THE INFLUENCE OF QUALITY SERVICE OF TAX AND TAX PENALTIES TO WILLINGNESS TO PAY TAX
(Survey On TaxPayers Individual In KPP Pratama Majalaya)

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ABSTRACT

This study aims to analyze the influence of quality service of tax and tax penalties to willingness to pay tax in KPP Pratama Majalaya. Phenomena that occurs is still lacking maximum service to taxpayers which cause the taxpayerless interest in paying taxes and still many taxpayers are late paying taxes because by reason of complicated payment procedures.

This study was a quantitative research that used primary data obtained through questionnaire distribution to 100 respondents who are individual tax payers in KPP Pratama Majalaya. The sampling method in this study using nonprobability sampling with slovin sampling approach. Testing the hypothesis in this study using the statistical t-test statistic with Smart PLS 2.0.

The result showed that the variables of quality service of tax and tax penalties effect to willingness to pay tax. The result of testing hypothesis that the of quality service of tax and tax penalties have a significantly influence toward the willingness to pay tax.

Keywords: Quality Service Of Tax, Tax Penalties, Willingness To Pay Tax

I. INTRODUCTION

1.1 Background

The whole world has acknowledged that the main source of income tax is the State and as a means of achieving goals (Siti Kurnia Rahayu, 2013:8).One of the goals is to realize a just and prosperous Indonesian society (Yudi,Hariyanto Suhadak dan Siti Ragil H, 2014:12).

Various forms of business undertaken by the Directorate General of Taxes to increase the amount of tax revenue, such as with extensification and intensification of tax (Widayati dan Nurlis, 2010).

The willingness of people to pay taxes is an obligation that must be implemented by every citizen considering the result of the tax payment is used to conduct all activities (Ryanni Probondari, 2013:2).

Improving the quality of tax services is expected to improve taxpayer compliance and voluntary in carrying out its tax obligations (Liberti Pandiangan, 2008:63).

The phenomenon of the quality of other tax services that occurred in KPP Pratama Majalaya, still lacking maximum service to taxpayers that cause taxpayers less interest in paying tax (Ayi Miraz Sidiq, 2017).

Directorate General of Taxation Hestu Yoga Saksama, (2017) urges people who already have NPWP immediately submit SPT. If until they have not reported the SPT until the deadline expires, penalty sanctions up to criminal. Criminal sanctions are meant that if then the taxpayer who did not report the SPT later in the day found the existence of state losses so it is necessary to do criminal sanctions.

Tax penalties are made with the intention that taxpayers are afraid to violate the tax laws. In order for the laws and regulations to be followed, there must be

sanctions for violators (Mardiasmo,2011: 59).

The phenomenon of other tax sanctions that occurred in KPP Pratama Majalaya, there are many obligatory many who are late to pay taxes so that in wearing tax sanctions (Ayi Miraz Sidiq, 2017).

1.2 Problem Identification

Based on the description of the phenomenon in the background the research above, the autor of problem identification research as follows:

1) The quality of service is still low.
2) Lack of awareness in paying taxes.
3) The willingness to pay taxes is still lacking in fulfilling its obligations as a taxpayer.

1.3 Formulation of the problem

Based on the identification of problems that have been described above, then the formulation of research problems are as follows:

1) How big the influence quality service of tax to willingness to pay tax.
2) How big the influence tax penalties to willingness to pay tax.

1.4 Goals and purpose of research

1.4.1 Mean of research

Mean of research this is for searching truth up truth up influence quality of tax service and tax penalties to willingness to pay tax with use of data obtained and empirical test, to solve the problem.

1.4.2 Goals of research

Goals of research is closely related to the formulation of the problem that is written (Sugiyono, 2013:282). So based on identification of problems and formulation above, the purpose of this study as follows:

1) To know magnitude the influence quality service of tax to willingness to pay tax in KPP Pratama Majalaya Bandung.
2) To know magnitude the influence tax penalties to willingness to pay tax in KPP Pratama Majalaya Bandung.

