THE INFLUENCE OF TAX KNOWLEDGE AND QUALITY OF SERVICE TAX AGAINST THE TAXPAYER PAYING TAXES CONSCIOUSNESS
(Case Study On Tax Services Office Pratama Majalaya)

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ABSTRACT

This research was conducted to find out the influence of tax knowledge and quality of service tax taxpayer awareness against private persons at the tax services office Pratama Majalaya. Review of the cases that occur behind the low awareness of personal people tax payers in Indonesia, then made a study to see what factors make people personal taxpayer awareness is still low. The method of research conducted in this research is descriptive and verifikatif. The unit of analysis in this study is the tax services office in Majalaya, Bandung, with a population number of registered taxpayers 107,352 taxpayer. Of the population, the sample was selected using a sampling technique. The samples will be taken by researchers is 100 taxpayers. The data collected in this research is the primary data gathering with the media data through questionnaires distributed to every taxpayer. The results of this research it can be concluded that: (1) there is the influence of knowledge between taxpayers and the tax service quality towards the consciousness of taxpayers. (2) there are influences between knowledge of taxes and the tax service quality towards the consciousness of taxpayers.

Keywords: knowledge, service, awareness, the taxpayers.

I. Introduction
I.I Background

To build the Foundation of a good taxation as a source of the State's acceptance of a decent and reliable then, for the first time carried out an update of the national tax system through tax reform (tax reform) (Liberti, 2007:68). According to Jerry Fitzgrald, et al, in Lilis Puspitawati and Dewi Sri Anggadini (2011:1) system is a network of procedures which are interconnected, gathered together to perform an activity or to finish a specific target.

Taxes have a very important role in the life of a country, particularly in the execution of development because it is a source of State income tax to finance all the expenditure includes expenditure on development (Jimmy, 2010:71).

Although the tax is kontraprestasi indirectly, but if the result of the people in the form of public facilities can be enjoyed well, certainly will raise awareness of paying taxes (Nufransa, 2015:4). With the increasing number of number of communities that pay the tax implications of such Center on the extent of tax base increasingly (Timbul & Imam, 2012:174). This brings implications on potential tax revenues would be larger (Timbul & Imam, 2012:174). Because the tax is an obligation as a citizen, then the necessary public awareness is high, and thus tax revenues are strongly influenced by the awareness of paying taxes (tax compliance rate) (Timbul & Imam, 2012:174).

Negative factors or that inhibit the level of awareness and concern Voluntary Taxpayers, among others; 1) negative Prejudice to the tax authorities should be replaced with a

positive bias. Because, this will cause a negative prejudice the taxpayer get defensive and closed (Hery Susanto, 2012). They will tend to withhold information and not cooperative (Hery Susanto, 2012). They will attempt to minimize the value of the taxes imposed on them by providing information as little as possible (Hery Susanto, 2012). Need a great effort of the Institute of taxation and the mass media to help debunk negative (Hery Susanto, 2012). 2) Barriers or lack of intensity of cooperation with other Agencies (third parties) in order to obtain data on potential new Taxpayers, especially those with regional agencies or institutions is not vertical (Hery Susanto, 2012). 3) for potential tax payers, the system Self Assessment is considered profitable, so most of them are reluctant to register himself even shy away from obligation conditioned NPWP (Hery Susanto, 2012). Data about him has always strived to be covered so untouched by DJP (Hery Susanto, 2012). 4) Still lack the information that should be disseminated and accepted the community about the role of tax receipts as a source country and other positive facet facet (Hery Susanto, 2012). 5) the existence of a presumption that the mutual society (cons achievements) taxes can't be enjoyed directly, even a form of constructing infrastructure repair have not been evenly distributed, pervasive, let alone touch the corners of the ground water (Hery Susanto, 2012). 6) the existence of a community that there is no presumption of openness the Government against the use of tax money (Hery Susanto, 2012).

The awareness of paying taxes has the sense of a situation where someone knowing, understanding, and understanding about how to pay the tax. (Safri Nurmatu, 2005:103). Taxpayer awareness States that positive assessment of Community taxpayers against the execution of the functions of the State by the Government will drive the community to comply with their obligations to pay taxes (Safri Nurmatu, 2005:103). According to (Herry Susanto, 2012) the awareness of paying taxes is not only gave rise to subservience, obedience and discipline solely but followed a critical attitude, too. More advanced society and Government, then the higher awareness of paying taxes. According to (Hery Susanto, 2012). But the more critical issues in the taxation of the taxpayer, the higher negative preconceptions as well (Herry Susanto, 2012).

Tax knowledge is the process of changing the attitudes and behaviour of a taxpayer or a taxpayer's group in an attempt to mendewasakan a human being through the efforts of teaching and training (Pancawati and Nila, 2011). Through formal and non-formal education can increase knowledge of the taxpayer, because knowledge of taxation is the most basic things should have tax payers (Ketut Evi and Ketut Budiartha, 2013).

According to Siti Rahayu (2010:140) explains that the Service tax is included in the public service because it is run by government agencies, aims to meet the needs of the community as well as in the framework of the implementation of the legislation and not profit oriented or profit.

