# PERANAN KESADARAN MEMBAYAR PAJAK YANG DI DETERMINASI EFEKTIVITAS SISTEM PERPAJAKAN DAN TINGKAT KUALITAS PELAYANAN

**(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Majalaya Bandung)**

## *THE ROLE OF AWARENESS OF PAYMENT TAX DETERMINATED EFFECTIVENESS OF TAX SYSTEMS AND SERVICE QUALITY LEVELS*

***(Case Study In Primary Tax Office Majalaya Bandung)***

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**ABSTRACT**

*Public awareness to pay taxes to date is still relatively low. Lack of Indonesian people's trust in tax officials, so one of the reasons for the low awareness of paying taxes. The phenomenon that occurs in Majalaya KPP is that there are still taxpayers who have not been aware of paying taxes because many factors that affect it is the lack of knowledge, lack of good faith from taxpayers, lack of socialization about taxation system so many taxpayers who do not understand about the system Applicable, very detailed procedures that make Taxpayer difficult to understand, and information technology that is not widely known by Taxpayers in KPP Pratama Majalaya.*

*This research uses quantitative method with Regression approach, and using primary data with spread questioner, sampling technique that is using purposive sampling method, with sample of 100 taxpayer. This research is conducted to find out how big influence of effectiveness of tax system to awareness pay tax and how big influence of service quality level to awareness pay tax.*

*The results showed that there is a significant influence of the Effectiveness of Taxation System on Tax Payer Awareness and Level of Service Quality to Tax Paid Awareness.*

***Keywords: Effectiveness of Taxation System, Service Quality Level, Awareness of Paying Taxes***

## I. INTRODUCTION

### 1.2 Background

The Government of Indonesia continually seeks to increase the source of internal development financing, one of the sources of internal development financing is taxes (Popi Fauziati, 2015). The role of taxes as one of the largest sources of state revenues is always strived to increase so that the source of state revenue is more stable and dynamic. Hopefully, in the future, the tax becomes the main pillar in development, so it takes awareness of the taxpayer to report and pay the tax in accordance with the stipulated provisions (Firmanzah, 2012). Awareness of paying taxes means the circumstances in which a person knows, understands, and understands how to pay taxes. Taxpayer awareness in paying tax obligations will increase when there is a positive perception of the tax (Pancawati, 2011).

Another factor that influences the awareness of paying taxes is the level of service quality. The quality of service performed by the government and the tax authorities is very

important in the effort of optimizing tax revenue (Siti kurnia rahayu, 2010). Service is a way of serving (helping to take care or prepare for all the necessities that a person needs). Meanwhile the tax authorities are tax officials. Fiscal services can be interpreted as how the tax officer in helping to take care or prepare all the necessary needs of someone who in this case is the taxpayer (Jatmiko, 2006).

The existence of a Tax Office far from its territory becomes a problem for taxpayers because they have to spend a lot of money and time. The tax administration reform program is realized in the application of modern tax administration system which has special characteristic such as structure of tax organization which is designed based on function, no longer according to the sections based on tax type, improvement of service for each taxpayer through the establishment of account representative and compliant center to accommodate Taxpayer objection (Rahayu and Lingga 2009). The system is a network of related procedures, collected together to perform a certain activity or purpose (Jacob, 2012). With the increase of public confidence in the tax system will encourage people to pay taxes (Widayati and Nurlis, 2010).

There are still taxpayers who have not been aware of paying taxes because many factors that affect it are lack of knowledge, lack of good faith from taxpayers, lack of socialization about the tax system so that many taxpayers who do not understand about the system in effect, very detailed procedures making Taxpayers difficult to understand, and information technology not known to many Taxpayers (Ayi Miraj Sidik, 2017).

## 1.2 Problem Identification

Based on the above background, then the identification problem that can be concluded is as follows:

1. The effectiveness of the tax system is not optimal
2. There are still many taxpayers who are disappointed with the tax service
3. Awareness of taxpayers to pay tax is still low

## 1.3 Problem Formulation

Based on the identification of problems that have been defined above, then the formulation of the problem of this study are as follows:

1. How much influence the effectiveness of the tax system on the awareness of paying taxes?
2. How much does the level of service quality affect the awareness of paying taxes?

## 1.4 Research Objectives

The purpose and purpose of this research are:

### 1.4.1 Research Purposes

The purpose is the broad direction of a project. This broad direction can be achieved through some special purposes

### 1.4.2 Research Objectives

The purpose of this research are:

1. To find out how much influence the effectiveness of the tax system on the awareness of paying taxes.
2. To find out how much influence the level of quality of service to the awareness of paying taxes.

## 1.5 Purpose of the study

From the results of this study the authors expect to be useful as information and input materials to know and solve problems about the effectiveness of the tax system and the level of quality of service to the awareness of paying taxes.

### 1.5.1 Practical Usefulness

Expected to be useful and used as consideration related to this research.

### 1.5.2 Academic Uses

It is expected to be the input and further study related to the topic discussed for colleagues of students who will conduct research.

## II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

### 2.1 Literature Review

#### 2.1.1 Definition of Tax System Effectiveness

According to Rochmat Soemitro (2012: 1) the tax is a contribution to the state coffers by law (which can be enforced) with no direct (demonstrable) lead services that are used to pay public expenses. According to Mahmudi (2005: 92) Effectiveness is the relationship between output with the goal, the greater the contribution (contribution) of output to the achievement of goals, the more effective the organization, program or activity.

The definition of taxation system according to Siti Kurnia Rahayu (2010: 75) is a system of taxation can be interpreted as a unity consisting of elements Tax Policy, Tax Law, and Tax Administration, which are interconnected with each other, synergize, work together harmoniously to achieve state goals in the target of optimal tax revenue.

##### 2.1.1.1 Effectiveness Indicators Tax System

1. An unregistered Taxpayer.
2. Taxpayers who do not submit Notice (SPT). Siti Kurnia Rahayu (2010: 93)
3. The existence of reporting system through e-SPT and e-Filling, taxpayers can report taxes more easily and quickly.
4. Tax laws can be accessed more quickly through the internet. Widayati and Nurlis (2010)

#### 2.1.2 Definition of Service Quality Level

According to Siti Kurnia Rahayu (2010: 28) the quality of tax service is the standard quality of service excellence to the taxpayer will be fulfilled if the human resources tax officers can perform their duties professionally, disciplined and transparent. According to Pujawan (2010: 97) the quality of service (service quality) as a result of the perception and comparison between customer expectations with the actual performance of service there are 2 main factors affecting service quality, the expected service (expected experience) and perceived service ). Meanwhile, according to Mauludin (2010: 67) the quality of service is how far the difference between the reality and expectations of customers for the subscriptions they receive or earn.

From the above understanding can be concluded that the quality of service is a form of consumer assessment of the level of service expected with services obtained.

