THE INFLUENCE OF SERVICE QUALITY AND TAX KNOWLEDGE ON THE COMPLIANCE LEVEL OF INDIVIDUAL TAXPAYERS AT THE DOMPU TAX SERVICE, COUNSELING AND CONSULTATION OFFICE (KP2KP)

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Article Info	ABSTRACT
	This research is a quantitative research with a case study at the Office of Tax Services, Extension and Consultation (KP2KP) Dompu. With the aim of knowing the effect of service quality and tax knowledge on the level of compliance of individual taxpayers. This study uses a sample of 100 individual taxpayer respondents with sampling using purposive sampling method. The method used in this research is Multiple Linear Regression Analysis. The results of this study indicate that service quality has a positive effect on the level of compliance of individual taxpayers and tax knowledge has a positive effect on the level of compliance of individual taxpayers. The value of Adjusted R Square for the coefficient of determination (R2) of 0.614 or 61.4% of the individual taxpayer compliance level is influenced by service quality and tax knowledge. The remaining 38.6% is influenced by other factors apart from service quality and tax knowledge.

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1. INTRODUCTION

Taxes are the largest source of revenue in the composition of the state budget. Funds from tax revenues as the main source of the APBN are allocated to fund various state expenditures for the prosperity of the people. Once the role of taxes in the APBN is so big, the government continues to make efforts to increase tax revenues, which in this case is the task of the Directorate General of Taxes. Various efforts have been made by the Directorate General of Taxes to maximize tax revenue, including tax extensification and intensification. Extensification is pursued by increasing the number of active taxpayers, while intensification can be achieved through improving the quality of the taxation apparatus, excellent service to taxpayers, and guidance to taxpayers, administrative supervision, inspection, investigation, and passive and active collection, law enforcement and increasing taxpayer compliance.

Tax compliance becomes important because tax non-compliance will simultaneously lead to tax avoidance efforts which result in reduced tax funds depositing into the State treasury. The problem of taxpayer compliance is the most important problem throughout the world, both for developed countries and in developing countries. Because if the taxpayer does not comply, it will lead to the desire to take action to avoid, evade, smuggle, and neglect taxes. In the end, these actions will lead to reduced state revenues. Taxpayer compliance is influenced by several factors, namely the condition of a country's tax administration system, services to taxpayers, tax law enforcement, tax audits, and tax rates.

The quality of tax services is the ability of the Directorate General of Taxes in the form of optimal tax services to taxpayers so that taxpayers are satisfied with the services provided by the Directorate General of Taxes. Efforts to improve service quality can be carried out by increasing the technical capabilities of employees in the field

of taxation, infrastructure improvements such as the expansion of integrated service centers (TPT), the use of information systems and technology to provide convenience to taxpayers in fulfilling their tax obligations. Providing good service can increase taxpayer compliance. Taxpayers expect to be treated with respect, because they honestly report their true income. A taxpayer who is satisfied with the services provided tends to carry out his tax obligations in accordance with applicable rules and regulations. This is supported by the results of research by Ratnawati et al., (2019); Rabiyah et al., (2021) revealed that service quality affects taxpayer compliance

Taxpayer satisfaction is a way of evaluating the extent to which the application is beneficial for taxpayers. If the quality of service in the tax administration system is not as expected, it will not only affect the level of satisfaction and affect the compliance of the taxpayer itself. Compliance is very important because at the same time non-compliance will lead to tax evasion efforts, which results in a lack of deposit and taxation into the State treasury and the State Revenue and Expenditure Budget (APBN).

The Self Assessment System is a tax system that applies in Indonesia. The Self Assessment System is a tax collection system in an effort to improve tax compliance where taxpayer awareness is very important. The Self Assessment System is a concept that must be understood, the implementation of the Self Assessment System will be effective if a Voluntary Compliance Community is formed. Awareness is Mandatory is the behavior of taxpayers in the form of perceptions or views on tax knowledge to act in accordance with applicable tax regulations.

There are various ways the Head of the Dompu Tax Service, Extension and Consultation Office (KP2KP) so that the Dompu people obey will submit the Annual SPT, In 2014 the Head of KP2KP Dompu tried to socialize E-Filling for the submission of the Annual SPT for taxpayers, one of them is by collaborating with the Ministry of Religion Dompu District. E-Filling is the latest solution for submitting Annual SPT for taxpayers. Evidenced by the data in 2014 amounted to 6,627 individual taxpayers and in 2015 increased to 13,702 individual taxpayers.