Through Circulars Director General Of Tax No. SE-45/PJ/2007 tax Ministry affirmed that the Ministry is the Central and main indicators to build the image of DJP, so that quality of service should be continuously improved in order to realize the hopes and build trust Taxpayers against dantje The quality of service given to the taxpayers will be able to encourage the awareness of paying taxes. Tax sanctions are basically intended to community dutifully and want to pay off its debt to pay off his taxes properly and correctly (Fajar Budiman, 2010:12)

II. Literature Review, a Framework, of Thought and Hypothesis

2.1 Literature Review

2.1.1 Tax of Knowledge

According to Siti Resmi (2009:69) that the tax was a "knowledge tax Knowledge is a process where tax payers know about taxation and applying that knowledge to pay taxes. Knowledge and understanding of taxation in question is understood and learned about the General provisions and taxation procedures (KUP) which covers about how to convey a letter of Notification (SPT), payment, place of payment, the fine and the deadline for payment or reporting SPT. According to Veronica Carolina (2009:7) Tax of knowledge is tax information that can be used as the basis for taxpayers to act, make decisions, and to traverse a particular strategy or direction with respect to the implementation of rights and obligations in the field of taxation.

From some of the above definition, then it can be interpreted that the tax knowledge is knowledge or information regarding the tax in respect of the implementation of the obligations of the perpajakannya.

2.1.1.1 Indicator Tax of Knowledge

The concept of knowledge or understanding of the tax according to Siti Kurnia Rahayu (2010:140) that the taxpayer should include:

1. the knowledge of the General provisions and Taxation Procedures
2. Knowledge of the tax system in Indonesia
3. Knowledge about the function of Taxation

Based on the above Tax Knowledge dimension, then the Tax Knowledge indicators used in this study is the knowledge of the General provisions and Taxation Procedures, knowledge of the tax system in Indonesia, knowledge about the function of Taxation

2.1.2 Quality Of Service Tax

According to Rambat Lupioadi and A. Hamdani (2008:180) that the service quality is a measure of overall assessment of the level of a good service, quality of service (service quality) as the result of a comparison between the perception of customer expectations with the actual performance of service. While according to Boediono (2007:113) understanding of service quality is the quality of service is a service to the customer is said to be of good quality if it meets or exceeds customer expectations, or the smaller the gap between the fulfillment of a promise with hope is getting closer to a certain size.

Based on some of the explanations above, it can be concluded that the service quality is a measure of how well a given service and realized through the fulfillment of the needs and desires of the customer, in this case i.e. the taxpayer.

2.1.2.1 Indicator Quality Of Service Tax

As for the dimensions of service quality according to the Prasuraman, Zeithaml and Berry, who was quoted by Lena Ellitan and Lina Anatan (2009:119) exposes that there are five main dimensions used by customers to assess the quality of service. As for the fifth dimension, or what is often referred to as an element of the quality of service is as follows:

1. Reliability
   Reliability with regard to the company's ability to deliver an accurate service since it first without making any mistakes and deliver services in accordance with the agreed time.
2. Assurance
   The guarantee is meant i.e. behavior on employees in order to be able to grow the trust of customers against the company. marked with the level of attention to ethics and morals in providing service.
3. Empathy
   Companies understand customers and act in the interest of customers, as well as provide personal attention to our customers and have the services of safe operation.
4. Tangible
   The physical appearance of this with regard to the appeal of physical facilities. All physical evidence which imparts corporate image to customers, so that consumers can evaluate the services through the physical aspects, is characterized by the provision of adequate human resources and other resources.
5. Responsiveness
   Responsiveness is here with regard to the willingness and ability of its employees, to help our customers and respond to their requests as well as inform When will the service be provided and then provide service precisely, marked by the desire of serving consumers quickly

2.1.3 Taxpayer Awareness

According to Erly Suandy (2011:128) Awareness means taxpayers tax payers want to automatically perform the duty of his tax such as enrolling, calculate, pay and report the amount of tax his debt. While according to Safri Nurmatu (2005:103) the consciousness of Taxpayers was a positive assessment of Community taxpayers against the execution of the functions of the State by the Government will drive the community to comply with their obligations to pay taxes.

Based on the above quote, then the consciousness of taxpayers is the attitude of someone who know, understand and understand about how to pay the taxes that will automatically perform the duty of perpajakannya such as enrolling, calculate, pay and report the amount of tax terutangnya.

2.1.3.1 Indicator Taxpayer Awareness

According to Erly Suandy (2011:128), awareness of the tax payers can identify:

1. Taxpayer Register
2. Taxpayers calculate the amount of tax payable.
3. Tax payers pay the amount of tax payable.
4. Taxpayers reported total taxes payable.

