Influence Of Fiscus Service Quality On Taxpayer Compliance With Taxpayer Awareness As Intervening Variable

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A R T I C L E I N F O	**ABSTRACT**
	This study aims to analyze the effect of the intervening variable on taxpayer awareness on the relationship between the quality of tax services and taxpayer compliance. The population of this research is individual taxpayers registered at the Tax Service Office (KPP) Pratama Banjarbaru, while the research sample is 100 individual taxpayers of certain entrepreneurs. Data was collected by using questionnaires, data analysis and hypothesis testing using path analysis. The results of the study show that the quality of tax service services directly affect taxpayer compliance, and the quality of tax service services is also proven to have an indirect effect on taxpayer compliance through taxpayer awareness as an intervening variable. This means that the better the quality of service, the taxpayer compliance will also increase. Service quality also has an indirect effect on taxpayer compliance through taxpayer awareness. With good service quality, taxpayer awareness will also increase and will also increase taxpayer compliance.

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INTRODUCTION

Until 2021, taxes are still the main source of state revenue. The Minister of Finance said that the realization of tax revenues in 2021 reached Rp. 1,277.5 trillion. When viewed from the composition in the APBN, tax revenues contributed 82.8% of the total state revenue. One of the largest tax revenues comes from Income Tax (PPh), which is Rp. 696.5 trillion, this number is 101.9% greater than the realization in 2020 (source: kontan.co.id).

Sources of income tax can come from individual taxpayers or corporate taxpayers (Mutia, 2014). For individual taxpayers of certain entrepreneurs, they carry out their tax obligations with a self-assessment system, namely the taxpayer is given the authority to calculate, calculate, pay and report the amount of tax owed by themselves (Diamastuti, 2018). Therefore, the level of income tax revenue is highly dependent on taxpayer compliance. Taxpayer compliance is taxpayer compliance in implementing tax provisions in accordance with the provisions of tax laws and regulations (Nur Ghailina As'ari, 2018). From this understanding it can be concluded that taxpayer compliance includes the implementation of tax obligations by taxpayers . Tax obligations that must be met by

taxpayers are the obligation to calculate the tax payable, the obligation to pay taxes owed and the obligation to report a notification letter (SPT). The amount of taxes paid by taxpayers will increase state revenue, so that if taxpayers have high compliance, the amount of state revenue will also increase (Latofah & Harjo, 2020). Vice versa, if taxpayer compliance in paying taxes is low, then state revenues from taxes will also decrease. Given the importance of the role of these taxes in state revenues, research on compliance becomes an interesting topic to be studied further. If taxpayer compliance in paying taxes is low, then state revenues from taxes will also decrease. Given the importance of the role of these taxes in state revenues, research on compliance becomes an interesting topic to be studied further. If taxpayer compliance in paying taxes is low, then state revenues from taxes will also decrease (Lusiani et al., 2015). Given the importance of the role of these taxes in state revenues, research on compliance becomes an interesting topic to be studied further.

There are several factors that can influence taxpayer compliance behavior. One of the external factors that can affect taxpayer compliance is the quality of Fiskus services (Fitria et al., 2021). Fiscus is a party that is closely related to taxpayers in carrying out their tax obligations. Starting from taxpayers registering themselves, reportingSPT, until when the taxpayer seeks information related to tax regulations and experiences problems or difficulties in fulfilling their tax obligations, the taxpayer will interact with the tax authorities. Therefore, how the tax service can affect whether taxpayers will be more obedient or not in carrying out their tax obligations (Safitri & Silalahi, 2020).

Several studies related to the quality of tax services on taxpayer compliance obtained different results. Research that has been conducted by (Cindy & Yenni, 2013), (Putri, 2018), (Risna, 2022) states that the tax service has an effect on the level of taxpayer compliance. Meanwhile, research conducted by (Bahri, 2020), (Setiawan;, 2021) stated that the tax service did not affect taxpayer compliance.

In addition to the external factors above, internal factors can also affect taxpayer compliance. One of the internal factors that can affect taxpayer compliance is taxpayer awareness. Taxpayer awareness is the level of understanding of taxpayers regarding the function and role of taxes. If taxpayers have high awareness, it will be able to increase taxpayer compliance in fulfilling their tax obligations. This is because taxpayers really understand the role of taxes for the sustainability and development of the country, so that taxpayers will voluntarily pay taxes and report taxes as one of their active participation as part of society in Indonesia.

