IMPROVING MOTIVATION INCREASE IN INDIVIDUAL TAXPAYERS PAY INCOME TAX THROUGH IMPROVING THE QUALITY OF TAX AUTHORITIES AND LEVEL OF KNOWLEDGE OF TAX TAXPAYERS
(Survey on invidual taxpayer in the RSUP. Dr. Hasan Sadikin Bandung)

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Abstract

Motivation in carrying out tax obligations by taxpayers is something that arises from the minds of taxpayers to always be able to fulfill the obligations of taxation regularly and without the slightest thought in their minds to commit fraud in taxation activities. In this research will explain the motivation of taxpayers that is influenced by the service quality factor of the tax authorities and the level of taxation knowledge. The purpose of this study to determine how big the influence of service quality tax officials and the level of knowledge taxation on the motivation of individual taxpayers in RSUP. Dr. Hasan Sadikin Bandung. The method used in this research is descriptive research method and verifikatif. To know the influence of the quality of tax officers and the level of tax knowledge on the taxpayer motivation of the individual authors use the test of measurement model (convergent validity, discriminant validity and reliability test), testing of the sturktural model (correlation coefficient and coefficient of determination), hypothesis testing using SmartPLS Ver. 3.0. The results of this study indicate that the quality of service tax officials and the level of tax knowledge have a positive effect on the motivation of individual taxpayers. Where if the quality of service tax officers and the level of knowledge of good taxation then the motivation of taxpayers will be good.

Keywords: Service Quality of Tax Apparatus, Level of Knowledge of Taxation, motivation of individual taxpayer.

I. PRELIMINARY

1.1 Background Research

Motivation can be said to be a potential force within a self-developed human being, such as the consciousness of the individual to be a dutiful citizen in carrying out the obligation to pay taxes and some external forces, such as the growing or worsening system and application of taxation which may Affects the results of the actions taken (compliance) of the taxpayers positively or negatively which things depend on the situation and conditions faced by the person (Devi Andriyani, 2016).

Service quality tax officer is a service that can give satisfaction to the customer and remain within the limits to meet the standards of service that can be accountable and must be done continuously. Services that can satisfy customers, delight customers, provide innovation to customers and make customers be creative (Didik Hery Santosa, 2015).

Knowledge of taxation is related to everything that Taxpayers know about tax laws (Suryanto, 2009). The higher the knowledge and understanding of the Taxpayer, the Taxpayer can determine his behavior better and in accordance with the provisions of taxation (Adi Nugroho, 2012).

Based on the above description, the researchers are interested to conduct research on the motivation of individual taxpayers in paying income tax. This study uses variable taxpayer personal taxpayer in paying income tax as the dependent variable, and the quality of service tax apparatus, the level of tax knowledge as an independent variable, by title **"improving motivation increase in individual taxpayers pay income tax through improving the quality of tax authorities and level of knowledge of tax taxpayers".**

1.2 Identification of problems

Based on the phenomenon and description Background Research above, the authors identify several issues as follows:

1) The Quality of Tax Service Service is still not satisfactory.
2) The level of knowledge Taxation of society is very minimal.
3) People's motivation as an individual Taxpayer still has not increased in paying income tax.

1.3 Formulation of the problem

Based on the problems described in the background of the above research and then identified in the sub-chapter identification problem, then the author formulates the problem as follows:

1) How much the motivation of individual taxpayers in paying income tax is influenced by the service quality of the tax authorities.
2) How much motivation of individual taxpayers in paying income tax is influenced by the level of tax knowledge.

1.4 Intent and Purpose of Research

The purpose of this study is to determine and test the truth of the influence of service quality of tax officials, and the level of tax knowledge on the increase of taxpayer motivation of private persons in paying income tax. The purpose of this study based on the formulation of the problem is as follows:

1) To know and analyze and examine the influence of the service quality of the tax authorities on the increasing motivation of individual taxpayers in paying income tax.
2) To know and analyze and examine the influence of the level of tax knowledge on the increasing motivation of individual taxpayers in paying income tax.

1.5 Usefulness Research

1.5.1 Practical Usefulness

The usefulness of this research is to solve the problems occurring at the service quality of the tax apparatus and the level of tax knowledge to increase the motivation of individual taxpayers in paying income tax.

