Taxpayer Compliance at The Jepara Primary Tax Service Office (Kpp)

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Abstract. *This study aims to examine the effect of service quality, the effect of perceived monetary sacrifice on perceived value, the effect of perceived value on taxpayer satisfaction and to analyze the effect of taxpayer satisfaction on taxpayer compliance at KPP Pratama Jepara. Service quality does not affect the value perceived by taxpayers at KPP Pratama Jepara, the perception of monetary sacrifice affects the value perceived by taxpayers at KPP Pratama Jepara, Perceived value does not have a positive effect on customer satisfaction at the Pratama Tax Service Office at the Pratama Tax Service Office Jepara, and Taxpayer Satisfaction does not affect Taxpayer Compliance at the Pratama Tax Service Office Jepara*

Keywords: *Compliance; Service; Taxpayers*

1. Introduction

Pebuilding National Ongoing in a way continously so that people's welfare can be improved. To realize this, the source of funds from within the country that must be explored by the State is tax. Tax is a source main country income And contribution people to country yesg owed yesg is used to. finance Expenditure Country.

The State Budget (APBN) of our country, the majority of its funding comes from taxes (around 81.37%). One of them. directorate yesg is at in Lower Ministry Finance is a Directorate Yesgeneral Dadjak who has duties in financial affairs And riches Negara. One of them is to achieve the target reception tax.

Increasing tax compliance is important in exploring tax potential. The following is a report on tax revenues in 2015 - 2019:

Data Pa's IncomeJack in Primary Tax Office Jepara

Peacceptance (Gross) Office Service DadJack Primary Jepara		
Tax Year	Target Admission	Realization of Receipts
2015	596,229,231,985	465,858,303,592
2016	690,042,966,998	530,628,212,331
2017	741,100,031,000	612,717,632,251

| 2018 | 763,025,891,000 | 745,328,685,869 |
| 2019 | 830,560,857,000 | 851,148,494,803 |

Data: Jepara Primary Tax Office (2020)

OnThe table above shows an increase from 2015 of Rp. 465,858,303,592 and in 2019 of Rp. 851,148,494,803. In 2019, tax revenues were able to reach the target while in the years previously No reach target yesg has determined.

Directorate   General   of   Taxation (DGT) has compile plan strategic (Strategic Plan) For period 2020-2024 as reference For to design map strategy,   plan work, and plan strategic unit organization in environment Directorate General of Taxes (DGT).

Main Mission Plan Strategic Directorate General Tax (DGT) 2020-2024

a. Formulate regulation taxation Which support growth economy.

b. Quality and standardized services to improve tax compliance.

c. Develop process business core basedon digital supported byculture organization Which adaptive And collaborative as   well   as tax   officer Which integrated,   professional, and have high motivation.

Strategic tax targetsDirectorate General Tax (DGT) 2020-2024

a) Fiscal policy

b) State Revenue

c) Organizational and HR arrangement

d) Information Systems

e) Internal control and supervision of the Directorate General of Taxes has taken real steps in the form of excellent service to Taxpayers such as counseling, socialization and refreshing (updating) policies related to tax regulations by adjusting to national economic conditions.

The   government   issued Regulation Peto   command   No   46   Year 2013 about tax peincome ors peincome   from   business yesg   accepted oru obtained wowjib tax yesg own pecirculation gross certain which is intended For Business Micro Small And Intermediate (MSME) Which   own   low turnover y e s r i 4.8M in One years.   The   reason   is   For give certainty regulation And convenience in affairs taxation for MSMEs but   from   the   aspect   justice   is   Wrong One counter yesg soring highlighted remember tax peincome PP 46/2013 including in Final Income Tax. Final Income Tax No look at whether results aend from business wowjib tax the profit aknow loss, throughout must tax own turnover so must tax must pay tax. If the net income is in One year   not enough from Income No Got it DadJack (PTKP), mandatory tax   person personal MSMEs   still   pay   tax   whereas   must   tax person personal employee no. This causes it to be mandatory DadJack sigh related rates said, so that Pethe government lowered the tax rate. The government lowered the tax rate. rates Tax. up to 0.5 percent. The amount of the rate is stated yeslam Regulation Peto

command No. 23 year 2018.