The results of research conducted by (Cindy & Yenni, 2013) stated that taxpayer awareness has an effect on taxpayer compliance. Because the taxation system in force in Indonesia requires taxpayers to fulfill their own tax obligations, if taxpayer awareness is high, it will increase taxpayer compliance. Research conducted by (Hapsari & Kholis, 2020) states that taxpayer awareness has no effect on taxpayer compliance.

Taxpayer awareness is suspected to have an influence on taxpayer compliance. In addition, awareness of taxpayers is also suspected to be intervening on the influence between the quality of tax services and taxpayer compliance. This shows that the quality of tax services in addition to having a direct effect on taxpayer compliance, can also have an indirect effect through taxpayer awareness. Research conducted by (Bahri, 2020) found that taxpayer awareness can mediate the effect of tax service quality on taxpayer compliance. The quality of tax service services can have a direct effect on taxpayer compliance, and on the other hand the quality of this service is also seen to have an indirect effect on taxpayer compliance through taxpayer awareness,

This study is aimed at individual taxpayers of certain entrepreneurs because these taxpayers use a self-assessment system in fulfilling their tax obligations. This research was conducted on individual taxpayers of certain entrepreneurs in KPP Pratama Banjarbaru. Based on the explanation above, the researcher is interested in conducting a study with the title "The Effect of Fiscal Service Quality on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable".

RESEARCH METHOD

This research is an associative research that examines the relationship between the independent variable and the dependent variable. The independent variable in this study is the quality of tax service (X), the intervening variable in this study is taxpayer awareness (Z) and the dependent variable in this study is taxpayer compliance (Y).

A.   Variable Operational Definition

The operational definitions of the variables used in this study are as follows:

1.   Fiscal Service Quality (X) is how good the tax authorities are in helping and providing services to taxpayers. The indicators used to measure the quality of tax services are tangible, reliability, assurance, responsibility and empathy.

2.   Taxpayer awareness (Z) is a condition where taxpayers are willing to carry out tax obligations voluntarily because they understand the importance of the role and function of taxes for the state. The indicators used to measure taxpayer awareness are: taxes are a source of state revenue, taxes are used to finance state expenditures, delaying tax payments will harm the state, paying taxes in inappropriate amounts will harm the state.

3.   Taxpayer Compliance (Y) is the obedience of taxpayers in implementing tax provisions in accordance with the provisions of tax laws and regulations. The indicators used to measure taxpayer compliance are: taxpayer compliance to register themselves, tax perform tax calculations correctly, taxpayers pay taxes on time, taxpayers report SPT on time and taxpayers do not have tax arrears.

B.   Population and Sample

The population in this study is an individual taxpayer registered at the KPP Pratama Banjarbaru. In 2020, the number of individual taxpayers registered at KPP Pratama Banjarbaru is 252,558 people. The sample of this research is individual taxpayers who are included in certain categories of entrepreneurs. Based on Slovin's formula, the number of samples in this study was 100 people. Respondents selected in this study had the condition that they must have been registered as individual taxpayers of certain entrepreneurs for more than 1 tax year.

C.   Data analysis technique

Path Analysis

The regression test for the intervening variable uses the path analysis method. According to Ghozali (2018), path analysis is an extension of multiple linear analysis or also called a use of regression analysis to estimate the quality relationship between variables that have been previously determined based on theory. Path analysis aims to determine the direct and indirect effect of a variable on other variables. The direct or indirect effect is calculated based on the beta standardized coefficients regression value of each independent variable on the dependent variable.