1.5.2 Academic Uses

Usefulness of research results is a continuation of research objectives. When research has completed research and earned results, it can be expected to contribute the results to an Accounting study program, or particularly to the field under study, discussions about the usefulness of this research become important after some researchers can not tell exactly what results to expect, and to what extent his contribution to the advancement of science.

II. THEORETICAL STUDIES, FRAMEWORK AND HYPOTHESES

2.1 Theoretical study

Motivation in carrying out tax obligations by taxpayers is something that arises from the minds of taxpayers to always be able to meet the obligations of taxation regularly and without terbesit bit in their minds to commit fraud in taxation activities (Maulida, 2011: 57).

A qualified taxi service is the tax officer must be able to enforce tax rules, must be able to work honestly, not complicate the taxpayer, can be fair and tax officers must have the ability and knowledge in explaining the procedure of payment procedures on taxation. It is intended that the taxpayers feel comfortable and happy for the services provided (Yuli Siregar, 2012: 8).

The level of knowledge of adequate public tax, will be easy for taxpayers to atuh on tax laws. By prioritizing the interests of the state above personal interests will give the sincerity of society to abide by its tax obligations. And with sufficient knowledge gained because it has a high level of education would also be able to understand that by not meeting the rules it will receive sanctions both administrative and fiscal sanctions. Then will be realized the tax-conscious society and willing to fulfill its tax obligations (Siti Kurnia Rahayu, 2010: 29).

2.2 Framework

2.2.1 The Influence of Service Quality of the tax authorities on the motivation of individual taxpayers in paying income tax

That the Directorate General of Taxes as one of the Government Agencies that provide Services to the public is expected to motivate taxpayers by understanding their social needs (Purwoko: 2008).

2.2.2 The Influence of Tax Knowledge on the Motivation of Individual Taxpayer in Paying Income Tax

If one has extensive knowledge and one of them is the knowledge of the importance of taxes used by the State to finance his household and for the purposes of Public Investment, hence the wider knowledge of a person is usually the greater one's motivation to carry out his tax obligations (Dzajoeli Sadhani: 2004) .

2.3 HYPOTHESES

Based on the frame of thought and theory, the authors take the following hypothesis:

H1: The Quality of Tax Service Service is influenced by the motivation of individual taxpayers in paying income tax.

H2: The Level of Knowledge Taxation is influenced by the motivation of individual taxpayers in paying income tax.

III. RESEARCH METHODOLOGY

3.1 Research Methods

The research method is a method used by researchers in collecting research data. This research method using descriptive and verifikatif method. Type of research used in this research is survey type with quantitative approach.

3.2 Population and Sample

3.2.1 Population

Population in this research is Taxpayer of RSUP. Dr. Hasan Sadikin Bandung especially Personal Taxpayers as much as 2116 people.

3.2.2 Sampling

The samples in this study are individual taxpayers who are in RSUP. Dr. Hasan Sadikin Bandung in the field of Accounting and Verification, Human Resources, as well as the Treasury and Mobilization of 100 people. The method used to determine the sample by the researchers is the slovin approach, this approach is expressed by the following formula:

$$n = \frac{N}{1+N\,e^2} \quad = \frac{2.216}{1+2.216.10^2} = 100 \text{ orang}$$

Information :

n = Number of samples

N = Population

E = tolerable error limits (1%, 5%, 10%)

3.3 Data Analysis Method

3.3.1 Data Analysis Method description

This research uses a descriptive type of research tool or tool that is implemented through data collection in the field. Is there any significant influence of the independent variables (X) on the dependent variable (Y), the data is then analyzed to obtain a conclusion. The steps taken in descriptive research are as follows:

1) Each indicator assessed by the respondent, classified into five alternative answers using an ordinal scale that describes the answer ratings.
2) Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.
3) Calculated score of each variable / subveriabel = the average of the total score.
4) To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.

5) To answer the description of each of these research variables, the range of assessment criteria is used.

3.3.2 Data Analysis Method Verification

Verifikatif analysis in this study by using a statistical tool that is tested variance-based structuran equation or better known as Partial Least Square (PLS) using SmartPLS 3.0 software. According to Siswoyo Haryono (2017: 366) Partial Least Square (PLS) method is described as follows: "Partial Least Square (PLS) is one of the alternative methods of Structural Equation Modeling (SEM) that can be used to overcome the following problems".

