

The Effect of Tax Knowledge, Service Quality, Tax Socialization, and Self-Assessment on Individual Taxpayer Compliance

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Abstract. The purpose of this research is to study how tax knowledge, service quality, tax socialization, and self-assessment impact individual taxpayer compliance. A total of 256,560 individual taxpayers registered at the Salatiga Pratama Tax Office were the subjects of this study. Non-probability sampling was used, and the number of samples was calculated using the Slovin formula for 100 respondents. The results of the study show that tax knowledge, service quality, tax socialization, and self-assessment have a positive and significant impact on individual taxpayer compliance. Therefore, knowledge about taxes, service quality, tax socialization, and self-assessment can improve individual taxpayer compliance.

Keywords: tax knowledge, service quality, tax socialization, self-assessment, individual taxpayer compliance.

INTRODUCTION

Indonesia is a country that has large revenues sourced from taxes obtained from the public as development financing planned by the government. Tax payments are an important source of income for any modern economy to provide essential social goods and services. The taxes paid by individuals and companies make a significant contribution to the country's economy [1]. Taxes are obligatory contributions deposited by entities or individuals that are coercive and have been regulated based on laws to be used and allocated for the prosperity and interests of the people [2]. One of the roles of taxes for the state in revenue is very large, efforts to continue to increase tax revenues are still being carried out by the government. Government efforts to increase tax revenues are needed from the taxpayers themselves [3]. The government must take various ways or actions to increase and also maximize state tax revenues. The government will make various efforts to collect taxes because it has a major role in state revenue [4]. Tax contributions to finance state expenditures are increasing in dire need of taxpayer compliance support to carry out their obligations responsibly.

Tax compliance is one of the factors that affect the payment of taxes and income of a country because of the large number of people in Indonesia. Other factors that affect taxpayer compliance are taxation services for taxpayers, tax law, systems in tax administration, and inspection and tax rates. The loss of high tax ability is caused by low taxpayer compliance in paying taxes. The government is very concerned about the low level of taxpayer compliance because this non-compliance can lead to intentional tax evasion or intentional refusal to pay tax obligations. This behavior indirectly reduces state tax revenue. All taxpayers must understand taxation [5].

Tax knowledge is a fundamental matter for taxpayers, if the taxpayer does not understand this it will be difficult to carry out their obligations in taxation [6]. Tax knowledge is the ability of taxpayers to understand various provisions regarding taxation in accordance with applicable laws. The knowledge possessed can be applied for tax

purposes, so that taxpayers can submit, report, and pay taxes in a timely manner. The level of compliance will be low if the taxpayer has no knowledge or a low level of knowledge [7].

Socialization in taxation is also one of the important things for the community. From this socialization, it can become an influential communication tool and increase knowledge and compliance in taxation for taxpayers. Socialization itself is a process of understanding through other people, namely by observing how to act, then feeling and the way one thinks that can produce social participation. Tax socialization can be through advertisements in various media such as print and electronic media, websites, newspapers, billboards, and so on which can make it easier for taxpayers to obtain information about taxation [8].

One of the government's efforts to make people more obedient in their obligations to pay taxes to be able to increase state tax revenue is by using technology that has been developed at this time. In this case, the government will update tax registration and reporting in Indonesia, namely online. Taxpayers no longer have difficulties in reporting and paying due to highly sophisticated technological developments. Technological sophistication is expected to make taxpayers more obedient to their tax obligations.