With the issuance of PP 23/2018 become Power pull for UMKM actors For enter to in administration taxation so that add base data. Furthermore, tax officers conduct coaching and supervision and conduct socialization to provide information related to the implementation of PP 23/2018. Tax officers And party related need For do coaching to wowjib tax For increase awareness tax. If awareness tax tall then then will beobedience tax voluntary make the tax collected based on Dadyes suspicion so that honesty must DadJack ain source main. In addition to increasing tax awareness, tax officers need do coaching For order cara bookkeeping. Finally try to PP 23/2018 applied with true, for example increasing capacity officertax And do enforcement law taxation.

Many factors yesg influence level compliance pay taxes,Wrong the only one ais the satisfaction of taxpayers. The view that positive to tax officers is very important in taxpayer satisfaction. The existence of satisfaction, then must tax No meflavor disadvantaged when pay tax. It is expected also with existence satisfaction mentioned, it is mandatory tax aright in a way voluntary For pay tax and help in reduce tax avoidance and tax evation yesng often done by must tax. If taxpayers already Feel satisfied, with by itself must tax aright more obedient For pay tax. With so then it can be improved even more reception Countrya yesg comes from from sector tax (Pahala et al., 2013).

Research from Putu & Ni (2016) stated that the implementation of EFiling had an effect positive to level toobedience must DadJack person personal whereas Nafi Inayaty Zahro, SE, M.Si (2012) stated that the implementation of EFiling had no effect to compliance level must tax person pRibadi.

Enni & Musfialdy (2016) explain that in pehis research socialization taxation No influential significant to compliance wowjib tax, thing This socialization tax motor in PeKanbaru Not yet capable give improvement And Wowjib DadJack possibility Not yet know Contents from socialization tax motorized whereas Quality Service Also No able to provide improvements compliance must Dadjak, thing This Also quality service tax motor in Indonesia not enough satisfying, thing This the amount Istem pehundreds of thousands yesg Not yet standard yesg make procedure yesg Still difficult whereas The Lord & Hercules (2019) on motor vehicle taxation in Denpasar prove that quality service have influence significant to compliance Must Dadjak, thing This prove that service taxation mauthor can give contribution to peupgrade toobedience And sowhile That refer to statement previously proven that service (procedure petaxation Kenblood) varies (Not yet standard in IIndonesia).

In supporting E-Registration and E-Filing, the Directorate General of Taxes issues EBilling which is form from system administration modern to increase compliance. According to Pradnyana & Prena (2019) stated bahwa implementation *E-Billing*influential positive significant against mandatory tax person personal. From research others according to Pranka (2019) stated that EBilling does not influential to compliance must tax person pRibadi.

FUadi & Yenni (2013) yesn Pthe king & Widuri (2013) find bahwa quality service tax officer influential positive to compliance must tax. However Masruroh & Zulaikha (2013) find haha quality service tax officer No mehave influence to compliance must tax.

Bebased on results on has found difference results study about factors yesng meinfluence improvement compliance WP.

2. Research Methods

In this research, quantitative methods are used, namely the type of research that has an approach with empirical studies that are used to analyze, collect, and show numerical data into a narrative (Prajitno, 2013). In addition, quantitative research will provide accurate measurements on each research object because it shows it with numerical data.

3. Results and Discussion

Jepara Primary Tax Office

KPP Jepara is one of the institutions or agencies of the Directorate General of Taxes which is still under the auspices of the Ministry of Finance and has the task of collecting all tax revenues in the Jepara area. KPP Pratama Jepara has the task of providing services on tax issues for the community and also Taxpayers.

SecaIn general, the Jepara Pratama Tax Office is tasked with providing services, guidance consisting of counseling, consultation, and socialization), providing supervision and law enforcement for Taxpayers.

3.1. Variable Description

Descriptive Analysis

DadIn this study, the researcher describes in general the data obtained using descriptive variable analysis.

