Quality of Tax Services and Tax Sanctions on Taxpayer Compliance Corporate Listing in KPP Madya Bandung Years 2017-2021

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Abstract: Taxes are the largest source of state revenue in Indonesia. Tax money paid by the public will be included in state revenue from the tax sector. In 2020 tax revenues have decreased due to the impact of the Covid-19 pandemic because the targets to be achieved are not in accordance with the actual results. The aim of the research is to find out whether the quality and tax sanctions affect the compliance of corporate taxpayers in fulfilling tax regulations. The research method used in this research is descriptive method and the approach used is a quantitative approach. The population in this study were corporate taxpayers registered at KPP Madya Bandung and the sample used was 92 corporate taxpayers. The results of the study concluded that the quality of tax services and tax sanctions partially have a significant positive effect on taxpayer compliance. The quality of tax services and tax sanctions simultaneously have a significant positive effect on taxpayer compliance.

Keywords: Taxpayer Compliance, Quality of Tax Services, Tax Sanctions

INTRODUCTION

The biggest source of income in Indonesia is taxes. The tax money bas paid by the public will be included in state revenue from the tax sector. People who pay taxes will not benefit directly, this is because taxes are used for public purposes, such as for development, education and health. There are many ways to make taxpayers aware and compliant with their tax obligations, namely by looking at the Quality of Service and Tax Sanctions applied to KPP Madya Bandung. Several phenomena that cause low taxpayer compliance include public dissatisfaction with public services, uneven infrastructure development, and the many corruption cases committed by high-ranking officials (Mahardika, 2015: 2). Tax compliance can be defined as a situation where the taxpayer fulfills all tax obligations and exercises his tax rights (Pasaribu, 2016: 146). One of the efforts made by the Directorate General of Taxes to increase taxpayer compliance is by providing quality services. Improving the quality of service

is expected to increase the satisfaction of taxpayers as customers thereby increasing compliance in the field of taxation. In addition to the services performed by tax officers, it is also necessary to have sanctions that become a means of control for taxpayers. Tax sanctions are needed to provide a deterrent effect for taxpayers who do not comply with their tax obligations. The implementation of strict tax sanctions is needed to control taxpayer compliance.

LITERATURE REVIEW

Services in the taxation sector can be interpreted as services provided by the Directorate General of Taxes (DJP) to taxpayers to help taxpayers fulfill their tax obligations. Quality service is service that can provide satisfaction to customers and remains within the limits of meeting service standards that can be accounted for and must be carried out continuously. If there is any trust from the taxpayer, they are will no longer feels reluctant to carry out his obligations to pay taxes and can encourage tax compliance in the taxpayer. Research conducted by (Resti, 2016) it's shows that the influence of the quality of tax service are positive influence on taxpayer compliance (Sudiantini & Saputra, 2022).

The tax collection system that applies in Indonesia is a system that gives full confidence to taxpayers to fulfill their tax obligations. But in reality there are still taxpayers who do not fulfill their obligations. Thus, it is necessary to impose sanctions on taxpayers who do not comply. In the Tax Law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions can be in the form of interest, fines, and increases in tax payable. Research conducted by (Wahyono, Rahmawati, Lubis & Simanjuntak, 2018) are shows that tax sanctions implemented strictly have a positive effect on taxpayer compliance (Ilhamalimy & Ali, 2021).

The creation of a good quality tax service, which is felt by the taxpayer himself and the application of strict tax sanctions, is expected to affect taxpayer compliance in paying taxes. Research conducted by (Reza Hanafi Lubis, 2017) are shows that tax services and tax sanctions have a positive and significant effect on taxpayer compliance.

H_0: $b \leq 0$, there is no positive effect of X_1 and X_2 on Y

H_a: $b > 0$, there is a positive effect of X_1 and X_2 on Y

Services in the taxation sector has been studied by previous researchers, namely: (D. A. Setyadi & Ali, 2017), (Fahmi & Ali, 2022), (Larasetiati & Ali, 2019), (Hernikasari et al., 2022), (Ali et al., 2016), (Wahono & Ali, 2021), (Iryani et al., 2021), (Hasyim & Ali, 2022), (Kholisoh & Ali, 2020), (Fauzi & Ali, 2021), (Ali et al., 2022).