The government determines tax services, which can be accessed directly or indirectly. The efforts of the Directorate General of Taxes will continue to be increased to improve tax services. The aim of the online service is to increase the awareness of taxpayers about how they fulfill their tax obligations. Indonesia has implemented a personal assessment system in the implementation of taxation, so that taxpayer compliance is an important part of fulfilling the obligation to pay taxes. The personal assessment system gives confidence to taxpayers to perform tax calculations, deposit and report [9]. If the taxpayer has the ability to understand the tax law, a personal evaluation can be carried out properly and appropriately. Indirectly, taxpayers are asked to participate actively in fulfilling their responsibilities. When the tax collection system moved away from the official evaluation, which was carried out by the Directorate General of Taxes, the main problem faced today is public compliance with low taxes. There are several conditions that must be met before the taxpayer self-calculation process can begin. These two conditions are people who have a strong understanding of taxes and are consistent in filling out and reporting tax returns. Unfortunately, the impact on taxpayer compliance is still low because these two requirements have not been met and the personal evaluation system has not been properly implemented. [10].

The quality of service provided by the government can determine the level of taxpayer compliance. State revenues can be triggered by compliance with taxation by improving service quality [11]. Quality services have the goal of maintaining taxpayer satisfaction to fulfill tax obligations, which will increase state revenues in the years to come [12]. In terms of technical prowess, efficiency and effectiveness, tax officials have a reputation for speed, accuracy and decision making [13]. In addition, service quality can be improved by improving infrastructure by expanding service locations, using technology and information systems that will provide convenience for taxpayers [14].

LITERATURE REVIEW

Compliance Theory and Theory of Planned Behavior (TPB)

Zakyas said compliance theory is a field of psychology and sociology that studies how the socialization process influences a person's compliance behavior. Tax compliance means that taxpayers fulfill their rights and obligations in accordance with applicable laws and tax procedures. According to Tahar and Rachman [15], God Almighty is responsible for the government that regulates or manages taxes and the people who carry out tax rights and obligations. He is also responsible for complying with the taxpayer. Ajzen in [16] that the theory of planned behavior is centered on a psychological element where the intention to comply with taxation can lead to taxpayer behavior towards compliance.

Taxpayer Compliance

Taxpayer compliance is one of the contributions in fulfilling their obligations to taxation by reporting SPT correctly and disciplined with the aim of developing the country [17]. Minister of Finance Number 192/PMK.03/2007 Article 1 [18], states that taxpayers who comply with the requirements of submitting Tax Returns in a timely manner, have never been convicted of taxation in the last five years, and have no tax arrears unless they have obtained permission to postpone or repay in installments.

Tax Knowledge

Knowledge of taxation is knowledge as well as information regarding taxation that can be applied by taxpayers to carry out strategies in fulfilling tax rights and obligations. Tax knowledge is a process carried out by taxpayers to

be able to understand, know, and understand taxes and can apply them by paying taxes. Low knowledge will also result in low levels of compliance [7].

Service Quality

Service is an activity that involves several consumers or property ownership with an element of intangibility and does not result in a transfer of ownership. Services may or may not be related to the physical [19]. According to Komala [20] there are five dimensions in service quality, namely: a) Service Reliability (Reliability); b) Services for Physical Evidence (Tangibles); c) Confidence Services (Assurance); d) Empathy Services (Empathy); e) Service Responsiveness (Responsiveness).

Tax Socialization

It is very important for taxpayers to know about tax socialization for their benefit in fulfilling their tax obligations. If the Directorate General of Taxes conducts tax socialization regularly, taxpayer awareness will increase. Tax socialization activities will help taxpayers obtain information, understand, and be educated so that they better understand the importance of tax reporting and improve their compliance. To support the country's financing and development, socialization will increase compliance with the obligation to pay taxes, which is a form of national cooperation [21].

Self-Assessment

Application of self-assessment is one way to give confidence to taxpayers in depositing, reporting, and calculating their obligations in taxation by the tax authorities [22]. In the General Tax Provisions Law, the self-assessment explains the provisions for payment, reporting, and calculations made by taxpayers in notification letters in accordance with the tax payable and carried out correctly based on tax regulations, so that invoices do not need to be issued.