##### 2.1.2.1 Quality Service Level Indicators

According to F. Tjiptono and G. Chandra (2011: 198) there are five dimensions of service quality identified by customers in evaluating the quality of service, namely:

1. Reliability
2. Responsiveness
3. Assurance
4. Empathy
5. Physical evidence

#### 2.1.2 Definition of Tax Paying Awareness

According to Erly Suandy (2011: 128) Awareness of taxpayers means taxpayers want by themselves to perform tax obligations such as registering, calculating, paying and reporting the amount of taxes terutangnya. According to Siti Rahayu Kurnia (2010: 141) understanding of the consciousness of the taxpayer is the Consciousness to fulfill the obligation of taxation is not only dependent on technical issues only concerning the method of collection, tax rates, technical examination, investigation, the implementation of sanctions as the embodiment of the implementation of the provisions of legislation taxation and service to the taxpayer as the party of the fund for the State. Besides, it also depends on the willingness of the taxpayer to what extent the taxpayer will comply with the provisions of the taxation legislation. Meanwhile, According Harahap (2004: 43) Taxpayer Awareness is the attitude to understand corporate taxpayers or individuals to understand the meaning, function and purpose of tax payments.

From the above understanding it can be concluded that the awareness of paying taxes are taxpayers willing themselves voluntarily to perform tax obligations that is paying taxes.

#### 1.1.2.1 Taxpayer Awareness Indicators

1. Awareness that tax is a form of participation in supporting state development.
2. Awareness that the postponement of tax payments and the reduction of the tax burden is very detrimental to the State.
3. Awareness that taxes are established by law and can be imposed. Irianto (2005: 36)

## 2.2 Framework for Thinking

### 2.2.1 Effectiveness of the Tax System on Tax Paying Awareness

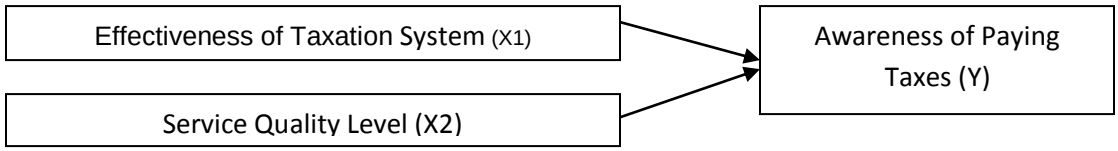
Good perception on the effectiveness of the tax system on the awareness of paying taxes is, with modern taxation system and excellent service and professionalism of the tax authorities can improve taxpayer satisfaction so as to improve the taxpayer's perception of taxation system and fiscal services. This can increase the willingness to pay taxes (Liberti Pandiangan, 2007: 244).

The taxpayer's perception of the tax system in Indonesia relates to the media used in paying taxes. If the taxpayer feels that the existing tax system is trustworthy, reliable and accurate, then the taxpayer will have a positive view to consciously pay taxes. But if the existing taxation system is not satisfactory for the taxpayer, then it can also affect the awareness of Taxpayers. (Nugroho, 2012)

### 2.2.2 Quality of Service Level on Tax Awareness Pays

The willingness to pay taxes is influenced by several factors, namely the condition of the tax administration system of a country, the service to the taxpayer, tax law enforcement, and the tax rate (Devano and Rahayu 2006).

In this study based on background, problem formulation, and review of hypothesis literature in this research can be seen from the following research paradigm:




## 2.3 Hypothesis

Based on the description above, the authors try to state the research hypothesis as follows:

H1: The effectiveness of Taxation System has an effect on Tax Payer Awareness.
H2: The Quality of Service Affects Tax Upon Consciousness.

# III. RESEARCH METHODS

## 3.1 Research Methods Used

The method used in this research is descriptive and verifikatif with quantitative approach.

According Sugiyono (2014: 22) Descriptive method is a method used to describe or analyze a research results but not used to make broader conclusions.Based on the above understanding, it can be said that descriptive analysis method is a research method to create a picture of the situation or events which exists, so this method should be held accumulated data. Descriptive method used by writer to describe the result of research in answering the formulation of problem about the description of each variable studied.

According Sugiyono (2013: 6) defines the method of verification is a method of research through verification to test the hypothesis of descriptive research results with statistical calculations so that the results obtained proving hypothesis rejected or accepted. Based on the above understanding, it can be said that the Verifikatif method means to test the theory by testing a hypothesis whether accepted or rejected. This research is intended to test the hypothesis by

using statistical test tool. This research is used to test the influence of independent variable to dependent variable under study.

According to Sugiyono (2014: 13) Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine the population or specific samples, data collection using research instruments, quantitative or statistical data analysis, with the aim to test the hypothesis that has set.

### 3.2 Operationalization of Variables

According to Sumadi (2013: 29-30) the operationalization of variables is a definition based on the properties of things defined that can be observed. The concept can be observed or observed is important, because the observable thing opens up the possibility for someone other than the researcher to do the same, so that what the researcher does is open for reexamination by others. Operationalization of variables needed to determine the type, indicator, and scale of the variables involved in the study, so that hypothesis testing with statistical tools can be done correctly in accordance with the title of research on Effect Effectiveness of Taxation System and Level of Service Quality Against Tax Awareness.

### 3.3 Data Sources and Data Collection Techniques

#### 3.3.1 Data Source

The type of data used in research on "Effect of Tax System Effectiveness and Level of Service Quality on Tax Paying Awareness" is primary data and secondary data.

1. Primary Data

   primary is a data source that directly provides data to the data collector. Sugiyono (2014: 193). Primary data collection used by giving questionnaires and conducting direct interviews with the parties related to this research that is taxpayer person. The questionnaire technique is to communicate with respondents through a questionnaire directly given to the respondent, contains a number of written queries to obtain information about the attitudes or views of respondents about the variables being studied. In this case the taxpayer in the Tax Office Pratama Bandung Majalaya.

2. Secondary Data

   Secondary Data is data that has been collected by other party implies that the perisat only record, access or request data (Istijanto, 2012: 38). Data collection can be obtained by doing literature study in an effort to obtain the theoretical basis of books and literature- literature related to this study.

#### 3.3.2 Data Collection Techniques

data collection techniques by the author are:

1. Field Research
2. Library Study

### 3.4 Population, Sample and Place and Time of Study

#### 3.4.1 Population

According to Arikunto (2013: 173) the population is the whole of the research subject. So the intended population is an individual that has the same properties although the percentage of similarity is little, or in other words all individuals who will serve as research objects.

Population in this research is Individual Taxpayer registered at KPP Pratama Majalaya that is 171.894 Individual Taxpayer.

#### 3.4.2 Sample

Arikunto (2013: 174) argues that the sample is part or representative of the population under study. Meanwhile, according to sugiyono (2013: 118) the sample is part of the number and characteristics possessed by the population.

While the sampling technique is:

Withdrawal techniques are made using the technique of withdrawal Purposive sampling. In this study the authors take the sample by using purposive sampling technique. On this matter,

Arikunto (2010: 183) explains that purposive sampling is done by taking the subject not based on strata, random or area but based on the existence of a certain purpose. Similarly, according Sugiyono (2010: 85) purposive sampling is "the technique of determining the sample with certain considerations.This means that every subject taken from the population is purposely chosen based on a particular purpose and consideration.

