THE EFFECT OF SERVICE QUALITY FOR TAX COMPLIANCE AND ITS IMPLICATIONS FOR TAX REVENUE
(Survey On KPP PRATAMA REGIONAL OFFICES WEST JAVA I)

ABSTRACT

The research was conducted on 9 Tax Offices in West Java Regional Office i. The Phenomenon is a disappointment related complaints against the service tax, the low ratio of compliance in the area of the DJP Jabar I, as well as tax revenues do not reach the target. The purpose of this study was to determine the effect of quality of service and tax compliance to tax income in the KPP Primary West Java Regional Office I.

The method used in this research is descriptive and verificative method with quantitative approach. The population in this study were nine Primary KPP in the West Java Regional Office I. Respondents in this study is the Taxpayer (WP) Personal KPP at 9 in the West Java Regional Office I, a member of the sample used in this research method is 100 samples. Statistical tests used are Path Analysis, Pearson correlation calculations, the coefficient of determination, test validity, test reliability, and test hypotheses with the help of SPSS 18 software as a tool of analysis.

The results showed that the variable quality of the Tax Compliance Services has a strong relationship with the direction of a positive relationship. Then the variable of Revenue Tax Compliance Tax has a strong relationship with the direction of a positive relationship. Effect of Service Quality and Its Implications for Tax Compliance in Tax Revenue was 60.1%.

Keywords: Quality of Service, Tax Compliance, Tax Revenue