

**PERSONAL PERSON TAXPAYER COMPLIANCE REVIEWED FROM  
QUALITY OF SERVICE, TAX AWARENESS, AND THE MOTIVATION  
TO PAY TAXES (Study at Pratama Klaten Tax Service Office)**

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**Abstract :** *The objectives of this study are: (1) To determine the effect of service quality, tax awareness, motivation to pay taxes simultaneously on individual taxpayer compliance at Klaten Primary Tax Office, (2) To determine the effect of service quality on individual taxpayer compliance at Klaten Primary Tax Office, (3) To determine the effect of tax awareness on the compliance of individual taxpayers at Klaten Primary Tax Office, and (4) To determine the influence of motivation to pay taxes on individual taxpayer compliance at Klaten Primary Tax Office. Type of quantitative research. The population is an individual taxpayer at Klaten Primary Tax Office. Researchers took 100 taxpayers as samples. The sampling technique used in this study was purposive sampling. The data collection technique used a questionnaire. The data analysis technique is multiple linear regression. The results showed that (1) service quality variables, tax awareness, and motivation to pay taxes simultaneously have an effect on taxpayer compliance at Klaten Primary Tax Office, (2) the quality of service has an effect on the compliance of taxpayers at Klaten Primary Tax Office, (3) awareness of taxation affects the compliance of taxpayers at Klaten Primary Tax Office, and (4) motivation to pay taxes affects the compliance of taxpayers at Klaten Primary Tax Office*

**Keywords:** *service quality, awareness, motivation, compliance,*

## **1. Introduction**

The implementation of development requires financing to support the development itself. The funding comes from domestic receipts as well as foreign loans. One source of domestic revenue comes from the tax sector (Adiputra and Wirama, 2017).

Tax is a contribution paid by the people to the state, including in the state treasury. Its implementation refers to the law passed by the state and can be imposed without reciprocity in the form of reciprocity. The state then uses the dues to make payments for costs necessary for the public benefit. Concern in paying taxes will be difficult to realize if tax no element can be imposed in the sense of tax. This element provides an understanding that people are required to pay taxes voluntarily and mindfully as good citizens. Tax receipts are one of the largest sources of revenue

for national income contributors. Therefore, efforts are needed to improve taxpayer compliance in paying taxes voluntarily for the smooth development of the national (Dewi and Merkusiwati, 2018).

The high level of taxpayers' non-compliance in carrying out their obligations is caused by several things that vary. The main reason is that taxpayers must meet the needs of life taken from a large portion of income. If it has fulfilled the provisions of taxation following tax laws, for example, has reached a certain amount of income, it automatically raises the obligation to pay taxes to the State (Mahardika, 2015).

Providing exemplary service to taxpayers is crucial and becomes one of the efforts to improve taxpayer compliance. Improving the quality and quantity of good service is expected to increase the satisfaction of taxpayers. Compliance can be realized if the taxpayer performs its obligation to pay taxes (Esther, Nangoi, Alexander, 2017). There are still taxpayers who feel difficulties and obstacles in the service provided by the tax apparatus, so it will lead to a non-compliant attitude of taxpayers in carrying out tax obligations (Esther, Nangoi, Alexander, 2017).

Augustine, Folajimi, and Ayodele's research (2020) state that the quality of service and trust in the tax apparatus significantly impact taxpayer compliance. Mahardika (2015) in his study stated that the quality of service and attitude of taxpayers simultaneously and partially have a significant effect on the observation of private taxpayer reporting. It turns out that tax awareness, taxpayer moral responsibility, and service quality simultaneously affect taxpayer tax compliance (Sania and Yudianto, 2018). However, in the research conducted by Dicriyani and Budiarta (2016) and Esther, Nangoi, and Alexander (2017), research obtained results that stated that the quality of service did not significantly affect taxpayer compliance.