### 3.4.3 Places And Time of Research

In this study the authors will conduct research on Tax Office Primary Majalaya on Road Map no. 7, Bandung - 40232. Phone. 0233-281629, Fax 0233-281629.

## 3.5 Data Analysis Method

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

1) Descriptive Analysis

   Descriptive research is used to describe how the effectiveness of the tax system and the level of service quality that affect the awareness of paying taxes. The data obtained are then analyzed to obtain a conclusion.

2) Verifikatif Analysis

   According Umi Narimawati (2010: 46) definition of data analysis verifikatif is Data that has been collected through questionnaires will be processed with quantitative approach.

   Verifikatif analysis in this study by using data analysis tools using the help of software SPSS (Statistical Product and Service Solutions).

## 3.6 Data Testing Method

### 3.6.1 Test Validity

According to Arikunto (2013: 211) validity test is a measure that indicates the level of validity or validity of an instrument. A valid instrument means that the measuring instrument used to get the data (measure) is valid.

According Ghozali (2013: 52-59) to measure the validity can be done by doing the correlation between the score of questions with the total score of constructs or variables. The significance test is done by comparing the value of r arithmetic with r table for degree of freedom (df) = n-2, in this n is the number of samples. Validity indicates the extent to which the gauge is able to measure what it wants to measure. The results of the study are valid if there is similarity between the data collected with the actual data occurred on the object under study. Valid or not an instrument can be known by comparing the correlation index of product moment pearson with level of significance 10%. If the significance of the correlation result is less than 0.1 (10%) then it is valid and vice versa if the signification of correlation result is greater than 0.1 (10%) then it is declared invalid.

### 3.6.2 Realibility Test

According Ghozali (2013: 47) test reliability is a tool to measure a questionnaire that is an indicator of the variable or construct. A questionnaire is said to be reliable or reliable if one's response to a statement is consistent or stable over time.

According Ghozali (2013: 48) in this test, the researchers measure reliabelnya a variable by looking at Cronbach Alpha with significance used greater than 0.70. A construct or variable is said to be reliable if it gives a Cronbach Alpha value> 0.70. Reliability is an index number that indicates the consistency of a measuring device in measuring the same phenomenon. To calculate the reliability is done using Croanbach Alpha coefficient. Instruments to measure each variable are said to be reliable if Croanbach Alph is greater than 0.6068.

### 3.6.3 Normality Test

According to Husein Umar (2011: 182) states that the normality test is to determine whether the dependent variable, independent or both normal distribution, close to normal or not.

Normality test of this research data using Kolmogorov-smirnov Test. With decision-making based on probability (Asymtotic Significance).

According Singgih Santoso (2002: 393) is as follows:

1) If probability> 0.05 then the distribution of the population is normal.
2) If probability <0.05 then not normally distributed.

### 3.4.1 Test of Multicollinearity

According Husein Umar (2011: 177) states that multicollinearity test is to find out whether the regression model found the correlation between independent variables (independent variables).

A good regression model should not have multicollinearity. If there is a strong correlation between independent variables then the consequences are:

1) The regression coefficients can not be estimated.
2) The standard error value of each regression coefficient becomes infinite.

Thus means the greater the correlation among the independent variables, then the error rate of the regression coefficient the greater the resulting error standard is greater. The method used to test whether or not multicollinearity is to look at:

a) Value tolerance
b) Variance Inflation Factors (VIF), common cutoff values used to indicate the presence of multicollinearity are tolerance values <0.10 or equal to VIF values> 10

Where $R_i^2$ is the coefficient of determination obtained by regressing one of the independent variables Xi against other independent variables. If the VIF value is less than 10 then there is no Multicollinearity in the data ". (Gujarati, 2003: 362)

### 3.6.5 Heteroscedasticity Test

According to Husein Umar (2011: 179) states that heteroskedastisitas test is a test conducted to determine whether in a regression model there is a variant inequality of the residual of an observation to another observation.

Heteroscedasticity is an indication of non-homogeneous residual residual variation which results in the estimated value obtained being no longer efficient. To test whether the variant of the homogeneous residual was used the Glejser Test test, ie by regressing the independent variable to the absolute value of the residual (error). If there is a significant variable coefficient at a 5% error rate, it indicates the presence of heteroscedasticity. Test methods to detect whether or not heteroscedasticity can also be done by looking at the plot graph between the value of the dependent variable production (ZPRED) and its residual (SRESID). Detection of whether or not heteroskedastisitas can be done by looking at whether there is a certain pattern on the scatterplot chart. The result criteria are as follows:

1) If certain patterns such as points that exist form a regular pattern (wavy, widened and then narrowed) then heteroscedasticity occurs.
2) If nothing is clear and the dots spread above da below 0 (zero) on the Y axis there is no heteroscedasticity.

## 3.7 Design Analysis

Umi Narimawati (2010: 41) states that the design of analysis is the process of searching and compile systematically data that has been obtained from the results of field observation, and documentation by organizing data into categories, describe into units, synthesize, organize into patterns, choosing which ones are more important and that will be learned and make conclusions so easily understood by yourself and others.

The analysis that researchers use to the data that has been described by using descriptive analysis method (qualitative) and verifikatif (quantitative) with quantitative approach. Sugiyono (2012: 8) defines qualitative analysis as follows: Qualitative research method is often called naturalistic research method because the research is done on natural condition (natural setting); also known as ethnographi method, because initially this method is more widely used for research in the field of cultural anthropology; also called a qualitative method, because the data collected and the analysis is more qualitative ".

Then Sugiyono (2012: 8) states that the quantitative analysis is a method of analysis based on the philosophy of positivism, used to examine the population and certain samples, data collection using research instruments, quantitative data analysis / statistic with the aim to test the hypothesis that has been set.

### 3.7.1 Multiple Linear Regression Analysis

According to Andi Supangat (2010: 352) Regression line (line of the best fit / estimating line) is a line drawn between points (scatter diagram) in such a way that can be used to estimate the amount of one variable based on the variables etc., and can also be used to determine the kind of correlation (positive or negative).

Then Sugiyono (2012: 261) explains that the form of equations of multiple linear regression is as follows:

$$Y = b_0 + b_1X_1 +$$

Information :

Y = The estimated value of Tax Pay Awareness
X1 = Effectiveness of Taxation System
X2 = Service Quality Level
b0 = Constants
b1, b2 = Regression Coefficients

### 3.7.2 Correlation Coefficient Analysis

Andi Supangat (2010: 339) explains that the correlation coefficient is the level of relationship between two or more variables. Furthermore Umi Narimawati (2010: 49) explains that the correlation test is used to determine whether or not the relationship between variables X and Y ". The correlation coefficient analysis used is as follows:

#### 3.7.2.1 Partial Correlation Analysis

According to Jonathan Sarwono (2011: 89) Partial correlation is a correlation between two variables when the influence of one or more related variables that act as the third variable is controlled or partially. The goal is to obtain a unique variant in the relationship between the two variables that are correlated and eliminate variants of the third variable that can affect the relationship of the two variables.

