

INFLUENCE OF CORRUPTION PERCEPTION AND QUALITY OF FISKUS SERVICE ON THE COMPLIANCE OF PRIVATE TAXPAYERS

Aris Trismayadi Nurizki^{1*}, Efi Tajuroh Afiah², Surachman³

Universitas Bina Bangsa, Indonesia^{1,2,3}

nurizkiaristrismayadi@gmail.com^{1*}, efitajurohafiah.binabangsa@gmail.com²,

rachmanbjr@gmail.com³

Abstract: This study aims to determine the impact of the perception of corruption and the quality of service tax authorities either jointly or partially on the compliance of individual taxpayers in the Tax Office Primary Cilegon. This study categorized the type of quantitative descriptive with 100 respondents private persons registered in the Tax Office Primary Cilegon as samples and used the incidental sampling method. The results showed that the perception of corruption significantly influences adherence to an individual taxpayer (H1), the Quality of Service tax authorities' significant effect on compliance with an individual taxpayer (H2), the perception of corruption and the quality of service tax authorities jointly significant effect on tax compliance people private (H3)

Keywords: Perception of corruption, tax authorities, Service Quality, Compliance with Taxpayers

INTRODUCTION

Taxes are a government instrument that plays a role in the economic system because the country's largest source of revenue is from the tax sector, in which case the high level of taxpayer compliance in paying taxes is expected to help the country's economy support the country's economy Kartika, Rika, (2021). Based on data from the Cilegon Primary Tax Service Office, from 2014 to 2018, taxpayers who carry out their tax obligations in terms of reporting taxes every year are unstable.

Table 1. Taxpayer Compliance at Cilegon Primary Tax Service Office

Year	Taxpayer Compliance	
	Taxpayers Report Exactly	Taxpayers Report
2014	32.180	33.059
2015	31.704	32.563
2016	33.173	33.800
2017	30.582	30.910
2018	30,520	30.751
Total	158.159	161.083

Source: Cilegon Primary Tax Service Office

It can be seen in the table above that in 2014 - 2016, taxpayers who reported annual tax returns on time have increased and decreased, while in 2017 - 2018, taxpayers whom do timely annual tax return reporting decreased ,Irma et al (2019). So

it can be concluded that many taxpayers have not been compliant in carrying out their tax obligations and affecting taxpayers' compliance in the Cilegon Primary Tax Service Office Wibisono & Kusuma N, (2017).

Indonesia's *Corruption Perceptions Index* (CPI) index score in 2018 rose one point to 38. This finding is based on the research results conducted by *Transparency International Indonesia* (TII) Pohan et al., (2019). The value of 0 indicates very corruption, while 100 is clean from corruption. Two factors, internal and external, shape perception. Internal factors come from knowledge of taxation from the tax diamond itself. While external factors are related to the context of taxation, one of which is the behaviour of the taxman. Both internal and external factors can foster perceptions of the taxpayer himself Ichvani & Sasana, (2019)

METHODS

This research uses quantitative approach methods, where the method used in primary data collection is the survey method. Survey research is a study that takes samples from one population and uses questionnaires as a primary data collection tool, where a questionnaire is a list of pre-formulated written statements that respondents will answer, usually in clearly defined alternatives Aryobimo & Cahyonowati, (2012). This research is on all taxpayers registered with the Cilegon Primary Tax Service Office. The population in the Cilegon Primary Tax Service Office is 113,393. Fill out questionnaires to 100 taxpayers registered with the Cilegon Primary Tax Service Office. This study used sampling techniques, namely random sampling Asriyanti et al., (2020).

RESULTS AND DISCUSSION

Tabel 2. Coefficients

Coefficients

Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.538	2.886		-.533	.595
PERCEPTION OF CORRUPTION	.905	.047	.898	19.189	.000
QUALITY OF SERVICE	.143	.049	.136	2.900	.005

a. Dependent Variable: TAXPAYER COMPLIANCE

Source: Primary Data processed (SPSS V.23)

Based on table 2 value B indicates the value of the constant, the regression model used is as follows:

$$Y = (-1,538) + 0.905(x_1) + 0.143(X_2)$$

The value of the constant with the regression coefficient in table 4.16 can be described as follows:

1. The value of the constant with the coefficient of regression of taxpayer compliance (-1.538) indicates that if the variable perception of corruption (x_1) and the quality of

- service Fiscus (X_2) are assumed to have not changed (constant or fixed), then taxpayer compliance (Y) amounts to (-1,538) points.
- The coefficient of regression of corruption perception (x_1) is positive at 0.905, stating that with every increase in the perception of corruption (X_1) by 1 point and the quality of social services (x_2) of the consensus, then taxpayer compliance (Y) will increase by 0.905 points.
 - The coefficient of regression of the quality of fiscus services (x_2) is positive at 0.143, stating that every addition (X_1) is constant, and then taxpayer compliance (Y) will increase by 0.143 points.

Tabel 3. determination coefficient

Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,890a	,792	,787	1,927

a. Predictors: (Constant), QUALITY OF SERVICE FISKUS, PERCEPTION OF CORRUPTION

Source: Primary Data processed (SPSS V.23)

Based on table 3 indicates that the value of the R Square determination coefficient (R^2) is 0.792 means that 79.2% of taxpayer compliance variables (Y) are affected by perceptions of corruption (X_1) and quality of fiscus services (x_2) and the remaining 20.8% is described by other variables not studied in this study.

