INCREASING TAXPAYER COMPLIANCE THROUGH THE QUALITY OF FISKUS SERVICES WITH RISK PREFERENCE AS A MODERATING VARIABLES

Yuwita Ariessa Pravasanti[1], Desy Nur Pratiwi[2]
Faculty of Economic and Busnisses, ITB AAS Indonesia
Email : yuwita.ariessa.pravasanti@gmail.com [1] desynurpratiwi692@gmail.com [2]

Abstract:	*This study aims to determine tax authorities' effect on taxpayer compliance with risk preference as a moderating variable. This type of research is causality research with a quantitative approach. The data used are primary. Namely, the population questionnaire used for this study is all taxpayers KPP Pratama Surakarta. The sample in this study was determined using the purposive sampling method of 50 respondents. The data collection method in this study used a questionnaire. They are testing the results of the questionnaire used validity analysis and reliability analysis. The results show that there is a significant effect of tax authorities on risk preferences. There is an effect of tax services on taxpayer compliance, and risk preference can moderate tax authorities' effect on taxpayer compliance.*
Keywords:	*Compliance, awareness, service, understanding, sanctions*

1. Introduction

The country's economic growth plays a significant role in the level of state revenue. Economic growth affects the increase in income from the community. The increase in people's income is expected to increase state income. Indonesia's state revenue consists of tax revenue, non-tax state income, and grants. Of the three sources of income, income from the tax sector is the income that plays the most significant role in Indonesia. The Directorate General of Taxes (DGT) is the agency that has the most role in this. DGT (Directorate General of Taxes) is responsible for tax payments from the taxpayers and the tax compliance level of the taxpayers.

One of the sources of state revenue that comes from taxes is the income tax. Several articles regulate income tax, such as income tax (Pph) article 17, article 21, article 22, article 23, article 24, article 25, etc. Income taxpayers are individual taxpayers (OP) and corporate taxpayers.

To maximize tax revenue, the DGT (Directorate General of Taxation) or the tax authorities carry out intensification and extensification. The spearhead of taxpayer compliance can be said in the tax counseling section. The tax advisor is obliged to provide an understanding of the taxpayers. DGT (Directorate General of Taxation) always socializes tax awareness to the public. In socializing and communicating with taxpayers, tax authorities are required to provide satisfactory services to taxpayers. Excellent and satisfying tax services will provide comfort for taxpayers. *Fiscus* friendliness and convenience in the tax information system are included in the taxation service. Taxpayers will fulfill their tax obligations depending on how the tax officer/tax authorities provide the best quality service to their taxpayers. Satisfactory service will affect the tax obligations of good taxpayers (Munzir, 2020).

See from the statement above, and tax revenue is not always proportional to tax compliance. Taxpayer compliance is measured based on the taxpayer who has reported their tax obligations with a notification letter (SPT). Taxpayer compliance is one of the DGT performance indicators. Taxpayer compliance is an act of taxpayers in fulfilling their tax obligations by applicable tax regulations.
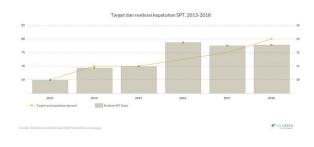
Picture 1. Taxpayer Ratio   Picture 2. Tax Obligations Ratio

In fulfilling their tax obligations, a taxpayer is faced with risks that must be considered. The risks that must be considered are health risks, financial risks, social risks, and safety risks. By knowing the risks that will be faced by taxpayers, taxpayers will consider fulfilling their tax obligations (Wulandari, 2020).

