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The Effect of Service Quality and Tax Knowledge on the Satisfaction of Taxpayers of Personal Persons (Case Study at Kpp Pratama Medan Timur)

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ABSTRACT

The purpose of this study was to determine how the effect of service quality and tax knowledge on individual taxpayer satisfaction at KPP Pratama Medan Timur. The research method that will be used is descriptive quantitative, while the data collection method used is a questionnaire which will then be measured with a Likert scale. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that partially or simultaneously the variables of service quality and tax knowledge have a significant influence on individual taxpayer satisfaction at KPP Pratama Medan Timur.

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INTRODUCTION

One of the sources of good tax budget revenues throughout the country is taxes because with the increase in tax revenues, the greater the management of costs incurred by the state. In the state, the expenditure and the receipt of the debt are all from tax proceeds. Taxes have an important role in the source of state revenue, because the largest state revenue comes from the tax sector. Taxes themselves make a major contribution to economic development in Indonesia and are an important source of funds for national financing. Many efforts have been made by the Directorate General of Taxes to maximize tax revenues, such as the tax census, which is expected that all individual and corporate taxpayers who have not carried out their tax obligations can immediately implement them in accordance with tax provisions. Basically the government and taxpayers have conflicting interests. Taxes in the eyes of the state are the main source of revenue to finance the administration of government, but for taxpayers it is a burden that reduces the income of taxpayers. This can trigger the attitude of taxpayers to be disobedient about their taxes because it is contrary to the main purpose of taxpayers in doing business or who work as freelancers. Taxpayers are said to be obedient if the taxpayer can fulfill and carry out tax obligations by following the applicable provisions. Tax obligations must be implemented because it is a responsibility that must be fulfilled by all taxpayers. Taxpayer compliance has a relationship with tax revenue because if taxpayer compliance increases, it will indirectly increase state revenue from the tax sector. The problem of taxpayer compliance is an important problem throughout the world, both for

developed countries and in developing countries. Because if the taxpayer does not comply, it will lead to the desire to take action to avoid, evade, smuggle and neglect taxes. Which in the end the action will cause state tax revenues will be reduced. Taxpayer compliance is influenced by several factors such as service quality and tax knowledge.

In this case, based on the observations made, the researcher obtained information that some taxpayers are sometimes lazy to report taxes because of complaints about the quality of services provided by the tax authorities that are still not good. In addition, the available tax knowledge is also still limited which causes taxpayers to have difficulty during the tax reporting process. As for some taxpayers do not report their taxes because they do not know about taxes where a negative perception has formed in their minds that the taxes they pay will sooner or later be corrupted. Some taxpayers also do not know about the sanctions they get, while some taxpayers lack knowledge about how to report taxes, making them choose not to report their taxes anymore.

This study has several references from previous research conducted by Afifah and Susanti (2020) with the title of the effect of service quality, tax e-system and taxation socialization on taxpayer satisfaction where the research results show that service quality, tax e-system and tax socialization significant effect on taxpayer satisfaction. In addition, there is a study conducted by Adang (2017) with the title of the influence of service quality on the level of taxpayer satisfaction (empirical study at KPP Pratama Kebon Jeruk Satu in 2015) which research results show that service quality has a significant influence on taxpayer satisfaction levels. The research conducted by Jaya, et al (2017) with the title of analyzing the influence of knowledge and service quality, accessibility of information, awareness and attitude of taxpayers and the impact on satisfaction and compliance of land and building taxpayers in Batam City, Riau Islands Province where the results of the research show partial or simultaneous knowledge, service quality, accessibility of information, awareness and attitude have a positive and significant effect on satisfaction and its impact on compliance.

RESEARCH METHOD

Population and Sample

According to Nurdin and Hartati (2019: 95), the population has a very important role to help researchers get the desired results. Population is not just the number of subjects or objects which are then studied and researched. However, the population must be able to show the properties and all the characters possessed by the subject or object to be studied, while the sample is part of the characteristics or characteristics possessed by a population.

