OPTIMIZATION OF TAX SERVICE QUALITY THROUGH EMPLOYEES WORKING QUALITY AND SATISFACTION OF TAXPAYERS
(A Case Study taxpayer in KPP Pratama Bandung Majalaya)

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ABSTRACT

The phenomenon that occurred in the Tax Office Pratama Bandung Majalaya is not optimal the quality of tax services and still Often occur complaints from Taxpayers who are still not satisfied with the quality of employment of tax employees. This study aims to test how optimal the quality of tax services through the quality of employment and taxpayer satisfaction in the Tax Office Pratama Bandung Majalaya 2017 run.

The research method used is descriptive analysis method with quantitative approach verificative with roomates analysis unit studied is the Tax Office Pratama Bandung Majalaya. And the population contained in the Tax Office in Bandung Majalaya 2017 is 107.352 Taxpayers Taxpayers and sampled 100 by using purposive sampling technique. Data analysis technique used is multiple linear regression analysis and assisted by SPSS version 23.

The results Showed that the optimization of the quality of tax services is Significantly affected through the quality of employment and taxpayer satisfaction has a positive relationship. And the result of hypothesis test show that the optimization of service quality of tax is influenced Significantly, through the quality of employee work and taxpayer satisfaction. Partially The Quality of Tax Service is dominantly influenced by the Quality of Employee Compared to TaxpayerSatisfaction.

Keywords: Quality of Tax Service, Quality of Employee, and Taxpayer Satisfaction.,

I. INTRODUCTION
1.1 Background Research

Tax is one source of state revenue is very important in supporting the development financing from domestic sources. The size of the tax will determine the capacity of the domestic budget, both in financing state expenditure, nor development for routine charges state (Gunadi, 2012: 5). One factor is the quality of service tax revenue from the tax office. Their service and qualified personnel working in the tax office, will create satisfaction for Taxpayers (Tjiptono, 2002). The better the level of service the greater will be the potential increase and tax revenues. Therefore, the government should strive to improve the quality of services in order to approach the desired expectations of society. One of them is by changing its orientation to one that put the customer as a leader (Samodra, 2008: 35).

Based on the above description of the background, the researchers are interested in doing research, entitled ***"Optimization of Tax Service Quality Through Employee Working Quality and Satisfaction of Taxpayers At Tax Office".***

1.2 Problem Formulation.

1. Is Optimization Tax Service Quality Is affected by Employees Working Quality.
2. Is Quality Optimization Tax Service Quality affected by Satisfaction of Taxpayers.

1.3 Research Objectives

1.3.1 *Research Purpose*

The purpose of research by the author is to gain knowledge about the optimization of the quality of tax services through quality employee and taxpayer satisfaction.

1.3.2 *Objective*

1. To determine the quality of service through the optimization of the quality of the employment.
2. To determine the quality of service through the optimization of taxpayer satisfaction.

1.4 Research Uses

1.4.1 *Practical Uses*

This study is able to be used as input for the agency regarding the optimization of the quality of tax services through quality employee and taxpayer satisfaction.

1.4.2 *Academic usability*

- *For Authors*
  Adding insight and knowledge as well as the information used in this study.
- *For the Other / Development of Science*
  As a source of knowledge and reference materials or contribute ideas for those who want to know or be used for further research.

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Reader Review

2.1.1 Quality Tax Service

Definition quality tax services according to Lewis and Booms in Tjiptono (2012: 157) states that service quality is simply which is a measure of how good the level of service provided is able to conform to the expectations of the customer, meaning that the quality of service which is determined by the particular company or institution to meet the needs in accordance with what is expected or desired based on the needs of customers or visitors.

2.1.2 Quality Work Employees

According Lioshi Hao (2013: 3) the quality of work of employees is reliability in performing the tasks that carried a high quality, timely manner, accurately and with a procedure that is easily understood by employees who have a great responsibility to the duties and obligations imposed ,

2.1.3 Taxpayer Satisfaction

According Harbani Pasolong (2016: 145) is referred to customer satisfaction is customer satisfaction is covering the difference between expectations and the actual or perceived results.

So based on the above definition of satisfaction, the synthesis of taxpayer satisfaction is a response to the employee's feelings and vote on their success in meeting the needs of taxpayers.

2.2 Framework

2.2.1 Optimization of Tax Service Quality Through Employees Working Quality

According to Liberti Pandiangan (2014: 68) states that in order to improve the quality of service to taxpayers one of the activities carried out is to reform the bureaucracy by creating apparatus that is competent in terms of clean, professionalism, responsibility, insight wide so it will increase the confidence and satisfaction of the people or the taxpayer on the performance of tax officials in serving the taxpayer.