1.5 Usability of research

1.5.1 The pratical usability

According Uma Sekaran (2006: 10) practical usefulness is for scientific development, research is expected to be useful to re-apply the previous results to solve specific problems that occurred in the study. The results of this study are expected to provide solutions and problem solving related to the Influence of Quality service of tax and Tax Penalties to Willingness to pay tax.

1.5.2 Academic Uses

According Uma Sekaran (2006: 10) for the benefit of scientific development, this research is expected to be useful is to reapply the previous results to solve specific problems that occurred in the study.

The results of this study as a re-verification of the theories and results of previous studies that are expected to show that willingness to pay tax which is optimally affected by the quality services of tax and tax penalties, as well as for the development of science related to the quality service of tax, tax penalties, and willingness to pay tax.

II. LITERATURE REVIEW, FRAMEWORK OF THOUGHT AND HYPOTHESIS

2.1 Review of the literature

2.1.1 Quality of tax service

2.1.1.1 Mean of quality service of tax

The quality service of tax according to Lena Ellitan (2015: 44) that:

"Quality of service is the level of excellence expected and control the level of excellence to meet customer desires".

2.1.1.2 Indicators for Measuring the Quality Service of Tax

Tax service quality factors according to Tjiptono (2007: 70) states that:

1) Tangibles
2) Realibility
3) Responsiveness
4) Assurance
5) Empathy

2.1.2 Tax Penalties

2.1.2.1 Mean of tax penalties

The definition of tax sanctions according to Mardiasmo (2013: 65) states that:

"Tax Penalties is a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed, obeyed or obeyed. Or can in other words sanction taxation is a preventive tool (preventive) for taxpayers do not violate the norms of taxation ".

2.1.2.2 Indicators for Tax Penalties

Indicators by Authorized Siti (2011: 65) as follows:

1) Tax adminstration.
2) Tax criminal.

2.1.3 Willingness to pay tax

2.1.3.1 Mean of willingness to pay tax

According to Liberti Pandiangan (2014: 179) defines the willingness to pay taxes as follows:

"The willingness to pay taxes is a tax obligation carried out by taxpayers by paying or depositing tax payable to the state treasury through a fixed tax payment. Taxes paid or paid other than in the form of own taxes may also be from the withholding or collection of taxes of others ".

2.1.3.2 Indicators for willingness to pay tax

The willingness of taxpayers to pay taxes according to Liberti Pandiangan (2014: 98) can be seen through the following indicators:

1) Register as a taxpayer
2) Calculate thetax.
3) Pay taxes.
4) Reporting taxes.

2.2 Framework of thought

2.2.1 The influence of quality service of tax to willingness to pay tax

According to Diana Sari (2016: 85) that develop and improve services to taxpayers of the officials at the tax authorities to understand the taxpayers to be willing to meet its tax obligations.

2.2.2 The influence of tax penalties to willingness to pay tax

According to Mardiasmo (2013: 360) that the provisions of taxation legislation (taxation norms) will be obeyed, obeyed, obeyed, in other words tax sanction is a preventive tool for taxpayers do not violate the norms of taxation.

2.3 Hypothesis of research

Referring to the theoretical basis can be formulated hypothesis as follows:

H1: The quality service of tax affect the Willingness to pay tax in KPP Pratama Bandung Majalaya

H2: Tax penalties affect to willingness to pay tax at KPP Pratama Bandung Majalaya.

III. RESEARCH METHOD

3.1 Research Method

the method used in this research is descriptive method

by using a quantitative approach that is research which then di though and in the analysis to be taken conclusion. This means that research is doing research that emphasizes its analysis on numerical data (numbers).

The method used in this research is quantitative. According to Rully Indrawan (2014: 51) explain the purpose of quantitative research as follows:

"The purpose of quantitative research is to get an explanation of the magnitude of meaning (significance) in the model hypothesized as an answer to the problem that has been formulated".

According Umi Narimawati (2010: 29) defines the method of verification research as follows:

"Verifikatif method is to check whether or not it is correct to explain a way or without improvements that have been implemented elsewhere by overcoming problems similar to life".

