

FACTORS INFLUENCING TAX COMPLIANCE IN THE TECHNICAL IMPLEMENTATION UNIT OF KUPANG REGENCY REGIONAL REVENUE AGENCY

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ABSTRACT

Taxes as one of the sources of state income are used for infrastructure development and other needs. With good control over tax collection, it will avoid extortion and other fraudulent practices and follow the applicable rules. The Unit of the Kupang Regency Regional Revenue Agency, there is a problem with surface water tax revenues that fluctuate and tend to increase so that they are not in line with the target. The purpose of this research is used to explain Service Quality, Tax Knowledge, and Tax Audit on Taxpayer Compliance and its effect on Surface Water Tax Revenue. The research used quantitative methods in 22 PDAM and Non-PDAM companies at the Kupang Regency Regional Revenue Agency. The population and samples in this research are 62 people. The analysis technique used in this research is SEM (Structural Equation Model). Data collection in this research by distributing questionnaires given to respondents and designed to produce specific information. The results of the questionnaire were then analyzed using the SmartPLS analysis tool. The direct test results show that service quality has a significant effect on taxpayer compliance, tax knowledge has a significant effect on taxpayer compliance, tax inspection have a significant effect on taxpayer compliance and taxpayer compliance has a significant effect on surface water tax revenues. The results of the mediation test show that tax compliance is able to mediate tax quality, tax knowledge, and tax inspection on surface water tax revenues.

Keywords : Quality of service; Tax knowledge; Tax inspection; Taxpayer compliance; Surface water tax revenue

ABSTRAK

Penerimaan negara yang digunakan untuk pembangunan infrastruktur dan kebutuhan lainnya salah satu sumber berasal dari pajak. Dengan pengendalian yang baik terhadap pemungutan pajak, maka akan terhindar dari pungli dan praktik penipuan lainnya serta mengikuti aturan yang berlaku. Satuan Badan Pendapatan Daerah Kabupaten Kupang, terdapat permasalahan penerimaan pajak air permukaan yang fluktuatif dan cenderung meningkat sehingga tidak sesuai target. Tujuan penelitian ini digunakan untuk menjelaskan kualitas pelayanan, pengetahuan pajak dan pemeriksaan pajak terhadap Kepatuhan Wajib Pajak dan pengaruhnya terhadap Penerimaan Pajak Air Permukaan. Penelitian menggunakan metode kuantitatif pada 22 perusahaan PDAM dan Non PDAM di Badan Pendapatan Daerah Kabupaten Kupang. Sebanyak 62 orang menjadi populasi dan sampel. Teknik analisis yang digunakan adalah SEM (Structural Equation Model). Pengumpulan data dengan menyebarkan kuesioner kepada responden dan dirancang untuk menghasilkan informasi tertentu. Hasil kuesioner kemudian dianalisis menggunakan alat analisis SmartPLS. Hasil pengujian langsung menunjukkan kualitas pelayanan berpengaruh terhadap kepatuhan

wajib pajak, pengetahuan perpajakan berpengaruh terhadap kepatuhan wajib pajak, pemeriksaan pajak berpengaruh terhadap kepatuhan wajib pajak dan kepatuhan wajib pajak berpengaruh terhadap penerimaan pajak air permukaan. Kepatuhan wajib pajak mampu memediasi kualitas pajak, pengetahuan pajak, dan pemeriksaan pajak terhadap penerimaan pajak air permukaan.

Kata Kunci : Kualitas pelayanan; Pengetahuan pajak; Pemeriksaan pajak; Kepatuhan wajib pajak; Penerimaan pajak air permukaan

INTRODUCTION

Taxes as one of the sources of state income are used for infrastructure development and other needs. With good control over tax collection, it will avoid the practice of levies and other fraud and follow the applicable rules. The Technical Implementation Unit of Kupang Regency Regional Revenue Agency, there is a problem with surface water tax revenue that fluctuates and tends to increase so that it is not in line with the target. The collection process carried out by the technical implementation unit of Kupang Regency Revenue Agency is carried out every three months of billing in one year. Surface water, which is scattered in several places, is a source of surface water tax in Kupang Regency.