2.2 The Framework Of Thought

2.2.1 The Influence Tax Of Knowledge To Taxpayer Awareness

Knowledge and understanding of taxpayers about tax rules relating to the perception of taxpayers in determining their behaviour (perceived control behavior) in the awareness of paying taxes. The higher the knowledge and understanding of the taxpayer, then the taxpayer can determine their behaviour better and in accordance with the provisions of the taxation. This is in accordance with the opinion of the Siti Kurnia Rahayu (2010:141) mentions that the taxpayer will be increased awareness of where in the community appear positive perception toward taxes. With increasing knowledge of taxation taxation education community through both formal and non formal will positively impact towards the understanding and awareness of tax payers paying in taxes.

Panchawati Hardiningsih and Nila Yulianawati (2011) in research stated that the increasing knowledge of taxation both formal and non-formal awareness tallying will impact tax payers in paying taxes.

2.2.2 The Influence Quality Of Service To Taxpayer Awareness

According to Fajar Budiman (2010:12) stated that the quality of service given to the taxpayers will be able to encourage the awareness of paying taxes. Tax sanctions are basically intended to community dutifully and want to pay off its debt to pay off his taxes properly and correctly.

While according to Suciningsih (2015) mentions that the results of research on the influence of the consciousness of the quality of taxpayer service showed that taxpayer awareness of positive and significant effect of the quality of service of the employees.

2.1 Hipotesis

The hypothesis is a provisional description of the relationship and complex phenomenon. Based on the framework of thought, then the writer formulate a hypothesis which is the conclusion of the study as follows:

H_1 = Knowledge of tax effect on the taxpayer's tax Consciousness

H_2 = quality of Service Tax effect on the awareness of paying taxes

III. Research Methods

3.1 Research Methods

Research methods according to Umi Narimawati (2010:29) research method is the method of research used to obtain data to achieve a particular goal. The research method used is descriptive and verifikatif researchers with quantitative approach. According to Sugiyono (2014:147) suggested the descriptive method is a method used to analyze the data in a manner

described or describe the data that has been collected as-is without intending to make general conclusions applicable to or generalization.

While according to Mashuri (2008:45) explains that the verifikatif method is checking validity when explained to test a way with or without the improvements that have been implemented elsewhere with similar troubleshooting with his life. The method verifikatif is used to test the hypothesis in this study using statistical tests of Structural Equation Model in IE (Structural Equation Models/SEM) variance-based or better known as the Partial Least Square (PLS). Using this model, consideration for its ability to measure invalid constructs through the indicator-indicator variables and charge indicators will analyze, latent variables, and errors of measurement.

According to Sugiyono (2014:8) quantitative research Methods can be defined as a method of research based on the philosophy of positivism, used for researching on population or a particular sample, data collection using the instruments of research, data analysis/statistics quantitative in nature, with the aim to test the hypothesis that have been set.

3.2 Operational Variables

According to Nur Indriantoro (2002:69) in Umi Narimawati (2010:31) defines the Operational variable is the determination to construct a variable that can be measured. Operational definition describes how certain can be used by researchers in the operational construct, making it possible for other researchers to conduct replication measurements the same way or developing ways to better construct measurement.

Operationsl variable is required to determine the type, scale and indicator of the corresponding variables in the research, so the hypothesis testing with statistical tools can be done correctly in accordance with the title of the research on the influence of tax knowledge and quality of service tax against taxpayer awareness.

3.3.1 The Data Source

The data source in this research is the primary data source. The primary data were obtained where the data acquired is the author of data acquired directly, with research and questionnaire. Primary study on data obtained by spreading the questionnaire and conduct the interview directly with parties related to research done, in this case the respondents of this study is the tax payers of the tax services office in Majalaya.

3.3.2 Engineering Data Collection

The technique of data collection conducted the survey method is done by the author using a questionnaire. According to Umi Narimawati, et al. (2010:40) is the technique of Questionnaire data collection done by giving a set of questions or written statement to the respondent and then the answered. The questionnaire used was a closed questionnaire has been given a score, where the data will be calculated statistically. The questionnaire contained a list of questions presented to the respondent that deals in this research.

The result of the questionnaire disseminated the questionnaire level as seen from the back and can be used. The percentage of filling a questionnaires filled out compared with allegedly distributed as response rate (response rate of respondents).

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

As for the notion of Population according to Umi Narimawati (2010:37) population is a subject or Object has certain characteristics corresponding information set by the researchers, as a unit of analysis research.

Based on the above definition, the population is a subject or object in a certain area and eligible related to problems in research. The population used in this research is 107,352 registered Taxpayers in Tax Services Office Pratama Majalaya.

3.4.2 Withdrawal of Samples

The sample is a part of the population. Of the population, the sample was selected using a sampling technique. The sample in this research are taken with simple proportional random sampling method.

According to Sugiyono (2011:63) describes a simple proportional random sampling that is Taking random samples from each sub population taking into account his little big sub-sub population.

Due to limitations of time, effort, and cost of the researcher, so that researchers may not learn or deploy a detailed questionnaire to all of the population, thus researchers do research on samples to represent the population.

