Antecedents of Taxpayers Compliance: Evidence from Central Java

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Abstract

The study aimed to analyze the effect of Motivation, Awareness and Service Quality to Taxpayers Compliance at KPP Pratama Kebumen. The research method used descriptive statistics using primary data obtained by distributing online questionnaires in the form of google form to individual taxpayers registered at KPP Pratama Kebumen. The analysis method used in this research is multiple linear regression using SPSS 24 for Windows. The results of the coefficient of determination (R^2) are the value of Adjusted R Square of 54.8% which indicates that taxpayers' compliance is influenced by the variables of Motivation, Awareness and Service Quality. The results of this study indicate that motivation has a significant effect in a positive direction on taxpayer compliance, while awareness and service quality had no effect on taxpayer compliance.

Keywords: Motivation, Awareness, Service Quality, Taxpayers Compliance

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Motivasi, Kesadaran dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak di KPP Pratama Kebumen. Metode penelitian yang digunakan adalah statistik deskriptif dengan menggunakan data primer yang diperoleh dengan cara menyebarkan kuesioner online berupa google form kepada Wajib Pajak Orang Pribadi terdaftar di KPP Pratama Kebumen. Metode analisis yang digunakan dalam penelitian yaitu regresi linear berganda dengan menggunakan SPSS 24 for Windows. Hasil pengujian koefisien determinasi (R^2) yaitu diperoleh nilai Adjusted R Square sebesar 54,8% yang menunjukkan bahwa Kepatuhan Wajib Pajak dipengaruhi oleh variabel Motivasi, Kesadaran dan Kualitas Pelayanan. Hasil penelitian ini menunjukkan bahwa Motivasi berpengaruh signifikan dengan arah positif terhadap Kepatuhan Wajib Pajak, sedangkan Kesadaran dan Kualitas Pelayanan tidak berpengaruh terhadap Kepatuhan Wajib Pajak.

Kata kunci: Motivasi, Kesadaran, Kualitas Pelayanan, Kepatuhan Wajib Pajak

INTRODUCTION

The role of state revenue in the taxation sector is important and strategic in supporting the independence of state financing (budgeters), including for development purposes. On the other hand, taxes are also very important in regulating (regular) economic growth through tax policy. The Directorate General of Taxes (DGT) under the Ministry of Finance of the Republic of Indonesia seeks to increase state revenue through increasing taxpayer compliance in fulfilling their tax obligations.

Based on the 2019 Anggaran Pendapatan dan Belanja Negara (APBN), the state revenue target is set at IDR 2,165.1 trillion with a realization of 93.8%, namely IDR 2,030.8 trillion. On January 3, 2020, it is known that the realization of tax revenue in 2019 is IDR 1,332.06 trillion or 84.44% of the set target of IDR 1,577.56 trillion. The tax realization achievement in 2019 is indeed lower than the achievement in 2018 which is 92.23%. The weakening of the global economy has resulted in a slowdown in national economic growth.

Tax revenue at the Regional Office of the Directorate General of Taxes for Central Java (Kanwil DJP Jateng) II throughout 2019 was recorded at Rp. 12.569 trillion. The amount reaches 90.56 percent of the 2019 target of IDR 13.979 trillion. This achievement is in the 10th national rank. For the growth of tax revenue, DGT Central Java II ranks 8th nationally out of 34 regional offices throughout Indonesia. KPP Pratama Temanggung achieved the largest tax revenue among KPP Pratama under the Regional Office of the DJP Central Java II, from the target of Rp 960 billion, the realization of the Temanggung KPP Pratama reached Rp. 1,002 trillion. (Sunaryo, 2020).

The factor causing the achievement of the revenue target in the tax sector is the compliance of taxpayers in fulfilling their tax obligations. Tax compliance is the fulfillment of tax obligations of taxpayers to contribute to development which is expected to be carried out voluntarily. It is known that there are several things that can affect the compliance of taxpayers in fulfilling their tax obligations, namely the motivation or motivation to pay taxes, awareness of paying and reporting the taxes themselves, and the quality of services provided by tax officials.

Motivation is one of the important factors that must be possessed by individuals in order to be motivated to carry out an activity, in this case the motivation to pay taxes, so that the purpose of tax collection can be achieved. Without motivation, people will be pessimistic and there is no urge to do activities. Previous research by Putri (2016) showed that the motivation to pay taxes has an effect on taxpayers compliance. Meanwhile, research by Ginting, et al (2017) showed that motivation has no effect on taxpayers compliance.

