



The Effect Of Service Quality, Taxpayer Satisfaction And Tax Penalty On Individual Taxpayer Compliance (Case Study in Karawang)

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Abstract

Received: 27 November 2023

Revised: 08 Desember 2023

Accepted: 15 Desember 2023

The purpose of this study was to determine the effect of service quality, taxpayer satisfaction and tax penalty on individual taxpayer compliance. This research was conducted in Karawang in 2023. This research used a quantitative approach. Samples taken by purposive sampling technique, with a total sample of 100 respondents. Methods of data collection related to research using a questionnaire method in the form of a statement. The results of the partial test (t) show that Service Quality, Taxpayer Satisfaction and Tax Penalty have an effect on Individual Taxpayer Compliance. The results of the simultaneous test (f) show that the independent variables have a joint effect on the dependent variable. The purpose of this study was to determine the effect of service quality, taxpayer satisfaction and tax penalty on individual taxpayer compliance. This research was conducted in Karawang in 2023. This research used a quantitative approach. Samples taken by purposive sampling technique, with a total sample of 100 respondents. Methods of data collection related to research using a questionnaire method in the form of a statement. The results of the partial test (t) show that Service Quality, Taxpayer Satisfaction and Tax Penalty have an effect on Individual Taxpayer Compliance. The results of the simultaneous test (f) show that the independent variables have a joint effect on the dependent variable.

Keywords: *service quality, taxpayer satisfaction, tax penalty, individual taxpayer compliance*

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How to Cite: Zahra, A. A., & Mahpudin, E. (2023). The Effect Of Service Quality, Taxpayer Satisfaction And Tax Penalty On Individual Taxpayer Compliance. <https://doi.org/10.5281/zenodo.10408857>.

INTRODUCTION

Tax has an important role because it is used as a source of development financing that has been regulated by the government in existing regulations. Where local revenue has been regulated by regional revenue for regional development. One type of tax whose collection is the responsibility of the government is subject to individual taxpayers.

Taxpayer compliance is a significant global issue that affects both industrialized and developing countries. Because tax avoidance, evasion, smuggling, and tax evasion will ultimately result from a lack of taxpayer compliance, so that state tax revenues will decrease (Asbar, 2014). Until now, namely taxpayer compliance tends to be low due to the lack of quality of services provided.

This research refers to several previous studies. Based on previous research from Nurjanah 2022 According to Nurjanah 2022 research, excellent service has a

positive effect on taxpayer compliance. While the research conducted according to the research of Tanilasari & Gunarso (2017). the quality of tax services has no effect on taxpayer compliance. Research conducted by Nurjanah (2022) states that taxpayer satisfaction has a positive effect on taxpayer compliance. In his research Brata (2022) taxpayer satisfaction has no significant effect and has a negative relationship to individual taxpayer compliance.

Research conducted by Rahayu (2018) entitled the effect of sanctions on taxpayer compliance. The results of this study indicate that the tax penalty variable has a positive effect on taxpayer compliance. Meanwhile, research conducted by Rahmawaty (2018) The results of this study show that the tax penalty variable has no effect on taxpayer compliance.

The author is interested in conducting the same research by including additional variables. The object of research is the next area of difference. The object of previous research was conducted in Bandung. While the object of the writer's research was carried out in Karawang.

The level of individual taxpayer compliance at KPP Pratama Karawang has fluctuated and tends to decrease in the last 5 years. In 2018-2019 the compliance rate decreased by 2.77%, then in 2019-2020 it also experienced a 2.71% compliance decrease, in 2020–2021, the individual taxpayer compliance rate decreased to 41.79%, and in 2021–2022 increased to 20.45%. This data unquestionably shows that there are still conditions in Karawang which show a low level of adherence for people. Of course, a number of factors affecting taxpayer compliance can contribute to this condition.

Researchers are interested in examining the factors that influence the level of taxpayer compliance in carrying out their taxation activities, departing from the problem of the magnitude of tax realization that is not in accordance with the targets set by the government each year.

METHODS

Quantitative research methods must at a minimum include or describe: Method of collecting data. If the data used is primary data, for example interviews, if used secondary data, for example financial report data.