The use of path analysis in this study is an extension of multiple linear regression analysis, while the regression equation used in this path analysis is as follows:

Equation 1: $Z = b_1.X + e$

Equation 2: $Y = b_1.X + b_2.Z + e$

Where b_1, b_2: standardized beta coefficient value of the research variable

X : Variable quality of tax service

Z : Taxpayer awareness variable

Y : Taxpayer compliance variable

With the use of path analysis which is an extension of regression analysis in this study, the process still requires classical assumption tests to ensure that the data used meet the requirements for regression analysis and then path analysis. The classical assumption tests used are:

1. Normality test is conducted to find out whether in this research model the residual data has a normal distribution or not. Residual data is said to meet the assumption of normality or normal distribution if the significance value of the Kolmogorov-Smirnov test results is greater than 0.05.
2. The multicollinearity test was carried out with the aim of testing whether in the research model there was a correlation between the independent (independent) variables. If the tolerance value is < 0.10 or equal to the VIF value > 10, then there is a multicollinearity problem.
3. Heteroscedasticity test, this test is carried out with the aim of testing whether in the regression model there is an inequality of variance from one observation residual to another observation. Park's test is done by regressing the residual Ln squared value to the independent variable. The results of this test are said to have no symptoms of heteroscedasticity if the significance value is above the 5% confidence level (Ghozali, 2018).

RESULTS AND DISCUSSIONS

Results
A. Validity and Reliability Test

Based on the results of the validity and reliability tests carried out, it was proven that all the questionnaire items used met the criteria, namely having a correlation value above 0.3 and having a Cronbach alpha value above 0.7.

B. Classic assumption test

Based on the classical assumption test consisting of normality test, multicollinearity and heteroscedasticity test, it is proven that all the data used in this study have fulfilled all the tests in the classical assumption.the. The results of the normality test with Kolmogorov-Smirnov showed the following results:

Table 1. Normality Test Results

Equality	(Sig. KS Value)
Regression equation 1	0.200
2 . regression equation	0.183

Source: primary data (processed)

The results of the multicollinearity and heteroscedasticity test showed the following results:

Table 2. Multicollinearity and Heteroscedasticity Test Results

Variable	Multicollinearity		Heteroscedasticity	
	Regression equation 1	2 . regression equation	Regression equation 1	2 . regression equation
Fiscal Service Quality (X)	-	2,098	0.982	0.360
Taxpayer Awareness (Z)	-	2,098	-	0.245

Source: primary data (processed)

C. Test the direct influence of the quality of tax services on taxpayer compliance.

Table 3. Standardized Beta Value Direct Effect

Variable	Standardized Coefficients Beta	Sig.
Fiscal Service Quality→Taxpayer Compliance	0.421	0.000

Source: primary data (processed)

Based on the results of the path analysis test, it can be seen that the quality of tax service services has a direct effect on taxpayer compliance. This can be seen from the significance value of

this variable, which is 0.00 < 0.05. While the effect of the variable quality of tax service on taxpayer compliance is 0.421 which is seen based on the standardized beta value.

D. Test the indirect effect of tax service quality on taxpayer compliance through taxpayer awareness as an intervening variable.

Table 4. Standardized Beta Value Indirect Effect

Variable	Standardized Coefficients Beta	Sig.
Fiscal Service Quality→Taxpayer Awareness	0.723	0.000
Taxpayer Awareness→Taxpayer Compliance	0.475	0.000

Source: primary data (processed)

To see whether there is an indirect effect, it is necessary to look at the path of the influence of the quality of tax service services on taxpayer awareness, and the path of the influence of taxpayer awareness on taxpayer compliance. By looking at the path coefficient (beta standardized) of the indirect path, it can be seen as follows:
1. The effect of service quality on taxpayer awareness is proven to be significant with a value of 0.00 which is below 0.05. The effect of tax service quality on taxpayer awareness is 0.723.
2. The effect of taxpayer awareness on taxpayer compliance in this study also proved significant with a value of 0.00 which is also below 0.05. While the effect of this variable on taxpayer compliance is 0.475.
    The indirect effect is obtained by multiplying the two standardized beta values, namely 0.723 x 0.475 = 0.343. This illustrates the magnitude of the indirect effect of the quality of tax services on taxpayer compliance through taxpayer awareness, which is 0.343.