The size of the sample used in this study based on Slovin formula (Umi Narimawati, 2010:38) are as follows:

$$n = \frac{N}{1 + N\,(e)^2}$$

Sumber: Umi Narimawati,2010:38

Description:

n: number of samples taken

N: number of population

e: percentage of sample error, e = 0.1

Based on the above formula, then the sample will be taken in this study through the following calculation:

$$n = \frac{107.352}{1 + 107.352\ (0{,}1)^2}$$

= 100 Tax Payer

3.4.3 Place and Time Of Research

To obtain data and information related to issues that are examined, then the research was conducted at the Tax Services Office Pratama Majalaya., as for the Time of this research at the start of January to August.

3.5 Testing Methods Of Data

3.5.1 Test Validity

According to Cooper cited Umi Narimawati, et al. (2010:42), Validity is defined as follows with the last American of measuraenment concerned with the extents that a test measures what the researcher actually wishes to measure. According to Sugiyono (2010:2) defines the Valid is showing the degree of accuracy between the data that in truth occurred on objects with data that can be collected by researchers

The validity of the data is reached if the statement was able to reveal each statement with a total score for each variable.

Validity Of Assessment Standards

Category	value
Good	0,50
Acceptable	0,30
Margin	0,20
Poor	0,10

Source: Barker et al(2002:70)

As explained in the methodology of research that to test whether or not a valid measuring instrument used in statistical approach, i.e., the correlation coefficient value through score grain statement with the total score = 0.30 then the statement declared valid and if these data mean 0.30 < can be said to be invalid. Based on the results of the correlation formula processing using pearson product moment (r).

3.5.2 Test Reliability

According to Cooper in the Umi Narimawati (2010:43), Reliability is a last of measurenment concerned with acuracy, precision, and consistency.

Reliability is defined as the level of confidence or reliability (dependability) measurement results obtained from a certain instrument. An instrument of measurement is said to be consistent if the measurement reliability, painstaking and accurate. So test the reliability of the instrument is carried out with the purpose to know the consistency of the instruments as tools of measurement, so a reliable measurement results. Measurement results can be trusted only if the number of times the execution of measurement against the same subject (homogeneous) of the acquired results are relatively the same, as long as the aspect measured within the subject indeed has not changed. In this case, relatively the same meaning tetapadanya tolerance of small differences between the results of the measurement several times.

High low reliability, the empirical basis is indicated by a number called the coefficients of reliability. Theoretically, the magnitude of the reliability coefficient ranged from 0.00 up to ± 1.00 and interpretation always refers to a positive coefficient. In this context, the reliability coefficient value approaching one, showed high levels of trust, reliability or the level of consistency of the research instrument in measuring what was about to be measured (Nunally in Imam Ghozali: 2006). An invalid constructs item questionnaire statements are said to be reliable or reliability based on Cronbach's Alpha if providing value α > 0.60 (Nunally in Imam Ghozali: 2006).

3.1 Testing Methods Of Data

3.6.1 The Draft Analysis

According to Umi Narimawati (2010:41), the draft of the analysis is the process of finding and compiling systematic data have been obtained from the results of the observation field, and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, compiling into a pattern, choose which is more important and that will be studied, and make conclusions so that it is easy to understand.

After the data is collected the author does an analysis of the data which has been described by using descriptive method and verifikatif.

A. Descriptive Analysis

According to Sugiyono (2010:44) explains that the descriptive Research Methods (qualitative) was carried out intensively, researchers participating in the long field, noted carefully what happens, do a reflective analysis against various documents found in field, and make research reports in detail. A descriptive study is used to illustrate how the influence of Tax Knowledge and quality of Service Tax against Taxpayer Awareness so that conclusion. According to Umi Narimawati, et al. (2010:41) the measures undertaken are as follows:

1) Each indicator is rated by respondents, are classified in five alternative answers using the ranking of answers.
2) Calculated the total score per variable/subvariabel = total score from all the indicator variables for all respondents.
3) Calculated the total score per variable/subvariabel = the average of the total score.
4) to describe the answers of the respondents, also used descriptive statistics such as the distribution of frequencies and the display in the form of tables or graphs.

5) to answer the description of each study variable, use the range of research criteria as follows:

$$\%\text{Skor Aktual} = \frac{Skor\ Aktual}{Skor\ Ideal}\ x\ 100\%$$

Source : Umi Narimawati (2010:45)

The actual score is the answer the rest of respondents over a questionnaire that has been filed. The ideal score is the score or the highest weights or all of the respondents assumed chose an answer with the highest score.

B. Verifikatif Analysis

According to Sugiyono (2010:8) explains that the verifikatif analysis (quantitative) are as follows: research methods based on the philosophy of positivism, used for researching on population or a particular sample, data collection using the instruments of research, data analysis/statistics quantitative in nature, with the aim to test the hypothesis that have been set. Analysis of verifikatif in this study by using statistical tests with a test of variance-based strukturan equation or better known by the name of Partial Least Square (PLS) using the software SmartPLS 2.0. According to Imam Ghozali (2006:1), the method of Partial Least Square (PLS) is explained as follows: "Model-based variance equation of strukturan (PLS) was able to describe the latent variable (not measurable) and measured using the indicators (the manifest variables).