Based on the results of previous studies (Puput Rev. Lester, 2015) from kuisionernya results, it is evident that the quality of work of employees showed a positive and significant effect on the quality of service. Due to their good quality work in a care institution will allow an agency to create a quality service.

2.2.2 Optimization of Tax Service Quality Through Satisfaction of Taxpayers

According Wibowo (2013: 23) the delivery of services to taxpayers can be said to be successful or not based on the service providers, which in this case is the tax officials. According Erviana (2013: 13) Good quality service is from the viewpoint of taxpayers. By giving maximum service quality, it is a good perception of the taxpayer will appear and taxpayer satisfaction obtained will be higher.

Indra Pahala, Nuramalia Hasanah and Intan Purnama Sari (2015) based on his research stating that service quality has a positive effect and have significant results to the satisfaction of taxpayers.

2.3 Hypothesis

Based on the framework which has been disclosed above, the hypothesis can be authors conclude is:

$H_{1:}$ Quality Tax Service is influenced significantly by the Employee Work Quality.
$H_{2:}$ Quality Tax Service Satisfaction is influenced significantly by the taxpayer.

III. OBJECT AND METHODS

3.1 Methods

According to Umi Narimawati (2010: 29) is a research method research method used to obtain data to achieve a particular goal.

The method used in this research is descriptive method verification with quantitative approach. By using research methods will be found a significant relationship between the variables studied so that the conclusions will clarify the picture of the object under study.

3.2 Operationalization of Research Variables

1. Variables / Independent (Variable X_1 and X 2)

According Sugiyono (2014: 39) is the independent variable or variables that affect the cause changes or the emergence of the dependent variable (dependent).The independent variable in this study is the Quality of Work Employees($X_{1)}$and the Taxpayer Satisfaction(X 2).

2. Bound variables / Dependent (variable Y)

According Sugiyono (2014: 39) the dependent variable is the variable that is affected or which become due, because of the independent variables. The dependent variable or dependent variable in this research is Quality Tax Service is as variable Y. Scale or size used in this study is $ordinal$.

3.3 Data Sources andData Collection Techniques

3.3.1 Data Source

In conducting this study, researchers used primary data. According Sugiyono (2012: 139) describes the primary source is a data source that directly provide data to data collectors. The

primary data collection through distributing questionnaires and conduct interviews directly with the parties associated with this research that the taxpayer at the Tax Office (KPP) Pratama Bandung Majalaya.

3.3.2 Data Collection Techniques

Data collection techniques used in this research that is by Research Field(FieldResearch).The primary data collection is done in the following way:

a. *Interview(Interview)*
   By way of doing question and answer between investigators with taxpayer that has to do with the issues examined in the Tax Office.
b. *Questionnaires*
   By way of spreading the questionnaire to be filled by a number of respondents. To get the data obtained for the achievement of the objectives of this research, used measurement through a questionnaire.

3.4 Population and Sample Research

3.4.1 Population

According Sugiyono (2014: 80) understanding of the study population is generalization region consisting of the objects / subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions. The population used the researcher is Taxpayer individuals contained in the Tax Office (KPP) Bandung Majalaya 107 352 people are taxpayers.

3.4.2 Samples

According Sugiyono (2014: 81), the study sample was defined is part of the number and characteristics possessed by this population.

Author purposive sampling as sampling technique. According Nursalam (2008: 94), purposive sampling was defined as a technique of fixing a sample by selecting samples in accordance with the desired population of researchers (goals / issues in the study), so that the sample can represent the characteristics of the population that has been known previously.

Based on these explanations, then the sample in this study is a registered taxpayer in the Tax Office Pratama Bandung Majalaya totaling 100 samples.

3.5 Place and Time Research

3.5.1 ***Points Research***

To obtain data and information relating to the matter under study, the research was conducted at the Tax Office Pratama Bandung Majalaya located at Jl. Map No. 7, Suka Asih, Bojongloa Kaler, Bandung.

3.5.2 ***Time Research***

The timing of the study began in February 2017 to August 2017.

3.6 Data Test Methods

3.6.1 Test Validity and Reliability

3.6.1.1 ***Validity***

According to Cooper (2006), quoted back by Umi Narimawati (2011: 42) the validity of the test is a characteristic of a measure related to level measurement a test tool (questionnaire) to measure correctly what it wants researchers to be measured. A measuring instrument is valid if he does what it should do and measure what is supposed to be measured (Indrawati, 2015: 147).

The validity of the instrument is determined by correlating the scores obtained by each of the questions or statements. If the score of each of the questions was significantly correlated with

the total score on the particular alpha level (eg 10%), it can be said that the gauges were valid, and vice-versa. The formula used to find the value of the correlation isCorrelation the Pearson Product Moment (Sugiyono, 2012: 248).