METHODS

Population and Sample

The population is the object of research as a whole which has certain characteristics that have been determined by the researcher to be understood before making conclusions. A total of 256,560 individual taxpayers registered at the Salatiga Pratama Tax Office were the subjects of this study. However, the population to be studied is only part of the sample. Individual income tax payers are the subject of this research. For sampling, the non-probability sampling method was used; the sample is taken from the population non-randomly, which means the probability is unknown or cannot be predicted. The sample quota category is used based on a predetermined amount. This method is used because researchers collect data directly from sampling. The Slovin formula of 100 respondents is one way to calculate the sample size.

This research is a quantitative research using primary data collection. Primary data is data collected directly by researchers regarding the variables selected for research purposes. The data collection process is carried out directly by sending questionnaires directly to the taxpayer respondents. Data was collected through the use of a Likert scale, which was used to assess respondents' knowledge of taxation, socialization of taxation, service quality, and their own self-assessment of individual taxpayer compliance. The Likert scale used in this study has 5 (five) catheters.

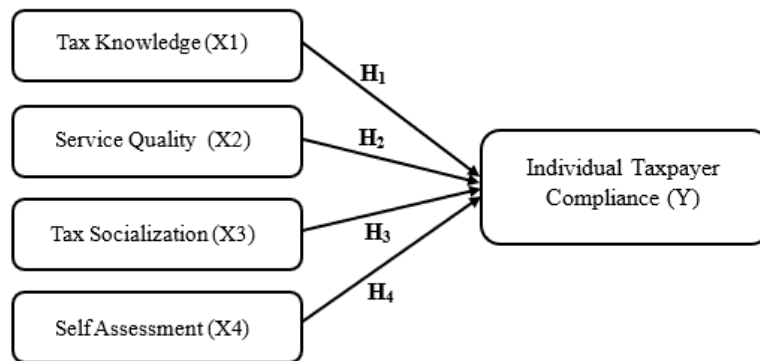


FIGURE 1. Research model

The research model in **FIGURE 1** provides an explanation of the hypothesis used in this study, which is as follows:

- H₁ : Knowledge of taxation has a positive effect on individual taxpayer compliance.
- H₂ : Service quality has a positive effect on individual taxpayer compliance.
- H₃ : Tax socialization has a positive effect on individual taxpayer compliance.
- H₄ : Self-Assessment has a positive effect on individual taxpayer compliance.

RESULT AND DISCUSSION

RESULT

CHARACTERISTICS OF RESPONDENTS

The characteristics of the respondents in this study were based on 100 respondents and the detail of the respondents is presented on **TABLE 1**.

TABLE 1. Characteristics of respondents

Variable	Category	Frequency	Percentage
Gender	Man	35	35.0
	Woman	65	65.0
Age	< 26 years	31	31.0
	26-30 years	33	33.0
	31-35 years	15	15.0
	>35 years	21	21.0
Last Education	Senior High School	46	46.0
	Diploma/Bachelor Degree	50	50.0
	Postgraduate	4	4.0
Work	Private Sector Employee	43	43.0
	Civil Servant	14	14.0
	Self-Employed	12	12.0
	Other	31	31.0

VALIDITY TEST

The results of testing the validity of all questions on the variables of tax knowledge, service quality, tax socialization, personal assessment, and taxpayer compliance used in the questionnaire are considered valid because r count is greater than r table (> 0.1966) (see **TABLE 2**).