RESEARCH METHODS

The research method used in this research is descriptive method and the approach used is a quantitative approach. Researchers collected primary and secondary data which included research in the form of questionnaires and library research. Researchers will distribute questionnaires to the parties involved in the study, namely taxpayers who are registered at KPP Madya Bandung. In distributing questionnaires to collect data, researchers will distribute questionnaires online or electronically with Google Form media containing statements that are appropriate to the research topic. The population in this study were corporate taxpayers registered at KPP Madya Bandung and the sample used was 92 corporate taxpayers (Ali, H., & Limakrisna, 2013).

Validity Test

To calculate the correlation in the validity test, the following calculation formula is used:

$$r_{xy} \quad \frac{\sum xy}{\sqrt{(\sum x^2)\,(\sum y^2)}}$$

Information:

r_{xy} : correlation between variable x and y: (i -)

$x \quad x \quad x$

$y \quad y \quad : (i - \bar{y})$

Reliability Test

The reliability test is used to determine the consistency of the measuring instrument on the questionnaire, meaning whether the measuring instrument will get consistent measurements if the measurement is repeated. Reliability testing is carried out to determine whether a variable is reliable or not using the Cronbach Alpha method assisted by the SPSS version 25 program, with the following criteria:

1) If the Cronbach Alpha value is > 0.6 then the statement used to measure the variable is declared reliable.

2) If the Cronbach Alpha value is <0.6 then the statement used to measure the variable is declared unreliable.

Tranform Data

MSI (Successive Interval Method) is a method of transforming ordinal data into interval data by changing the cumulative proportion of each change in a category to its default normal curve value. In the procedure of statistical methods such as linear regression, Pearson correlation, t test and so on require interval scale data. Therefore, if we only have ordinal scale data, then the data must be converted into interval form to meet the requirements of these procedures.

FINDINGS AND DISCUSSION

Findings

Testing the validity of the instrumen in this study are using SPSS (Statistical Program for Social Science) Version 25, with the following result are.

Table 1. Validity Test Result

Variable	No	R count	R critis	category
X1	1.1	0 ,584	0,207	valid
	1.2	0,434	0,207	valid
	1.3	0,439	0,207	valid
	1.4	0,498	0,207	valid
	1.5	0,571	0,207	valid
X2	2.1	0,700	0,207	valid
	2.2	0,633	0,207	valid
	2.3	0,626	0,207	valid
	2.4	0,727	0,207	Valid
	2.5	0,808	0,207	Valid
	2.6	0,792	0,207	Valid
Y	3.1	0,461	0,207	valid
	3.2	0,580	0,207	Valid
	3.3	0,661	0,207	Valid
	3.4	0,486	0,207	Valid

Source: Data Process in SPSS 25

From the table above it can be concluded that the validity test results exceed 0.207 which

states that the results are valid. Reability Test are used do determined the consistency of dependence and stability of the measuring instrumental. The Test are SPSS (Statistical Program for Social Science) Version 25, with the following result are:

Table 2. Reability Test Result

Variable	R count	R critis	category
X_1	0,651	0,600	Reliability
X_2	0,714	0,600	Reliability
Y	0,601	0,600	Reliability

Source: Data Process in SPSS 25

From the table above it can be concluded that the reliability test results exceed 0.600 which states that the results are reliable.

Descriptive

Tabel 3. Percentage of Respondents' Answers to Items of Statement of Quality of Tax Service Variables

Questionare	Quality of Tax Services				
	1	2	3	4	Total
1	4,3%	31,5%	56,5%	7,6%	100%
2	14,1%	1,1%	48,9%	35,9%	100%
3	9,8%	31,5%	53,3%	5,4%	100%
4	5,4%	51,1%	1,1%	42,4%	100%
5	22,8%	1,1%	53,3%	22,8%	100%

Source: Data process by researcher

Based on table 3 it can be seen the proportion in statement number 4, namely "I feel comfortable with the physical facilities (waiting room, parking area, forms, etc.) available at the tax service office." has the lowest proportion with a value of 1.1%, while statement number 1 is "Tax officers carry out tax regulations properly so that they can assist taxpayers in completing their tax obligations." has the highest proportion. This highest presentation indicates that in general the Taxpayer Agency is assisted by taxpayer officers in completing their tax obligations, while the lowest presentation indicates Taxpayer dissatisfaction with the physical facilities at KPP Madya Bandung.

