
ANALYSIS OF SERVICE QUALITY, TAX SANCTIONS ON TAXPAYER COMPLIANCE IN KP2KP UNGARAN

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Abstract: The low compliance of taxpayers is the background of this research. The purpose of this study was to determine whether service quality, tax sanctions, affect taxpayer compliance in KP2KP Ungaran. The type of research used is explanatory, using non-probability sampling techniques. The sample of this research is 100 respondents of taxpayers in KP2KP Ungaran. The research method used includes multiple regression analysis. The test results show that service quality and tax sanctions have a positive and significant effect on taxpayer compliance, amounting to respectively. Suggestions from this study are to improve service quality and increase knowledge of sanctions in taxation so that taxpayers always comply with tax regulations.

Keywords: Service Quality, Tax Sanctions, Taxpayer Compliance.

INTRODUCTION

Sources of income derived from tax and non-tax are part of the income used to fund financing by the government and for development (Rahmawati & Fajar, 2017). Income derived from taxes is support that is forced on individuals or companies to the state according to law, and is used for the greatest prosperity of the people without obtaining direct rewards (Putri, 2017).

Optimizing tax revenue requires collaborative efforts from the color of the country, especially for loyal taxpayers. Taxpayer compliance refers to the taxpayer's understanding of all tax rules, filling out forms correctly, calculating taxes owed correctly, and paying tax obligations on time. time (Siti Kurnia Rahayu, 2010).

One of the ways to increase tax compliance is through providing more satisfying services to taxpayers. Assist, manage, and assist in providing all the needs needed by taxpayers (Rialdy, 2022). The quality of taxpayers, according to (Boediono, 2003) is a way to help taxpayers through ways that require sensitivity and human interaction to be successful and satisfied. Satisfaction is predicted to increase along with improving service quality so that it will have an impact on increasing taxpayer compliance. It is hoped that the official website will make it easier for taxpayers to receive tax-related information.

Sanctions in taxation have an effect on taxpayer compliance in fulfilling their taxpayers in addition to the quality of tax services. Tax sanctions provide assurance that tax rules or laws are complied with (Mardiasmo, 2011). It can be explained that, tax penalties serve as anticipation for taxpayers who do not comply with tax laws. There are two sanctions, namely administrative and criminal. Threats

to violate the rules are usually met with administrative penalties, while some are met with administrative and criminal sanctions.

The Ungaran Tax Service, Extension and Consultation Office (KP2KP) is a government agency responsible for tax administration. The purpose of KP2KP Ungaran is to become a Tax Service Office that collects tax revenues optimally in the Regency. Semarang through the synergy of supervision and service, with the mission of carrying out tax administration and service functions in the Semarang Regency area by applying tax laws fairly. with the slogan SMART (Quick, simple, easy and complete).

Previous research on taxpayer compliance conducted by Arum (2012), Atarwaman (2020) and Khodijah, S., Barli, H., & Irawati, W. (2021) gives the result that taxpayer awareness, tax services and tax sanctions have a positive and significant impact on taxpayer compliance. Likewise, the results of research Arifin & Nasution (2017) and Sulistyowati, Ferdian, & Girsang (2021) show that service quality and tax sanctions have an influence on taxpayer compliance. However, research Nugroho & Sumadi (2005) and Fitria, Sonjaya, & Pasolo (2021) gives the opposite result, namely the reliability variable, responsibility variable and guarantee variable have a positive influence on taxpayer satisfaction, but empathy and tangible variables have no effect.

METHODS

This study uses an explanatory type of research. Explanatory research is a research method that aims to explain the position of the variables and the influence between one variable and another (Sugiyono, 2017). The purpose of this study was to determine the effect of service quality, tax sanctions, on individual taxpayer compliance. The population in this study are individual taxpayers who are registered in the Ungaran KP2KP, especially in the Ungaran district. The population in this study were 28,830 individual taxpayers as of March 2020 who were registered at the Ungaran KP2KP in their case in Ungaran District. Samples were obtained by using the Slovin formula and obtained a sample of 100 respondents.

Multiple linear regression analysis (multiple regression linear analysis) is an analytical tool used to obtain data from a questionnaire, and processed in the form of numbers, the solution using statistical form, using the SPSS program. The general form of the multiple linear regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2$$

Information :

Y = taxpayer compliance

a = constant value

b₁=regression coefficient for variable X₁ service quality

b₂= regression coefficient for variable X₂ tax sanctions

X₁= Service Quality Variable

X₂= Tax Sanction Variable

Indicators of each variable:

Taxpayer Compliance

Taxpayer compliance is measured by Siti Kurnia Rahayu (2010) :

- a. Taxpayers fill in honestly, completely and correctly the income tax return (SPT) according to the provisions.
- b. Submit a notification letter (SPT) to the tax service office (KPP) or at KP2KP before the last deadline.

Service quality

According to Tjiptono (2007) quality is measured by the following indicators:

- a. Physical Evidence (Tangibles)
- b. Reliability (Reliability)
- c. Responsiveness (Responsive)
- d. Assurance
- e. Empathy

Tax Sanctions

According to Mardiasmo (2011) tax sanctions are measured by the following indicators:

- a. Law by tax authorities
- b. Socialization of tax sanctions

RESULTS AND DISCUSSION

The working area of Ungaran KP2KP The Ungaran KP2KP working area includes Semarang Regency and Salatiga City. There are 257 villages or sub-districts of taxpayers under the supervision of KP2KP Ungaran. Of the total villages or kelurahan. 100 respondents are taxpayers registered with KP2KP Ungaran. Questionnaire statements based on age, education level, and status were used as respondents' profiles.