Based on data from the dompu service, counseling and tax consulting (KP2KP) office, it can be seen that the data on individual taxpayers who have reported their Annual SPT in 2018 to 2019 has increased, wherein Individual Taxpayers in 2018 who reported Annual SPTs amounted to 23,090, in in 2019 it was 30,268, and in 2020 it was 34,559. So it can be concluded that individual taxpayers in the Office of Tax Counseling and Consulting Services (KP2KP) Dompu there has been a significant increase with the encouragement or factors that affect individual taxpayer compliance, namely the quality of service and knowledge of taxpayers, in accordance with research from Awaluddin & Tamburaka (2017) that the application of service strategies and tax knowledge together has a positive effect on increasing taxpayer compliance.

This research was conducted at KP2KP Dompu. KP2KP Dompu is the office of one of the tax service offices in Dompu, which has implemented a good implementation and service system. KP2KP Dompu is an agency that is a branch of KPP Pratama Bima which oversees the Dompu area, so that KP2KP Dompu has a large number of taxpayers. So far, the counseling carried out by KP2KP Dompu to taxpayers is still not carried out, so that it affects the information that reaches taxpayers is not optimal. Even though the counseling is really needed to provide an understanding to taxpayers about the procedures, rules, techniques and considerations of paying taxes and the attitude of officers who are still not optimal, thus affecting the willingness of taxpayers to comply with existing rules and procedures.

The motivation of the researcher to re-examine this research is because of the inconsistent results of hypothesis testing from previous studies. Where in Laura & Akhadi (2021) research that modernization has an influence on individual taxpayer compliance, while understanding, awareness, service quality, firmness of sanctions and socialization of taxation cannot influence the level of compliance of individual taxpayers. In the research of [14], said that the quality of tax services has no effect on individual taxpayer compliance. Meanwhile, taxpayer knowledge has an effect on individual taxpayer compliance. And in research; revealed that service quality, tax sanctions, compliance costs, and the application of E-Filling significantly affect individual taxpayer compliance. Meanwhile, knowledge of taxation partially has no effect on individual taxpayer compliance. There are differences in results between service quality and tax knowledge between studies conducted by previous studies between service quality and tax knowledge

2. LITERATUR REVIEW
Quality of Service on Taxpayer Compliance.

Attribution theory explains that this theory is one of the processes of forming an impression of how a person's service can explain the causes of the behavior of others or himself. In attribution theory, the individual tries to understand the causes of what happened from the various events he faces so that the individual can draw conclusions about the event. This has something to do with the quality of service provided by officers at the Dompu Tax Counseling and Consulting Service Office (KP2KP) to taxpayers giving a good and satisfying impression in providing information, so that taxpayers as individuals are obedient and obedient in the implementation of taxation.

This is a good and satisfying impression on the part of the taxpayer as seen from the observation of the behavior of the interlocutor with him. The quality of service to taxpayers can be seen from how it can meet the information needs or other needs related to taxes. Of course, the services provided include the ability and good attitude to taxpayers (Laura & Akhadi, 2021).

Employees who are less qualified in services at the tax office are an indicator of taxpayer assessment in their willingness to pay taxes, especially for the implementation of a self-assessment system that aims to improve tax payment compliance (Wiryadana & Merkusiwati, 2018). Quality services are services that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously. The better the quality of tax service services, the level of taxpayer compliance in fulfilling their tax obligations will also increase (Awaluddin & Tamburaka, 2017). This is supported by the research results of Masari & Suartana (2019) revealing that service quality affects taxpayer compliance. Based on this description, the hypothesis is as follows:

Ha1 : Service quality has an effect on individual taxpayer compliance.

The Effect of Tax Knowledge on Taxpayer Compliance.

In the research of Anto et al., (2021) said, social learning theory explains that a person's behavior can be influenced by an observer or direct experience felt by that person. This can be related to the tax knowledge that a person has. The more learning from an observation made by someone regarding taxation, the wider the knowledge he has so that obedience in carrying out taxation will increase. This knowledge is information obtained or owned by taxpayers so that they can understand and understand taxes so that they will indirectly comply and contribute actively in the implementation of taxation. Conversely, if taxpayers do not understand and understand taxes, they tend to be disobedient and even commit fraud in taxation (Ester et al., 2017).