Ni Kadek Ayu Disnayanti (2019) conducted a study intitled *moderasi preferensi risiko pada hubungan kualitas pelayanan account representative dan kepatuhan WPOP*. The study results state that risk preference as a moderating variable can moderate the influence of tax authorities on taxpayer compliance. However, it is different from the research results from Elin Dwi Mareti (2019), which states that risk preference as a moderating variable cannot moderate the influence between understanding tax regulations, quality of tax authorities, and tax sanctions on taxpayer compliance. From the various studies that have been conducted, the researcher intends to carry out a similar study under the title "Increasing Taxpayer Compliance through the Quality of *Fiscus* Services With Risk Preference as a Moderating Variables"

2. Methodology

Based on this study's title and problems, it can be seen that this type of research is causative research with a quantitative approach. Causative research analyzes the effect of the independent variable (x) on the dependent variable (y). The data used are primary data sourced from questionnaires. The analytical tool used is a Multiple Linear Regression Analysis.

The population used for this study was all taxpayers registered at KPP Pratama Surakarta. The sample used in this study was determined using the purposive sampling method of 50 respondents.

The variables used in this study are:

a.   Independent variable (x). X can be called independent variables. The independent variables in this study are service quality and risk preference.

b.   The dependent variable (y). Y can also be called the dependent variable. The dependent variable in this study is taxpayer compliances.

This study uses primary data from questionnaires, where the data must be tested first with validity and reliability tests. This study also analyzes the data using the coefficient of determination, partial test (t), and simultaneous test (F).

3. Result

3.1. Validity Test

The validity test was carried out to test the validity level of the questionnaire used in the study.

Table1
Validity test result

No	Statement	r count	r table	Validity

1	Service quality (1)	0,797	0,281	Valid
2	Service quality (2)	0,891	0,281	Valid
3	Service quality (3)	0,878	0,281	Valid
4	Service quality (4)	0,817	0,281	Valid
5	Service quality (5)	0,846	0,281	Valid
6	Risk preference (1)	0,882	0,281	Valid
7	Risk preference (2)	0,890	0,281	Valid
8	Risk preference ((3)	0,858	0,281	Valid
9	Risk preference ((4)	0,898	0,281	Valid
10	Risk preference ((5)	0,801	0,281	Valid
12	Taxpayer compliance (1)	0,831	0,281	Valid
13	Taxpayer compliance (2)	0,835	0,281	Valid
14	Taxpayer compliance (3)	0,842	0,281	Valid
15	Taxpayer compliance (4)	0,882	0,281	Valid
16	Taxpayer compliance (5)	0,661	0,281	Valid
17	Taxpayer compliance (6)	0,750	0,281	Valid
18	Taxpayer compliance (7)	0,854	0,281	Valid

Source: processing with SPSS 21.0

Used 50 respondents, the value of r table can be obtained through df (degree of freedom) = n-2. So the df for all variables = 50-2 = 48 and the r table is 0.281. The validity test results show that the value of r count> r table, it can be said that the data is valid.

3.2. Reliability Test

Table 2
Reability test result

Variable	Alpha Coefficient	Inform
Service quality	0,900	Reliable
Risk preference	0,915	Reliable
Taxpayer compliance	0,898	Reliable

Source: processing with SPSS 21.0

The test results of the instrument are said to be reliable. If the test results produce Cronbach's Alpha> 0.60 then the instrument is reliable (Ghozali, 2006). From the data above, it shows that the variables of service quality, risk preference, and taxpayer compliance are reliable because the value of Cronbach's Alpha> 0.60 so that it can be used to process further data.

3.3. Descriptive statistic

Table 3
Descriptive statistic result

Variable	Mean	Min	Max	Deviation standard
Compliance	12,918	7,000	28,000	4,503
Service	9,122	5,000	20,000	3,533
Risk preference	9.118	5,000	20,000	4,150

Source : processing with SPSS 21.0

The table of descriptive statistical analysis test results for tax compliance variables is with a mean value of 12.918 and a standard deviation of 4.503. The mean value is greater than the standard deviation value. It can be said that the distribution of tax compliance variable data is declared normal. Service variable mean value is 9,122> standard deviation is 4,503, so it can be said that the distribution of service variable data is declared normal. The risk preference variable has a mean value of 9,118> a standard deviation of 4,150, so it can be said that the data distribution of the risk preference variable is declared normal.