The partial correlation used in this research is to know the correlation of each variable of tax system effectiveness and level of service quality to the awareness of paying tax.

Relationships between variables are linear and the data must be normally distributed. According to Jonathan Sarwono (2011: 89) the partial correlation formula is as follows:

$$r_{x_1y} = \frac{r_{x_1y} - r_{x_2y} r_{x_1x_2}}{\sqrt{[1 - r_{x_2y}^2][1 - r_{x_1x_2}^2]}}$$

$$r_{x_2y} = \frac{r_{x_2y} - r_{x_1y} r_{x_1x_2}}{\sqrt{[1 - r_{x_1y}^2][1 - r_{x_1x_2}^2]}}$$

Sumber:Jonathan Sarwono(2011:89)

Information :

r = Correlation Coefficient
x = Independent Variable (Independent)
y = Dependent Variable (Dependent)

#### 3.7.2.2 Multiple Correlation Analysis

According to Andi Supangat (2010: 340) Multiple correlation analysis can measure the level of relationship that occurs between two or more variables.

According Umi Narimawati (2010: 49) provisions for the correlation coefficient is as follows:

Correlation coefficient has value $-1 \leq r \leq +1$ where:

a) If r = +1, then the correlation between the two variables is said to be very strong and unidirectional, meaning that if X rises by 1 then Y will also rise by 1 or vice versa.
b) If r = 0, then the relationship between the two variables is very wide or there is no relationship at all.
c) If r = -1, then the correlation between the two variables is very strong and counterclockwise, meaning that if X goes up by 1 then Y will decrease by 1 or vice versa.

**3.7.2.3 Coefficient of Determination Analysis**

According to Umi Narimawati (2010: 50) analysis coefficient of determination (KD) is used to see how big independent variable (X) affect the dependent variable (Y) expressed in percentage. The magnitude of the coefficient of determination is calculated by using the following formula:

$$Kd = r^2 \times 100\%$$

Sumber: Umi Narimawati (2010:50)

Information:

Kd = Coefficient of Determination
r2 = Correlation Coefficient

**3.8 Hypothesis Testing Method**

According to opinion M. Iqbal Hasan (2013: 54), "Hypothesis Testing is a procedure that will result in a decision, namely the decision to accept or reject the hypothesis terebut". Hypothesis is an important part in a research, because with the hypothesis, research becomes more directed. The hypothesis can be used as a guide to further investigation. Therefore, the hypothesis must be tested by statistical test. The hypothesis to be tested in this research is whether or not there is a positive and significant influence of the effectiveness of Taxation System (Variable X1) and Service Quality Level (X2) as independent variable with Awareness of Paying Tax (Variable Y) As the dependent variable.

According to Sugiyono (2010: 277) the definition of multiple linear regression analysis is the analysis used by the researcher, if intend to predict how the state (ups and downs) the dependent variable (criterium), if two or more independent variables as predictor factor manipulated (increased value).

According Santoso (2010: 300) hypothesis testing is used to determine the influence of together independent variables against the bound variables. To find out significant or not, then used probability of 5% (α = 0.05).

1. If sig> ά (0,05), then H0 received H1 is rejected.
2. If sig <ά (0,05), then H0 rejected H1 accepted.

The hypothesis to be used in this study relates to the presence or absence of correlation and the influence of independent variables X1 and X2 significantly to the dependent variable (Y). According Sugiyono (2012: 159) hypothesis tested can be formulated as follows:

1) Partial Testing

To test whether there is a significant influence of the independent variables (X) on the dependent variable (Y), then the test is done by using statistical test t as follows:

a. The t test formula used is:

The results are compared with table t for n-k-1 free degrees with a significant level of 5%.

b. Hypothesis

H01; ρ = 0, The effectiveness of Taxation System has no significant effect on Tax Payer Awareness.

H11; ρ ≠ 0, The effectiveness of Taxation System has a significant effect on Tax Payer Awareness.

H02; ρ = 0, Service Quality Level has no significant effect on Tax Payer Awareness.

H12; ρ ≠ 0, Service Quality Level significantly influence Tax Awareness Paying.

c. Determine the level of significance.

Determined by 5% of degrees of freedom (dk) = (n-k-1), to determine t table as the boundary of the acceptance and rejection of the hypothesis. The significant level used is 0.05 or 5% because it is considered sufficient to represent the relationship of the variables studied and is the level of significance commonly used in a study.

d. Determine the conclusion based on comparison t-count with t-table. H0 is rejected if t-count <t-table (α = 0,05).

Criteria for withdrawal of test: if using error level (α = 0,01) to be tested by two parties, hence acceptance criterion or rejection of hypothesis that is as follows:

- If t-arithmetic ≥ t-table then H0 is in the region of rejection, meaning Ha accepted means between independent variables and dependent variables have to do.
- If t-arithmetic ≤ t-table then H0 is in the area of acceptance, meaning Ha rejected means between the independent variable and the dependent variable has nothing to do.
- tcount, searched with t calculation formula, and
- t table, searched in tstudent distribution table with the following conditions, α = 0,05 and dk = (n-k-1).

**2) Withdrawal Conclusion Hypothesis**

Based on the picture above, the shaded area is the rejection area H0, and the reverse is true. If thitung falls in the area of rejection (acceptance), then H0 is rejected (accepted) and Ha accepted (rejected). This means the coefficient of regression is significant (not significant). In conclusion the effectiveness of the tax system and the level of service quality have an effect (no effect) on the awareness of paying taxes. The significance level is 5% (α = 0.05), meaning that if the null hypothesis is rejected (accepted) with a 95% confidence level, then it is likely that the result of the conclusion has 95% truth and this indicates the presence (absence) (significant) between the two variables.

## IV. RESEARCH RESULT AND DISCUSSION

### 4.1 Research Results

#### 4.1.1 Description of Research Results

This research was conducted at KPP Pratama Majalaya by spreading the questionnaire / research questionnaire to the taxpayer doing the activities in KPP Pratama Majalaya. The number of respondents who became the subject of the research were 100 respondents.

##### 4.1.1.1 Characteristics of Respondents

Characteristics of respondents are all the identity of the respondents who are considered relevant to the problems identified, the following characteristics of respondents presented by sex, age, last education and years of service. Respondents in this study are taxpayers in the area of KPP Pratama Majalaya

#### 4.1.2 Test Validity and Reliability Test

Before the analysis is directly related to the purpose of research, the data must first tested the validity and reliability to measure the accuracy and reliability of the measuring tool used in this study.

##### 4.1.2.1 Validity

Based on table 4.5 validity test results all questions used to measure the variables of the Effectiveness of Taxation System, Quality of Tax Service, and Tax Paying Awareness, where the coefficient of validity for all questions has a value greater than the critical point (0.3) which means the entire instrument statement used is declared valid.

##### 4.1.2.2 Reliability

Based on Table 4.6 value of reliability coefficient obtained by all variables greater than 0.7, so the measuring instrument used is stated reliable.

