THE EFFECT OF TAX SERVICE QUALITY ON TAXPAYER COMPLIANCE IN TAX SERVICE OFFICE KEBAYORAN BARU 3 SOUTH JAKARTA

THESIS

FACHRIE PRATAMA
05153099

ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY
PADANG
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FACULTY OF ECONOMIC
ANDALAS UNIVERSITY

THESIS APPROVAL LETTER

Herewith, Dean of Economic Faculty of Andalas University, Head of Accounting Program, Thesis Advisor and Thesis Examiner, stated that:

Name	: Fachrie Pratama
Student's ID Number	: 05 153 099
Field of Study	: Accounting
Degree	: Bachelor Degree (S1)
Thesis Title	: The Effect of Tax Service Quality on Taxpayer Compliance in Tax Service Office Kebayoran Baru 3 South Jakarta

Has already passed the thesis seminar on April 27, 2011 based on procedures and regulations prevailed in the Faculty of Economic-Andalas University.

Padang, July 2011
Thesis Advisor

Dr. Efa Yonnedi, SE, MPPM, Ak
NIP: 132 163 911

Approved by:

Dean of Economic Faculty	**Head of Accounting Program**
Dr. H. Syafruddin Karimi, SE, MA	**Dr. H. Yuskar, SE, MA, Ak**
NIP. 130 892 743	**NIP. 130 892 743**

ABSTRACT

The main objective of tax service quality is to improve the taxpayer compliance. Taxpayer compliance in paying taxes has an important role in increasing tax revenue. This research investigates whether the tax service quality in tax service office have been implement according to "*Peraturan Direktorat Jenderal Pajak No. SE-55/PJ./2008 tentang Peningkatan Kualitas Pelayanan Pajak*". Using the data from taxpayer that are listed in Tax Service Office Kebayoran Baru 3 South Jakarta, the researcher find the tax service quality give direct influence in increasing taxpayer compliance. Partially, assurance and tangible has positive and significant influence in increasing taxpayer compliance. This result suggests that the tax service office should do more, not only assurance and tangible, but also responsibility, responsiveness and empathy.

Keyword: Tax Service Quality, taxpayer compliance, tax revenue

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CHAPTER I

INTRODUCTION

1.1 Research Background

State revenue is the basis for determining the annual budget of the State. Tax as one element of state revenue has played a large role and more reliable to support economic growth and government expenses. At the end of year 2010, state revenue was reached Rp. 1.013 trillion. In 2011, the target of tax revenue in *APBN* was Rp. 708 trillion not includes taxes on international trade and target tax revenue of domestic income such as customs revenue (Investor daily, March 25 2011). State revenue is also affected by the practice of tax avoidance and tax evasion.

Besides that, taxation policy is not broad enough in the process of data collection taxpayers, such as reform of tax administration which is defined as the requirement for tax legislation that can reach all people with progressive tax rates. However, there is no attempt to change the assurance benefits to taxpayers from paying the tax. Less assurance affected the lack of awareness of the community in paying taxes and increased the negative perspective of the public about tax, because taxpayers are worry about taxes that paid will be use as a means of payment of Indonesia's foreign debt. It is affecting the provision of public facilities such as health facilities, educational facilities, and transportation facilities. In addition, there are negative views in society about corruption in the tax agency. All factors above affect people's compliance in paying taxes.

Taxpayer compliance in paying taxes has an important role in increasing tax revenue. To increase taxpayer compliance, the Directorate General of taxes is doing modernization the taxation in two aspects, which are internal and external aspects. Government is support the Directorate General of taxes in modernizing the internal aspects such as reform of laws and tax regulations in order to improve the quality of tax service. The steps in reform of law and tax regulation are includes the reform of tax policy and tax administration. The implementation of taxation policy reform is through a revision of the Income Tax Act, VAT (Value Added Tax) Act, Luxury Goods Sales Act, the United Nations Act, Stamp Duty Act and Customs and Excise Act.

Besides that, external aspects that affect taxpayer compliance are tax administration reform and the sunset policy. Various efforts to improve tax administration have implemented. First, increase the qualification of individual and corporate as taxpayers. Second, by enforcement of laws and consistent in tax collection. Third, improve the quality of service in order to encourage voluntary compliance by expanding the application of e-registration system, *e*-filling, and *e*-payment. Tashiyuki (2001, 42) explains that ending target of the tax administration is to improve taxpayer compliance. Summers et al. (1991, 45) stated the self-assessment system is the main activity of the tax administration is monitoring compliance and ensuring that the taxpayers doing their tax obligations as accordance as applicable regulations.