3.6.1.2 *Test Reliability*

Test reliability is a measure of stability and consistency of the respondents in answering the questions related to construct construct which is a variable dimension and arranged in a form of a questionnaire (Sujarweni, 2015: 110).

Reliability test can be performed simultaneously on all the questions. Reliability or reliability with a value of 0.6 or less than 0.6 generally indicate an unsatisfactory reliability. Questionnaires were said to be reliable if thevalue> Cronbach's Alpha 0.60 (Sujarweni, 2015: 110).

3.6.2 Data Analysis Methods

3.6.2.1 *Descriptive Analysis*

In this research using descriptive data analysis to determine the status and describe a phenomenon based on the collected data (Silalahi, 2012: 334). Descriptive statistics are statistics used to describe the various characteristics of the data are derived from a sample (Sujarweni, 2015: 122).

3.6.2.2 *Verification Analysis*

According Sugiyono(2010: 8) states that the verification analysis (quantitative) is checking whether or when described to test a way with or without improvements that have been implemented in other places with similar problems with life. The data used for the variable Quality Work Employees (X1), Satisfaction taxpayer (X2) and Quality of Service Tax (Y) is the primary data collected through questionnaires and using ordinal scale, ordinal data must first be converted into interval data using Method of Successive interval (MSI).

3.6.3 Hypothesis

According Sugiyono (2014: 159) that the hypothesis is defined as a temporary answer to the formulation of research problems, where the formulation of research problems has been revealed in the form of a question sentence. Testing the hypothesis of this study to test the influence of the independent variable (Y) is the Tax Service Quality through Quality Work Employees (X_1)and the Taxpayer Satisfaction (X_2).

IV. RESULTS AND DISCUSSION

4.1 Results

4.1.1 Results Descriptive Analysis

4.1.1.1 Results Descriptive Analysis of Tax Service Quality

Information recapitulation of respondents score against 5 indicators of the quality of tax services acquire the actual score value by 3087. The actual value when compared to the ideal value of 5000, gaining a percentage of 61.74% in the sufficient criteria lies in the interval from 52.01 to 68%. It can be concluded that there are still weaknesses in the quality of tax services.

4.1.1.2 Results Descriptive Analysis Employee Work Quality

Information recapitulation score of respondents to the four indicators of the quality of employee obtain the value of the actual score of 2590. The actual value when compared to the ideal value of 4000, gaining a percentage of 64.75% in the sufficient criteria lies in interval from 52.01 to 68%. It can be concluded that there are still weaknesses in the quality of the employment .

4.1.1.3 Results Descriptive Analysis Taxpayer Satisfaction

score tanggappan Information recapitulation of respondents to the five indicators of satisfaction taxpayer obtained a value of actual score of 3247. The actual value when compared to the ideal value of 5000, gaining a percentage of 64.94% in the sufficient criteria lies in interval from 52.01 to 68%. It can be concluded that there are still weaknesses in the satisfaction of taxpayers.

4.1.2 Analysis Results Verification

4.1.1 Test Validity

entire item statement on each variable has a validity coefficient greater than r table so that all the items fit for use as a measuring tool in the study.

4.1.2 Test Reliability

Values reliability point statement on the questionnaire each of the variables being studied is greater than 0.7 results indicate that the grains have a question on the questionnaire to measure reliably the variable.

4.1.3 Testing Hypotheses

Statisticalsamples used in the testing is a partial t test. Value table is used as a critical value in the partial test (t test) 1,96 obtained from table t at (= 0.05 and degrees of freedom 97 for testing in both directions.

a) Optimizing the Tax Service Quality Through Quality Work Employees (Hypothesis 1)

Based on the results of the t test processing can be seen in Table 4:30 value$_t$ of the variable quality of work of employees amounted to 3,735 with a significance value of 0.000. because $t_{arithmetic}$ (3.735) is greater than t_{table} (1.96), then the error rate of 5% was decided to reject $H_o$so H_a accepted, meaning that the quality of tax services is significantly affected by the quality of the employment. The quality of the partial employee amounted to 15.26% influence on the quality of tax services. The study provides empirical evidence that the better the quality of work of employees will increase the quality of the tax.

b) Optimizing Quality Tax Service Taxpayer Satisfaction Through (Hypothesis 2)

Based on the results of the t test processing can be seen in Table 4:30 value$_t$ of the variable taxpayer satisfaction is at 2.396 with a significance value of 0.018. because $t_{arithmetic}$ (2.396) is greater than t_{table} (1.96), then the error rate of 5% was decided to reject $H_o$so H_a accepted, meaning that the quality of tax services are influenced significantly by the satisfaction of taxpayers. Taxpayers partial satisfaction of giving the effect of 7.88% on the quality of tax services. The study provides empirical evidence that the taxpayer is getting better satisfaction will improve the quality of tax services.