This study uses a quantitative research strategy with a descriptive approach. The data used are primary and secondary data. To determine the number of samples using the slovin formula in order to obtain 100 respondents. Quantitative data from distributing questionnaires is the type of data used in this study, and each statement of the questionnaire is then scored by a Likert Scale with five points used to measure respondents' thoughts, with five representing "Strongly Agree" (SS), four "Agree" (S) , three "Neutral" (N), two "Disagree" (TS), and one representing "Strongly Disagree" (STS).

Data analysis technique

1. Classic Assumption
 - Normality test
 - Multicollinearity Test
 - Heteroscedasticity Test
2. Multiple Linear Regression Analysis

3. Hypothesis testing

- Partial test (t test)
- Simultaneous Test (Test F)
- Determination Coefficient Test (R²)

Population and sample or respondent used. How to determine the sample. The population in this study are taxpayers who comply/pay taxes at KPP Pratama Karawang with a total population member in this study consisting of 847. 691 WPOP registered from WPOP who have NPWP at KPP Pratama Karawang. Determination of the number of samples taken as respondents with the following criteria:

- Respondents who are registered as taxpayers at KPP Pratama Karawang
- Respondents declared active as taxpayers at KPP Pratama Karawang
- Respondents who submitted their SPT at KPP Pratama Karawang
- Respondents came from Klari District

Variable definition and variable measurement

The definitions of each variable used in this study are as follows:

Taxpayer compliance (Y): taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspection/coercion.

Quality of Tax Service (X1): service quality is all the best services provided to maintain satisfaction for taxpayers at the tax service office and is carried out based on applicable tax laws.

Taxpayer Satisfaction (X2): good service quality will create satisfaction for taxpayers. If the public as a taxpayer is satisfied with the tax services received, then the taxpayers can fulfill their tax obligations properly.

Tax Penalty (X3): the existence of strict tax penalty will have a positive impact on taxpayers to comply with existing tax regulations based on applicable tax laws.

Data analysis tool

To test the hypothesis in this study, the following model was used:

$$\alpha + b_1 X_1 + b_2 X_2 + \beta_3 X_3 + e$$

RESULTS & DISCUSSION

Results

The object of research is the development of individual taxpayers (WPOP) originating from Klari district. WPOP in Klari District were chosen because the number of WPOP in Klari District was among the highest in Karawang, namely 171,224 WPOP. This study uses individual taxpayers as respondents in Klari District. With a total research sample of 100 respondents, which were distributed in 13 villages.

The Effect of Service Quality on Individual Taxpayer Compliance

Based on the test results in table 4.13 above, the t value is obtained tcount of (2.025) with ttable of (1.987) and a significant value (0.003) < (0.05). Based on this, it can be concluded that Ho is rejected, H1 is accepted. This means that Service Quality affects Individual Taxpayer Compliance.

Effect of Taxpayer Satisfaction on Individual Taxpayer Compliance

Based on the test results in table 4.13 above, a tcount value of (5.346) is obtained with a ttable of (1.987) and a significant value $(0.001) < (0.05)$. Based on this, it can be concluded that H_0 is rejected, H_2 is accepted. This means that Taxpayer Satisfaction affects Individual Taxpayer Compliance.

Effect of Tax Penalty on Individual Taxpayer Compliance

Based on the test results in table 4.13 above, the t value is obtained tcount of (3.094) with ttable of (1.987) and a significant value $(0.000) < (0.05)$. Based on this, it can be concluded that H_0 is rejected, H_3 is accepted. This means that tax penalty affect individual taxpayer compliance.

The Influence of Service Quality, Taxpayer Satisfaction and Tax Penalty on Individual Taxpayer Compliance

Based on the test results in table 4.14 above, it can be seen that the value of Fcount of 38,788. As for the value of Ftable with a significant level of 5% and degrees of freedom $df_1 = 3$ and $df_2 = 100$, then Ftable obtained $(3.100) = 2.70$, meaning the value of Fcount $(38,788) > Ftable (2,70)$. A significant value of 0.000 concluded that H_0 rejected and H_4 accepted. This means that there is a simultaneous effect on Service Quality, Taxpayer Satisfaction and Tax Penalty on Individual Taxpayer Compliance.

The results of this study are in line with research conducted by Intan Purnamasari (2019) that variable X1 Service Quality has an effect on Individual Taxpayer Compliance. Then in line with research conducted by Sovita (2019), also research conducted by Atawarman (2020) that service quality affects taxpayer compliance. However, this is not in line with research conducted by Tanilasari & Gunarso (2017). that the quality of tax services has no effect on taxpayer compliance. also research conducted by KG Ester (2017) and Dewi (2015) that the quality of tax services does not affect taxpayer compliance.