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research result

4.1.1 Descriptive Analysis Results

4.1.1.1 Result of Analysis of Service Quality of Apparatus of Tax

Variable of service quality of tax apparatus get actual score value equal to 1473. Actual value when compared with ideal value equal to 2880, Based on recapitulation result of respondent as shown in table 4.8, it is known that indicator Experience the biggest score that is equal to 54,17% and indicator of Hospitality Service tax apparatus the smallest score that is equal to 47.08%.

4.1.1.2 Result of Analysis of Tax Knowledge Level

Variable level of tax knowledge to get actual score of 1418. The actual value when compared with the ideal value of 2400, Based on the recapitulation of the results of respondents as shown in Table 4:15, note that the indicators of general provisions and procedures taxation of the greatest score of 62.50 % And reporting indicator of the smallest score that is equal to 55,21%.

4.1.1.3 Result of Analysis of Taxpayers motivation

Taxpayer motivation variable get actual score of 1.478. The actual value is compared to the ideal value of 2,400. Based on the recapitulation of the results of respondents as shown in Table 4:21, it is known that the indicators register themselves to get the NPWP the greatest score of 67.08% and the indicator sanctions taxation of the smallest score of 53.96%.

4.1.2 Verification Analysis Results

4.1.2.1 Validity Test

1) Convergent Validity

Based on table 4.27 That the value of outer loading for each indicator regarding the quality of service tax apparatus and taxation knowledge on taxpayer motivation has a value> 0.7 which means that all indicators are stated to have good validity in explaining latent variables. On variable quality of service apparatus tax outer loading value is the largest is in the indicator X1.1 about the adequate Fiskus of 0.807 which must be considered first because it has a great influence . At variable level of knowledge of taxation bigger outer loading value found in indicator X2.4 about Knowledge about taxation procedure equal to 0,941 which must be paid attention first because have big influence. And on the variable of personal taxpayer motivation of the largest outer loading value found on Y1.1 indicator about volunteers of 0.917 which must be considered first because it has a great influence.

2) Discriminant Validity

Based on table 4.29 The cross load factor of each latent construct for the indicator indicated is higher than that of the other constructs, so it can be concluded that the indicators used to measure the latent variables are eligible.

4.1.2.2 Reliability Test

1) Inner Model

Based on the above table, the coefficient of X1 to Y is 0,335 and the coefficient of X2 to Y is 0,233. Thus, we get the following model of structural equation:

$$Y = 0{,}335X_1 + 0{,}233X_2 + \zeta$$

Information:

Y = taxpayer motivation
X1 = service quality of apparatus
X2 = Knowledge of taxation
ζ = Residual or Error

Based on table 4:31, the value of the composite reliability of each latent variable exceeds 0.7 so that the model is stated to have high reliability. The explanation of the above table is as follows:

1) The quality of service apparatus contributes 13.06% taxpayer motivation.
2) Tax knowledge contributes 7.27% to the motivation of taxpayers.
3) In the table above shows the value of R-square obtained by 0.2033 or 20.33%. The result shows that the service quality of apparatus and knowledge of taxation together give 20,33% influence to taxpayers motivation, while as much as (1-R-square) 79,67% the rest is big contribution contribution given by other factor Not researched (ζ) such as information technology readiness.

4.1.2.3 Hypothesis testing

a) Hypothesis testing the service quality of tax officials on taxpayer motivation

Based on table 4:35, tstatistik value for variable X1 obtained equal to 4,321. Value is greater than 1,960 so it can be concluded that H0 rejected and accept Ha, means that the quality of service apparatus proved to have an effect on taxpayer motivation with the contribution of influence of 13.06%.

The output results are described, the value of tcount and ttable for testing the service quality of tax officials on taxpayer motivation can be seen in Figure 4.7.

b) Hypothesis testing the level of tax knowledge on taxpayer motivation

Based on table 4:36, tstatistik value for variable X2 obtained by 2,310. The value is greater than 1,960, so it can be concluded that H0 rejected and accept Ha, it means that the tax knowledge proved to affect taxpayer motivation with the contribution of influence of 7.27%.

The output results are described, the value of tcount and ttable for testing the service quality of tax officials on taxpayer motivation can be seen in Figure 4.8.

4.2 Discussion

4.2.1 The Influence of Service Quality of the tax authorities on the motivation of individual taxpayers in paying income tax

The result of hypothesis testing shows that there is significant influence between service quality of apparatus toward taxpayer motivation. the magnitude of influence 13.06%, the rest is influenced by other factors that remain unexamined in this variable.