TABLE 2. Validity Test Result

Variable	Items	Value r table	Calculated r value	Description
Tax Knowledge (X1)	X1.1	0.1966	0.728	Valid
	X1.2		0.647	Valid
	X1.3		0.784	Valid
	X1.4		0.764	Valid
	X1.5		0.754	Valid
	X1.6		0.766	Valid
Service Quality (X2)	X2.1	0.1966	0.845	Valid
	X2.2		0.895	Valid
	X2.3		0.875	Valid
	X2.4		0.898	Valid
	X2.5		0.837	Valid
Tax Socialization (X3)	X3.1	0.1966	0.829	Valid
	X3.2		0.804	Valid
	X3.3		0.823	Valid
	X3.4		0.709	Valid
	X3.5		0.854	Valid
	X3.6		0.897	Valid
Self-Assessment (X4)	X4.1	0.1966	0.795	Valid
	X4.2		0.872	Valid
	X4.3		0.825	Valid
	X4.4		0.807	Valid
	X4.5		0.842	Valid
Taxpayer Compliance (Y)	Y.1	0.1966	0.799	Valid
	Y.2		0.866	Valid
	Y.3		0.819	Valid
	Y.4		0.724	Valid
	Y.5		0.835	Valid
	Y.6		0.760	Valid

RELIABILITY TEST**TABLE 3.** Reliability Test

Variable	Cronbach's Alpha	Sig. (2 tailed)	Description
Tax Knowledge (X1)	0.835	0.60	Reliable
Service Quality (X2)	0.917	0.60	Reliable
Tax Socialization (X3)	0.902	0.60	Reliable
Self-Assessment (X4)	0.885	0.60	Reliable
Taxpayer Compliance (Y)	0.887	0.60	Reliable

From the data in **TABLE 3**, it shows that all Cronbach Alpha values are > 0.60 , so it can be said that all of the research instruments are reliable and can be used to carry out further tests.

REGRESSION TEST

TABLE 4. Regression Test Result

Variable	Coefficient of Determination	F Test		t Test			Description
	<i>Adjusted R Square</i>	F	Sig.	Beta	t	Sig.	
The Effect of Tax Knowledge, Service Quality, Tax Socialization, and Self-Assessment on Individual Taxpayer Compliance	0.592	36.959	0.000 ^b				
Tax Knowledge				0.292	3.558	0.001	Hypothesis 1 accepted
Service Quality				0.200	2.128	0.036	Hypothesis 2 accepted
Tax Socialization				0.208	2.056	0.043	Hypothesis 3 accepted
Self-Assessment				0.270	2.288	0.024	Hypothesis 4 accepted

MULTIPLE LINEAR REGRESSION ANALYSIS

The multiple linear regression equation resulting from the study can be seen from the Unstandardized Coefficient Beta value:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 \quad (1)$$

$$Y = 2.988 + 0.292 X_1 + 0.200 X_2 + 0.208 X_3 + 0.270 X_4 \quad (2)$$

COEFFICIENT OF DETERMINATION (R-SQUARED)

TABLE 4 shows that the independent variables of tax knowledge (X1), service quality (X2), tax socialization (X3), and self-assessment (X4) affect the dependent variable of taxpayer compliance with an adjusted R-Square value of 0.592, or 59.2 %. Other variables not included in this study have an effect of 40.8%.

F TEST (SIMULTANEOUS TEST)

The calculated F value processed using the SPSS 26 program is 36.959, and the significance value is 0.000, as shown in the table above. From these findings, it can be concluded that the independent variables of tax knowledge (X1), quality of service (X2), tax socialization (X3), and self-assessment (X4) have a significant effect on individual taxpayer compliance simultaneously, with a sig. (0.000) < 0.05.

HYPOTHESIS TEST (T TEST)

Based on **TABLE 4**, the results of the hypothesis test or t test used in this study are as follows:

1. Knowledge of taxation has a positive effect on individual taxpayer compliance, according to the regression coefficient of taxation knowledge of 0.292. The independent variable of tax knowledge (X1) shows that sig. 0.001 < 0.05, which indicates that knowledge of taxation has a significant effect on individual taxpayer compliance. Therefore, the first hypothesis of this investigation is that "tax knowledge has a positive effect on individual taxpayer compliance"—**is accepted**.
2. Service quality has a positive influence on individual taxpayer compliance, according to the value of the service quality regression coefficient of 0.200. The independent variable of service quality (X2) shows the sig. 0.036 below 0.05, which indicates that service quality has a significant effect on individual taxpayer compliance. Therefore, the second hypothesis of this study that "service quality has a positive effect on individual taxpayer compliance"—**is accepted**.