The results of this study are in line with research conducted by Aglista (2020) that variable X2 Taxpayer Satisfaction has an effect on Individual Taxpayer Compliance. Then in line with research conducted by Sovita (2019), also research conducted by Nurjanah (2022) that taxpayer satisfaction affects taxpayer compliance. However, this is not in line with research conducted by Brata (2022) that taxpayer satisfaction does not affect individual taxpayer compliance. also research conducted by Nilawati (2017) that taxpayer satisfaction has no effect on individual taxpayer compliance.

The results of this study are in line with research conducted by Atawarman (2020) that variable X3 Tax Penalty have an effect on Individual Taxpayer Compliance. Then in line with research conducted by Sovita (2019), also research conducted by Nurjanah (2022) that tax penalty affect taxpayer compliance. However, this is not in line with the research conducted by Rahmawaty (2018) and Setyoningrum (2014) that tax penalty do not affect taxpayer compliance.

Table 1. Multiple Linear Regression Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.016	2.502		3.107	.051
Service Quality (X1)	.149	.145	.135	2.025	.003
Taxpayer Satisfaction (X2)	.866	.109	.514	5.346	.001
Tax Penalty (X3)	.242	.108	.235	3.094	.000
a. Dependent Variable: Individual Taxpayer Compliance (Y)					

Source: Data processed by SPSS, Researcher (2023)

Based on table 4.11 above, it produces a regression analysis with the equation obtained is:

$$Y = 5,016 + 0,149X1 + 0,227X2 + 0,581X3 + e$$

The results of the equation are obtained regression coefficients and can be described as follows:

In the regression model, the coefficient value of 5.016 explains that if the variable service quality, taxpayer satisfaction and tax penalty as independent variables are assumed to be equal to zero, then taxpayer compliance will increase by 5.016.

The value of the regression coefficient on the service quality variable (X1) is 0.149. Thus it can be interpreted that if the service quality variable (X1) has increased by one point, then individual taxpayer compliance has increased by 0.149.

The regression coefficient value on the variable taxpayer satisfaction (X2) is 0.866. Thus it can be interpreted that if the service quality variable (X2) has increased by one point, then individual taxpayer compliance has increased by 0.866.

The regression coefficient value on the variable taxpayer satisfaction (X3) is 0.242. Thus it can be interpreted that if the service quality variable (X3) has increased by one point, then individual taxpayer compliance has increased by 0.242.

CONCLUSION

Based on the research and discussion conducted by the author regarding the Effect of Service Quality, Taxpayer Satisfaction and Tax Penalty on Individual Taxpayer Compliance in Karawang in 2022 which has been carried out, the following conclusions can be drawn:

- Service Quality affects Individual Taxpayer Compliance in Karawang
- Taxpayer Satisfaction affects Individual Taxpayer Compliance in Karawang
- Tax Penalty affect Individual Taxpayer Compliance in Karawang
- Service Quality, Taxpayer Satisfaction and Tax Penalty have an effect on Individual Taxpayer Compliance in Karawang.

Based on the determination table or R² of 0.548 or 55%. This shows that the variables studied, namely Service Quality, Taxpayer Satisfaction and Tax Penalty

have an effect of 55% on Individual Taxpayer Compliance in Karawang. This means that there are still many other factors that can affect taxpayer compliance.

For future researchers, it is hoped that they can develop research on Individual Taxpayer Compliance or other research on WPOP. It is expected to carry out further research on other factors that influence individual taxpayer compliance to discuss more deeply about service quality, taxpayer satisfaction and tax penalty for individual taxpayer compliance. This is done in order to be able to assess the extent to which the target of state revenue from tax sources, especially WPOP, is increasing and the country's development will further develop

Suggestions

For future researchers, it is hoped that they can develop research on Individual Taxpayer Compliance or other research on WPOP. It is expected to carry out further research on other factors that influence individual taxpayer compliance to discuss more deeply about service quality, taxpayer satisfaction and tax penalty for individual taxpayer compliance. This is done in order to be able to assess the extent to which the target of state revenue from tax sources, especially individual taxpayer, is increasing and the country's development will further develop.

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