The quality of service personnel to the motivation of taxpayers have a sufficient relationship and have a positive direction which means if the quality of service apparatus increased taxpayer tax motivation will increase. So it can be concluded that there is an influence between the quality of service apparatus with taxpayer motivation, and show that if the quality of service apparatus the better it will be followed by the better the taxpayer motivation.

4.2.2 The Influence of Tax Knowledge on the Motivation of Individual Taxpayer in Paying Income Tax

The results of hypothesis testing showed that there is a significant influence between the level of tax knowledge on taxpayer motivation. the magnitude of influence of 7.27%, the rest influenced by other factors that the rest is not examined in this variable.

Knowledge of taxation on the motivation of taxpayers have a sufficient relationship and have a positive direction which means if the knowledge taxation increases then the motivation of taxpayers will increase. So it can be concluded that there is influence between the knowledge of taxation with taxpayer motivation, and indicate that if the knowledge of taxation the better it will be followed by the better the taxpayer motivation.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

The quality of service tax apparatus and tax knowledge affect the simultaneous taxpayer motivation is due to the quality of service tax authorities on the indicator of adequate fiskus are on the criteria less, fiskus who have skills are on the criteria less, Knowledge is on the criteria less, experience is in the criteria Good enough, the hospitality of the apparatus of the tax is in the criteria of less, and adequate facilities are in good enough criteria, and occurs because the level of tax knowledge on the indicator deadline of payment is on sufficient criteria, reporting is on sufficient

criteria, general provisions are on sufficient criteria , The tax procedure is in sufficient criteria, the tax system is in sufficient criteria. This means there is a relationship between the service quality of tax authorities and tax knowledge on the motivation of individual taxpayers.

5.2 Recommendations

1) It is recommended that the Directorate General of Taxation revamping the existing services in the Tax Office so that the services provided by the tax officer can be fast and accurate optimally to the taxpayer so that the taxpayer will perceive that the service in the Tax Office does not take a long time so mandatory Taxes will be better to pay taxes directly.
2) The Directorate General of Taxes in this case through the tax office should provide socialization through the television media, print media and counseling conducted by the tax officials and village officials well and education by explaining the importance of paying taxes and the importance of the annual reporting time limit of SPT, The taxpayer may pay his taxes in discipline and on time.

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ATTACHMENT

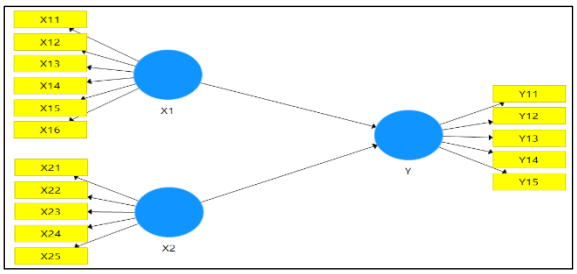


Figure 4.4
Research model

Table 4.27
Loading Factor

	Kualitas Pelayanan X1	Pengetahuan Perpajakan X2	Motivasi wajib pajak Y
X1.1	0,807		
X1.2	0,823		
X1.3	0,795		
X1.4	0,727		
X1.5	0,818		
X1.6	0,734		
X2.1		0,915	
X2.2		0,849	
X2.3		0,893	
X2.4		0,941	
X.25		0,894	
Y1.1			0,917
Y1.2			0,883
Y1.3			0,703
Y1.4			0,808
Y1.5			0,710

Table 4.29
Cross Loading Factor

	Kualitas Pelayanan X1	Pengetahuan Perpajakan X2	Motivasi wajib pajak *Y*
X1.1	0,807	0,255	0,302
X1.2	0,823	0,115	0,267
X1.3	0,795	0,202	0,351
X1.4	0,727	0,125	0,291
X1.5	0,818	0,269	0,339
X1.6	0,734	0,117	0,268
X2.1	0,194	0,915	0,352
X2.2	0,055	0,849	0,203
X2.3	0,213	0,893	0,231
X2.4	0,256	0,941	0,3
X2.5	0,312	0,894	0,272
Y1.1	0,323	0,173	0,917
Y1.2	0,339	0,198	0,883
Y1.3	0,292	0,18	0,703
Y1.4	0,36	0,459	0,808
Y1.5	0,189	0,058	0,71