The awareness of taxpayers to pay taxes is still low, one of which is because of public concern about the misuse of funds that may be done by the authorities, such as that of the DJP employee Gayus Tambunan. The government's positive assessment of the implementation of state functions will encourage people to fulfill their tax obligations. Further research by Ramadiansyah, et al (2014) shows that the awareness of paying taxes affects the willingness of taxpayers to pay taxes. The higher the level of awareness, the higher the willingness to pay taxes. Meanwhile, research by Marceline and Yuniarwati (2019) found that WP awareness had no effect on WP compliance.

The key to maintaining taxpayers compliance is optimal monitoring and standby service. Employees must be observant in recognizing the taxpayers profile under their responsibility. Still in the service sector, to make it easier for taxpayers who are waiting in line, East Pontianak KPP has created an Android-based application that can be downloaded via the Google Play Store. Through this application, taxpayers can monitor ongoing service activities, complete with counter numbers and queue numbers (Hanjarwadi, 2019). Subsequent research by Sovita and Hayati (2019) shows that the quality of tax services affects taxpayers' compliance in paying their taxes. Meanwhile, the research by Listyowati et al (2018) shows that the quality of tax services has no effect on taxpayer compliance.

Compliance Theory

Efforts to improve tax compliance are an important issue in various studies related to taxation. According to the Big Indonesian Dictionary (KBBI), obedience comes from the word obedient which means like to obey orders, obey, submit, obey the teachings and rules. Compliance is also defined as a behavior from behavior that does not comply with the rules to behavior that complies with the rules (Sista, 2019).

According to Devos in Tarmidi, et al (2017), Tax Compliance Theory is divided into two approaches, namely: 1) Economic deterrence approach which takes into account external factors from taxpayers such as the tax system, legal certainty, government services, and other external factors, and 2) Psychological approach which is carried out by considering the taxpayer's own psychology internally, such as the perception of the taxpayer, internal knowledge, awareness, and other internal factors so that it can influence to become a compliant taxpayer.

Taxpayers Compliance

Taxpayer compliance can be defined as a condition when the taxpayer fulfills all tax obligations and exercises his taxation rights (Rahman in Putri, 2016). Taxpayer Compliance is a condition of a Taxpayer, either working as an employee or conducting

activities or working freely to carry out all tax obligations and rights in accordance with the applicable tax laws and regulations. Compliance in taxation is normal, namely compliance with the rights and obligations of taxpayers, procedures and sanctions in taxation.

Individual taxpayer compliance indicators in the self-assessment system according to Devano and Rahayu in Putri (2016), which are as follows: 1.) Register with the Tax Office; 2.) Calculating taxes by the taxpayer; 3.) Taxpayers do their own paying taxes; 4.) Reporting is made by Taxpayers

Motivation and Taxpayer Compliance

Motivation is an impulse that comes from within and outside the individual which motivates a person to carry out an activity. The existence of motivation in terms of paying taxes will affect whether taxpayers comply or not in carrying out their tax obligations. The higher the motivation in terms of paying taxes, the higher the level of compliance, so that tax revenue by the Directorate General of Taxes also increases. This is the basis for the presumption that motivation has an effect on taxpayer compliance.

Putri (2016); Simanjuntak and Sucipto (2018); Khairunisa (2018); and Sofianis (2019) found that motivation has a significant effect on taxpayer compliance, thus the first hypothesis:

H1: Motivation has a positive effect on Taxpayer Compliance

Awareness and Taxpayer Compliance

The awareness to pay taxes is still not orderly, both in reporting periodic and annual notification letters. Taxpayer Compliance can be identified as a condition in which the taxpayer fulfills all of its tax obligations. Taxpayers who knowingly fulfill their tax obligations will have a positive impact, one of which is the source used to finance the country's development interests of the people. So it can be concluded that the higher the awareness of taxpayers in paying taxes, the higher the level of taxpayer compliance in paying their taxes.

Nugraheni and Purwanto (2015); Kundalini (2016); Arviana (2018); and Ahmadulloh (2018) conclude that awareness has a significant effect on taxpayer compliance, thus the second hypothesis:

H2: Awareness has a positive effect on Taxpayer Compliance

Service Quality and Taxpayer Compliance

The existence of good service from the tax agency concerned can be the main capital and is an important thing to attract the attention of taxpayers. Taxation services

can be in the form of facilities or various activities that support taxpayers to more easily fulfill their tax obligations, such as the provision of facilities and infrastructure needed by taxpayers, or most importantly a system that can uphold integrity, accountability and transparency so as to increase the trust of the taxpayer, thus they will no longer feel reluctant to fulfill their tax obligations and can encourage taxpayer compliance.