Authors using Partial Least Square (PLS) on the grounds that the variables used in this study is the latent variable (not measured directly) that can be measured on the basis of indicators-charge indicators will (the manifest variables), as well as jointly involving the measurement of the level of confusion (error). So the writers can analyze in further detail indicators of latent variables which reflect the strongest and weakest latent variables included level of his wrongdoing.

3.6.2 Test Hypothesis

According to Suharyadi and Purwanto S.K. (2009:112), hypothesis testing is a procedure based on sample evidence used to determine whether a hypothesis is a statement that is reasonable and therefore not rejected, the hypothesis or unnatural and therefore must be rejected.

Step-step hypothesis testing according to Surhayadi and Purwanto S.K. (2009:112) is as follows:

a) Formulated the hypothesis of zero (H0) and an alternative hypothesis (H1). H0 (zero hypothesis) is a statement about the value of a parameter of the population. H1 (alternative hypothesis) is a statement that earned if the sample data provide enough buki that zero hypothesis is wrong. H0 = equation mark, ≤, ≥, ≠, whereas H1 ≠ equation, mark <, and >.
b) Determine the extent of real, i.e. the probability of rejecting the null hypothesis is true. The smaller the better. Large extent real can 0.1; 0.05; and 0.01.
c) Statistical tests using t-test for small samples.

IV. Research Result And Discussion

4.1 Research Result

4.1.1 Rate Of Return Questionnaire

Rate of return the questionnaires (response rate) is 100%, derived and calculated from the percentage of the number of questionnaires returned (100 questionnaires) divided the number of questionnaires distributed (100 questionnaires). Rate of return questionnaire (response rate) of 100% and include the criteria Very Good, meaning that the return on a detailed questionnaire (response rate) can answer a detailed questionnaire results are received and can be processed, because the response rate greater than criteria Acceptable (Yang and Miller, 2008:231).

4.1.2 Profil Respondents

The respondents in this research is to the taxpayer 100 people personal at the tax services office pratama majalaya. The characteristics of respondents who will be described here include gender, age, education and employment.

4.1.3 The Measurement Of The Quality Of The Measuring Instrument

4.1.3.1 Validity

Testing the validity of this is used for the purpose of measuring is legitimate or whether or not a valid questionnaires. questionnaire is said to be valid if the statements on the questionnaire were able to reveal something that will be measured by the questionnaire. measuring instrument is declared valid or invalid if the validity coefficient has a value > 0.30. By using the software SPSS 16.0

Recap Of Instrument Validity Test Results

Variable	No. Item	Validity Coefficient	Critical Value	Conclusion	Criteria
Tax Of Knowledge (X1)	P1	0.614	0.30	Valid	*Good*
	P2	0.853	0.30	Valid	*Good*
	P3	0.801	0.30	Valid	*Good*
Quality Of Service (X2)	P4	0.863	0.30	Valid	*Good*
	P5	0.826	0.30	Valid	*Good*
	P6	0.845	0.30	Valid	*Good*
	P7	0.763	0.30	Valid	*Good*
Taxpayer Awareness (Y)	P8	0.830	0.30	Valid	*Good*
	P9	0.823	0.30	Valid	*Good*
	P10	0.912	0.30	Valid	*Good*
	P11	0.881	0.30	Valid	*Good*

can be seen throughout the statements used to measure these three variables have a validity coefficient greater than a critical value i.e. 0.3 (> 0.30), so that all these statements are declared valid.

4.1.3.2 Reliability

Reliability testing is intended to test the reliability of a measurement tool of research. In this research, to test the reliability of the measurement tool used techniques side often called two or Split Half. By using the software SPSS 16.0,

Recap Of The Reliability Test Results Of Questionnaires

Variable	Reliability Coefficient	Critical Value	Conclusion	Criteria
Tax Of Knowledge (X1)	0.917	0,7	Reliabel	*Good*
Qualilty Of Service (X2)	0.956	0,7	Reliabel	*Good*
Taxpayer Awareness (Y)	0.982	0,7	Reliabel	*Good*

The value of the coefficient of reliability for each variable as shown in the table above is greater than 0.7 so it can be inferred that the measuring instrument used reliability and the answers given by respondents with regard to the statements submitted as reference for this study, reliable (reliability) or reliably.

4.1.4 Descriptive Analysis

4.1.4.1 The Responses Of The Respondents About The Tax Of Knowledge

Answers Of Respondents Regarding The Score Recap
The Variable Tax Of Knowledge

No	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	General provisions and taxation procedures	344	500	68.80%	Good
2	The Tax System	328	500	65.60%	Enough
3	The Function Of Taxation	324	500	64.80%	Enough
	Total	**996**	**1500**	**66.40%**	**Enough**

Furthermore the percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents presented on the above explanation of the table above shows that the results of the calculation of the percentage of the total score of a variable Knowledge of 996 (66.40%) is between the intervals of 52%-68%. Thus it can be concluded that variables are in the category of Tax Knowledge enough, this indicates that there are still weaknesses in the Tax Knowledge.