E. The total influence of the quality of tax service quality on taxpayer compliance through taxpayer awareness.
    To determine the effect of tax service quality on taxpayer compliance, either directly or indirectly through taxpayer awareness, it can be calculated as follows: The direct effect of tax service quality on taxpayer compliance is 0.421, added with the indirect effect of this variable through taxpayer awareness of 0.343 so as to produce a total effect of 0.764 tax service quality on taxpayer compliance through taxpayer awareness.
    Based on the results of these studies, it can be described the influence between research variables as follows:
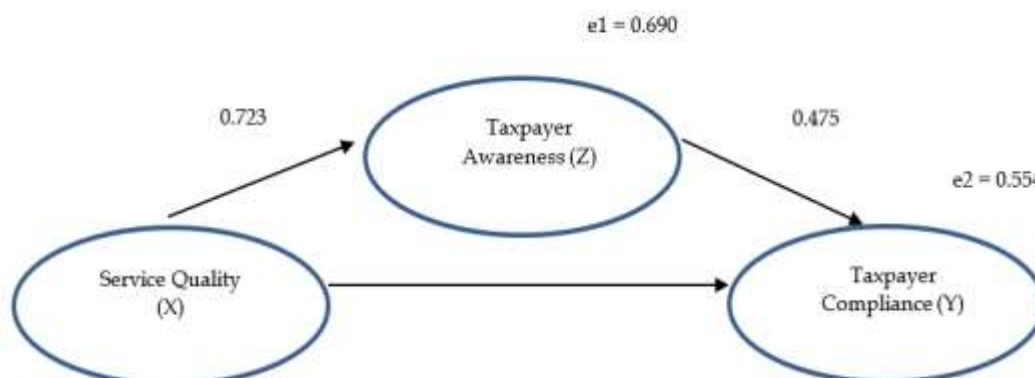

Figure 1. The Final Model of Path Analysis

Discussion
A. The effect of tax service quality on taxpayer compliance.

Based on the results of the research above, it is proven that the quality of tax service services has an effect on taxpayer compliance. The influence of the quality of tax services on taxpayer compliance occurs because of various aspects of the service of the tax authorities that are perceived as good by taxpayers, starting from the realization of the maximum service provided by the tax authorities to taxpayers, mastery of the taxation field by the tax authorities so that the tax authorities are able to provide a quick response to problems. taxpayer. The accuracy and accuracy of the services provided by the tax authorities are also very helpful for taxpayers in carrying out their tax obligations.

Good service quality from the tax authorities is certainly able to make taxpayers more obedient in carrying out their tax obligations, such as calculating the amount of tax payable and filling out and reporting SPT. With good service from the tax authorities, taxpayers can quickly find solutions when experiencing problems in carrying out their obligations, so that taxpayers can continue to carry out their tax obligations on time. From the interviews, it was revealed that several taxpayers acknowledged that the tax service, in this case the account representative (AR) really helped them in providing an understanding of tax rules, to help provide solutions when taxpayers faced obstacles. However, the effect of tax service quality on taxpayer compliance is in accordance with research conducted by (Cindy & Yenni, 2013), (Putri, 2018) which states that service quality affects taxpayer compliance.

B. Indirect effect of tax service quality on taxpayer compliance through taxpayer awareness.

Based on the results of the study, it is proven that the quality of tax service services can have an indirect effect on taxpayer compliance through taxpayer awareness. As previously discussed, with good quality tax service services for taxpayers, where the tax authorities are able to provide a quick and precise response to taxpayer constraints and problems, the understanding and knowledge of taxpayers regarding taxation will increase and ultimately awareness in taxpayers. to perform tax obligations will also increase.

Awareness of taxpayers can be seen from a good understanding of taxpayers regarding the function and purpose of taxes for this country. Taxpayers realize that taxes have a very important role for state revenues and delays in paying taxes will certainly harm the state. This increased awareness of taxpayers can foster a voluntary attitude of taxpayers to fulfill their tax obligations. Therefore, with increasing awareness of taxpayers, taxpayer compliance will also increase. The results of this study support the results of previous research conducted by Bahri (2020) which states that the taxpayer awareness variable is able to mediate the influence between the quality of tax service and taxpayer compliance.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn: 1) The quality of tax services has an effect on taxpayer compliance. This means that if the quality of tax service services is getting better, then taxpayer compliance will also be higher. 2) The quality of tax service services can have an indirect effect on taxpayer compliance through taxpayer awareness. Taxpayer awareness proved to be an intervening variable that mediates the effect of tax service quality on taxpayer compliance.

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