So it can be concluded that in addition to the existing knowledge of taxpayers regarding taxation, conducting socialization in the form of counseling is also important in terms of increasing the insight possessed by taxpayers, it can encourage taxpayers to obey or carry out tax procedures actively. This is supported by the results of research by Sari & Kusumawardhani (2019); Rabiyah et al., (2021) revealed that tax knowledge has an effect on taxpayer compliance. Based on this description, the hypothesis is as follows:

Ha2 : Tax knowledge has an effect on the level of compliance of individual taxpayers.
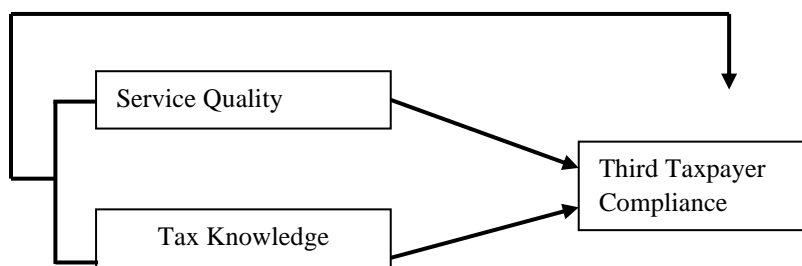
Framework of Thinking

Figure 2.1
Framework of thinking

3. RESEARCH METHOD

This research was conducted at the Dompu Tax Counseling and Consultation Service Office (KP2KP) on Jalan Beringin No.45, Dorotangan, Dompu, Dompu Regency, West Nusa Tenggara. The Dompu Tax Service, Extension and Consultation Office (KP2KP) until 2020 has a total of 34,559 individual taxpayers and those in Woja District are 8,792 individual taxpayers. The sampling method used in this study was purposive sampling. The sample for this survey consists of 99 respondents to taxpayers. This research data collection was carried out with the help of survey methods or questionnaires.

The first stage of data analysis technique is descriptive testing and discussion of respondents' demographics. In addition, the measurement of data quality is verified with validity and reliability tests, each of which is used to measure the validity of the questionnaire and to test an indicator of a variable or construct. Furthermore, the classical assumption test is carried out which includes: a) Data normality test, which is used to determine a regression model consisting of the dependent variable and the independent variable being normally distributed or not. The regression model should have data that are normally distributed or at least close to normal, b) multicollinearity test, where there

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is no or no linear correlation between two or more independent variables, c) heteroscedasticity test, which is a test carried out to find out whether in a regression model there is residual variance that is not the same from one observation to another [17]. While the multiple regression test is used as an analytical model to determine the effect of the independent variable on the dependent variable. These variables are service quality, tax knowledge on the level of compliance of individual taxpayers in service offices, counseling and tax consulting. Based on this explanation, the linear regression model is as follows:

$$KWP_{it} = \alpha_{0} + \beta_1 KL_{it} + \beta_2 PP_{it} + e_{it}$$

Information:
KWPit   = Taxpayer Compliance Variable
Klit   =Service Quality Variable
PPit   = Tax Knowledge Variable
e_{it} = Error.

4. RESULTS AND ANALYSIS

Questionnaires were distributed directly to respondents from June 2, 2021 to June 30, 2021. Of the 100 questionnaires distributed, only 1 did not return, so only 99 questionnaires could be processed.

Table 4.1 Quantitative Description Test Results.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Service Quality	99	14.00	30.00	24.4040	3.93550
Tax Knowledge	99	14.00	30.00	25.5152	4.03142
Third Taxpayer Compliance	99	15.00	30.00	26.1414	3.78507

Based on table 4.1, it is known that the sample that was observed in this study was 99. In addition, the overall value of the variables indicated by the average value, the highest value, the lowest value, and the standard deviation value were positive numbers.

The service quality variable shows the lowest value of 14.00 and the highest value of 30.00, meanwhile the average value is 24.4040 and the standard deviation value is 3.93550 which is smaller than the average value. The tax knowledge variable shows the lowest value of 14.00 and the highest value of 30.00, meanwhile the average value is 25.5152 and the standard deviation value is 4.03142 which is smaller than the average value, this indicates the data is in good condition. The variable level of taxpayer compliance shows the lowest value of 15.00 and the highest value of 30.00, meanwhile the average value is 26.1414 and the standard deviation value is 3.78507 which is smaller than the average value. good and the data is not too varied.