4.2 Discussion

4.2.1 Optimizing Quality Tax Service Through Quality Work Employees At Tax Office (KPP) Pratama Bandung Majalaya

The results have shown that the correlation between the quality of tax services with the quality of work of employees amounted to 0.431, meaning that the quality of tax services have a strong relationship and have a positive direction through the quality of the employment. A relationship that is positive means that if the quality of employee tax increases, service quality will increase. It can be concluded that the quality of tax services are influenced by the quality of work ofemployees, and pointed out that if the quality of employees work better, it will be followed by the better the quality of tax services and vice versa.

The quality of tax services through quality employee accounted for15.26%. Judging from these results, the quality of tax services are influenced significantly by the quality of work of

employees and is still a gap of 84.74%. Thus the quality of tax services through employee quality is not optimal because there is still a large gap.

In accordance with the theories expressed by Achmad Gani (2008: 227) that the quality of tax services are influenced by the quality of the employment. If the tax office employees have shown a professional attitude in serving the community, then it has shown good performance.

This is supported by previous studies that research conducted Puput Rev. Lester, Quality Work Employees 2015 that showed positive and significant impact on the Quality Tax Service. Due to their good quality work in a care institution will allow an agency to create a quality service.

4.2.2 Optimizing Quality Tax Service Through Satisfaction Taxpayers At Tax Office (KPP) Pratama Bandung Majalaya

The results have shown that the correlation between the quality of tax services with satisfaction taxpayer is equal to 0.347, meaning that the quality of tax services have low relation and direction positive through taxpayer satisfaction. A relationship that is positive means that if the taxpayer satisfaction increases, the quality of tax services will increase. It can be concluded that the quality of tax services are influenced by taxpayersatisfaction, and pointed out that if the taxpayer satisfaction increases it will be followed by an increasing as well the quality of tax services and vice versa.

The quality of tax services through taxpayer satisfaction accounted for7.88%. Judging from these results, the quality of tax services are influenced significantly by the satisfaction of taxpayers. This means there is still a gap of 92.12%. Thus taxpayer satisfaction yet to be felt by taxpayers because there is still a huge gap.

The results of this study are supported by theory Erviana (2013: 13) Good quality service is from the viewpoint of taxpayers. By giving maximum service quality, it is a good perception of the taxpayer will appear and taxpayer satisfaction obtained will be higher.

This is supported by previous studies that research conducted by Indra Pahala, Nuramalia Hasanah and Intan Purnama Sari (2015) based on his research states that service quality has a positive and significant results to the satisfaction of taxpayers.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Dari results of research on the optimization of the quality of service through quality employee and taxpayer satisfaction, the author can draw the following conclusion:

1. *The quality of tax services are influenced by the quality of the employment. There is a relationship that is positive, which increases the quality of employee will be followed by increasing the quality of tax services provided. Vice versa, increasing the quality of services given the tax will increase the quality of the employment.*
2. *The quality of tax services are influenced by the satisfaction of taxpayers. There is a relationship that is positive, which increases the quality of service of an employee will be followed by increasing the satisfaction of taxpayers. Vice versa, increasing the satisfaction of the taxpayer then will increase the quality of tax servicesprovided.*

5.2 Suggestions

5.2.1 Practical Advice

1. *To improve the quality of employee, should the tax officials that work can be more responsive in serving the taxpayer as doing a good job, responding quickly in serving the demand taxpayer, and be friendly because Taxpayers want the service fast and precise and perform repair work culture that is more conducive in providing services to taxpayers, among others by observing indicators of perceived work process still less than optimal so they no longer found the complaint of a taxpayer regarding poor service.*

2. *To meet the satisfaction of Taxpayer in the Tax Office (KPP) Pratama Bandung Majalaya, should the necessary commitment from tax officials to provide excellent service. That is, the tax officials must provide the best possible service to the taxpayer so that the taxpayer is satisfied for services rendered. Be it in informing, addressing the problems, explained the procedure pepajakannya system.*

5.2.2 Suggestion Academic

1. *For Development Studies*
   results of this study are expected to provide knowledge and add the latest information for the development of accounting, especially regarding the quality of the Tax Optimization Through Employee Work Quality and Satisfaction of$Taxpayers$*.*
2. *Other researchersfor*
   Expectednext researcher to examine the quality of the Tax Optimization Through Employee Work Quality and Satisfaction Taxpayers with different measurements and get the latest phenomenon of Quality Tax Service Through Employee Work Quality and Satisfaction of Taxpayers.

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APPENDIX

Table 4:30
Partial Test (t test)

Model		unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	8.752	3.717			2.355,021,
	Kualitas_kerja_pegawai		466,125,	354	3,735,	000
	Kepuasan_wajib_pajak,		273,114,	227	2,396,	018