Based on the opinion of Qamar and Rezah (2020: 140), the population is a collection of research objects that are the target of research observations. However, because sometimes the population is too large, a technique is needed so that it does not need to be completely observed or observed, using a sample or sampling technique.

The population that will be used is all registered taxpayers at the KPP Medan Timur in 2021 as many as 47,553 people. The sample technique used is Slovin with an error tolerance level of 10% so that 100 research samples are obtained.

Method of collecting data

Questionnaires or questionnaires are a method of collecting data to understand individuals by providing a list of questions about various aspects of an individual's personality (Rahardjo and Gudnanto, 2017:94). The questionnaire measurement technique used is the Likert scale where according to Herlina (2019:5), the Likert scale is a tool to measure or collect data by answering questionnaire items. The Likert scale is used to measure a person's agreement and disagreement with an object whose levels can be arranged.

Data analysis technique

Validity and Reliability Test

Based on the opinion of Marzuki, et al (2020:62), good validity is needed in a study to avoid biased research results. The analytical tool commonly used is the Pearson Bivariate (Pearson Moment Product), which is an analysis that correlates the value of item per item to the total score of items with decision making criteria, namely if rcount rtable then the instrument or question items have a significant correlation with the total score (declared valid). On the other hand, if rcount < rtable, the correlation between items is considered low and declared invalid.

Generally, reliability tests are used to measure the reliability of questionnaires or interview results aimed at ascertaining whether the questionnaire or list of interview questions can be relied upon to explain the research being conducted. To find out the results of the reliability test, it is usually done by interpreting the Cronbach's Alpha value where if the Cronbach's Alpha value is <0.6, it can be concluded that the data in the study cannot be relied upon to explain the results (Marzuki, et al, 2020:67).

Based on the research, each questionnaire item variable was tested for validity, all questionnaires had met the valid criteria and were eligible to be used as questionnaires in further research. Meanwhile, in the reliability test, all questionnaire items are reliable variables and can be used as instruments.

RESULT AND DISCUSSION

Normality Test

Based on the opinion of Priyatno (2018:127), the residual normality test with the graph method is by looking at the data spread on the diagonal source on the Histogram graph and the Normal Probability Plot of Regression. As a basis for decision making.

1. Histogram Output
   This output describes the data graph and to see whether the data distribution is normal or not. For the measurement of data normality, if the histogram graph follows a normal curve that forms mountains or bells, the data will be normally distributed.
2. Output Normal Probability Plot of Regression
   Output Normal Probability Plot of Regression describes the data graph in viewing the data distribution is normal or not with measurements if the normal Probability Plot of Regression graph follows a normal diagonal line then the data will be considered normally distributed.

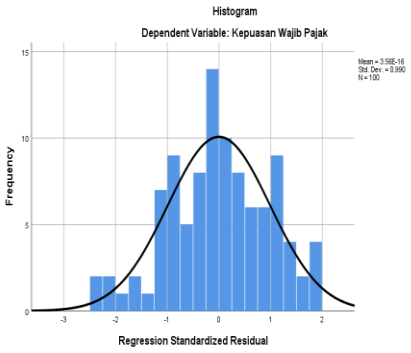

Figure 1. Histogram Graphic

Based on the picture above, it can be seen that the line forms a bell, neither to the left nor to the right. This shows that the data are normally distributed and meet the assumption of normality.

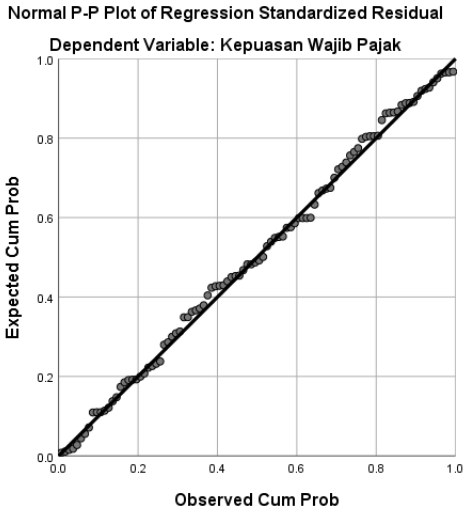

Figure 2. Normal Probability Plot of Regression Graphic

Based on the picture above, it can be seen that the data (dots) spread around the diagonal line and follow the diagonal line. So from the picture it can be concluded that the residuals of the regression model are normally distributed.