Nugraheni and Purwanto (2015); Ahmadulloh (2018); Haryaningsih (2018); and Wahyuningsih (2019) provide results that service quality has a significant effect on taxpayer compliance, thus the third hypothesis:

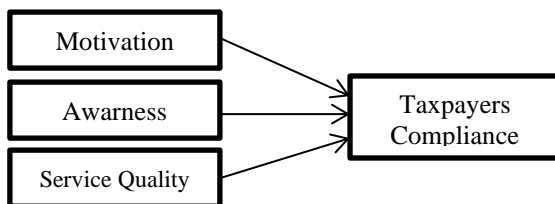**H3:** Service Quality has a positive effect on Taxpayer Compliance

Figure 1. Research Model

METHOD

This research is a causal comparative study using a quantitative approach. Comparative causal is a study that explains the causal relationship between research variables and testing existing hypotheses, namely obtaining empirical evidence, testing and examining the influence of independent variables in the form of motivation (X_1), awareness (X_2), and Service Quality (X_3) on taxpayer compliance. (Y) as the dependent variable. The research data used is primary data obtained from distributing online questionnaires to respondents in the form of google form with a Likert scale.

The research instruments of this study amounted to 30 with 4 indicators of Taxpayer Compliance, 5 Motivation indicators, 4 Awareness indicators, and 5 indicators. Data processing was performed using IBM SPSS 24 with the results of data analysis consisting of descriptive statistics, data quality testing, classical assumption tests, and hypothesis testing.

RESULT AND DISCUSSION

The data quality test was conducted using validity and reliability tests. The validity test of all variables gives the result that all statements are declared valid so that they can be carried out for further testing. The reliability test of the four related variables showed that the Cronbach Alpha value was more than 0.7. The Cronbach Alpha value for the Motivation variable is 0.756; the awareness variable is 0.791;

Service Quality variable of 0.800; and Taxpayer Compliance variable of 0.838. It can be concluded that all statements on each variable are said to be reliable and can be used for further testing.

The classical assumption test was performed using the normality test, multicollinearity test and heteroscedasticity test. The normality test in this study uses a p-plot graph with the results of the dots spreading around the diagonal line and following the direction of the diagonal line which indicates that the pattern is normally distributed. The multicollinearity test is known by looking at the Tolerance and VIF values. The results show that there is no multicollinearity symptom, because the three independent variables have a Tolerance value> 0.1 and a VIF value <10. The heteroscedasticity test in this study uses a scatterplot chart and Glejser test. The results show that the dots spread randomly either above or below the 0 on the Y axis and do not form a specific pattern. The results of the Glejser test did not contain heteroscedasticity symptoms, as indicated by the significance value of the three independent variables which was more than 0.05.

Table 1. Hypotheses testing (t-test)

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
1 (Constant)	8,864	3,378	2,624	0,010
Motivation	0,865	0,120	7,206	0,000
Awareness	0,115	0,128	0,902	0,369
Service Quality	0,188	0,146	1,288	0,201

Source: Data processed (2021)

The t-test is used to test the significance of the effect of each independent variable on the dependent variable. The results of these statistical calculations indicate that the three variables included in the model, which affect taxpayer compliance, are only the motivation variable.

It is concluded that the partial hypothesis testing of each independent variable on the dependent variable is as follows:

a. The significance level of Motivation (X_1) is 0.000 <0.05. So it can be concluded that there is a positive effect of motivation on taxpayer compliance. Based on the results of the research, there is a tendency that when the motivation is higher, the level of Tax Compliance for Individual Taxpayers registered at KPP Pratama Kebumen will be higher.

b. The significance level of Awareness (X_2) is 0.369> 0.05. So it can be concluded that there is no effect of awareness on taxpayer compliance. Based on the results of the study, it shows that the level of awareness does not have an effect on taxpayer compliance at KPP Pratama Kebumen.

c. The significance level of the Service Quality variable (X_3) of 0.201> 0.05. So it can be concluded that there is no effect of Service Quality on Taxpayer Compliance. Based on the research results, it shows that the level of service quality does not have an effect on taxpayer compliance at KPP Pratama Kebumen.

Table 2. F-testANOVA[a]

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1646,211	3	548,737	46,297	.000[b]
	Residual	1291,913	109	11,852		
	Total	2938,124	112			

Source: Data processed (2021)

The F statistical test shows whether all the independent or independent variables referred to in the model have a joint influence on the dependent or dependent variable. Based on the tests carried out, the Fcount value was obtained at 46.297 with a significance level of 0.000 <0.05. So it can be concluded that together the variables of motivation, awareness and service quality have an effect on taxpayer compliance.

Table 3. Determinant Coefficient*Model Summary*[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.749[a]	0,560	0,548	3,443

Source: Data Processed (2021)

The determinant coefficient (R^2) in multiple regression aims to determine how much the role or contribution of several independent variables contained in the regression equation in explaining the value of the dependent variable. The results of the output display show that the amount of Adjusted R Square is 0.548 or 54.8%, which means that 54.8% of Taxpayer Compliance is influenced by Motivation, Awareness and Service Quality. While the remaining 45.2% is influenced by other variables that have not been examined in this study.