Good service quality to taxpayers can increase taxpayer compliance to fulfill tax obligations. By providing quality services, taxpayers will be happy in paying taxes and increasing tax revenue (Varis & Ernandi, 2021). Taxpayer knowledge also needs to be improved by officials by providing knowledge to taxpayers so as to grow taxpayer compliance. When the taxpayer already knows and understands his obligations, the taxpayer will carry out and fulfill what is his tax obligation and rights (Herwinarni & Anggraeni, 2016).

The role of inspection as a driver of tax revenue requires effective supervision of the implementation of tax inspections in improving taxpayer compliance. Tax inspection also aim to reduce fraud committed by taxpayers to minimize their taxes which will have an impact on tax revenues (Anam et al., 2018). The level of taxpayer compliance has a very strong relationship with tax revenue (Rakhmadhani, 2020). Taxpayer compliance describes the observance, compliance, and submission of the taxpayer to the implementation of tax provisions. The more obedient and obedient the taxpayer is to the implementation of tax provisions, the more it will directly affect tax revenue (Riyadi et al., 2021).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Quality of Service

Quality is a state associated with products, services, processes and the environment that meets or above the expectations of those who expect it. Taxpayers will fulfill their tax obligations in accordance with the regulations when they are satisfied with the services provided (Supadmi, 2009).

Tax Knowledge

Tax knowledge according to Gunandi (2017) is tax knowledge and counseling is a task carried out by the government so that taxpayers can understand, realize taxes and comply with general provisions of taxation, so that taxation activities work effectively and efficiently and achieve their goals. And according to Febriani & Kusmuriyanto (2015), tax knowledge is how much knowledge the taxpayer has about the tax incentives he or she will pay.

Tax Inspection

According to Rahayu (2010), tax inspection is the supervision of the implementation of the self-assessment system carried out by taxpayers who must stick to tax laws (Rahayu, 2010).

Taxpayer Compliance

According to Fatmawati (2015) obedience is a situation where a person obeys and does not deviate from a rule. Furthermore, Gunandi (2017) said that taxpayer compliance is the ability to settle tax obligations based on the regulations in force before the audit, persistence, reprimand or intimidation, and sanctions both legal and administrative.

Surface Water Tax Revenue

Surface Water is all water found on the ground surface, excluding seawater, both in the sea and on land (Siahaan, 2013).

Hypothesis

According to Varis & Ernandi (2021), the higher the service quality of tax officers to taxpayers will raise compliance in comply their obligations. Marfila (2019) and Ridhawati et al. (2022) found that service quality has a significant effect on taxpayer compliance. Based on this background, the researcher formulated the first hypothesis, namely:

H1: Quality of service has a significant effect on taxpayer compliance

Utomi (2011) explains that taxpayer knowledge is the capability that taxpayers have in understand any regulatory taxation, whether it's about the statutory tax rates they'll pay or the tax benefits that will be handy to them. Marfila (2019) and Sari & Saryadi (2019) found that taxpayer knowledge has a significant effect on taxpayer compliance. Based on this background, the researcher formulated the second hypothesis, namely:

H2: Taxpayer knowledge has a significant effect on taxpayer compliance

The results of the tax inspection carried out will be known the level of compliance of taxpayers so that the level of compliance can be known (Wahda et al., 2018). Wahda et al. (2018), Lumban Gaol & Sarumaha (2022), and Adi Hartopo et al. (2020) found that Tax inspection have a significant effect on taxpayer compliance. Based on this background, the researcher formulated the third hypothesis, namely:

