 and the tolerance value is above 0.1, so there are no symptoms of multicollinearity.

c. Heteroscedasticity Test

Scatterplot
Dependent Variable: Kepatuhan Wajib Pajak
Scatterplot Graph
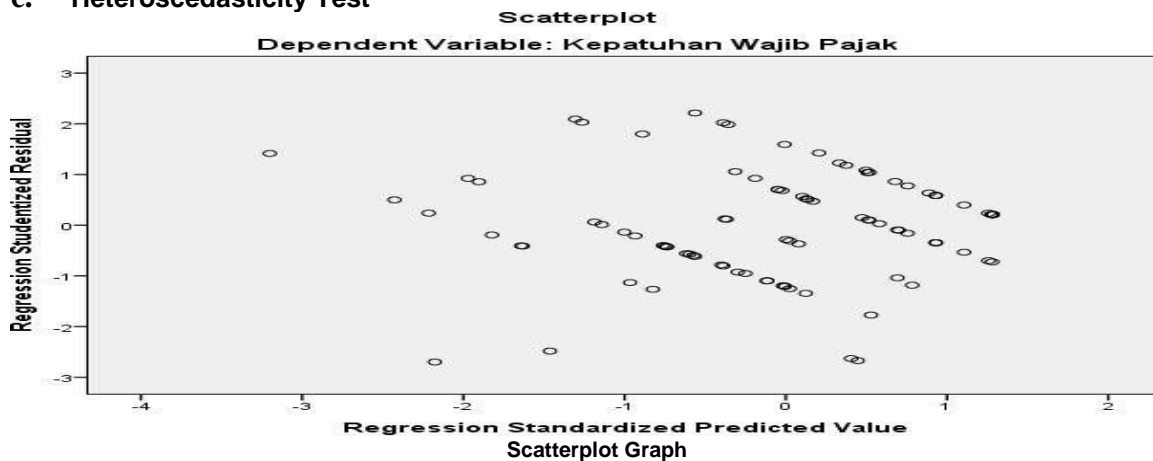
The scatterplot image shows that the points are randomly distributed, spread both above and below zero on the Y axis and do not form a clear particular pattern. Therefore, the regression model is said to have no heteroscedasticity.

d.   Multiple Linear Regression Analysis

Table 7. Multiple Regression Test Results
Coefficients[a]

Model		Unstandardized Coefficients		StandardizedCoefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,302	.924		2,490	.014
	Tax Socialization	.201	.061	.265	3.327	.001
	E-Filling	.439	.089	.420	4.938	.000
	Fiscal Service Quality	.027	.066	.032	.401	.690
	Tax Sanctions	.226	.075	.249	3002	.003

a.Dependent Variable: Taxpayer Compliance

Based on Table 7. the linear regression equation is obtained, namely:

$$Y = 2.302 + 0.201X1 + 0.439X2 + 0.027X3 + 0.226X4 + e$$

e.   Research Hypothesis Testing Analysis

•   F Test (Simultaneous Significance Test)

The test aims to test the Effect of Tax Socialization (X1), E-Filling (X2), Fiscal Service Quality (X3), and Tax Sanctions (X4) on Taxpayer Compliance (Y).

Table 8. F Test Results
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	131.123	4	32,781	27,836	.000[b]
	Residual	111.877	95	1.178		
	Total	243,000	99			

a.   Dependent Variable: Taxpayer Compliance
b.   Predictors: (Constant), Tax Sanctions, Tax Socialization, Fiscal Service Quality, E-Filling

Based on Table 8, it is known that the calculated F value is 27.836, with the F table value of 2.47. Note that because the calculated F value (27.836) > F table (2.47), it is concluded that the Effects of Tax Socialization (X1), E-Filling (X2), Fiscal Service Quality (X3), and Tax Sanctions (X4) have a significant effect. Simultaneous to Taxpayer Compliance (Y) at KPP Pratama Pematang Siantar.

•   t test (Partial Significance Test)

The t-test was conducted to present the regression coefficient value, as well as the t-statistical value for partial effect testing. The results of the t test analysis are shown in the following table:

Table 9. t test results
Coefficients[a]

Model		Unstandardized Coefficients		StandardizedCoefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,302	.924		2,490	.014

Tax Socialization	.201	.061	.265	3.327	.001
E-Filling	.439	.089	.420	4.938	.000
Fiscal Service Quality	.027	.066	.032	.401	.690
Tax Sanctions	.226	.075	.249	3002	.003

a. Dependent Variable: Taxpayer Compliance

- **R2 Test (Coefficient of Determination)**

Based on the results of multiple linear regression analysis, it can also be seen the correlation value and the coefficient of determination, where the correlation value reflects the strength of the relationship between the independent/independent variables (Influence of Tax Socialization (X1), E-Filling (X2), Quality of Fiscal Service (X3), and Sanctions Taxation (X4) on the dependent/bound variable (Taxpayer Compliance (Y)).

Table 9. Results of the Coefficient of Determination
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735[a]	.540	.520	1.085

a. Predictors: (Constant), Tax Sanctions, Tax Socialization, Fiscal Service Quality, E-Filling
b. Dependent Variable: Taxpayer Compliance

Based on Table 9, the coefficient of determination is located in the Adjusted R-Square column. It is known that the coefficient of determination is 0.520. This value means that all independent variables simultaneously affect the individual taxpayer compliance variable by 52%, the remaining 48% is influenced by other factors.

Simultaneously Socialization of Taxation (X1), E-Filling (X2), Quality of Fiscal Services (X3), Tax Sanctions (X4) have a simultaneous effect on Taxpayer Compliance (Y) at KPP Pratama Pematang Siantar so that the hypothesis is accepted. This means that Tax Socialization (X1) partially has a significant effect on Taxpayer Compliance (Y) at a significant level = 5%, E-Filling (X2) partially affects Taxpayer Compliance (Y) at a significant level = 5 %, Fiscal Service Quality (X3) partially has no effect on Individual Taxpayer Compliance (Y) at a significant level = 5%, Tax Sanctions (X4) partially affects Taxpayer Compliance (Y) at a significant level = 5 %.

4. CONCLUSION

Based on the results of the study, the following conclusions can be drawn:
- Socialization of Taxation, E-Filling, Quality of Fiscus Service, and Tax Sanctions have a simultaneous effect on Taxpayer Compliance at KPP Pratama Pematang Siantar.
- Socialization of taxation has a partial effect on taxpayer compliance at KPP Pratama Pematang Siantar.
- E-Filling has a partial effect on taxpayer compliance at KPP Pratama Pematang Siantar.
- The quality of Fiscal Services does not partially affect taxpayer compliance at KPP Pratama Pematang Siantar.
- Tax sanctions partially affect taxpayer compliance at KPP Pratama Pematang Siantar.
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