Taxpayer awareness is another factor influencing taxpayer compliance (Esther, Nangoi, Alexander, 2017). Public awareness in paying taxes has still not reached the level as expected. This is due to the public's incomprehension about what and how to tax. Another reason is the hassle of calculating and reporting its tax obligations (Esther, Nangoi, Alexander, 2017). Asrinanda and Diantimala (2018) stated that simultaneous and partial knowledge, self assessment, and awareness of taxation significantly affect taxpayer compliance.

Asrinanda and Diantimala's research (2018) stated that knowledge, self-assessment, and awareness of taxation simultaneously and partially have a significant effect on taxpayer compliance. Dewi and Merkusiwati (2018) in her research, mentioned taxpayer awareness, tax sanctions, the implementation of an e-filing system, and knowledge of tax amnesty partially and simultaneously affect the compliance of private taxpayer reporting. Sania and Yudianto (2018) also stated that tax awareness, taxpayer moral responsibility, and service quality simultaneously affect taxpayer tax compliance. Research with different results was conducted by Karnedi and Amir (2019) and Lydiana (2018). Their research states that the awareness of paying taxes has no significant effect on taxpayer compliance.

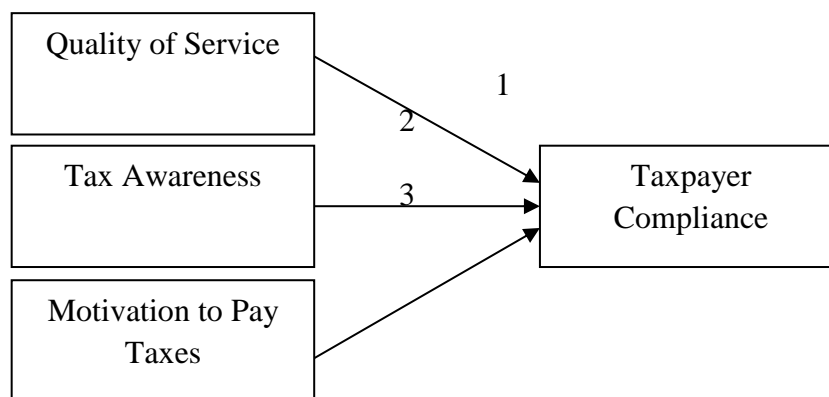
Other factors that affect taxpayer compliance issues are of motivation. Taxpayer motivation will improve taxpayer compliance. To foster motivation, the tax apparatus conducts socialization of tax information, and in its implementation, delivered tangible benefits of taxes and presented the importance of taxes for the needs of the state for the prosperity of the people. This is done to raise the awareness of taxpayers. (Ginting, Sabijono, Pontoh, 2017).

The research of Putri (2016) and Simanjuntak and Sucipto (2018) stated that motivation has a positive and significant effect on taxpayer compliance. Study by Gangl, et.al., (2015) and Ginting, Sabijono and Pontoh (2017) stated that motivation has no significant effect on taxpayer compliance.

Based on the background of the above problems, researchers feel interested to know in-depth about the issue of taxpayer compliance. This study takes the title "Personal Taxpayer Compliance Reviewed From The Quality of Service, Tax Awareness, And Motivation to Pay Taxes (Study at Pratama Klaten Tax Service Office)".

### Framework thinking & Hypothesis

Based on the background above, the schematic of the frame of thought in this study can be seen in the image below.



Picture I.1. Framework thinking

- 1) Several things of various kinds cause the high level of taxpayers' non-compliance in carrying out their obligations. The main reason is that taxpayers should meet the necessities of life taken from most of the income earned by taxpayers. When it has fulfilled the provisions of taxation following tax laws, such as a certain amount of income, automatically raises the obligation to pay taxes to the State (Mahardika, 2015). Augustine, Folajimi, and Ayodele research (2020) state that the quality of service and trust in the tax apparatus has a significant impact on taxpayer compliance. Mahardika (2015) in his research also stated that the quality of service and attitude of taxpayers simultaneously and partially have a significant effect on the compliance of private taxpayer reporting. Based on the results of the previous study, the hypothesis was obtained:

**There is an influence on the quality of service, awareness of taxation, motivation to pay taxes simultaneously to the compliance of private taxpayers in KPP Pratama Klaten.**

- 2) Providing exemplary service to taxpayers is crucial and becomes one of the efforts to improve taxpayer compliance, (Esther, Nangoi, Alexander, 2017). Augustine, Folajimi, and Ayodele research (2020) states that the quality of service and trust in the tax apparatus has a significant impact on taxpayer compliance. Mahardika (2015), in his research said that the quality of service and attitude of taxpayers simultaneously and partially have a significant effect on the

compliance of private taxpayer reporting. Based on the results of the previous study, the hypothesis was obtained:

**There is an influence on the quality of service to the compliance of private taxpayers in KPP Pratama Klaten.**

- 3) Taxpayer awareness is another factor influencing taxpayer compliance (Esther, Nangoi, Alexander, 2017). Asrinanda and Diantimala research (2018) stated that knowledge, self assessment, and awareness of taxation simultaneously and partially have a significant effect on taxpayer compliance. Based on the results of the previous study, the hypothesis was obtained:

**There is an influence of tax awareness on the compliance of private taxpayers in KPP Pratama Klaten.**

- 4) Taxpayer motivation will improve taxpayer compliance. To foster motivation, the tax officials conducted socialization of tax information, and in its implementation, delivered tangible benefits of taxes and presented the importance of taxes for the needs of the state for the prosperity of the people. This is done to raise the awareness of taxpayers. (Ginting, Sabijono, Pontoh, 2017). Putri Research (2016) and Simanjuntak and Sucipto (2018) stated that motivation has a positive and significant effect on taxpayer compliance Based on the results of the previous study, the hypothesis was obtained:

**There is an influence of motivation to pay taxes on the compliance of private taxpayers in KPP Pratama Klaten.**

## 2. Research Methods

This study uses quantitative research method where the technique of retrieving variable data using questionnaire Sampling technique used in this study is nonprobability sampling with purposive sampling technique. The population in this study is private taxpayers in KPP Pratama Klaten numbered 2511 people with a sample of 100 taxpayers. The analysis technique in this study used Multiple Linear Regression which is equipped with t-Test, F Test and Determination Coefficient Test.

## 3. Analysis And Discussion

### Multiple Linear Regressions

Based on the results of the analysis with multiple linear regressions obtained results as in the following table.

Table 2 Multiple Linear Regressions

Variable	Regresion Coef	t stat	Sig. t
Constanta	-16,919		
Quality of service	0,353	4,693	0,000
Tax awareness	0,671	7,982	0,000
Motivation to pay taxes	0,577	7,465	0,000
R square	67,1		
F statistic	65,233		
Sig. F	0,000		

Based on the calculation using SPSS 26.00 for windows program obtained the results of values a, b1, b2, and b3 are as follows.

$$Y = -16,919 + 0,353 X_1 + 0,671 X_2 + 0,577 X_3$$

From the equation above can be described as follows.

a0 = -16,919 is a constant that describes the average value of taxpayer compliance if the variable quality of service, tax awareness, and the motivation to pay taxes is zero.

X1 = 0.353. If the variable quality of service increases by 1 score, then taxpayer compliance will increase by 0.353. The sign of parameter b1 in the above study is positive. This means that the relationship of positive service quality (in the direction), if the higher the quality of services provided, then taxpayers' compliance will also be better.

X2 = 0.671. If the tax awareness variable increases by 1 score, then taxpayer compliance will increase by 0.671 score. The sign of parameter b2 in the above study is positive. This means that the positive tax awareness relationship (in the direction), if the better the tax awareness, the better the taxpayers' compliance.