Tabel 4. Percentage of Respondents' Answers to Items of Statement of Tax Sanctions Variables

Questionare	Tax Sanctions (X_2)				Total
	1	2	3	4	
1	20,6%	3,3%	66,3%	9,8%	100%
2	7,6%	48,9%	40,2%	3,3%	100%
3	18,5%	52,2%	28,3%	1,1%	100%
4	7,6%	26,1%	56,5%	9,8%	100%
5	30,4%	43,5%	16,3%	9,8%	100%
6	37%	35,9%	18,5%	8,7%	100%

Source: Data process by researcher

Based on table 4 it can be seen that the percentage in statement number 3, namely "If you submit an SPT but the contents are incorrect/incomplete and it is done for the first time, you will be given a sanction in the form of an increase" has the lowest percentage with a value of 1.1% while the statement item in number 1 is "Imposition of sanctions in the form of fines is

a means of educating taxpayers on violations committed." has the highest percentage with a value of 66.3%. This highest presentation shows that Corporate Taxpayers agree to the existence of tax sanctions to educate Corporate Taxpayers for violations committed. Meanwhile, the lowest presentation showed disapproval of the increased sanction for submitting an SPT whose contents were not appropriate/incomplete for the first time.

Tabel 5. Percentage of Respondents' Answers to Items of Statement of Taxpayer Compliance Variables

Questionare	1	2	3	4	Total
1	2,2%	20,7%	57,6%	19,6%	100%
2	6,5%	52,1%	3,3%	38%	100%
3	25%	3,3%	51%	20,7%	100%
4	46%	46,7%	2,2%	1,1%	100%

Source: Data process by researcher

Based on table 5, it can be seen the percentage in statement number 4, namely "I submitted SPT without an appeal from the officer." has the lowest percentage with a value of 1.1%, while statement number 1 is "I registered myself to get a NPWP voluntarily." has the highest percentage with a value of 57.6%. This highest presentation shows that Corporate Taxpayers are aware of their obligations as good citizens, while the lowest presentation shows that there are still many Corporate Taxpayers who have not submitted their SPT on time

Analysis Corelation Coefficient

Table 6. Analysis Corelation Coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
					Change Statistics					
1	,415[a]	,172	,154	1,51218	,172	9,259	2	89	,000	2,001

Source: Data Process in SPSS 25

Based on the following table, it can be seen that the correlation value or R value is 0.415. then it can be concluded that the relationship between Tax Service Quality (X_1), Tax Sanctions (X_2) and Taxpayer Compliance (Y) is in the sufficient category according to the criteria stated by (Silalahi, 2018: 251)

Determination Coefficient Analysis (R^2)

Table 7. Determination Coefficient Analysis (R^2)
Model Summary[b]

Model	R	R Square	Adjuste R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
					Change Statistics					
1	,415[a]	,172	,154	1,51218	,172	9,259	2	89	,000	2,001

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Source: Data Process in SPSS 25

Based on Table 7 it can be seen that the coefficient of determination (R^2) is 0.172. This value indicates that 17.2% of Taxpayer Compliance (Y) is influenced by the variable Quality of Tax Service (X_1) and Tax Sanctions (X_2) while the other 82.8% is influenced by other factors outside the variables X_1 and X_2. Other factors include economic factors, demographics, etc

Partial Determination Coefficient

Table 8. Partial Determination Coefficient

	Coefficients^{a}	
Model	Standardized Coefficients	Correlation
	Beta	Zero-order
1 (Constant)		
X1	,367	,392
X2	,139	,205
a. Dependent Variable: Y		

Source: Data Process in SPSS 25

The following is an attachment to the results of partial influence between the independent variables on the dependent variable with the Beta x Zero Order formula:

1. Tax Service Quality Variable = 0.367 x 0.392 = 0.14 or 14%
2. Tax Sanctions Variable = 0.139 x 0.205 = 0.02 or 2%

Discussion
1. Quality of Tax Services to Taxpayer Compliance
The results of the hypothesis that the quality of tax services has a significant positive effect on taxpayer compliance at KPP Madya Bandung. This is evidenced by the value of the regression coefficient which is positive, namely 0.367. Zero order of 0.392. Then t count is greater than t table (3.740 > 0.207) in accordance with the statement put forward by (Resti, 2016) showing the results of the effect of the quality of tax service has a positive effect on taxpayer compliance (Sulistiorini & Ali, 2017).