Collection Data

Data collected from December 2020 to January 2021. Data was collected while distributing questionnaires spontaneously to respondents. Starting from 80 questionnaires that were circulated, there were 45 questionnaires that were returned and then processed.

Characteristics Respondent

Characteristics Respondent yesg obtained through obtaining questionnaires made by respondents are:

Table Respondent Characteristics

Gender	Quantity	Level (%)
Man	35	77,7 %
Woman	10	22,3
Total	45	100%
Age	**Quantity**	**Level(%)**
21-30	13	28,9 %
31-40	21	46,7 %
41-50	11	24,4%
Total	45	100%
Education	**Quantity**	**Level (%)**
High	8	17,8%
Diploma	11	24,4%
S1	15	33.3%
S2	4	8,9%
Lothers	7	15,6
Total	45	100%
Lama	**Quantity**	**Level (%)**
0-5 years	16	35,5%
6-10 years	20	44,4%
11-15 years	7	15,5%
>15 years	2	9,5%
Total	45	100%

Source: Data Processing (2021)

Be Based on the table, the gender of the male informants was 77.7% and the female informants were 22.3%. The age of the informants was aged 21-30 yesthat's 13 individuals (28.9%), who berage 31-40 sototal 21 personnel (46.7%), which aged 41-50 a total of 11 individuals (24.4%). The resource persons who 8 people (33.3%) had a final education of high school/equivalent.

The resource persons who hold a Bachelor's Diploma degree are 11 personnel (24.4%). The resource persons who hold a Bachelor's Degree are 15 personnel (17.8%). The resource persons who hold a Bachelor's Degree are 4 personnel (8.9%), and others are 7 personnel (15.6%).

The informants who have been entrepreneurs for 0-5 years are 16 individuals (35.5%). The informants who have been entrepreneurs for 6-10 years are 20 individuals (44.4%). The informants who have been entrepreneurs for 11-15 years are 7 individuals (15.5%), and the informants who have been entrepreneurs for > 15 years are 2 individuals (9.5%).

From the explanation of the table above, it can be concluded from the research data that business actors are mostly run by male taxpayers, with an age of 31-40 years. In addition, the research data also states that business actors as taxpayers have a final education of S1, and on average have established their businesses for 6-10 years.

Descriptive Analysis of Research Variables

1. Variable Descriptive Analysis of Service Quality

BeBased on the five indicators of Service Quality, the results were summarized and tabulated:

Table Variable Descriptive Analysis of Service Quality

No.	Definition	STS 1	TS 2	CS 3	S 4	SS 5	MEAN
KQuality of Service (W1)							
1	ProsThe tax service administration process is easy and straightforward.		35			10	3,22
2	Pegawa tax provides professional services				23	22	3,53
3	PTax officers provide information required by individual taxpayers.				19	26	3,55
4	PTax officers convey information in easy-to-understand language.		28			17	3,37
5	The tax office facilities and infrastructure are adequate.		22			23	3,46

Sourcer: Data Processing (2021)

The table shows that the majority of respondents' answers regarding service quality stated that they agreed. Most of them are required. tax own perception yesng not enough Good to administrative procedures for fiscal services, delivery of tax officer information. Some of them think that the facilities and infrastructure of the tax office are inadequate. However, most have a good perception of the professional attitude of tax officers and in delivering information needed by taxpayers.

2. Variable Descriptive Analysis of Perceived Monetary Sacrifice

BeBased on the five indicators of Monetary Sacrifice, then recapitulated and tabulated, the results are:

Table Variable Descriptive Analysis of Perceived Monetary Sacrifice

No.	Definition	STS 1	TS 2	CS 3	S 4	SS 5	MEAN
Penmonetary sacrifices felt(W2)							
1	Tthe tax rate set is relatively reasonable				20	25	3,77
2	PThe tax payments I make are in accordance with the income I earn				21	24	3,73
3	I hope to be given convenience in paying taxes				5	40	4,02

Source: Data Processing (2021)

The table shows that the respondents' answers to the Perceived Monetary Sacrifice mostly stated that they strongly agree. Some taxpayers feel that the tax rate is still relatively reasonable and equal to the income received, and expect to get convenience when making tax payments.