H3: Tax inspection has a significant effect on taxpayer compliance

Taxpayer compliance describes the observance, compliance and submission of the taxpayer to the implementation of tax provisions. The more obedient and obedient the taxpayer is to the implementation of tax provisions, the more it will directly affect tax revenue (Riyadi et al., 2021). Aswati et al. (2018), Inayah (2019), Rakhmadhani (2020), and Riyadi et al. (2021)(Rakhmadhani, 2020))(Riyadi et al., 2021) found that Taxpayer compliance has a significant effect on surface water tax revenues. Based on this background, the researcher formulated the fourth hypothesis, namely:

H4: Taxpayer compliance has a significant effect on surface water tax revenues

Based on the research framework in figure 1, a hypothesis of the influence of mediation can be formulated in this study, namely:

H5: Taxpayer compliance can mediate the effect of quality of service, taxpayer knowledge and tax inspection on surface water tax revenues

METHODOLOGY

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). The research method used is a quantitative method to measure the influence between the variables to be studied by testing the hypothesis that has been applied. Sinambela (2014)

further said that quantitative research is a type that uses numbers in processing data to produce structured information. The objects in this study were 22 PDAM and Non-PDAM companies Technical Implementation Unit of the Kupang Regency Regional Revenue Agency.

The population in this research are 62 people of surface water taxpayers or persons in charge of companies that utilize surface water spread across 22 PDAM companies and Non-PDAM technical implementation units of the Kupang Regency Regional Revenue Agency. Sugiyono (2015) said that population is a generalization consisting of subjects who have certain characteristics set by researchers. The sample taken in this study was that all 62 people in charge were responsible.

The analysis technique used in this study was to use SEM (Structural Equation Model). Data collection in this research by distributing questionnaires given to respondents and designed to produce specific information. The results of the questionnaire were then analyzed using the SmartPLS analysis tool. SmartPLS-SEM is used for research whose purpose is to develop theories and explanations of variance (predicting constructs) (Hair et al., 2014).

RESULT AND DISCUSSION

The test results using SmartPLS show that outer loadings in table 2, the outer loading values of each indicator of the variables Quality of Service (X1), Tax Knowledge (X2), Tax Inspection (X3), Surface Water Tax Revenue (Y), and Taxpayer Compliance (Z) obtained a value above 0.7, which means that it has met the outer loading value standard. Result reliability and validity tests in table 3, shows value of all variables in Composite Reliability is more than 0.7 and the value of all variables in Cronbach's Alpha more than 0.7, so the meaning is all variables are reliable. The AVE value indicates that the entire variable is already greater than 0.5 which means that the entire variable is declared valid. The finding of the fornell-larcker test table, show the value of the discriminant validity of a variable to another variable is lower in value than the value of the variable to the variable itself, so this research has met the Fornell-Larcker Discriminant Validity test.

The findings of the direct influence for the first test showed that the quality of the waiter had an influence on the compliance of the taxpayer with a p value of $0.000 < 0.05$. These results suggest that the better the quality of service will raise taxpayer

compliance. The quality of service that is done properly and correctly is an important factor in improving compliance with paying taxes on time. Officers who are able to answer questions regarding the surface water tax also have an important role to play in taxpayer compliance that will reduce tax arrears. Same research carried out by Marfila (2019) and Ridhawati et al. (2022) which shows that the quality of service has a significant influence on taxpayer compliance. A different find was discovered by Suari et al. (2019) which shows that the quality of service has no effect on taxpayer compliance.

The finding of the second test showed that tax knowledge has an influence on taxpayer compliance with a p value of $0.001 < 0.05$. These results suggest that the better the tax knowledge will improve taxpayer compliance. The understanding of payment procedures, whether it is through existing advertisements or officers, is able to increase taxpayer compliance in paying taxes. An understanding of the importance of taxes also has an impact on taxpayer compliance. The better tax knowledge of a taxpayer will improve taxpayer compliance. Same research carried out by Marfila (2019) and Sari & Saryadi (2019) shows that tax knowledge has a significant influence on taxpayer compliance, Different findings were found by Jackfruit et al. (2014) and Herwinarni & Anggraeni (2016) which show that tax knowledge has no effect on taxpayer compliance.