Based on the results of validity and reliability testing described above, the authors conclude that the total number of questions used in this study has been tested (valid and reliable) so that all questions are feasible instrument used as a measuring tool of research.

### 4.1.3 Descriptive Analysis

To know the condition of the variables studied namely the Effectiveness of Taxation System, the Quality of Tax Service and Tax Paid Awareness, will be conducted descriptive analysis of the analysis by describing or describing the data that has been collected as is.

#### 4.1.3.1 Respondents Response Picture Concerning the Effectiveness of Taxation System (X1)

Based on table 4:12 percentage of respondents score of four indicators of the variables Effectiveness of Tax System, the highest percentage score of 69.6% is in the indicator of the reporting system through e-SPT and e-Filling included in both categories, while the lowest percentage score of 64, 3% is available on tax regulation indicators can be accessed more quickly through the internet included in the category enough. The percentage score of the overall respondents' answers obtained is 65.7%.

Based on the continuum line drawing, it can be explained that the percentage of respondents score of 65.7% is included in the category "Enough" because the value is at interval between "52.1% -68.0%". These results indicate that the effectiveness of Taxation System at KPP Pratama Majalaya is quite enough.

4.1.3.2 Description of Respondents Response Regarding the Quality of Service Tax (X2)

Based on table 4:18 percentage score of respondents to the five indicators of the variable Quality of Tax Service, the highest percentage score of 65.3% is in the indicator empathy included in the category enough, while the percentage of the lowest score of 60.5% is in the reliability indicators. As for the percentage score of the total respondents obtained is 63.2%.

Based on the continuum line drawing, it can be explained that the percentage of respondents score of 63.2% respondents is included in the category "Enough" because the value is at interval between "52.1% -68.0%". These results indicate that the Quality of Tax Service on KPP Pratama Majalaya is quite enough.

#### 4.1.3.3 Description of Respondents Response Regarding Tax Paying Awareness (Y)

Based on table 4:22 Percentage score of respondents to the 3 indicators of variable Tax Awareness, the percentage of the highest score of 64.3% is in the awareness indicator that the tax is a form of participation in supporting the development of the country included in the category enough, while the lowest percentage score of 59.4 % is present in the awareness indicator that the delay in tax payment and reduction of the tax burden is very detrimental to the State included in the sufficient category. The percentage score of the overall respondents' answers obtained is 62.6%.

Based on the continuum line drawings above, it can be explained that the percentage of respondents score of 62.6% is included in the category "Enough" because the value is at interval between "52.1% -68.0%". The result shows that Tax Awareness on KPP Pratama Majalaya is quite enough.

### 4.1.4 Effect Analysis Effectiveness of Taxation System (X1) and Quality of Tax Service (X2) Against Tax Awareness Pays (Y)

To find the effect of Tax System Effectiveness and Quality of Tax Service on Tax Paying Awareness, it will be analyzed by using multiple linear regression analysis which then continued with correlation test, coefficient of determination and simultaneous and partial hypothesis testing.

#### 4.1.4.1 Classical Assumption Testing

Before the formation of the regression model, the assumption test is first conducted so that the model formed gives unbiased estimation. Testing to be used in this research is the test of normality, multicollinearity, and heteroscedasticity.

**a) Normality Test Result**

Based on Table 4:223 the significance value (Asymp Sig. (2-tailed)) of the Kolmogorov-Smirnov test of 0.216 and greater than 0.05. Since the significance value of Kolmogorov-Smirnov test is greater than 0.05 it can be concluded that the regression model has met the assumption of normality.

**b) Multicollinearity Test Results**

Based on 4:24 table VIF value obtained tolerance value of both independent variables> 0.1 and VIF values of all variables <10. Thus it can be concluded that there is no multicollinearity in the data.

**c) Heteroscedasticity Test Result**

From graph 4.4 scatterplot seen that the points spread randomly and spread evenly both above and below number 0 on Y axis, so it can be concluded that there is no heterokedaktisitas on regression model.

#### 4.1.4.2 Multiple Linear Regression Analysis

Based on table 4:25 From the calculation of regression that has been processed above, then obtained linear regression equation as follows:

$$Y = 8.703 + 1.082X1 + 1.083X2$$

The coefficients contained in the above equation can be explained as follows:

b0 = 8.703 This means that if both independent variables (X) are constant (zero) then the Tax Pay Awareness (Y) will be worth as much as 8.703.

b1 = 1.082 This means that if the effectiveness of the tax system (X1) increases by one and the other variables are constant, then the Tax Pay Awareness (Y) will increase by 1.082.

b2 = 1.083 This means that if the Quality of Tax Service (X2) increases by one and the other variables are constant, then the Tax Paid Awareness (Y) will increase by 1.083.

#### 4.1.4.3 Correlation Analysis

Based on table 4:226 R value of 0.729 on the above output shows the strength of the relationship of the two independent variables (Effectiveness of Taxation System and Quality of Tax Service) in a Paying Awareness Tax. So on the problem under investigation note that the two independent variables together have a strong relationship with the Tax Paying Awareness.

The relationship between the effectiveness of the Tax System with Tax Pay Awareness is 0.584, including in a moderate relationship, while the relationship between the Quality of Tax Service with Tax Pay Awareness is equal to 0.654 included in a strong relationship.

#### 4.1.4.4 Coefficient of Determination

Based on table 4:28 obtained information that the R-square of 0.531 or 53.1%. The value indicates that the effectiveness of Taxation System and the Quality of Tax Service simultaneously in giving effect to the variable of Awareness of Paying Tax of 53.1%. While the rest of 100% - 53.1% = 46.9% other is the influence of other variables that are not researched.

Meanwhile, to see the influence of each independent variable to the dependent variable, calculated using the formula Beta x Zero Order.

| | |
|---|---|
| The effectiveness of the Tax System | 0.360 x 0.584 = 0.210 or 21.0% |
| Quality of Tax Service | 0.490 x 0.654 = 0.320 or 32.1% |

Based on the above calculation, it is known that the biggest influence of 32.1% comes from the variable Quality of Tax Service while the effectiveness of the Tax System only gives an effect of equal to 21.0%.

#### 4.1.4.5 Simultaneous Hypothesis Testing (Test F)

Based on table 4:30 can be seen that the value of Fcount of 54.872, this value becomes the test statistic that will be compared with the F value of the table where the table F for $\alpha = 0.05$ = 0.05 and db1: 2 and db2: nk-1 (100 -2-1) = 97 then obtained Ftable value of 3.090. Since Fcount (54,872) is greater than Ftable (3.090) then the error rate of 5% ($\alpha = 0.05$) is decided to reject Ho and accept Ha. This means that with 95% confidence level can be concluded that the effectiveness of Taxation System and Quality Tax Service simultaneously significantly influence the Tax Payer Awareness. Fcount of 54.872 is in the rejection area of Ho, which means that the effectiveness of Taxation System and Quality of Tax Service simultaneously significantly influence the Tax Payer Awareness.