3. Variable Descriptive Analysis Perceived Value

BeBased on the five indicators of Perceived Value, it was recapitulated and tabulated, obtaining the following results:

Table Variable Descriptive Analysis Perceived Value

No.	Definition	STS 1	TS 2	CS 3	S 4	SS 5	MEAN
Perceived value (X)							
1	Bbeneficial for the family			10	18	17	3,35
2	Leasier to get tax information			8	20	17	3,46
3.	Paward as a compliant taxpayer	2	10	8	18	7	3,15
4	Leasier to understand the officer's explanation pinvite			9	22	14	3,22

Sourcer: Data
Processing (2021)

The table shows that the majority of respondents' responses to Perceived Values agree. Although there are some respondents who disagree because the award as a taxpayer is given as satisfaction from the perceived value, the majority of respondents agree that taxes can benefit families, tax information is easy to obtain, awards are given as compliant taxpayers, and understanding the explanations of tax officers is easier.

4. Descriptive Variable Analysis of Taxpayer Satisfaction

BeBased on the five indicators of Taxpayer Satisfaction, the following results were recapitulated and tabulated:

Table Descriptive Analysis Variable Satisfaction

No.	Definition	STS 1	TS 2	CS 3	S 4	SS 5	MEAN
KTaxpayer Satisfaction (Y)							
1	Pfeeling happy after paying taxes				10	35	3,80
2	Puas for the good tax system				22	23	3,68
3.	Bwilling to invite others to paytax ar		28			17	3,53

Sourcer: Data
Procesing (2021)

The table shows that the majority of respondents' answers to Taxpayer Satisfaction stated that they strongly agree. Although there were some respondents who did not agree with the indicator that fiscal officers who would be happy through presentation at the fiscal office would certainly be willing to invite others to pay taxes, the majority of respondents agreed that with taxpayer satisfaction, it would be measured from the feeling of happiness after paying taxes and satisfaction with the good tax system.

5. Variable Descriptive Analysis taxpayer compliance

BeBased on five indicators of fiscal compliance, the results were recapitulated and tabulated to obtain:

Table Variable Descriptive Analysis taxpayer compliance

| No.	Definition	STS 1	TS 2	CS 3	S 4	SS 5	MEAN
KTax compliance (Z)							
1	Bready to submit annual tax return on time timeu				35	10	4,02
2	Bwilling to pay taxes on time				16	29	3,86
3	Bavailable to evaluate the use of tax funds by the government		3		24	18	3,51
4	Bwilling to report wealth and income ywhich should be taxed		3		22	20	3,54

Sourcer: Data
Processing (2021)

The table shows that the majority of respondents' responses to Taxpayer Compliance indicate agreement. The majority of respondents agree with taxpayer compliance as measured by the indicators of being willing to submit annual tax returns on time, willing to pay taxes on time, willing to evaluate the use of tax funds by the government, and willing to report wealth and income that should be taxed.

Measurement Model Analysis (Outer Model)

1. Convergent Validity

From the research data above, it shows that all indicators in the variables of Service Quality, Monetary Sacrifice, Perceived Value, and Taxpayer Satisfaction have a construct value above 0.7. However, the Fiscal Obedience variable in the data processing research shows that indicator first and both have nvalue outer loading 0.150 and 0.340. Because this value does not meet the minimum value of the requirements, these indicators (z1a and z1b) can be removed from the model.