3.4. Regression test results

Table 4
Regression test result

No	Variable	direction prediction	B	T count	Sig	Inform
1	Service→Prefer	+	0,839	13,787	0,000	Take effect
4	Service→Kepat WP	+	0,711	7,612	0,000	Take effect

Source : processing with SPSS 21.0

From Table 4 above, it can be explained that:
a. The regression coefficient value of the tax service variable of 0.839 is positive, meaning that if the tax service increases, taxpayer compliance tends to increase. The tax service variable has a significance value of 0.000 <0.05. it implies that taxation services have a significant effect on taxpayer compliance.
b. The regression coefficient value of the tax service variable of 0.711 is positive, meaning that if the tax service increases, risk preference tends to increase. The tax service variable has a significance value of 0.000 <0.05. So it can be said that taxation services have a significant effect on risk preferences

3.5. Test F

Table 4
Regression Analysis Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
		ANOVAᵃ				
1	Regression	925,952	2	462,976	446,279	,000ᵇ
	Residual	47,721	46	1,037		
	Total	973,673	48			

Source: processing with SPSS 21.0

The F test is used to determine the effect of the independent variables together (simultaneously) on the dependent variable. Probability of 0.000 (P_{value} <0.05). its means that risk preference can moderate the influence of taxpayer service variables on taxpayer compliance.

3.6. Determination Coefficient Test (R^2)

Table 6
Determination Coefficient Test Results

Model	R	R Square	*Adjust R Square*
1	0,975	0,951	0,949

Source: processing with SPSS 21.0

Based on the results of the analysis above, it is obtained an Adjusted-R2 value of 0.949 so that it can be interpreted that the risk preference variable as a moderator of the Service variable can explain the taxpayer compliance variable of 94.9%. In comparison, the remaining 5.1% is explained by other variables not used in this study.

4. Discussion

Research on the effect of awareness, understanding, sanctions and services on mandatory compliance at KPP Pratama Surakarta, the following discussion can be made:

1. Effect of tax authorities *(fiscus)* on risk preferences.
   The tax service variable has a significance value of 0.000 <0.05. it means that tax services have a significant effect on risk preferences. This study strengthens the results of the research conducted by Sulistiyani (2017) and Aryobimo (2012). The regression coefficient value of the tax service variable in the regression test table is 0.839 and is positive, it means that if the tax service increases, the risk preference will increase. Risk preference is a factor originating internally, meaning that it is within a taxpayer. Risk preference can encourage a taxpayer to comply with applicable tax regulations.

2. Effect of tax authorities *(fiscus)* on taxpayer compliance.
   The test results state that the service has a significance value of 0.000 <0.05. It can be concluded that service has a significant effect on taxpayer compliance. Excellent service can satisfy taxpayers and can provide a sense of security and comfort, which in turn will influence taxpayers to comply with applicable taxation regulations. *Fiskus* services are not only related to employee attitudes but also facilities that can be enjoyed by taxpayers, both physically and the easy access provided by tax authorities to taxpayers. It is by research conducted by Ilhamsyah et al. (2016) and Putri (2012) which states that service has a significant effect on taxpayer compliance.

3. Effect of tax authorities *(fiscus)* on taxpayer compliance with risk preference as a moderating variable.
   Table F test results note that the probability is 0.000 (P_{value} <0.05). It means that risk preference can moderate the effect of tax authorities on taxpayer compliance. The results of this study are by the research conducted by Ni Kadek Ayu Disnayanti (2019), which states that account representative service quality has a positive effect on taxpayer compliance and risk preference. This study also supports the results of the research by Alabede at all (2011) and Aryobimo (2012) that risk preference affects moderating the relationship between tax authorities service quality and taxpayer compliance.

5. Closing

Conclusion

1. The tax officer *(fiscus)* services affects risk preferences
2. The tax officer *(fiscus)* services affect taxpayer compliance.
3. Risk preference can moderate the effect of tax officer services *(fiscus)* on taxpayer compliance.

Suggestion

For the next research, the writer suggests adding independent variables. Besides that, it can also increase the number of existing respondents.

Thank-you note

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