The independent variable (X) and the dependent variable (Y) were analyzed to see the magnitude of the influence where the independent variable was Service Quality (X1), Tax Sanctions (X2), and the dependent variable was Taxpayer Compliance (Y).

Table 1. Multiple Linear Regression Analysis Results

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta	t	Sig.	
1	(Constant)	2.406	.759		3.169	.002
	Service Quality (X1)	.171	.042	.373	4.073	.000
	Tax Sanctions (X2)	.164	.058	.259	2.829	.006

a. Dependent Variable: Taxpayer Compliance (Y)

Source: data that has been processed by the author (2022)

Then from the table above, the regression equation can be described as follows:

$$Y = 2.406 + 0.171 X1 + 0.164 X2$$

Table 2. R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.518 ^a	.268	.253	.7680

a. Predictors: (Constant), Tax Sanctions (X2), Service Quality (X1)

Source: data that has been processed by the author (2022)

The table above shows the coefficient of determination (Adjusted R²) = 0.253. It can be interpreted that 25.3% of the variables of Service Quality and Tax Sanctions have a contribution to Taxpayer Compliance at KP2KP Ungaran. Then the rest (100% - 25.3% = 74.7%) explained other variables not examined in this study such as tax knowledge, education level and others.

Table 3. F Test

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.984	2	10.492	17.790	.000 ^a
	Residual	57.206	97	.590		
	Total	78.190	99			

a. Predictors: (Constant), Tax Sanctions (X2), Service Quality (X1)

b. Dependent Variable: Taxpayer Compliance (Y)

Source: data that has been processed by the author (2022)

The regression model to see the test results of all variables shows the calculated F value of 17.790 and F table of 2.47. So that F count > F table, it means that Ho is rejected and Ha is accepted, so it can be concluded that the variables of Service Quality and Tax Sanctions in this hypothesis: "There is a significant influence on the quality of service, Tax Sanctions in KP2KP Ungaran.

The Influence of Service Quality on Taxpayer Compliance at KP2KP Ungaran

There is a t arithmetic value of 4.073 > t table 1.985, then Ho is rejected, Ha is accepted, then hypothesis 1: "There is a significant effect of service quality on taxpayer compliance in KP2KP Ungaran", accepted. In order for taxpayer compliance to increase, it is necessary to improve the quality of service.

Tax services should be integrated through the system and within the service there are service standards, such as the schedule and types of services provided to taxpayers, then standard tax service office facilities. Hard competency and soft competency as well as ethics are also ensured to meet the standards. KP2P leaders

must ensure and supervise, as well as control whether the standards are running according to existing facilities so that taxpayer satisfaction is met. With the fulfillment of tax satisfaction from tax quality, taxpayer compliance will increase so that the tax obligations of a taxpayer can be fulfilled.

The Effect of Tax Sanctions on Taxpayer Compliance at KP2KP Ungaran

The t-count value is $2.829 < t$ table 1.985 , then H_a is rejected, H_o is accepted. So that the second hypothesis: "There is a significant effect of tax sanctions on taxpayer compliance in KP2KP Ungaran", is accepted. Tax sanctions can prevent taxpayers from fulfilling their tax obligations under the Taxation Law.

The act of imposing strict sanctions will encourage taxpayers to comply with their tax obligations, the higher the tax sanctions, the higher the mandatory compliance. One way to increase the number of tax sanctions referred to, KP2KP Ungaran has conducted periodic socialization with the aim of understanding and knowing the problems related to the application of tax sanctions imposed on taxpayers for their negligence. . Intentionally or unconsciously, people pay taxes to fulfill their tax obligations. In addition to socialization, taxpayers who do not fulfill their tax obligations are visited and advised before sending warning letters and tax invoices (STP), so that taxpayers know the tax penalties imposed on them.

The Influence of Service Quality and Tax Sanctions on Taxpayer Compliance at KP2KP Ungaran

The joint hypothesis testing was carried out using the F test. The F test was conducted to test the significant relationship between the independent variables and the dependent variable as a whole. The sample used is 100 people, so the test uses the F test with $df_1 = k-1 = 5-5 = 4$, $df_2 = n-k = 100-5 = 95$. $df = n-k-1$ or $df = 95$ and significant level (α) = 5% then f table of 2.47 can be obtained.

KP2KP Ungaran must ensure that the quality of services provided to taxpayers is good and meets the extraordinary service standards set by the Directorate General of Taxes, so that taxpayers are satisfied with the services provided by tax officials, resulting in increased taxpayer compliance. comply with their tax responsibilities In addition to service quality, strict tax sanctions must be applied equally to all taxpayers who fail to fulfill their tax obligations in order to encourage taxpayer compliance.

CONCLUSION

Based on the results and discussion, it can be concluded that Service Quality and Tax Sanctions have a major effect on Tax Compliance, either partially or simultaneously. Service Quality Capability and Tax Sanctions can explain 25.3 percent of taxpayer compliance, while other variables not included in this research model can explain the remaining 74.7 percent. For KP2KP Ungaran, this research is an input to be able to better monitor and evaluate tax services provided by tax officials in addition to maximizing the role of service quality so that it can affect taxpayer compliance at KP2KP Ungaran. Tax sanctions, of course, are related to taxpayer compliance, so to maximize what can be done to provide tax sanctions, the government must be fair, firm and consistent in providing tax sanctions. Other elements that influence taxpayer

compliance should be further investigated by future academics. The research that has been done can be used as material for experience and knowledge in marketing research, without forgetting the aspect of the value of his expertise, and this research

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