SeeThe removal of indicators z1a and z1b has the aim of being able to improve the model to avoid having a negative impact on further testing.
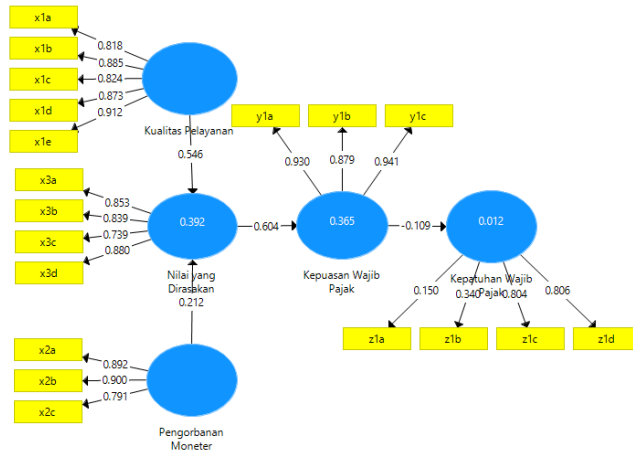
Picturear Research Model Results

2. Discriminant Validity

BeThe following are the results of the calculation after the parameters do not meet the requirements for the variable loading figures, they are discarded, and it results that the variable loading figures for each parameter per variable must not be > 0.6, so the Discriminant Validity test is continued.
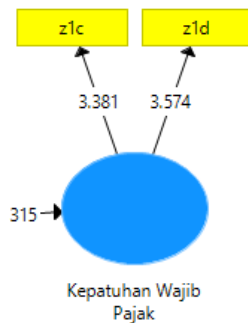
Picturear

Results of the Taxpayer Compliance Research Model after Modification

3. Composite Reliability

DadFrom this reliability test, the score of Cronbach alpha and composite reliability will be known. The minimum requirement of Cronbach alpha is 0.6, and the minimum score of composite reliability is 0.7.

Table Composite Reliability

	Composite reliability
Quality of Service	0.924
Perceived value	0.941
Pemonetary sacrifice	0.936
Taxpayer satisfaction	0.898
Fiscal Compliance of the Guarantor	0.879

Ssource: Data processing (2021)

Dadda data shows that all composite measure values >0.70. So it is concluded that all constructs have good reliability.

4. AVE

Evaluation of discriminant validity is known from the Average Variance Extracted method on each potential construct. The following are the AVE values for each construct:

Table Values Average Variance Extracted

Variables	AVE
Service Quality	0.859
Perceived value	0.841
Pemonetary sacrifice	0.745
Taxpayer satisfaction	0.688
Compliance must tax	0.744

Ssource : Data primary yesg processed

From table the , can be known that mark AVE on each construct is above 0.5. Therefore, there is no problem with convergent validity on each model tested.

5. Cronbach Alpha

Cronbach alpha is used to measure the outer model through the calculation of each legality (convergence and discriminant) by checking the reliability of the construct. Each construct will be declared reliable if the conrbach alpha value is >0.60

Table Cronbach Alpha

	Cronbach Alpha
Quality of Service	0.835
Perceived value	0.905
Pemonetary sacrifice	0.915
Taxpayer satisfaction	0.847
Tax compliance	0.829

　Source: Processed primary data

The table shows the Cronbach alpha value for all constructs, which is >0.60. Therefore, it is concluded that all constructs have good reliability.

Inner Model Analysis

1. R2 Analysis

DadIn this analysis, the R2 value will show the level of determination of the exogenous variable against its endogenous one. The more big mark R^2 so will somore and more Good level of determination. The R2 value will be declared strong if it meets the values of 0.75 and 0.5, and will be declared weak if the value is less than 0.5.
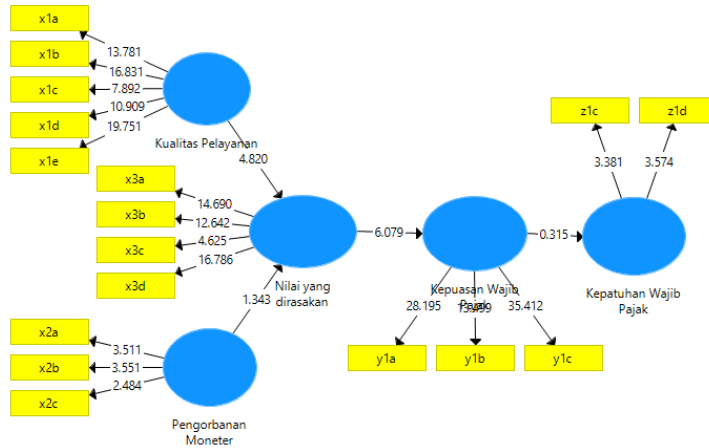
Table

R Square

	R Square
Tax compliance	0.004
Taxpayer satisfaction	0.365
Perceived value	0.392

Ssource: Data Processing (2021)

Table the show that the three coefficients determination less than 0.5 then it is stated that the level of determination is weak.