#### 4.1.4.6 Testing Partial Hypothesis (t test)

The statistical hypothesis partially to be tested in this study are as follows:

Ho: β1 = 0, The effectiveness of Taxation System has no significant effect on Tax Payer Awareness.

Ha: β1 ≠ 0, The effectiveness of Taxation System has a significant effect on Tax Payer Awareness.

Ho: β2 = 0, Quality of Tax Service has no significant effect on Tax Payer Awareness.

Há: β2 ≠ 0, Quality of Tax Service has a significant effect on Tax Payer Awareness.

The significance level (α) is 5%, dk = (n-k-1) 100-2-1 = 97, with the 2nd party test to obtain t-table of -1.985 or 1.985.

Based on graph 4.6 can be seen that the value of t-count (4.608) variable Effectiveness of Taxation System is in the region of rejection of H0 or significant area, it means that there is a significant influence between the Effectiveness of Tax System on Tax Payer Awareness.

Based on graph 4.7 can be seen that the value of t-count (6.272) variable Quality Tax Service is in the rejection region H0 or significant area, it means that there is a significant influence between the Quality of Tax Service on Tax Paying Awareness.

## 4.2 Discussion

### 4.2.1 Effect Effectiveness of Taxation System on Tax Paying Awareness

Based on the results of research indicates that there is a relationship between the Effectiveness of Taxation System with the awareness of paying taxes is 0.584. The value of 0.584 according to Sugiyono (2014: 184) is at the interval of 0.40 - 0.599 including strong category with a positive value. So it can be seen that there is a strong positive relationship between the effectiveness of the tax system with the awareness of paying taxes, where the better the effectiveness of the tax system will be followed the better the awareness will pay taxes.

In testing the hypothesis can be seen that thitung for the effectiveness of the tax system (X1) of 4.608 with the value of ttable of 1.985. Because tcount is bigger than ttable (4,608> 1,985) then H0 is rejected and Ha is accepted, meaning significant. From the results of research shows that the awareness of paying taxes is significantly influenced by the effectiveness of the tax system in KPP Pratama Majalaya.

The amount of influence effectiveness of tax system to the awareness of paying tax that is equal to 21,0% and the rest equal to 79,0% is contribution from other variable not examined in this research.

In addition, the phenomenon that occurs in Primary Tax Office Majalaya according to (Miraj Sidik, 2017) there are still taxpayers who have not been aware of paying taxes because many factors that affect it is the lack of knowledge, lack of good faith from the taxpayers, lack of socialization about the system taxation so that many taxpayers who do not understand about the prevailing system, a very detailed procedure that makes Taxpayers difficult to understand, and information technology that is not widely known by the Taxpayer in KPP Pratama Majalaya.

The results also supported by the theoretical basis in the previous discussion states that with modern taxation system and excellent service and professionalism of the tax authorities can improve taxpayer satisfaction so as to improve the taxpayer's perception of the tax system and fiscal services. This can increase the willingness to pay taxes (Liberti Pandiangan, 2007: 244).

The result of the research supports the previous research which states that the effectiveness of the tax system has an effect on the awareness of paying tax and the quality of the tax service affecting the awareness of paying taxes (Daud Indrawan, 2014). Research Popi Fauziati (2015) which states that Perceptions of the effectiveness of the tax system affect the awareness of paying taxes and services tax authorities affect the awareness of paying taxes. Research siska Lovihan (2014) concluded Awareness of paying taxes significantly influence the willingness to pay personal taxpayer tax, Quality of service has an effect but not significantly on the willingness to pay personal taxpayer tax. Maria's research (2015) states that quality fiscal services have a positive and significant impact on the awareness of paying taxes. Good perceptions of the effectiveness of the tax system have a positive and significant impact on the awareness of paying taxes.

From the analysis results can be concluded that the higher the level of influence of the effectiveness of the tax system so the implementation of taxation obligations better so as to increase awareness of paying taxes, then the lowest indicator is the tax regulation can be accessed more quickly through the internet, it happens because the number of taxpayers who do not know that tax rules can be accessed more easily through the internet, unstable internet networks sometimes make taxpayers difficulty accessing these rules, and still many taxpayers who lack understanding of the system itself. It shows that almost all Taxpayers registered in KPP Pratama Majalaya not fully understand about the tax system in force. So the effectiveness of the system has not gone well.

So that good advice to be done by KPP Pratama Majalaya that KPP should more often conduct counseling and socialization about taxation system intensively and continuously so that will increase understanding of taxpayer about system itself and will increase awareness of taxpayer to fulfill obligation to pay tax.

### 4.2.2 Influence of Service Quality Level on Tax Awareness

The results showed that there is a relationship between the level of service quality with the awareness of paying taxes amounted to 0.654. The value of 0.654 according to Sugiyono (2014: 184) is at the interval of 0.40 - 0.599 including the strong category with a positive value. So it can be seen that there is a strong positive relationship between the level of service quality with the awareness of paying taxes, where the better the level of service quality will be followed the better the awareness of paying taxes.

In testing the hypothesis can be seen that the value of t count for the level of service quality (X2) of 6.272 with the value of ttable of 1.985. Because the value of tcount is greater than ttable value (6,272> 1,985) then H0 is rejected and Ha accepted, meaning that awareness of paying tax can be influenced significantly. From the results of research shows that the awareness of paying taxes is significantly affected by the level of service quality in KPP Pratama Majalaya.

The amount of influence the level of service quality to the awareness of paying taxes that amounted to 32.1% and the rest of 67.9% is a contribution of other variables not examined in this study.

In addition, the phenomenon that occurs taxpayers still feel disappointed with the service tax office. Number of complaint letter from taxpayer. This complaint has various problems, some of which convey the low quality of tax audit and there is due to the mistakes of tax officials, customs and excise. (Anwar Suprijadi, 2010)

The results of the study also supported by the theoretical basis in the previous discussion states that the willingness to pay taxes is influenced by several factors namely the state tax administration system of a country, service to taxpayers, tax law enforcement, and tax rates (Devano and Rahayu 2006).

The result of the research supports the previous research which states that the effectiveness of the tax system has an effect on the awareness of paying tax and the quality of the tax service affecting the awareness of paying taxes (Daud Indrawan, 2014). Research Popi Fauziati (2015) which states that Perceptions of the effectiveness of the tax system affect the awareness of paying taxes and services tax authorities affect the awareness of paying taxes. Research siska Lovihan (2014) concluded Awareness of paying taxes significantly influence the willingness to pay personal taxpayer tax, Quality of service has an effect but not significantly on the willingness to pay personal taxpayer tax. Maria's research (2015) states that quality fiscal services have a positive and significant impact on the awareness of paying taxes. Good perceptions of the effectiveness of the tax system have a positive and significant impact on the awareness of paying taxes.