Tax reform as a priority, is aiming to increase tax compliance such as tax administration reforms are also evaluated the measurement of taxation policies, that in the last three years is more aimed at increasing fiscal stimulus. Those policies include border adjustments Taxable Income (PTKP) from Rp. 13.2 million to Rp. 15.84 million for each taxpayer by January 1, 2009 (extended until February 2009). Additional number of taxpayers in the past three years more than the total taxpayer in the 10 years before the reformation carried out. The hardest main work is improved morale, discipline, and the ability of the authorities. In 1989, tax reformation was follow by changes in administration and improvements also, through the changes in organizational structure of the Tax Inspection Office (KIP) to the Tax Services Office (KPP). According to Levine et al. (1990:190) improvement of tax administration system through reorganization should continue to be gradual and continuous, with the hope to improve the performance that can be measured by productivity, quality service, responsiveness, responsibility, and accountability.

Development and improvement of human resource database was support by the newest information systems technology. According to information from Mochammad Tjiptardjo as Director General of taxes, based on a survey of community satisfaction survey conducted by AC Nielsen, the integrity of tax officer are recorded improves from year to year. (Okezone.com, January 27, 2010). Quality of tax service improved in line with the increased number of user facilities that are provides by Directorate General of taxes, such as *Kriing* Tax.

Directorate General of Taxation is also issued *Peraturan Direktorat Jenderal Pajak No. SE-55/PJ./2008 tentang Peningkatan Kualitas Pelayanan Pajak.* One of the instructions is always improve the quality of service to taxpayers and society. Parasuraman, A., Zeithaml, VA, and Berry, LL, (1990) in Tjiptono (2005:156-159) has developed a measure of service quality in call Servqual (Service Quality). Servqual is a multi-item scale consisting of 22 attributes which are detailed in these statements based on the *likert* scale, from 1 (Strongly Disagree) to 7 (strongly agree).

Statement that relating to the expectations and perceptions can be use to measures customer perceptions of service quality. The results showed that the dimensions and attributes Servqual model used for the measurement of quality is the variables of reliability, responsiveness, assurance, empathy, and tangibles.

- Reliability

  Reliability is the ability to perform the promised service dependably and accurately.

- Responsiveness

  Responsiveness is the willingness to help customers and provide prompt service.

- Assurance

  Assurance is the knowledge and courtesy of employees and their ability to inspire trust and confidence.

- Empathy

  Caring, individualized attention provided to the customer.

- Tangibles

  Tangible is the appearance of physical, equipment, and personnel facilities, and communication materials.

Reform of tax administration is conducted with aim to improve the performance of the organization which are involves organizational structure, organizational procedures, organizational strategy and organizational culture (Caiden, 1991, 97-104). Unfortunately, in reality there are still weaknesses in the Indonesians' tax administration system. These weaknesses could we seen from public complaints about the quality of tax services relating to the complexity of systems and procedures (Kompas, February 19, 2000). Besides that, level of taxpayer satisfaction (Customer Satisfaction Index, eQ Index) to Tax Service Office services reaches 81. This index exceeds the average size of the survey in Indonesia 75. Even exceeds the same index in some countries, like Australia 74, Hong Kong 75, India 78, and Singapore 76. In fulfillment of tax obligations, 84% said it was easier, 13% said it was no change, 2% said it was more difficult, and 1% said did not know (Bisnis, 26 September 2010). This 16% shown the unsatisfied respond could have been because rarely touch or communicate with Tax Service Office, which is assumed the service still the same. Level of satisfaction obtained from the professional integrity (honesty, transparency of service, confidentiality, and consistency) 85% above the standard level of 79%.

Services such as professional, respect, problems solving, responsive, contact and efficiency of service is 78% above the standard level of 55%.

Based on form letter issued by Directorate General of taxes "*Peraturan Direktorat Jenderal Pajak No. SE-55/PJ./2008 tentang Peningkatan Kualitas Pelayanan Pajak*", and the current condition of Indonesia tax which is still has weaknesses in tax administration system, and public complains about the quality tax services. The researcher wants to know whether the tax service office in Kebayoran Baru 3 has implementing the good service or not. The researchers interested to do research and wants to know the effect of tax service quality on taxpayer compliance, entitled **"The Effect of Tax Services Quality on Taxpayer Compliance in Tax Services Office in Kebayoran Baru 3".**

1.2 The Problem Statement

From the background of the problems described above, in this research can be formulated problem is:

1. Does the tax service quality give direct influence in increasing taxpayer compliance in the Tax Services Office Kebayoran Baru 3?

2.a Does the responsibility variable has directly influence to increase taxpayer compliance?

2.b Does the responsiveness variable has directly influence to increase taxpayer compliance?

2.c Does the assurance variable has directly influence to increase taxpayer compliance?

2.d Does the empathy variable has directly influence to increase taxpayer compliance?