4.1.4.2 The Responses Of The Respondents About The Quality Of Service Tax

Answers Of Respondents Regarding The Score Recap
The Variable Quality Of Service Tax

No	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	*Tangibles*	343	500	68.60%	Good
2	Reliability	344	500	68.80%	Good
3	*Responsiveness*	340	500	68.00%	Good
4	*Empathy*	303	500	60.60%	Enough
	Total	**1330**	**2000**	**66.50%**	**Enough**

Furthermore the percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents presented on the results of the calculation of the percentage of the total score of the variable quality of service tax of 1330 (66.50%) are in the interval between 52%-68%. Thus it can be concluded that the variable quality of service are in the category of pretty, this indicates that there are still weaknesses in the quality of service of taxation.

4.1.4.3 The Responses Of The Respondents About The Awareness Taxpayers

Answers Of Respondents Regarding The Score Recap
The Variable Awareness Taxpayer

No	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	Taxpayer Register	331	500	66.20%	Enough
2	taxpayers calculate the amount of tax payable	337	500	67.40%	Enough
3	taxpayers pay the amount of tax payable	341	500	68.20%	Good
4	taxpayers reported total tax payable	344	500	68.80%	Good
	Total	**1353**	**2000**	**67.65%**	**Enough**

Furthermore the percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents presented on the results of the calculation of the percentage of the total score of the variable consciousness taxpayers of 1,353 (67.65%) are in the interval between 52%-68%. Thus it can be inferred that the taxpayer awareness of variables within a category is enough, this indicates that there are still weaknesses in the consciousness of Taxpayers.

4.1.5 Verifikatif Analysis

4.1.5.1 Testing Measurement Model (Outer Model)

1. Test Validity

a) Convergen validity

Convergent validity relates to the principle that an indicator of an invalid constructs should have high correlation. Convergent validity test with software PLS can be seen from the outer value loading for each indicator invalid constructs, as for the convergent validity for assessing the value of outer loading should be more than 0.5-0.6 belong enough, whereas if is greater than 0.7 then is said to be high, as well as the value of the average variance extracted (AVE) and communality value must be greater than 0.5.

Based on the test results using the software SmartPLS 2.0, obtained the following results:

Table Loading Factor

	(X_1) Tax Of Knowledge	(X_2) Quality Of Tax Service	(Y) Awareness Taxpayers
$X_{1.1}$	0.765		
$X_{1.2}$	0.802		
$X_{1.3}$	0.696		
$X_{2.1}$		0.927	
$X_{2.2}$		0.865	
$X_{2.3}$		0.888	
$X_{2.4}$		0.678	
$Y_{.1}$			0.859

$Y_{.2}$			0.877
$Y_{.3}$			0.907
$Y_{.4}$			0.878

Based on the above table 4.22, can be explained about the value of outer loading for each indicator Tax of Knowledge, Quality of Tax Service and awareness taxpayer, has a value of 0.7 > which means that all the indicators stated to have validity is good in explaining the variable latennya.

As for the value of the Average Variance Extracted (AVE) and communality values are presented as follows:

Tabel *Average Variance Extracted* (AVE)

Variable Latent	AVE	Communality
Tax Of Knowledge (X1)	0.571	0.571
Quality Of Tax Service (X2)	0.714	0.714
Awareness Taxpayers (Y)	0.776	0.776

And if viewed from the value of the communality values AVE and above any latent variable exceeds the limits specified i.e. 0.5 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) which means all the latent variables have good validity.

b) Discriminant Validity

Discriminant validity can be seen from the measurement of cross loading factor with invalid constructs and comparative roots of latent variables in correlation with the AVE. If invalid constructs with the correlation measurement (per indicator) is larger than the size of the other invalid constructs then invalid constructs latent predicts charge indicators will better than the other invalid constructs (Yamin, 2009:222). The value of the factor loadings cross are presented as follows:

Table *Cross Loading Factor*

	X_1	X_2	Y
$X_{1.1}$	0.765	0.386	0.448
$X_{1.2}$	0.802	0.307	0.310
$X_{1.3}$	0.696	0.231	0.227
$X_{2.1}$	0.397	0.927	0.478
$X_{2.2}$	0.312	0.865	0.413
$X_{2.3}$	0.405	0.888	0.373
$X_{2.4}$	0.346	0.678	0.245
$Y_{.1}$	0.389	0.391	0.859
$Y_{.2}$	0.503	0.434	0.877
$Y_{.3}$	0.386	0.389	0.907
$Y_{.4}$	0.337	0.403	0.878

Based on the chart above looks the value of cross correlation of loading any invalid constructs latent for a corresponding indicator is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the latent variables are qualified.

Comparison the value root AVE with latent variables each correlation is presented as follows:

Root Comparison table with the latent Variable Correlation AVE

Variable Laten	AKAR AVE
X_1	0.756
X_2	0.845
Y	0.881

	Correlation between Variable Latent		
	X_1	X_2	Y
X_1	1.000		
X_2	0.428	1.000	
Y	0.465	0.461	1.000

Based on the above table, seen that the value of the root of the AVE each variable higher than the correlation between latent variables values.

Based on the above description, the size of the cross comparison or factor loadings AVE with correlation variable latennya has been qualified, so it can be concluded that the terms of the discriminant validity on variables have been met.