Based on the relationship between variables, namely taxpayer awareness variable and taxation sanctions tax on the willingness to pay taxes, the type of research used is descriptive verification research.

3.2 Operationalization of variable

To test the proposed hypothesis, the variables to be studied need to be limited as follows:

1) Free Variable Independent (X1 dan X2)

Independent variable in this research is Quality Service of Tax (X1) and Tax Penalties (X2) which means independent variables that can affect other variables.

2) Variable bound to or dependent (Y)

Variable dependent in this study is the willingness to pay tax (Y).

3.3 Data Sources and Data Collection Technique

3.3.1 Data Sources

1) Primer data

In this study the primary data obtained from the results of filling out questionnaires given to taxpayers registered in KPP Pratama Majalaya Bandung.

2) Sekunder Data

According Ulber Silalahi (2012: 291) defines secondary data as follows:

"Secondary data is data collected from second-hand or from other sources available before the research is conducted which may be articles in newspapers or popular magazines, books or live image studies, or articles articles found in scholarly journals who evaluate or criticize something other original research ".

3.3.2 Data Collection Technique

Data collection techniques in this study were conducted in two ways, namely Field Research (Field Research) and Library Studies (Library Research). The collection of primary and secondary data is done in the following manner:

1) questionnaire
2) Interview

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

Target population in this research is Individual Taxpayer who do free work registered in KPP Pratama Majalaya. The number of population studied is approximately 116,798 individual taxpayers.

3.4.2 Sample

Can be known samples to be taken in this study through the calculation as follows:

$$\frac{116{,}798}{(116{,}798.(0{,}01)^2)+1} = 100$$

Based on the calculation of the sample above, the number of samples taken by the author in this study are as many as 100 individual taxpayers at KPP Pratama Majalaya. Taken a confidence level of 10% because the result of the amount can represent the taxpayer in KPP Pratama Majalaya. In addition, if taking a confidence level of 1% or 5% will take time and costs are much longer and more.

3.4.3 Place and Time of Research

To obtain data and information relating to the problems studied, then this research is conducted in the Tax Office Pratama Majalaya Bandung located at Road Map No. 7, Likes Asih Bojongloa Kaler Bandung. The time of the research began in October 2017 until February 2018.

3.5 Data Testing Methods

This study collected primary data using questionnaires.

Data obtained from the respondents need to be tested its validity. To test the seriousness of respondents' answers required two kinds of testing that is test of validity and test of reliability.

3.6 Data Analysis Method

Based on purpose of research, hence method used in this research is descriptive method and verifikatif method. In the implementation, this research uses the type or tool form of descriptive and verifikatif research conducted through data collection in the field.

3.6.1 Data Analysis Descriptive

Ulber Silalahi (2012: 334) suggests that:

"In this study using descriptive data analysis to determine the status and describe the phenomenon based on data collected".

Wiratna Sujarweni (2015: 122) defines descriptive statistics as follows:

Based on the criteria of respondent quality percentage of respondents, the problem of this study can be measured from the overall percentage (100%) minus the percentage of respondents. The result of the

reduction is the percentage of gap (gap) which becomes the problem to be studied.

3.6.2 Data Analysis Verifikatif

Verifikatif analysis in this research by using statistical test tool that is by variance based structural equation test or better known as Partial Least Square (PLS) using Smart PLS 2.0 software. Researchers use Partial Least Square (PLS) on the grounds that the variables used in this study are latent variables (measurable direct) which can be measured based on the indicators (variable manifest), and jointly involves the level of error measurement (error) . So the authors can analyze in more detail the indicators of latent variables that reflect the strongest and weakest latent variables that include the degree of error.

3.7 Hypothesis Testing

1) Partial Hypothesis Testing (Test Statistic t) To test the partial coefficients of the independent variables to the dependent variable, then the test is done by using statistic t test with the following stages:

a) Determine the hypothesis partially between the independent variable Quality of Tax Service to Tax Paying Will. The statistical hypothesis of this research is:

Ho:β1=0 The Quality Service of Tax has no effect on willingness to pay tax.