According to Jatmiko (2021:35), the normality test can also be done by looking at the normal distribution graph and by testing the Kolmogorov Smirnov Test with the following criteria:

1. Significant number > 0.1 then the data is normally distributed.
2. Significant numbers <0.1 then the data is not normally distributed.

Table 1. One-Sample Kolmogorov Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.78112117
Most Extreme Differences	Absolute	.045
	Positive	.039
	Negative	-.045
Test Statistic		.045
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Research Result, 2022

Based on the table above, the results of the Kolmogorov-Smirnov normality test prove that the significance value is greater than 0.1, namely 0.200, so it can be concluded that the data is classified as normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether in the regression model there is a high or perfect correlation between the independent variables. If there is perfect multicollinearity between independent variables, then the regression coefficient of the independent variable cannot be

determined and the standard error value becomes infinity. If the multicollinearity between variables is not perfect but high, then the regression coefficient of the independent variable can be determined, but it has a high standard error value, which means that the value of the regression coefficient cannot be estimated accurately. The cutoff value that is generally used to indicate the presence of multicollinearity is tolerance < 0.1 or equal to the Variance Inflation Factor (VIF) > 10 (Supriadi, 2020:222).

Table 2. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.314	2.851		.461	.646		
	Kualitas Pelayanan	.348	.057	.522	6.131	.000	.970	1.031
	Pengetahuan Pajak	.235	.062	.324	3.812	.000	.970	1.031

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Research Result, 2022

Based on the table above, it can be seen that all variables have a tolerance value of more than 0.1 and a VIF value of less than 10 which can be concluded that there is no problem in the multicollinearity test.

Heteroscedasticity Test

The heteroscedasticity test is a test that assesses whether there is an inequality of variance from the residuals for all observations in the linear regression model. This test is one of the classical assumption tests that must be performed on linear regression. If the assumption of heteroscedasticity is not met, the regression model is declared invalid as an estimator (Yusuf and Daris, 2019:76).

According to Priyatno (2018: 136), heteroscedasticity is a condition where in the regression model there is an inequality of variance from the residuals from one observation to another where a good regression model is that there is no heteroscedasticity. Tests carried out using the Scatterplots test which is done by looking at the pattern points on the graph spread randomly and not in the form of a pattern on the graph, it is stated that there has been no problem in the heteroscedasticity test.

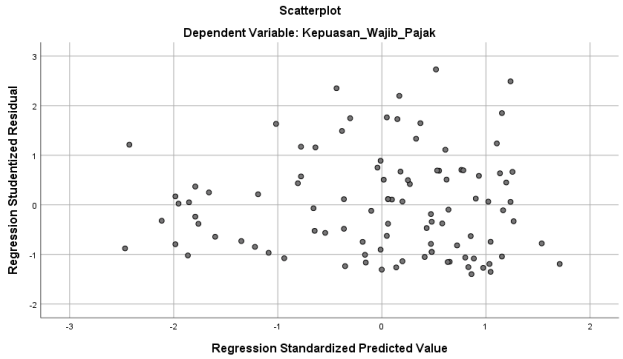

Figure 3. Scatterplot Graphic

Based on the scatterplot graph presented, it can be seen that the points spread randomly and do not form a clear pattern and spread both above and below zero on the Y axis. This means that there is no heteroscedasticity in the regression model, so the regression model can be used to predict achievement based on input of the independent variable.