3. With a regression coefficient of 0.208, tax socialization has a positive impact on individual taxpayer compliance. In this study, the independent variable of tax socialization (X3) showed the same results as sig., namely $0.043 < 0.05$. This shows that tax socialization has a significant influence on individual taxpayer compliance. Therefore, the third hypothesis of this study is that "tax socialization has a positive effect on individual taxpayer compliance"—**is accepted**.
4. The independent variable self-assessment (X4) shows the same results, with sig. $0.024 < 0.05$, which indicates that self-assessment has a positive effect on individual taxpayer compliance. The self-assessment regression coefficient of 0.270 indicates that self-assessment has a positive effect on individual taxpayer compliance. Therefore, the fourth hypothesis of this study, namely that "self-assessment has a positive impact on individual taxpayer compliance"—**is accepted**.

DISCUSSION

This study aims to determine how tax knowledge (X1), service quality (X2), tax socialization (X4), and self-assessment (X4) impact individual taxpayer compliance. Based on the results of data processing with the SPSS program, the discussion for each variable will be presented as follows:

THE EFFECT OF TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE

Statistical test results show that the independent variable of tax knowledge has a positive and significant impact on individual taxpayer compliance. The significance value is 0.001, which is smaller than 0.05, and the regression coefficient is 0.292. That is, higher tax knowledge is positively correlated with individual taxpayer compliance.

The research results are in line with and strengthened by [7], [23], [24], and [25] which show that knowledge of taxes affects individual taxpayer compliance. However, this finding contradicts research [26] which found that tax knowledge does not affect individual taxpayer compliance.

THE EFFECT OF SERVICE QUALITY ON INDIVIDUAL TAXPAYER COMPLIANCE

The results of the statistical regression test show that the independent variable service quality has a positive and significant effect on individual taxpayer compliance. The calculated t value is 0.036, which is less than 0.05, and the regression coefficient is 0.200. That is, individual taxpayer compliance is positively correlated with individual taxpayer compliance.

Previous studies [11], [14], [27], and [28] found that service quality factors have a positive and significant effect on individual taxpayer compliance. However, this finding contradicts a study [29], which found that service quality does not affect individual taxpayer compliance.

THE EFFECT OF TAX SOCIALIZATION ON INDIVIDUAL TAXPAYER COMPLIANCE

Statistical test results show that the tax socialization variable has a positive and significant impact on individual taxpayer compliance. The t value is 0.043, which is lower than 0.05, and the regression coefficient is 0.208. This means that there is a positive correlation between tax socialization and individual taxpayer compliance.

This study supports the findings of research [7] and also [30] which found that the tax socialization variable has a positive and significant impact on individual taxpayer compliance. However, these findings contradict research [17], [31], and [32] which found that the tax socialization variable did not have any, insignificant, or negative impact on individual taxpayer compliance.

THE EFFECT OF SELF-ASSESSMENT ON INDIVIDUAL TAXPAYER COMPLIANCE

The results of the statistical regression test show that the self-evaluation variable has a positive and significant effect on individual taxpayer compliance. The calculated value of t is 0.024, lower than 0.05, and the regression coefficient is 0.270. Thus, individual taxpayer compliance is positively correlated with the level of self-evaluation.

Previous studies [3], [11], [25], and [33] found that self-assessment factors have a positive and significant impact on individual taxpayer compliance.

CONCLUSIONS

From the data analysis that has been carried out in this study regarding the influence of tax knowledge, service quality, tax socialization, and self-assessment produces a positive and also significant effect on individual taxpayer compliance at KPP Pratama Salatiga. This research strengthens the theory about the relationship between the four variables and also provides implications for tax managers about how they can improve taxpayer compliance by learning more about taxes, increasing tax socialization, improving service quality, and self-assessment.

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