X3 = 0.577. If the motivation variable paying tax increases by one score, then taxpayer compliance will increase by 0.577 scores. The sign of parameter b3 in the above study is positive. This means that the motivational relationship of paying taxes is positive (in the same direction). If the better the motivation to pay taxes, then taxpayer compliance will also be better.

### F Test

F test results with the help of SPSS 26.00 for windows obtained a calculated value of F of 65,233 at the level of significant = 0.05 while the significance value of the SPSS result obtained by 0.000. The F value (65,233) > F table (2.7), meaning zero hypothesis is rejected and alternative hypothesis accepted. This means that the quality of service, tax awareness, and motivation to pay taxes simultaneously affect the compliance of taxpayers in KPP Pratama Klaten, so that the model can be said to meet due diligence.

### T-Test

The regression test results showed that the quality of service had a calculated t value of 4,693 greater than the table t (1,984) with a significance of 0.000 less than 0.05. The regression coefficient of service quality is positive and significant to taxpayer compliance. Therefore the calculated t value > t table and the significance of < 0.05 means that the zero hypothesis is rejected and the alternative hypothesis is accepted.

The regression test results showed that tax awareness had a calculated t value of 7,982 greater than the table t (1,984) with a significance of 0.000 less than 0.05. The regression coefficient of tax awareness is positive and significant to taxpayer compliance. Therefore the calculated t value > t table and the significance of < 0.05 means that the zero hypothesis is rejected and the alternative hypothesis is accepted.

The regression test results showed that the motivation to pay his taxes had a calculated t value of 7,465 greater than the table t (1,984) with a significance of 0.000 less than 0.05. The motivational regression coefficient of paying taxes is positive and significant to taxpayer compliance. Because the calculated t value > t table and significance < 0.05 means the zero hypothesis is rejected and the alternative hypothesis is accepted.

### **Determination Coefficient Test ( $R^2$ )**

Calculation of coefficient of determination ( $R^2$ ) with the help of spss program 26.00 for windows, indicating the value  $R^2 = 0.671$ . This means that the quality of service, tax awareness, and motivation to pay taxes simultaneously affect the taxpayer compliance variable by 67.1%, while other variables outside the research variables explain the remaining 32.9%.

## **Discussion**

### **1) The quality of service affects the compliance of taxpayers in KPP Pratama Klaten**

SpSS calculated results show an estimated t value of 4,693 greater than table t of 1,984 with a significance of 0.000 less than 0.05. This indicates that the quality of service affects the compliance of KPP Pratama Klaten taxpayers.

This research is following the analysis of Augustine, Folajimi, and Ayodele (2020) stated that the quality of service and trust in the tax apparatus has a significant impact on taxpayer compliance. Mahardika (2015) in his research, stated that the quality of service and attitude of taxpayers simultaneously and partially have a significant effect on the observation of private taxpayer reporting. It turns out that tax awareness, taxpayer moral responsibility, and service quality simultaneously affect taxpayer tax compliance (Sania and Yudianto, 2018).

The quality of service is all service activities carried out by fiscus to meet the needs of taxpayers, it aims to maintain the satisfaction of taxpayers. Providing good quality service to taxpayers is done by the fiscus or tax officer in KPP Pratama Klaten with a help desk service. Help desks provide services either face-to-face, or over the phone, and online. This service aims to assist taxpayers who have difficulties or problems related to calculation, deposit and reporting, so that taxpayers understand and understand the obligations that must be met. Taxpayers who get good quality services will always feel happy and satisfied with the services provided by the taxpayer, because taxpayers can obtain ease in completing and carrying out their rights and obligations as taxpayers. With the better quality of the service supplied by KPP Pratama Klaten, the more compliant taxpayers in fulfilling their tax obligations. This means that with good quality of service, taxpayer compliance is also improved. Providing good services can increase tax receipts, especially tax receipts in KPP Pratama Klaten.

### **2) Tax awareness affects the compliance of kpp Pratama Klaten taxpayers.**

The SPSS calculated result shows a calculated t value of 7,982 greater than table t of 1,984 with a significance of 0.000 less than 0.05. This indicates that tax awareness affects the compliance of kpp Pratama Klaten taxpayers.