From the analysis results can be concluded that the higher the level of service quality then the implementation of tax obligations better so as to increase awareness of paying taxes, then the lowest indicator is reliability, it happens because there is still a taxpayer who has not received fast service from the officer sehinggan taxpayers must waiting for long. So the taxpayer is satisfied with the service given. It shows that there are still taxpayers registered in KPP Pratama Majalaya less satisfied with the quality of services provided.

So that a good advice to be done by KPP Pratama Majalaya that officers are expected to have competence in the sense of having the expertise, knowledge and experience in terms of taxation, tax administration and tax legislation. Tax officers in providing services to taxpayers should be more timely in the completion of such as in the management of NPWP, the processing of income tax must be in accordance with the time promised officers / taxpayers to taxpayers feel tax officers can be trusted. Improve the quality of taxi waiters in an effort to increase the willingness to pay taxpayers in the tax office so that taxpayers will increase taxpayer awareness in carrying out the obligation to pay taxes.

## V. CONCLUSIONS AND SUGGESTIONS

### 5.1 Conclusions

Based on data analysis and discussion that has been explained previously about the Role of Tax Paying Awareness in determination of the Effectiveness of Taxation System and Service Quality Level, then obtained the following conclusion:

1. The effectiveness of the tax system has a significant effect on the awareness of paying taxes at KPP Majalaya. Where the problem occurs during the lack of socialization about the tax system so that many taxpayers who do not understand about the prevailing system, so it needs to be improved again. Effective taxation system and good will increase the awareness of taxpayers to pay taxes, while the tax system is getting worse it will have an impact on taxpayers awareness to pay taxes.
2. The level of tax services have a significant effect on the awareness of paying taxes at KPP Majalaya. Where the problems that occur during this taxpayer still feel disappointed with the service tax office due to low quality inspection, so it needs to be improved again. Improved tax services will increase the awareness of taxpayers to pay taxes, while tax services are getting worse it will have an impact on taxpayers awareness to pay taxes.

### 5.2 Suggestions

Based on the results of the research and conclusions that have been described, the authors will propose suggestions in the hope of benefiting all parties concerned. The suggestions that will the author point out is

#### 5.2.1 Operational Suggestions

1) To overcome the problem of the effectiveness of the tax system should be in carrying out the collection of taxes need to socialization by officers to provide an understanding of the use of new technology in the tax system such as in using the online system, in addition the tax office services pay more attention to data accuracy and speed access in the system so as to facilitate taxpayers using the system and will have an impact on the consciousness of taxpayers to meet their obligations to pay taxes.
2) To overcome the level of service quality should Tax officials in providing services to taxpayers should be more timely in the completion of such as in the management of NPWP, the processing of income tax must be in accordance with the time promised officers / taxpayers to taxpayers feel tax officers can be trusted. Improve the quality of taxi waiters in an effort to increase the willingness to pay taxpayers in the tax office.

#### 5.2.2 Academic Suggestions

1) For the Development of Science

   The results of this study are expected to provide knowledge and add the latest information for the development of accounting taxation, especially on taxpayer awareness in determination by the effectiveness of the tax system and the level of service quality tax.

2) For Other Researchers

   For further research can examine the consciousness of taxpayers in determination by the effectiveness of the tax system and the level of service quality with different measurement standards, and can examine the variables other than the effectiveness

of the tax system and the level of service quality, because there are other factors that can affect awareness to pay taxes

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## ATTACHMENT

**Tabel 4.5**
**Validity Test Results**

| Variabel | No. P | Koefisien Validitas | Titik Kritis | Kesimpulan |
|---|---|---|---|---|
| Efektivitas Sistem Perpajakan | 1 | 0,807 | 0,300 | Valid |
| | 2 | 0,839 | 0,300 | Valid |
| | 3 | 0,759 | 0,300 | Valid |
| | 4 | 0,640 | 0,300 | Valid |
| | 5 | 0,617 | 0,300 | Valid |
| Tingkat Kualitas Pelayanan | 6 | 0,791 | 0,300 | Valid |
| | 7 | 0,702 | 0,300 | Valid |
| | 8 | 0,623 | 0,300 | Valid |
| | 9 | 0,776 | 0,300 | Valid |
| | 10 | 0,758 | 0,300 | Valid |
| | 11 | 0,768 | 0,300 | Valid |
| | 12 | 0,620 | 0,300 | Valid |
| | 13 | 0,609 | 0,300 | Valid |
| | 14 | 0,658 | 0,300 | Valid |
| Kesadaran Membayar Pajak | 15 | 0,428 | 0,300 | Valid |
| | 16 | 0,707 | 0,300 | Valid |
| | 17 | 0,703 | 0,300 | Valid |
| | 18 | 0,813 | 0,300 | Valid |
| | 19 | 0,787 | 0,300 | Valid |
| | 20 | 0,587 | 0,300 | Valid |

Sumber:Hasil pengolahan SPSS

**Tabel 4.6**
**Rekap Hasil Uji Reliabilitas Alat Ukur**

| No | Variabel | *Split Half* | Titik Kritis | Kesimpulan |
|---|---|---|---|---|
| 1 | Efektivitas Sistem Perpajakan | 0,892 | 0,700 | Reliabel |
| 2 | Tingkat Kualitas Pelayanan | 0,911 | | Reliabel |
| 3 | Kesadaran Membayar Pajak | 0,744 | | Reliabel |

Sumber : Hasil pengolahan SPSS

**Tabel 4.12**
**Rekapitulasi Tanggapan Responden Mengenai Efektivitas Sistem Perpajakan**

| Variabel | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| Efektitivitas Sistem Perpajakan | Wajib Pajak yang tidak terdaftar | 325 | 500 | 65,0% | Cukup |
| | Wajib Pajak yang tidak menyampaikan Surat Pemberitahuan (SPT) | 326 | 500 | 65,2% | Cukup |
| | Adanya sistem pelaporan melalui e-SPT dan e-Filling | 348 | 500 | 69,6% | Baik |
| | Peraturan perpajakan dapat diakses secara lebih cepat melalui internet | 643 | 1000 | 64,3% | Cukup |

| Variabel | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| **Akumulasi** | | **1642** | **2500** | **65,7%** | **Cukup** |

Sumber : Hasil pengolahan kuesioner, 2017

**Tabel 4.18**
**Rekapitulasi Tanggapan Responden Mengenai Kualitas Pelayanan Pajak**

| Variabel | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| Tingkat Kualitas Pelayanan | Keandalan | 605 | 1000 | 60,5% | Cukup |
| | Daya Tanggap | 636 | 1000 | 63,6% | Cukup |
| | Jaminan | 326 | 500 | 65,2% | Cukup |
| | Empati | 653 | 1000 | 65,3% | Cukup |
| | Bukti Fisik | 622 | 1000 | 62,2% | Cukup |
| **Akumulasi** | | **2842** | **4500** | **63,2%** | **Cukup** |