Hȧ:β1≠0 The Quality Service of Tax Affects to willingness to pay tax.

b) Determine the hypothesis partially between the independent variables Tax Penalties on the dependent variable Willingnes to Pay Tax. The statistical hypothesis of this research is:

Ho:β2= 0 Tax Penalties have no effect on Willingness to pay tax.

Hȧ:β2 ≠ Tax Penalties have effect on Willingness to pay tax.

The criteria of partial hypothesis testing are as follows:

If t arithmetic positive (+), then:

a) If t arithmetic> t table then H0 rejected, means t arithmetic> t table then H0 accepted.

b) If t arithmetic < t table then H0 accepted, means Ha rejected.

IV. THE RESULTS OF THE RESEARCH AND THE DISCUSSION

4.1 Research Results

4.1.1 The results of the descriptive

4.1.1.1 The descriptive of quality service of tax

The percentage score of 77% included in the category is well between the intervals of 68% - 84%. The results show that the quality services of tax in KPP Pratama Majalaya has been applied well, but there is still a gap of 23% indicating that there is still a weakness in the Quality service of tax.

4.1.1.2 The descriptive of tax penalties

The percentage score of 81.3%. included in both categories are between the intervals of 68% - 84%. The result shows that the tax penalties in KPP Pratama Majalaya has been applied well, but there is still a gap of 18.7% indicating that there are still weaknesses in tax penalties.

4.1.1.3 The descriptive of willingness to pay tax

The Score percentage of 83.5%. included in both categories are between the intervals of 68% - 84%. The results indicate that the willingness to pay tax in KPP Pratama Majalaya has been applied well, but there is still a gap of 16.5% indicating that there is still a weakness in the willingness to pay tax.

4.1.2 Verifikatif analysis results

1. Testing Measurement Model (*Outer Model*)

A. Test Validity

a. *Convergent Validity*

The value of outer loading for each indicator of the Quality Service of Tax, Tax Penalties and willingness to pay tax has a value of ≥ 0.6 which means that all indicators are stated to have good validity in explaining the latent variables.

b. *Discriminant Validity*

The crossload correlation value of each latent construct for the corresponding indicator is higher than that of the other constructs, so it can be concluded that the indicators used to measure the latent variables are eligible.

B. Reliability Test

Based on the above table, the value of Composite Reliability (CR) of each latent variable exceeds 0.7 (Uce Indahyanti, 2013) so that the model is stated to have high reliability.

C. Evaluation of Combination Test of Model Fit (All Models)

Value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-square of 0.2902. GoF value of 0.5387 according to Uce Indahyanti (2013) is classified as strong or high, so it can be concluded that the fitness test model goodness of fit model is already high.

1. Testing the Structural Models *(Inner Model)*

The coefficient value of structural path X1 to Y is 0,421 and the coefficient of X2 to Y is 0,359.

Magnitude The effect of each variable is as follows:

1. Quality service of tax contributes 27,3% influence to willingness to pay tax.
2. Tax penalties contributes 22,4% influence to willingness to pay tax.
3. In the table above, seen the value of R Square obtained is equal to 0.497 or 49.7%. The result shows that the Quality Service of Tx (X1) and Tax Penalties (X2) together give 49,7% influence to Wililingness to pay tax, while as much (1-R Square) 50,3% given by other untested factors (ζ) in this research.