Effect of Motivation on Taxpayer Compliance

The results of the first hypothesis that motivation has a positive and significant effect on Taxpayer Compliance at KPP Pratama Kebumen is accepted. Motivation is an impulse that arises both from within and from outside a person who moves a person or taxpayer to take an action, in this case, namely paying his tax obligations with specific aims and objectives in accordance with the provisions stipulated by law (Purwanto in Haryaningsih , 2018: 18). Therefore, individual behavior is strongly influenced by motivation. The higher the motivation to pay taxes, the higher the level of taxpayer compliance.

Motivation from within the individual can be seen from the taxpayer's awareness that paying taxes is an obligation for every citizen. Apart from within the individual, motivation comes from outside the individual himself. This is because taxpayers have a positive thinking that when the tax is paid, the benefits will be felt, such as increased state income to finance the interests of the state (Lainurak, 2019: 81). On the other hand, if the taxpayer has negative thoughts on the government as the manager of the paid taxes, there will be tax avoidance which will certainly harm the state (Putri, 2016).

The environment around the taxpayer will also affect motivation. When the people living in the environment are active in carrying out their tax obligations, indirectly the taxpayer concerned will be motivated to comply against the tax obligations that must be fulfilled.

This research is supported by the results of Lainurak's research (2019) which shows that the Motivation variable to pay taxes has a positive and significant effect on Individual Taxpayer Compliance at KPP Pratama Kupang. The results of this study are further supported by research by Khairunisa (2018) which states that the change in the tax collection system from the Office Assessment System to the Self-Assessment System increases the Motivation for Taxpayer Compliance at KPP Pratama Klaten, because taxpayers are believed to be able to calculate, report and pay their own tax obligations.

The Effect of Awareness on Taxpayer Compliance

The results of the second hypothesis that awareness has a positive and significant effect on Taxpayer Compliance at KPP Pratama Kebumen is not accepted.

Awareness of taxation at KPP Pratama Kebumen is still not orderly, both in reporting Periodic Tax Returns (SPT) and Annual Tax Returns. Registered taxpayers have not shown any awareness of the tax applied by the taxpayers themselves. Taxpayers are still less aware of the consequences of postponing tax payments on time, namely hindering the implementation of infrastructure development and facility

procurement by the government. Elected citizens such as government officials should be able to be role models in terms of tax compliance. In addition, it is necessary to intensify the socialization of tax awareness so that the public, especially prospective taxpayers, will be more prepared and more obedient to carry out their tax obligations.

This research is supported by the results of research by Marceline and Yuniarwati (2019) which show that the variable of Awareness has no effect on Taxpayer Compliance at KPP Pratama Palmerah Jakarta. This is due to two indicators, namely the taxpayer feels that the delay and reduction in the amount of the tax burden is not detrimental to the state, and the taxpayer does not agree that taxes can be imposed. The results of this study are further supported by research by Lydiana (2018) which states that the awareness variable does not have a positive effect on Taxpayer Compliance, both formally and materially at KPP Pratama Surabaya Gubeng.

Effect of Service Quality on Taxpayer Compliance

The results of the third hypothesis that Service Quality has a positive and significant effect on Taxpayer Compliance at KPP Pratama Kebumen is not accepted.

Taxpayers fulfill their tax obligations because of the motivation that comes from themselves, both from within and from outside. Taxpayers can recognize taxes from the services provided by tax officials. Tax officials continue to strive to improve services through information technology with the availability of e-filling, e-billing, and so on (Rianty N and Syahputra, 2020). For this reason, tax officers are required to provide better services in order to foster awareness of taxpayers about their tax responsibilities. The better the tax officer service will provide a positive assessment of the taxation process. So that it will increase the level of Taxpayer Compliance at KPP Pratama Kebumen.

This research is supported by the results of research by Kumala and Ayu (2019) which show that the Service Quality variable has no effect on Taxpayer Compliance in Bekasi. The results of this study are reinforced by research by Rianty N and Syahputra (2020) with results showing that Service Quality has no effect on Taxpayer Compliance. Changes in manual reporting to electronic means that taxpayers have to adapt again. There are still many taxpayers who do not understand how to use e-filling, because there are still many difficulties for manual ones.

CONCLUSION

Based on the results of the research and discussion that has been done, the following conclusions can be drawn: 1.) Motivation has a positive effect on taxpayers compliance;

2.) Awareness and Service Quality have no effect on taxpayers compliance. These results prove that the Taxpayer Compliance variable at KPP Pratama Kebumen cannot be fully explained by the variables of Motivation, Awareness and Service Quality because the value is still below 100%. In other words, Taxpayer Compliance is proven to be empirically influenced by Motivation, Awareness and Service Quality.

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