Validity and Reliability Test/ Data Quality Test

The calculation results show that all items can be said to be valid, because all questionnaire items have a person correlation value that is greater than the r-table and has a significance of less than 0.05. The reliability of the test shows that all variables are reliable because the Cronbach alpha value for each variable is greater than 0.60, namely 0.923 for taxpayer compliance, service quality of 0.885 and tax knowledge of 0.920. The following table of validity and reliability, as follows:

Table 4.2
Validity Test Results

Variable	Statement	r hitung	r tabel	Information
Service Quality	1	0,680	0,1946	Valid
	2	0,815	0,1946	Valid
	3	0,620	0,1946	Valid
	4	0,785	0,1946	Valid
	5	0,847	0,1946	Valid
	6	0.865	0,1946	Valid
Tax Knowledge	1	0,774	0,1946	Valid
	2	0,836	0,1946	Valid
	3	0,825	0,1946	Valid
	4	0,854	0,1946	Valid

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	5	0,863	0,1946	Valid
	6	0,888	0,1946	Valid
Third Taxpayer Compliance	1	0,869	0,1946	Valid
	2	0,859	0,1946	Valid
	3	0,901	0,1946	Valid
	4	0,844	0,1946	Valid
	5	0,811	0,1946	Valid
	6	0,834	0,1946	Valid

Furthermore, testing the reliability of the data shows that the statement in the questionnaire has a Cronbach's alpha value> 0.6, meaning that the data is reliable. A summary of reliability testing is shown in Table 4.3.

Table 4.3
Reliability Test Results

Variable	Cronbach's Alpha	Cross of Value	Information
Service Quality	0,885	0,60	Reliabel
Tax Knowledge	0,920	0,60	Reliabel
Third Taxpayer Compliance	0,923	0,60	Reliabel

Classic Assumption Test
Normality

Table 4.4
Normality Test Results

Information	*Unstandardized Residual*	*Alpha*
N	99	0,05
Asymp. Signifikansi (2-tailed)	0,899	

The table above has a significance value (2-tailed) is 0.899. This shows that the residual value is greater than 0.05, then the residual data is said to be normally distributed.

Multicollinearity Test

Table 4.5
Multicollinearity Results

Variable	Tolerance	VIF
Service Quality	0,422	2,371
Tax Knowledge	0,422	2,371

Based on the table above, it can be seen that the tolerance value of the independent variable is more than 0.1 and the VIF value is less than 10. This indicates that there is no multicollinearity.

Heteroscedasticity Test

Table 4.6
Heteroscedasticity Test Results

Variable	Significance	*Alpha*	Information
Service Quality	0,373	0,05	There is no heteroscedasticity
Tax Knowledge	0,805	0,05	There is no heteroscedasticity

The calculation results above show that the second significance value is greater than the alpha value of 0.05. Thus, in the regression model there is no heteroscedasticity.

Multiple Regression Test

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Table 4.7
Multiple Analysis Results

Model	Unstandardized Coefficients		T	Sig.	Decision
	B	**Std. Error**			
(*Constant*)	6,329	1,604	3,945	0,000	
Service Quality	0,246	0,093	2,648	0,009	supported
Tax Knowledge	0,541	0,091	5,963	0,000	supported
Dependent Variable:	Third Taxpayer Compliance				
N	9				
R Squared	0,622				
Adjusted R Squared	0,614				
F Statistic	78,947				
Prob. (*F-Statistic*)	0,000[b]				

Coefficient of Determination Test

From table 4.7 it can be concluded that the value of Adjusted R Square (coefficient of determination) is 0.614, which means that the influence of the independent variable (X) on the dependent variable (Y) is 61.4%, the remaining 38.6% is influenced by other variables.

Simultaneous Test (F)

As shown in table 4.7, the F value obtained is 78.947 with a significance level of 0.000. Because the significance level is less than 0.05 and the F-table value of 3.09 is smaller than the calculated F of 78.947, it can be said that service quality and tax knowledge have a simultaneous effect on taxpayer compliance.

t test

Based on table 4.7, it shows that the value of t on the service quality variable is 2.648, which means that t count is greater than t table of 1.6603 and has a significance level of 0.009 less than the standard significance of 0.05. This shows that the service quality variable has a positive effect on the level of individual taxpayer compliance. The t value for tax knowledge is 5.963 with a significance value of 0.000. In other words, the tax knowledge variable has a positive effect on the level of individual taxpayer compliance.