Sumber : Hasil pengolahan kuesioner, 2017

**Tabel 4.22**
**Rekapitulasi Tanggapan Responden Mengenai Kesadaran Membayar Pajak**

| Variabel | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| Kesadaran Membayar Pajak | Kesadaran bahwa pajak merupakan bentuk partisipasi dalam menunjang pembangunan negara | 964 | 1500 | 64,3% | Cukup |
| | Kesadaran bahwa penundaan pembayaran pajak dan pengurangan beban pajak sangat merugikan Negara | 594 | 1000 | 59,4% | Cukup |
| | Kesadaran bahwa pajak ditetapkan dengan undang-undang dan dapat dipaksakan | 319 | 500 | 63,8% | Cukup |
| **Akumulasi** | | **1877** | **3000** | **62,6%** | **Cukup** |

Sumber : Hasil pengolahan kuesioner, 2017

**Tabel 4.23**
**Uji Normalitas Model Regresi**

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 100 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | 4,53318756 |
| Most Extreme Differences | Absolute | ,105 |
| | Positive | ,073 |
| | Negative | -,105 |
| Kolmogorov-Smirnov Z | | 1,055 |
| Asymp. Sig. (2-tailed) | | ,216 |

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Hasil pengolahan (output) SPSS

**Tabel 4.24**
**Uji Multikolinearitas**

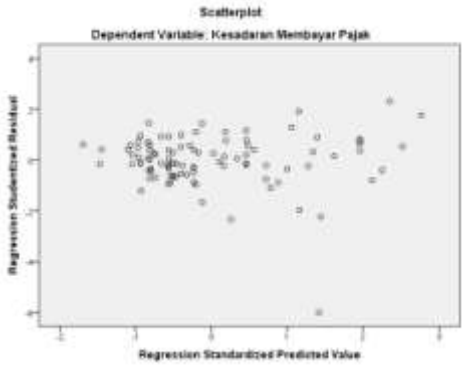
**Coefficients[a]**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | Efektivitas Sistem Perpajakan | ,792 | 1,263 |
| | Tingkat Kualitas Pelayanan | ,792 | 1,263 |

a. Dependent Variable: Kesadaran Membayar Pajak

Sumber : Hasil pengolahan (output) SPSS

**Grafik 4.4**
**Uji Heteroskedastisitas**




**Tabel 4.25**
**Hasil Estimasi Persamaan Regresi**

Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8,703 | 2,379 | | 3,658 | ,000 |
| | Efektivitas Sistem Perpajakan | 1,082 | ,235 | ,360 | 4,608 | ,000 |
| | Tingkat Kualitas Pelayanan | 1,083 | ,173 | ,490 | 6,272 | ,000 |

a. Dependent Variable: Kesadaran Membayar Pajak

S S umber : Hasil pengolahan (output) SPSS

**Tabel 4.26**
**Koefisien Korelasi Berganda**

Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,729[a] | ,531 | ,521 | 4,579683 |

a. Predictors: (Constant), Tingkat Kualitas Pelayanan, Efektivitas Sistem Perpajakan

b. Dependent Variable: Kesadaran Membayar Pajak

Sumber : Hasil pengolahan (output) SPSS

**Tabel 4.27**
**Koefisien Korelasi Parsial**

Correlations

| | | Kesadaran Membayar Pajak |
|---|---|---|
| Efektivitas Sistem Perpajakan | Pearson Correlation | ,584 |
| | Sig. (2-tailed) | ,000 |
| | N | 100 |
| Tingkat Kualitas Pelayanan | Pearson Correlation | ,654 |
| | Sig. (2-tailed) | ,000 |
| | N | 100 |

Sumber : Hasil pengolahan (output) SPSS

**Tabel 4.28**
**Koefisien Determinasi**

Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,729[a] | ,531 | ,521 | 4,579683 |

a. Predictors: (Constant), Tingkat Kualitas Pelayanan, Efektivitas Sistem Perpajakan

b. Dependent Variable: Kesadaran Membayar Pajak

Sumber : Hasil pengolahan (output) SPSS

ANOVA[a]

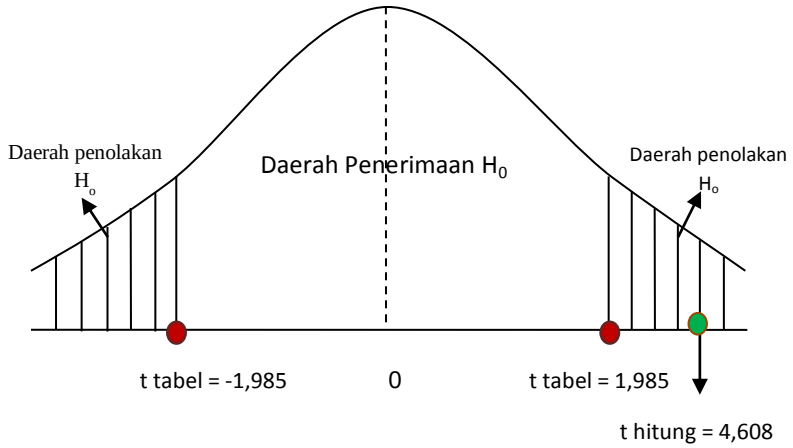
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 2301,719 | 2 | 1150,859 | 54,872 | ,000[b] |
| | Residual | 2034,429 | 97 | 20,973 | | |
| | Total | 4336,148 | 99 | | | |

a. Dependent Variable: Kesadaran Membayar Pajak

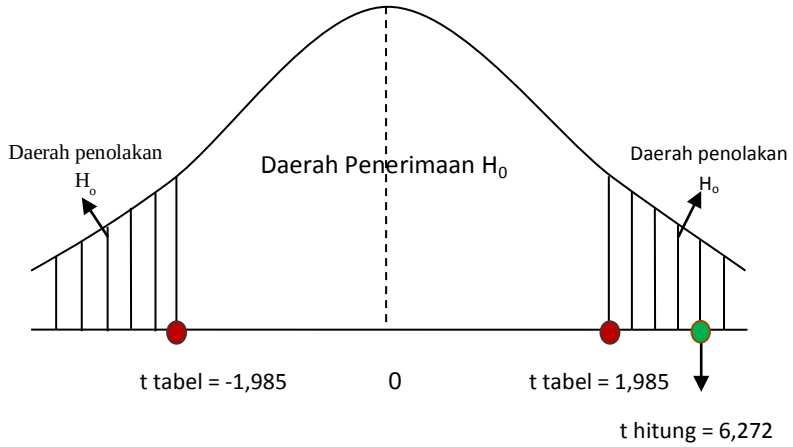
b. Predictors: (Constant), Tingkat Kualitas Pelayanan, Efektivitas Sistem Perpajakan

Sumber : Hasil pengolahan (output) SPSS

**Tabel 4.30**
**Anova Untuk Pengujian Koefisien Regresi secara Simultan**




**Grafik 4.6**
**Grafik Penolakan dan Penerimaan Ho Variabel Efektivitas Sistem Perpajakan (X1) Terhadap Kesadaran Membayar Pajak (Y)**




**Grafik 4.7**
**Grafik Penolakan dan Penerimaan Ho Variabel Kualitas Pelayanan Pajak (X2) Terhadap Kesadaran Membayar Pajak (Y)**