2. Test Reliability

Reliability test in Partial Least Square (PLS) can use the Composite Reliability (CR), which is presented as follows :

Table Composite Reliability

Variable Latent	Composite Reliability
Tax Of Knowledge (X1)	0.799
Quality Of Tax Service (X2)	0.908
Awareness Taxpayers (Y)	0.933

Based on the above table, the value of the Composite Reliability (CR) any latent variables exceed 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is revealed to have a high reliability.

3. Evaluation Fit Test Of Combination Model (All Models)

Test the fit of the entire model of combined (fit test of combination model) was a test match is to validate the model in its entirety, using the value of Goodness of Fit (GoF). GOF is a single size that is used to validate the performance of the joint between the structural model and measurement model, derived from the root of the average value of communality multiplied by the average value of the root R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013). GoF values lying between 0-1 with interpretations of 0.1 (GoF); 0.25 (GoF moderate); and 0.36 (GoF substantially) (Uce Indahyanti: 2013).

4.1.5.2 Structural Model Testing (Inner Models)

The hypothesis in this study will be tested by using path coefficient and t-values are presented as follows:

Table of Coefficients of structural Lines and test Hypothesis Significance (Path Coefficients)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Tax Of Knowledge (x1) -> Awareness Taxpayers (Y)	0.32787	0.341173	0.083	0.083	3.939
Quality Of Tax Service (x2) -> Awareness taxpayers (Y)	0.32055	0.323703	0.115	0.115	2.787

From the equation, it is seen that the coefficient of the variable structural Tax Knowledge lane (X 1) is greater than the variable quality of the Tax Service (X 2), indicating that the tax Knowledge (X 1) tend to have a greater influence than on the quality of service tax (X 2) against Taxpayer Awareness (Y).

To see the percentage of the influence of each variable against exogenous variables endogenous latent, here presented a partial determination coefficients (R2) and simultaneous that are the product of a structural line with coefficient correlation with endogenous latent variables.

Table Analysis Coefficient Determination (R^2)

	Structural Path Coefficient	Correlation With Y	Effect (%)
Tax Of Knowledge (x1) -> Awareness Tax Payers (Y)	0,32787	0.465	15.2%
Quality Of Tax Service (x2) -> Awareness Tax Payers (Y)	0.32055	0.461	14.8%
Total Effect (R2)			30.0 %

The explanation for the above table are as follows:

1. Tax Knowledge contributes to the influence of 15.2% against consciousness of Taxpayers.
2. Quality of Service Tax contributes to the influence of 14.8% against consciousness of Taxpayers.
3. in the table above, looks value R Square obtained is amounting to 0.300 or 30.0%. The results showed that Knowledge of the tax (X 1) and quality of service tax (X 2) together provide the influence of 30.0% against Taxpayer Awareness (Y), while as much as (1-R Square) 70.0% the rest is a great contribution to the influence exerted by other factors not examined (ζ)

4.2 Test Hypothesis

a) The Influence Of Tax Knowledge (X_1) to Awareness Tax Payers (Y)

H_0 : The Tax Of Knowledge has no effect significantly to Awareness of the Tax Payers on 100 Tax Payers registered at the tax services office Pratama Majalaya.

H_a : The Tax Of Knowledge of influential significantly to Awareness of the Tax Payers on 100 Tax Payers registered at the tax services office Pratama Majalaya.

The Table Hypothesis
Test t Tax Of Knowledge (X_1) to
Awareness Tax Payers (Y)

Latent Variable	Path Coefficient	$t_{Statistic}$	$t_{Critical}$	Description	Conclusion
X1 -> Y	0.32787	3.939	1.660	H_0 Rejected	Significant

The value of $t_{Statistic}$ for the variable X_1 obtained amounted to 3,939. The greater value of 1.660 (Yamin and Kurniawan,2011 in Uce Indahyanti,2013), so it can be inferred that H_0 is rejected and accepted H_a, meaning that the tax Knowledge proved to have an effect on the consciousness of the taxpayer on the taxpayer 100 private people registered at the tax services office Pratama Majalaya. with the influence of the contribution of 15.2%.

b) The Influence Quality Of Service (X_2) to Awareness Tax Payers (Y)

H_0 : Quality of Service Tax has no effect significantly to awareness of the tax payers On 100 people tax payers Private People registered at the tax services office Pratama Majalaya

H_a : Quality of Service Tax effect significantly to awareness of the tax payers On 100 people tax payers Private People registered at the tax services office Pratama Majalaya

Level of significance (α) used is 0.05 or 5%

The Table Hypothesis
The t-test Quality of service tax (X_2)
Awareness Tax Payers (Y)

Latent Variable	Path Coefficient	$t_{Statistic}$	$t_{Critical}$	Description	Conclusion
X2 -> Y	0.32055	2.787	1.660	H_0 Rejected	Significant

Based on the above table, the value of tstatistik for the variable X 2 is obtained of 2,787. The greater value of 1.660 (Yamin and Kurniawan,2011 in Uce Indahyanti,2013), so it can be inferred that H_0 is rejected and accepted H_a, meaning that the quality of Service Tax proved to be influential towards awareness of the Taxpayer on the taxpayer 100 private people registered at the tax services office Pratama Majalaya with contributions influence of 14.8%.