Discussion

The Influence of Service Quality on the Compliance Level of Individual Taxpayers

Based on the t-test, it shows that the calculated t-value is greater than the t-table value (2.648>1.6603) and the significant value is smaller than the 5% significant value (0.009<0.05). This shows that service quality has a positive significant effect on the level of individual taxpayer compliance.

Nurlaela et al., (2018) argues that if the quality of services provided is getting better, it will further increase taxpayer compliance. It can be concluded that good tax service from tax agencies is important to attract the attention of taxpayers, with good services provided, of course, it can increase the level of compliance of individual taxpayers, and tax agencies have also provided sufficient fulfillment of needs in the delivery and serve individual taxpayers. The majority of respondents have given positive responses from the questionnaire distributed for the quality of tax services at KP2KP Dompu, where the counseling conducted by KP2KP Dompu officers for taxpayers can help understanding of taxation, KP2KP Dompu officers have provided good service, the condition of the feasibility of the building at KP2KP Dompu where individual taxpayers report clean and comfortable, the facilities provided by KP2KP Dompu for individual taxpayers are good and comfortable, KP2KP Dompu officers are professional in providing services and KP2KP Dompu officers do not distinguish between individual taxpayers in providing services. So with this, the quality of service greatly influences the level of compliance of individual taxpayers at the Dompu Service, Counseling and Tax Consultation Office (KP2KP). The results of this study support the research results of Masari & Suartana (2019); Rizkiani (2022); Wiryadana & Merkusiwati (2018); Artawan et al., (2020) stated that the quality of tax services has a positive effect on taxpayer compliance.

Based on the calculation results, it is found that the service quality of KP2KP Dompu in the variables of improving service and inspection functions, counseling to taxpayers and service attitude of officers affects taxpayer satisfaction with the level of compliance of individual taxpayers in Dompu Regency.

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The Effect of Tax Knowledge on the Compliance Level of Individual Taxpayers

Based on the t-test, it shows that the calculated t-value is greater than the t-table value (5.963>1.6603) and the significant value is smaller than the significant value of 5% (0.000<0.05). This shows that tax knowledge has a significant positive effect on the level of individual taxpayer compliance.

Savitri & Musfialdy (2016) suggest that if the knowledge or awareness of taxpayers increases, taxpayer compliance will also increase. Most of the information or knowledge obtained by individual taxpayers comes from tax officers or employees. So that tax officers must master all about taxation and must be able to convey to individual taxpayers well so that taxpayers can understand and capture what is conveyed by tax officers to improve individual taxpayer compliance.

The majority of respondents have given positive responses from the questionnaire distributed for tax knowledge at KP2KP Dompu, where individual taxpayers know that the tax function is used for regional development, know their rights as taxpayers will pay taxes, understand the procedure or how to fill out the Annual SPT, knowing when the deadline for reporting the Annual SPT, knowing well the sanctions that will be received if they do not pay taxes, and knowing well the tax administration they will do. So with this tax knowledge greatly influences the level of compliance of individual taxpayers at the Dompu Tax Service, Counseling and Consultation Office (KP2KP). The results of this study support the research results of Sawitri et al., (2017); Rabiyah et al., (2021); Sari & Kusumawardhani (2019) stated that tax knowledge has a positive effect on taxpayer compliance.

Based on the calculation results, it is found that Dompu KP2KP tax knowledge in the variables of understanding procedures or how to fill in, understanding the deadline for reporting SPT and understanding of sanctions and administration affects the knowledge or insight of taxpayers on the level of compliance of individual taxpayers in Dompu Regency.

5. CONCLUSION

Based on the results of the research described previously, the following conclusions can be drawn: First, service quality has a simultaneous effect on the level of individual taxpayer compliance in Woja District, Dompu Regency. The better the service of the staff of the Dompu Tax Counseling and Consulting Service (KP2KP) staff, the higher the level of individual taxpayer compliance. Second, tax knowledge has a simultaneous effect on the level of compliance of individual taxpayers in Woja District, Dompu Regency. This shows that the higher the knowledge of taxpayers regarding taxation, the higher the level of compliance of individual taxpayers.

This study has a number of limitations that can hinder the results of the study, namely during the distribution of the questionnaire, there were respondents who did not fill out the questionnaire given, besides that some respondents were not too serious when reading the questionnaire, so that the answer choices given were not in accordance with the reality.

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