Table 4.30
AVE Root Fixing with Latent Variable Correlation

Variabel Laten	Akar Ave
X1	0,616
X2	0,808
Y	0,654

	Korelasi Antar Var Laten		
	X1	X2	Y
X1	1		
X2	0,237	1	
Y	0,390	0,312	1

Table 4.31
Composite Reliability

	Composite Reability
X1	0,955
X2	0,906
Y	0,903

Table 4.32
GoF Value Results

	Communality	R Square
Variabel Y	0,654	0,669
Perkalian	0,133	
Nilai GoF	0,677	

Table 4.33
Structural Path Coefficient Value and Hypothesis Significance Test (*Path Coefficients*)

	Original Sample (O)	T Statistics (|O/STERR|)
Kualitas pelayanan ($X_{1)}$ -> motivasi wajib pajak (Y)	0,335	4,321
Pengetahuan perpajkaan ($X_{1)}$ -> motivasi wajib pajak (Y)	0,233	2,310

Table 4.34
Coefficient of Determination Analysis(R^2)

	Koefisien Jalur Struktural	Korelasi dengan (Y)	Pengaruh (%)
Kualitas pelayanan aparat (X1)	0,335	0,390	13,06%
Pengetahuan perpajakan (X_2)	0,233	0,312	7,27%
TOTAL PENGARUH (R^2)			20,33%

Table 4.35
Test t quality of service of tax authorities (X1) against

taxpayer motivation (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_1 -> Y	0,335	4,321	1,960	Ho ditolak	Signifikan

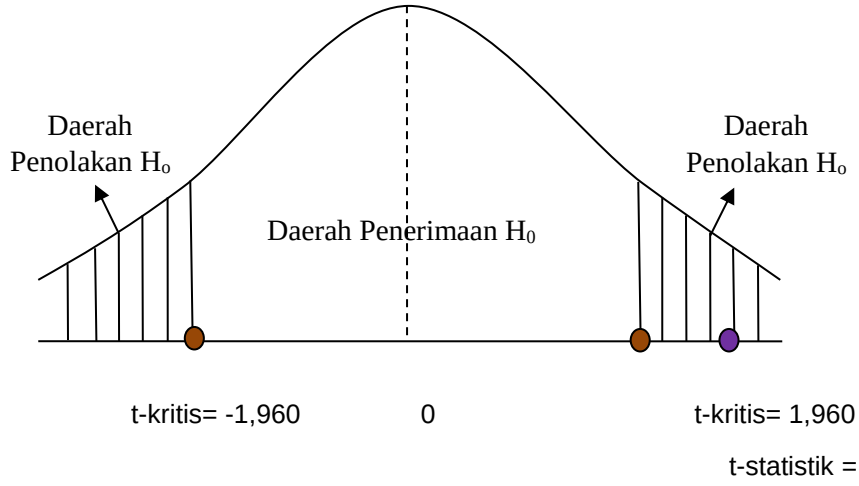


Figure 4.7
Hypothesis Testing Curve Variable X1 to Y

Table 4.36
Test t level knowledge of taxation (X2) on the motivation of taxpayers (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_1 -> Y	0,233	2,310	1,960	Ho ditolak	Signifikan

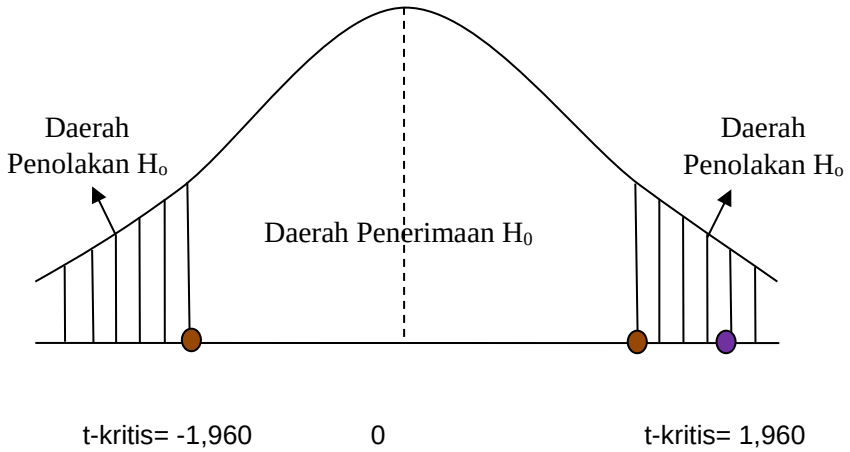


Figure 4.8
Hypothesis Testing Curve Variable X2 to Y