Multiple Linear Regression Analysis

According to Priyatno (2018: 107), multiple regression analysis is an analysis to determine whether there is a partial or simultaneous significant effect between two or more independent variables on one dependent variable. The multiple linear regression equation with 2 variables is as follows:

Table 4. Multiple Linear Regression Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.314	2.851		.461	.646		
	Kualitas Pelayanan	.348	.057	.522	6.131	.000	.970	1.031
	Pengetahuan Pajak	.235	.062	.324	3.812	.000	.970	1.031

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Research Result, 2022

$$\mathbf{Y = 1{,}314 + 0{,}348\ X_1 + 0{,}235\ X_2 + e} \quad (1)$$

Based on the above equation, it can be described as follows:

1. The constant (α) = 1.314 indicates a constant value, if the value of the independent variable (X1) is service quality and the variable (X2) is tax knowledge is worth 0, then the satisfaction of individual taxpayers is still worth 1.314.
2. The coefficient of X1(b1) = 0.348 indicates that the service quality variable (X1) has a positive effect on taxpayer satisfaction of 0.348. This means that every increase in the value of service quality (X1) by 1 unit, then the value of taxpayer satisfaction will increase by 34.8%.
3. The coefficient X2(b2) = 0.235 indicates that the tax knowledge variable (X2) has a positive effect on taxpayer satisfaction of 0.235. This means that every increase in the value of tax knowledge (X2) by 1 unit, then the value of work productivity will increase by 23.5%.

Coefficient of Determination

The coefficient of determination is used to measure how far the ability of the dependent variables is. The value of the coefficient of determination is between zero and one. A small value of R2 means that the ability of the independent variables in explaining the dependent variable is very limited. If the coefficient of determination is equal to zero, the independent variable has no effect on the dependent variable. If the magnitude of the coefficient of determination is close to 1, the independent variable has a perfect effect on the dependent variable. By using this model, the nuisance error is kept to a minimum so that it is close to 1. Thus, the regression estimate will be closer to the actual situation (Jaya, 2020:101).

Table 5. Model Summary[b]

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.565[a]	.319	.305	2.810

a. Predictors: (Constant), Pengetahuan Pajak, Kualitas Pelayanan

b. Dependent Variable: Kepuasan Wajib Pajak

Source: Research Result, 2022

Based on the table above, the value of R Square or the coefficient of determination that has been correlated with the number of variables and sample size so as to reduce the element of bias if there is an additional variable or additional sample size obtained is 0.319. This means that the effect of service quality and knowledge on taxpayer satisfaction is 31.9% and the remaining 68.1% is

influenced by other factors originating from outside this research model such as: taxpayer awareness, taxpayer understanding, tax sanctions and other variables.

Simultaneous Hypothesis Testing (F Test)

According to Priyatno (2018:119), the F test or regression coefficient test is used to determine whether the independent variable simultaneously has a significant effect on the dependent variable. In this case, to find out whether the independent variable simultaneously has a significant effect or not on the dependent variable. The test uses a significance level of 0.05. In this study, the value of Fcount will be compared with the value of Ftable, at a significant level (α) = 5%. The criteria for evaluating the hypothesis in this F test are:

Ho is accepted if: Fcount < Ftable

Ha Accepted if: Fcount > Ftable

Table 6. ANOVA Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	358.271	2	179.136	22.692	.000[b]
	Residual	765.729	97	7.894		
	Total	1124.000	99			

a. Dependent Variable: Kepuasan Wajib Pajak

b. Predictors: (Constant), Pengetahuan Pajak, Kualitas Pelayanan

Based on the table above, it is known that the value of Fcount (22.692) > Ftable (2.36) with a significant level of 0.00 < 0.1 so that it can be concluded that H3 is accepted with the understanding that there is a significant influence between service quality and tax knowledge on taxpayer satisfaction.

Partial Hypothesis Test (t Test)

According to Jaya (2020: 100), the t test is a test carried out to determine the effect of the independent variable on the dependent variable partially. The level of significance is 5%.

Criteria:

If tcount > ttable, Ho is rejected and Ha is accepted.