The finding of the third test showed that tax inspections has an influence on taxpayer compliance with a p value of $0.011 < 0.05$. These results suggest that the tax checks carried out will improve taxpayer compliance. Tax inspection is always accounted for by compiling an inspection report and tax checks can deter taxpayers who manipulate their tax data so that tax checks can improve taxpayer compliance. Same research carried out by Wahda et al. (2018), (Lumban Gaol & Sarumaha, 2022) and (Adi Hartopo et al., 2020) which shows that tax inspection have a significant influence on taxpayer compliance, Different findings were found by Dasuki (2022) and Riyadi et al. (2021) which shows that tax inspection have no effect on taxpayer compliance.

The finding of the fourth test showed that taxpayer compliance has an influence on surface water tax revenues with a p value of $0.000 < 0.05$. These results suggest that the higher the taxpayer's compliance will increase surface water tax revenues. Timeliness in paying taxes will result in taxpayers who do not have tax arrears. This has an effect on

increasing surface water tax revenues. Taxpayer compliance illustrates that the taxpayer already understands the function of taxes to increase local income. Same research carried out by Riyadi et al. (2021), Rakhmadhani (2020) and Inayah (2019) which show that taxpayer compliance has a significant effect on tax revenue. A different find was discovered by Anam et al. (2018) which shows that taxpayer compliance has no effect on tax revenues

The mediation results show that taxpayer compliance is able to mediate quality of service to surface water tax revenues with a p value of $0.000 < 0.05$. These results show that the effect of service quality on taxpayer compliance has been shown to increase surface water tax revenue. Taxpayer compliance is able to mediate tax knowledge against surface water tax revenues with a p value of $0.001 < 0.05$. These results show that the effect of tax knowledge on taxpayer compliance has been shown to increase surface water tax revenue. The taxpayer compliance is able to mediate the tax inspection of surface water tax revenues with a p value of $0.012 < 0.05$. These results show that the effect of tax inspection on taxpayer compliance has been shown to increase surface water tax revenue.

R Square test results show that the quality of service, tax knowledge and tax inspection affect taxpayer compliance by 0.915 or 91.5%. The remaining 8.5% is influenced by other unresearched things such as taxpayer education. The test results also showed that taxpayer compliance affected surface tax water revenues by 0.897 or 89.7%. The remaining 10.3% is affected by other things such as tax sanctions.

CONCLUSION

The test results can be concluded that the quality of service has an influence on taxpayer compliance. Tax knowledge has an influence on taxpayer compliance. Tax inspection has an influence on the compliance of taxpayers. Taxpayer compliance has an influence on surface water tax revenues. Taxpayer compliance is able to mediate the quality of service to surface water tax revenues. Taxpayer compliance is able to mediate tax knowledge of surface water tax revenues. Taxpayer compliance is able to mediate tax inspection against surface water tax revenues.

Research can then develop by adding other variables such as taxpayer education and tax sanctions. The results of this study are only limited to the Kupang Regency

Regional Revenue Agency. For this reason, further research can consider conducting in other regions.

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FIGURES AND TABLES

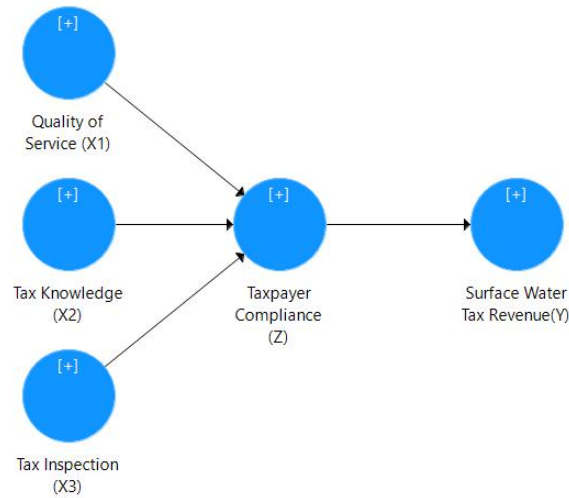


Figure 1, Research Framework

Table 1. Target, Realization, and Difference of Arrears of Surface Water Tax at the Technical Implementation Unit of the Kupang Regency Regional Revenue Agency for 2017-2020