Esther, Nangoi have conducted research on tax awareness, Alexander (2017) which states that public awareness in paying taxes has not reached the level expected, this is due to the public's incomprehension about what and how to tax. Another reason is the hassle in calculating and reporting its tax obligations.



This study following Asrinanda and Diantimala (2018) stated that knowledge, self assessment, and awareness of taxation simultaneously and partially have a significant effect on taxpayer compliance.

Taxpayer awareness in fulfilling their tax obligations will increase if the positive perception of taxes in every taxpayer. Taxpayer awareness is the awareness that taxpayers have of taxation as a financing, which is where this awareness is indispensable to improving taxpayer compliance. Taxpayer awareness in KPP Pratama Klaten is quite good, this can be seen from the spt reporting figures and tax receipts that always increase every year. One way kpp Pratama Klaten raises taxpayer awareness is to actively provide intensive and sustainable tax counseling so that taxpayers understand their obligations as taxpayers.

### **3) The motivation to pay taxes affects the compliance of KPP Pratama Klaten taxpayers.**

The SPSS calculated result shows an estimated t value of 7,465 greater than table t of 1,984 with a significance of 0.000 less than 0.05. This shows that the motivation to pay taxes affects the compliance of KPP Pratama Klaten taxpayers.

Research on the influence of tax-paying motivation on taxpayer compliance has previously been conducted by Putri Research (2016) and Simanjuntak and Sucipto (2018) stated that cause has a positive and significant effect on taxpayer compliance.

The motivation to pay private taxpayer taxes in KPP Pratama Klaten from year to year is increasing. And this is in line with the personal person taxpayer compliance figures because taxpayers who have the motivation to pay taxes will also have the awareness to carry out compliance as taxpayers, especially by reporting personal tax returns. And in KPP Pratama Klaten the number of receipts and reporting of annual tax returns of private persons every year continues to increase.

## **4. Conclusion**

Based on the results of previous research and discussions, it can be concluded that the quality of service, tax awareness, and motivation to pay taxes simultaneously affect the compliance of taxpayers in KPP Pratama Klaten. The quality of excellent service provided by KPP Pratama Klaten employees to taxpayers, balanced by the awareness of taxation and the motivation to pay taxes from taxpayers, will encourage taxpayers to comply in reporting and paying taxes. The quality of service affects the compliance of kpp Pratama Klaten taxpayers. Quality service by KPP Pratama Klaten employees is able to encourage taxpayers to comply with tax reporting obligations. This indicates that the quality of service affects taxpayer compliance. Tax awareness affects the compliance of taxpayers KPP Pratama Klaten. Taxpayer awareness has an influence on taxpayers' compliant attitude in reporting and paying taxes. These findings indicate that taxpayer awareness affects taxpayer compliance. The motivation to pay taxes affects the compliance of KPP Pratama Klaten taxpayers. Motivated taxpayers will strive to always comply in reporting and paying taxes. These findings may provide additional evidence of the influence of tax-paying motivations on taxpayer compliance.

### **Suggestion**

Based on the conclusion of the data analysis conducted, several suggestions are submitted as follows:

- 1) For Pratama Klaten Tax Service Office  
It is expected to the Tax Service Office (KPP) Pratama Klaten to be able to serve taxpayers well so that taxpayers are satisfied with the services provided. Tax sanctions are also applied following the tax laws without burdening taxpayers to realize taxpayer compliance.
- 2) For Taxpayers  
It is expected that taxpayers can be more aware of their tax obligations and willingly register, report and pay taxes owed without any coercion from other parties to create compliance at the Primary Tax Service Office (KPP).
- 3) For the next researcher  
It is expected that the researchers can then add some other variables that affect taxpayer compliance, for example by reminding the knowledge and understanding of taxation to taxpayers.

### **Reference**