If tcount < ttable Ho is accepted and Ha is rejected.

Or:

If p < 0.05, Ho is rejected and Ha is accepted.

If p > 0.05 Ho is accepted and Ha is rejected.

Table 7. Coefficients[a]

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.314	2.851		.461	.646		
	Kualitas Pelayanan	.348	.057	.522	6.131	.000	.970	1.031
	Pengetahuan Pajak	.235	.062	.324	3.812	.000	.970	1.031

a. Dependent Variable: Kepuasan Wajib Pajak

Source: Research Result, 2022

Based on the table above, it can be seen that:

1. In the service quality variable (X1), it can be seen that the value of tcount (6.131) > ttable (1.660) with a significance of 0.000 <0.1 so it can be concluded that there is a significant positive effect between service quality on taxpayer satisfaction.

2. In the tax knowledge variable (X2), it can be seen that the value of tcount (3.812) > ttable (1.660) with a significance of 0.000 <0.1 so it can be concluded that there is a significant positive effect between tax knowledge on taxpayer satisfaction.

Discussion

The Effect of Service Quality on Individual Taxpayer Satisfaction.

In the service quality variable (X1), it can be seen that the value of tcount (6.131) > ttable (1.660) with a significance of 0.000 <0.1 so it can be concluded that there is a significant positive effect between service quality on taxpayer satisfaction. The coefficient X1(b1) = 0.348 indicates that the service quality variable (X1) has a positive effect on taxpayer satisfaction of 0.348. This means that every increase in the value of service quality (X1) by 1 unit, then the value of taxpayer satisfaction will increase by 34.8%. This is because there are complaints about the quality of services provided by the tax authorities which are still not good. In addition, the available tax knowledge is also still limited which causes taxpayers to have difficulty during the tax reporting process.

This study is in line with the research conducted by Adang (2017) with the title the effect of service quality on the level of taxpayer satisfaction (empirical study at KPP Pratama Kebon Jeruk Satu in 2015) which research results show that service quality has a significant influence on the level of mandatory satisfaction. tax. The research conducted by Jaya, et al (2017) with the title of analyzing the influence of knowledge and service quality, accessibility of information, awareness and attitude of taxpayers and the impact on satisfaction and compliance of land and building taxpayers in Batam City, Riau Islands Province where the results of the research show partial or simultaneous knowledge, service quality, accessibility of information, awareness and attitude have a positive and significant effect on satisfaction and its impact on compliance.

The Effect of Tax Knowledge on Individual Taxpayer Satisfaction.

In the tax knowledge variable (X2), it can be seen that the value of tcount (3.812) > ttable (1.660) with a significance of 0.000 <0.1 so it can be concluded that there is a significant positive effect between tax knowledge on taxpayer satisfaction. The coefficient X2(b2) = 0.235 indicates that the tax knowledge variable (X2) has a positive effect on taxpayer satisfaction of 0.235. This means that every increase in the value of tax knowledge (X2) by 1 unit, then the value of work productivity will increase by 23.5%. This is because some taxpayers do not report their taxes because they do not know about taxes where a negative perception has formed in their minds that the taxes they pay will sooner or later be corrupted. Some taxpayers also do not know about the sanctions they get, while some taxpayers lack knowledge about how to report taxes, making them choose not to report their taxes anymore.

This research is in line with research conducted by Afifah and Susanti (2020) with the title of the effect of service quality, taxation e-system and tax socialization on taxpayer satisfaction where the research results show that service quality, tax e-system and tax socialization have a significant effect on taxpayer satisfaction.

CONCLUSION

The conclusions that researchers can draw from the results of this study are as follows: Service quality has a positive and significant effect on individual taxpayer satisfaction at KPP Pratama Medan Timur. Tax knowledge has a positive and significant effect on individual taxpayer satisfaction at KPP Pratama Medan Timur. Service quality and tax knowledge have a significant effect on individual taxpayer satisfaction at KPP Pratama Medan Timur.

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