Tabel 4. Simultaneous Hypothesis Testing (Test F)

Coefficients

Type		Unstandardized Coefficients	Std. Error	Standardized Coefficients	T	Sig.
		B		Beta		
1	(Constant)	-1.538	2.886		-.533	.595
	PERCEPTION OF CORRUPTION	.905	.047	.898	19.189	.000
	QUALITY OF SERVICE FISKUS	.143	.049	.136	2.900	.005

a. Dependent Variable: TAXPAYER COMPLIANCE

Source: Primary Data processed (SPSS V.23)

Based on table 4, the influence of each variable can be summed up as follows:

1. The First Hypothesis

The effect of corruption perception (x_1) on taxpayer compliance (Y)

The test results for the first hypothesis obtained a calculated value of 19.189 > a t_{table} of 1.9845 with a significance value of 0.000 < 0.05 so that H_1 is accepted, H_0 is rejected, meaning

that there is a significant influence on the perception of corruption on taxpayer compliance.

2. The second hypothesis

Effect of quality of fiscus service (X2) on taxpayer compliance (Y)

The trial results for the second hypothesis obtained a calculation value of $2.900 > t_{table} 1.9845$ with a significance value of $0.005 < 0.05$ so that H1 is accepted, H0 rejected means that there is a significant influence on the perception of corruption on taxpayer compliance.

Table 5. Partial Hypothesis Testing (t-test)

ANOVA						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1366.953	2	683.476	184.135	.000b
	Residual	360.047	97	3.712		
	Total	1727.000	99			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), QUALITY OF FISKUS, PERCEPTION OF CORRUPTION

Source: Primary Data processed (SPSS V.23)

Based on table 5, test results for the hypothesis obtained a value of $F_{hitung} 184,135 > F_{tabel} 3.09$ with a significance value of $0.000 < 0.05$ so that H1 is accepted, H0 is rejected, meaning that together with the perception of corruption (X1) and the quality of fiscus services (X2) significantly affect taxpayer compliance (Y).

CONCLUSION

Based on the results of the study, it can be concluded as follows: Perceptions of corruption have a significant effect on taxpayer compliance The quality of fiscus services has a significant effect on taxpayers' compliance Perceptions of corruption and the quality of fiscus services together have a significant effect on taxpayer compliance.

REFERENCES

- Aryobimo, P. T., & Cahyonowati, N. (2012). Pengaruh Persepsi Wajib Pajak Tentang Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Dengan Kondisi Keuangan Wajib Pajak dan Preferensi Risiko sebagai Variabel Moderating (Studi Empiris terhadap Wajib Pajak Orang Pribadi di Kota Semarang). *Jurnal Akuntansi Diponegoro*, 1(2), 1–12.
- Asriyanti, N., Nugroho, A., & Yulianti, R. (2020). Pelayanan Publik Melalui Sistem E-Filling di Kantor Pelayanan Pajak Pratama Cilegon. *JDKP : Jurnal Desentralisasi Dan Kebijakan Publik*, 1(1), 35–42. <https://doi.org/10.30656/jdkp.v1i1.2246>
- Cindy, J., & Yenni, M. (2013). Pengaruh kesadaran wajib pajak, kualitas pelayanan fiskus , sanksi perpajakan, lingkungan wajib pajak berada terhadap kepatuhan wajib pajak orang pribadi di Surabaya. *Tax & Accounting Review*, 1, 51.
- Ichvani, L. F., & Sasana, H. (2019). Pengaruh Korupsi, Konsumsi, Pengeluaran Pemerintah Dan Keterbukaan Perdagangan Terhadap Pertumbuhan Ekonomi Di Asean 5. *Jurnal REP (Riset Ekonomi Pembangunan)*, 4(1), 61–72.

- <https://doi.org/10.31002/rep.v4i1.1342>
- Irma, C & Amachi, T & Amin D. (2019). Pengaruh Kesadaran Wajib Pajak Dan Persepsi Korupsi Pajak Terhadap Kepatuhan Wajib Pajak Dengan Kepercayaan Masyarakat Sebagai Variabel Moderating. *Media Akuntansi Perpajakan*, 2(2), 23–33. <http://journal.uta45jakarta.ac.id/index.php/MAP/article/view/1094>
- Kartik & Rika, D. (2021). Pengaruh Persepsi Korupsi Dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Cilegon. *Jurnal Politico*, 10(1), 1–11.
- Pohan, E. S., Devi, D. F., & Rofiani, G. R. (2019). Analisis Kepatuhan Wajib Pajak Badan Berdasarkan Realisasi Penerimaan Pajak Penghasilan Pada Kantor Pelayanan Pajak (Kpp) Pratama Cilegon. *Jurnal Riset Akuntansi Terpadu*, 12(1). <https://doi.org/10.35448/jrat.v12i1.5346>
- Tanilasari, Y., & Gunarso, P. (2017). Analisis Pengaruh Kesadaran Wajib Pajak Dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Malang Selatan. *Jurnal Akuntansi Dan Perpajakan*, 3(1), 1–9. <https://doi.org/10.26905/ap.v3i1.1324>
- Tulenan, R. A., Sondakh, J. J., & Pinatik, S. (2017). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan Fiskus Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Pratama Bitung. *Going Concern : Jurnal Riset Akuntansi*, 12(2), 296–303. <https://doi.org/10.32400/gc.12.2.17682.2017>
- Wibisono, A. F., & Kusuma N, Y. C. (2017). Analisis Persepsi Korupsi Pajak Dan Iklim Organisasi Terhadap Kepatuhan Wajib Pajak Orang Pribadi Karyawan. *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen*, 4(2), 169–180. <https://doi.org/10.32477/jrm.v4i2.257>