4.1 Discussion

4.2.1 The Influence Tax Of Knowledge to Awareness Tax Payers

Based on the results of the research field, the influence of the Pengatahuan tax (X_1) effect of 15.20%, against Taxpayer Awareness (Y) with a value of 0.465 correlation showed that Tax Knowledge has no dominant influence influence and value relationships that are positive in the direction towards the consciousness of Taxpayers registered at the tax services office Pratama Majalaya. The direction of the positive relationship with Tax Knowledge awareness of Taxpayer tax Knowledge indicates that the better it will increase awareness of tax payers paying in taxes. 84.80% while the rest is influenced by other factors not examined in this study.

This study answers the problems associated with tax knowledge expressed by Christine Melisa G one of the staff at the waitress in the KPP Pratama Majalaya tax knowledge that taxpayers are still in the low category, based on the results of the research note that the low tax knowledge at result because taxpayers still have the knowledge that has not been adequately associated with indicators of knowledge of the tax system and the knowledge of the tax function.

Then a descriptive analysis of the results has been done proving that Knowledge of tax percentage of respondents responses 66.40% and including enough, but there is a gap 33.60% which means Knowledge of the tax still contained flaws. It was proved by indicators of the lowest response is an indicator function of Taxation of 64.80%, which is an issue that is on the tax Knowledge, including into the category, there is quite a gap of 35.20%. The next indicator 65.60% Taxation System contains sufficient criteria, and indicators of the General provisions and Taxation Procedures of 68.80%.

4.2.2 The Influence Quality Of Tax Service to Awareness Tax Payers

Based on the results of the research field, the quality of service tax (X_2) effect of 14.80% of the quality Audit (Y) with the value of the correlation of 0.461 which means quality of Service Tax has no dominant influence and value relationships that are positive in the direction towards the consciousness of Taxpayers in Tax Services Office Pratama Majalaya. The direction of the positive relationship of service quality with Taxpayer Awareness showed that quality of service tax scemakin will both improve awareness of tax payers anyway. 85.20% while the rest is influenced by other factors not examined in this study.

This research is answering a problem related to the quality of Service Tax advanced by Christine Melisa G one of the staff at the waitress in the KPP Pratama Majalaya that quality of Service Tax was still in the low category, based on the results of the research note that the low quality of Service Tax was justified because the officers in serving the taxpayers still have quality of Service Tax that has not been adequately associated with indicators of empathy.

Then a descriptive analysis of the results has been done proving that service quality has a variable percentage of responses respondents of 67.65% and including category Enough, but there is still a gap of 32.35%, meaning that the quality of Service Tax still contained weaknesses and shortcomings. It was proved by indicators of the lowest response respondennya is Empathy 60.60%, there is a gap of 29.40% which is a problem that exists in the variable quality of service tax, the category is sufficient, since it is in range of 52.01%-68.00%. Then the indicator Responsiveness of 68.00% which is a category either. The next indicator Tangible 68.60% and fall into the category of good. And also with indicator Reliabillity 68.80% is a good category.

V. Conclusions and Suggestions

5.1 Conclusions

1. Tax Of Knowledge Taxpayers have significant influence towards the Awareness Taxpayers in Tax Services Office Pratama Majalaya. The higher the Tax Of Knowledge then it will increase Awareness Of Tax Payers in Tax Services Office Pratama Majalaya. Still there are taxpayers who are still lacking knowledge in terms of the tax system and taxation functions, this is due to the lack of knowledge of the tax they get.
2. Quality of service tax effect on the consciousness of taxpayers in Tax Services Office Pratama Majalaya. Quality of service tax has been running well, but still there are officers who provide less comfortable against taxpayers. It would be fatal if officers providing service that is less good in terms of empathy, this will reduce the taxpayer's views on quality has been given.

5.2 Suggestions

1. to increase the level of Tax of Knowledge Directorate General Tax then recommended to better disseminating the basic knowledge about the tax. For example, by giving a guide book or seminar that one of them is discussing about the procedures of taxation, the General provisions which include the tax system and tax functions. In addition it takes communication media such as television advertising, print newspapers and magazines and social media like twitter and facebook instagram, etc, can be a tool to introduce and communicate knowledge about taxation, this will provide a positive impact towards the consciousness of taxpayers.

2. To increase the level of quality of service then the Tax Services Office Pratama majalaya recommended that quality of service tax can increase awareness of tax payers, tax officers should be able to improve services or to give good service. When the tax officers serve taxpayers with friendly, courteous, and in providing information not deceptive. It will provide a positive impact against the taxpayer Awareness.
3. Better Office Tax Service Pratama Majalaya more expresses the function of taxation, so that taxpayers are aware of the importance of the tax they pay to register such as TAX ID (NPWP), count report, and pay the taxes themselves to country's development so that they are no longer relying on others people and delayed in paying taxes

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