Quality of tax services to taxpayer compliance has been studied by previous researchers, namely: (Chong & Ali, 2021), (BAstAri, A., & Ali, 2020), (Suleman et al., 2020), (Al Hafizi & Ali, 2021), (Wijaksono & Ali, 2019), (Masruri et al., 2021), (Harahap & Ali, 2020), (Nofrialdi, 2022), (Rahmayani & Nofrialdi, 2022).

2. Tax Sanctions to Taxpayer Compliance
The results of the tax sanction hypothesis have a significant positive effect on taxpayer compliance at the Bandung Madya KPP. This is evidenced by the value of the regression coefficient which is positive, namely 0.139. Zero order of 0.205. t count is greater than t table (1.415 > 0.207) in accordance with the statement put forward by (Wahyono, Rahmawati, Lubis & Simanjuntak, 2018) indicating that tax sanctions that are strictly enforced have a positive effect on taxpayer compliance (Ali, 2019).

Tax sanctions to taxpayer compliance has been studied by previous researchers, namely: (Lathiifa & Ali, 2013), (Putra & Ali, 2022), (Sari & Ali, 2022), (Kasman & Ali, 2022), (Ismail et al., 2022), (Mukhtar et al., 2017), (Chong & Ali, 2022).

3. Quality of Tax Services and Tax Sanctions to Taxpayer Compliance
The results of the hypothesis of Tax Service Quality and Tax Sanctions have a significant positive effect on Taxpayer Compliance at KPP Madya Bandung. Fcount is greater than Ftable (9.259 > 0.207). In addition, the significance value of 0.000 is smaller than the significance level of 0.05. In accordance with the statement put forward by (Reza Hanafi Lubis, 2017) states that tax services and tax sanctions have a positive and significant effect on taxpayer compliance at the Medan Belawan Tax Service Office (KPP) (Sivaram et al., 2019).

Quality of tax services and tax sanctions to taxpayer compliance has been studied by

previous researchers, namely: (Suleman et al., 2020), (Maisharoh & Ali, 2020), (A. Setyadi et al., 2017), (Paijan & Ali, 2017), (Putri Primawanti & Ali, 2022), (Mukhtar et al., 2016).

CONCLUSION AND RECOMMENDATION
Conclusion
This study aims to determine the effect of the variable quality of tax service and tax sanctions on corporate taxpayer compliance at KPP Madya Bandung, it can be concluded that:
1. The quality of tax services has a significant positive effect on corporate taxpayer compliance registered at KPP Madya Bandung.
2. Tax sanctions have a significant positive effect on corporate taxpayer compliance registered at KPP Madya Bandung.
3. The quality of tax services and tax sanctions have a significant positive effect simultaneously on corporate taxpayer compliance registered at KPP Madya Bandung.

Recommendation
1. For KPP Madya Bandung
   a) KPP improves the quality of services provided to taxpayers, especially corporate taxpayers such as explanations about taxation by providing periodic training. Improvement of facilities and infrastructure, in the form of repairing the Directorate General of Tax (DGT) online server and improving the quality of a wider and faster internet network.
   b) KPP needs to carry out regular socialization, so that taxpayers receive clearer information as well as counseling so that taxpayers feel helped by tax officers. Thus, taxpayers can understand matters relating to tax regulations.
2. For the Government
   The government should continue to provide direction and ensure that the Directorate General of Taxes is doing their best.
3. For Taxpayers
   Taxpayers should be able to increase discipline in paying taxes and reporting SPT in accordance with statutory provisions. (Silalahi, 2018)

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