1) Hypothesis Testing

To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is as follows:

a) The influence of quality service of tax *(*X_1) To Willingness to pay tax (Y) (Hypothesis 1)**

Table 4.1

Latent Variable	Path Coefficient	$t_{statistik}$	t_{kritis}	Information	Conclusion
X1 -> Y	0,421	4,889	1,983	Ho rejected	Significan

Source: Data is processed using software PLS

b) The influence tax penalties (X_2) To Willingness to pay tax (Y) (Hypothesis 2)

Table 4.2

Latent Variable	Path Coefficient	$t_{statistik}$	t_{kritis}	Information	Conclusion
X2 -> Y	0,359	4,527	1,983	Ho rejected	Significan

Source: Data is processed using software PLS

4.2 Discussion

4.2.1 The influence of quality service of tax to willingness to pay tax

The phenomenon of the quality of tax service that is President Jokowi Widodo, (2017) said expect public service quality to the community to be further improved. This is to support his efforts in bringing to the public the importance of paying taxes.

Based on interviews with KPP Majalaya officers (Ayi Miraz Sidiq, 2017). The phenomenon of the quality of tax services that occurred in KPP Pratama Majalaya is still less maximal service to taxpayers that cause taxpayers less interest in paying taxes

This is in accordance with what the researchers found in the research is through Tangibles indicator with 73.4% percentage can be interpreted in good category, but there is still a gap of 26.6%. That in Tangibles indicator there is still a problem that technology given in office of KPP Pratama Majalaya still not enough.

The results of this study are supported by the theory of Liberti

Pandiangan (2008: 63) that the improvement of service quality can be done by providing convenience to the taxpayer in fulfilling his tax obligations. According to (Hutagaol, 2005: 78) if the services provided to taxpayers done in a good way, the taxpayers feel respected their rights so that in the fulfillment of tax obligations can be done in accordance with applicable provisions.

4.2.2 The influence of tax penalties to willingness to pay tax

The phenomenon of taxation sanction decreased Directorate General of Taxation Hestu Yoga Saksama, (2017) appealed to people who already have NPWP immediately submit SPT. If until they have not reported the SPT until the deadline expires, penalty sanctions up to criminal. Criminal sanctions are meant that if then the taxpayer who did not report the SPT later in the day found the existence of state losses so it is necessary to do criminal sanctions. Based on interviews with KPP Majalaya (Ayi Miraz Sidiq, 2017) phenomenon of taxation sanctions, many still have to pay taxes in taxes (Ayi Miraz Sidiq, 2017).

This is in accordance with what the researchers found in the field that is through indicator Administrative Sanctions with percentage of 79.8% can be interpreted in good category but still there is a gap of 20.2%. Whereas in the indicators of administrative sanctions there is still a problem that the imposition of sanctions given still has not made a deterrent tax payer.

The result of research is in accordance with Mardiasmo's theory (2013: 360) that the provisions of taxation legislation (taxation norms) will be obeyed, obeyed, obeyed, in other words tax sanction is a deterrent means that taxpayers do not violate the taxation norms. Then according to Liberti Pandiangan (2008: 174) the taxpayer will fulfill its tax obligations when view that tax sanctions will be more harmful.

V. CONCLUSIONS and SUGGESTIONS

5.1. Conclusions

1) Quality service of tax affect to Willingness to pay tax, where the better the Quality Service of Tax will increase the Willingness to pay tax and so if otherwise.
2) Tax penalties affect to Willingness to pay tax, where if the tax weight of Tax Penalties is worse, then theWillingness to pay tax increase and so if otherwise.

5.1 Suggestions

a. Pratical advice :

After the authors give conclusions from the results of research on the effect of Quality Tax Service and Tax Sanctions against Tax Payer Willingness, the authors will provide some suggestions as follows:

1) On the Quality Service of Tax then that should be given the focus of attention is on the indicator Tangibles where KPP is expected to improve the Quality of Service in terms of technology or equipment used.
2) On Sanction of Taxation that should be given the focus of attention is on the indicators of Administrative Sanctions where the KPP should pay more attention to the problem of the imposition of administrative sanctions provided for taxpayers and must be able to reinforce the enforcement of tax sanctions in accordance with applicable tax rules, so taxpayers would not would have to settle its tax obligations because of the gravity of the sanctions.

b. Academic Advice :

The results of this study are expected to increase knowledge insight and understanding related to the Quality Service of Tax and Tax Penalties to Willingness to pay tax, as well as input and additional references for readers.

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