Year	Target	Realization	Difference in Arrears
2017	Rp.105.610.311	Rp.89.752.210	Rp.15.858.101
2018	Rp.128.220.128	Rp.110.320.611	Rp.17.899.517
2019	Rp.148.437.608	Rp.128.411.210	Rp.20.026.398
2020	Rp.160.367.719	Rp.138.185.881	Rp.22.181.838

Source: Technical Implementation Unit Kupang Regency Revenue Agency

Table 2. Outer Loadings

Quality of Service (X1)		Tax Knowledge (X2)		Tax Inspection (X3)		Surface Water Tax Revenue (Y)		Taxpayer Compliance (Z)	
X1.1	0,895	X2.1	0,881	X3.1	0,828	Y1	0,834	Z1	0,754
X1.2	0,875	X2.10	0,903	X3.2	0,858	Y2	0,869	Z2	0,821
X1.3	0,891	X2.11	0,907	X3.3	0,813	Y3	0,862	Z3	0,820
X1.4	0,802	X2.12	0,920	X3.4	0,819	Y4	0,787	Z4	0,714
X1.5	0,877	X2.2	0,916	X3.5	0,797	Y5	0,748	Z5	0,769
X1.6	0,856	X2.3	0,817	X3.6	0,840	Y6	0,770	Z6	0,762
X1.7	0,846	X2.4	0,873	X3.7	0,856	Y7	0,817	Z7	0,794
		X2.5	0,927					Z8	0,766
		X2.6	0,896					Z9	0,750
		X2.7	0,904						
		X2.8	0,945						
		X2.9	0,933						

Table 3. Reliability and Validity Test

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Taxpayer Compliance (Z)	0,915	0,930	0,597
Quality of Service (X1)	0,943	0,954	0,746
Tax Inspection (X3)	0,925	0,940	0,690
Surface Water Tax Revenue (Y)	0,914	0,932	0,662
Tax Knowledge (X2)	0,979	0,981	0,814

Table 4. Fornell-Larcker Discriminant Validity Test

	Taxpayer Compliance (Z)	Quality of Service (X1)	Tax Inspection (X3)	Surface Water Tax Revenue (Y)	Tax Knowledge (X2)
Taxpayer Compliance (Z)	0,949				
Quality of Service (X1)	0,936	0,952			
Tax Inspection (X3)	0,941	0,938	0,978		
Surface Water Tax Revenue (Y)	0,773	0,930	0,831	0,975	
Tax Knowledge (X2)	0,947	0,864	0,902	0,814	0,972

Table 5. Direct Influence Test Results

	Original Sample (O)	T Statistics (O/STDEV)	P Values
Quality of Service (X1) -> Taxpayer Compliance (Z)	0,316	4,013	0,000
Tax Knowledge (X2) -> Taxpayer Compliance (Z)	0,382	3,273	0,001
Tax Inspection (X3) -> Taxpayer Compliance (Z)	0,273	2,555	0,011
Taxpayer Compliance (Z) -> Surface Water Tax Revenue (Y)	0,947	78,937	0,000

Table 6. Mediation Test Results

	Original Sample (O)	T Statistics (O/STDEV)	P Values
Quality of Service (X1) -> Taxpayer Compliance (Z) -> Surface Water Tax Revenue (Y)	0,299	4,104	0,000
Tax Knowledge (X2) -> Taxpayer Compliance (Z) -> Surface Water Tax Revenue (Y)	0,362	3,259	0,001
Tax Inspection (X3) -> Taxpayer Compliance (Z) -> Surface Water Tax Revenue (Y)	0,259	2,532	0,012

Tabel 7. R Square

	R Square
Taxpayer Compliance (Z)	0,915
Surface Water Tax Revenue (Y)	0,897