2. Hypothesis Testing

Petest   hypothesis Yang is done   with results testing   from inner   model (model structural) is the output R Square , coefficient parameters, and also t-statistic . Acceptance or rejection of the hypothesis is seen from the significance value between the construct value, t-statistic, and p-value.

Picturear

Research Model Results after modification

Table

Standardized Path Coefficient Results

	Regression Hypothesis	B	T Value	P Value	Note
H1	KP → NYD	0.546	4,820	0.000	accepted
H2	PM → NYD	0.212	1,343	0.180	rejected
H3	NYD → KEP	0.604	6,079	0.000	accepted
H4	KEP → KpWP	-0.109	0.315	0.735	rejected

Source: Processed primary data (2021)

Note: KP = Service Quality, PM = Monetary Sacrifice, NYD = Value

expected, KEP = Taxpayer Satisfaction, KpWP = Taxpayer Compliance

The first hypothesis is a test of the influence of service quality on perceived value of taxpayers at the Jepara Primary Tax Service Office. The test results show that the coefficient value of service quality on perceived value of taxpayers has a p value of 0.000. This result is significant because the p value <0.05. This proves that service quality has a positive effect on perceived value of taxpayers at the Jepara Primary Tax Service Office. This result is supported by research by Hapsari et al., 2017 on the relationship between service quality

and perceived value, which states that service quality advances perceived value. If the service quality obtained exceeds dreams, the better the quality given, the higher the value.

The second hypothesis is a test of the effect of perceived monetary sacrifice on the perceived value of taxpayers. at the Jepara Primary Tax Service Office. has a p value of 0.180. This result is declared insignificant because the p value > 0.05. This result proves that currently the monetary sacrifice felt by taxpayers does not have an effect on the Jepara Primary Tax Service Office. This result is also supported by Simon's (2015) research on the perception of monetary sacrifice that does not have an effect on perceived value.

The third hypothesis is a test of perceived value having an effect on taxpayer satisfaction at the Jepara Primary Tax Service Office. It has a p value of 0.000. This result is stated as significant because the p value is <0.05. This proves that perceived value has a significant influence on taxpayer satisfaction at the Jepara Primary Tax Service Office. The results of this study are supported by Mergee..Hume..and. Gillian. Sullivan. Mort. (2008) who state that perceived value has a significant effect on satisfaction.

The fourth hypothesis is a test of the influence of taxpayer satisfaction on taxpayer compliance at the Jepara Primary Tax Service Office with a p value of 0.735. This result is not significant because the p value is > 0.05. This proves that taxpayer satisfaction does not have an influence on taxpayer compliance at the Jepara Primary Tax Service Office. Taxpayers do not have to feel satisfied first before they become compliant. The results of this study are supported by research by Izogo et al. (2015) that someone who is satisfied does not make repeat transactions or remains dissatisfied and chooses to comply, while it is likely that someone who is satisfied will experience higher compliance.

4. Conclusion

This research aims to determine the influence of service quality, perceived monetary sacrifice on perceived value at the Jepara Primary Tax Service Office and the influence of perceived value on taxpayer satisfaction and the influence of taxpayer satisfaction on taxpayer compliance at the Jepara Primary Tax Service Office. Based on the processed research results, decisions can be taken, namely as follows: 1. Service quality has an influence on the perceived value of taxpayers at the Jepara Primary Tax Service Office. 2. The perceived monetary sacrifice has no influence on the perceived value of taxpayers at the Jepara Pratama Tax Service Office. 3. Perceived value has an influence on customer satisfaction at Jepara Primary Tax Service Office. 4. Satisfaction. Tax. Obligatory. has no influence on. Tax. Compliance. in. Tax. Service. Office. Pratama. Jepara

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