2.e Does the tangibles variable has directly influence to increase taxpayer compliance?

1.3 The Objectives of Research

The purposes of this research are;

1. To examine how the tax service quality gives direct influence in increasing taxpayer compliance in Tax Services Office Kebayoran Baru 3.
2. To examine what are variables that directly influence in increasing taxpayer compliance.

1.4 The Benefits of Research

The benefits to be achieved from this research are:

1. In terms of science, research is expected to become reference material for future research that more thoroughly in the future.

2. From practical terms, this research will then used as suggestion for the tax officer and tax service in order to improve the tax service quality to taxpayers and for taxpayers is expected to improve compliance in taxation obligations.

1.5 The Systematic of Writing

The research will be divided into five chapters. First chapter is introduction which consists of research background, the problem statement, the objective of research, the benefit of research and the systematic of writing. Second chapter is theoretical background. This chapter includes definition of service quality, definition and characteristics of good service, definition of taxation, definition of taxpayer, definition of taxpayer compliance, and relationship with service quality of taxpayer compliance and hypothesis development. Third chapter is research methodology. In this chapter, researcher explains about types of research, population, sample and sampling method, data collection method, identification and measurement of variables, research instruments, data analysis method. Fourth chapter is data collection process, sample description, multicollinearity test, autocorrelation test, heteroscedasticity test, normality test, analysis the effect of quality tax service to taxpayer compliance, hypothesis testing, and analysis of research results. Fifth chapter is the conclusion, limitations, suggestion, and implication of the research.

CHAPTER II

THEORETICAL BACKGROUND

This chapter aims at discussing theoretical background of Quality of Service, Definition and Characteristics of Good Service, Tax, Taxpayers, Taxpayers Liability, Taxpayers Compliance. This chapter also discuss of Preview of Previous Research and Hypothesis Development that are conducted to this research.

2.1 Quality of Service

2.1.1 Definition of Service Quality

Services could interpret as an act or acts of a person or organization to give satisfaction to customers or clients. The action can be done directly or indirectly. Quality of service is the image of a recognized community about services provided, society satisfied or not satisfied. Lewis and booms (Tyiptono, 2005:121) defines quality of care / services are a measure of how well a given service level capable of in accordance with customer expectations. According to Parasuraman (Tyiptono, 2005:121), based on this definition, quality is the fulfillment of customer needs and wants and accuracy to balance customer expectations.

According to the American Society of Quality Control, the quality is a whole features and characteristics of a product or service related to the ability to fulfill needs that have been determined. In other way, Joseph M. Juran of the Juran Institute says that quality has two meanings, which is provide direct service and offer products that will provide satisfaction and provide complete services (Juran and Gryna, 1988).

In this research, to measure performance of public sector, there are 5 variables (Sumadi: 2005). First, reliability is the ability to provide services as promised by accurate and trusted that was expect by customers. This is reflected in the accuracy of personnel (employees) in providing service, conformance between the services offered with the promise, the promised jobs are always completed on time, process management and tax reporting are quite practical and need not take too long, and the ability of officers in dealing with each problem. Timely service of all officers in providing services to the public taxpayers will add convenience and enhance public confidence in meeting its obligations in paying taxes. The campaign is waged by the government in an effort to raise awareness in the community in fulfilling its obligations to pay taxes should have been accompanied by improved government officials, also show the tax payment system. Government agencies sometimes are simply requires the taxpayer public liability but not followed by the fulfillment of people's rights. One of the rights of the public is receiving accurate service such as what is listed in the campaign that paying taxes is not that difficult and tedious job. The campaign is a promise that must be met by local government to provide convenience pay taxes. Community taxpayers who increasingly well informed of the rights and obligations are challenges and opportunities. Appropriate service procedures, appointments, is a claim credible that must immediately do if the government wanted the satisfaction of the community in which the taxpayer is linearly related to the increase in national income that is currently given priority, especially in restructuring the national economy which had suffered a long slump because of economic crisis. The main service is no respecter of taxpayers. The existence of standard procedures and systems that either provides services to the public in accordance with applicable regulations. Ease of access accordance with applicable regulations, not because of the closeness with employee taxes, title or other factors.

Second, responsiveness is the willingness to help customers and provide prompt service. Government has been trying to help and give fast service. Tax payment service system created to make taxpayers more comfortable and easy to pay its obligations to the government. The system is not always valid, precise and accurate. Very dynamic service system to be renewed when deemed no longer feasible. Criticism, public complaints is a very good input to always improve the system.

Monopoly on the truth of taxpayer service to the community is one obstacle to introspective. The attitude should be removed from the tax officers. Officers are supposed to love and respond to all inputs properly. Community taxpayers should have the same bargain when dealing with officials. Taxpayers are also more intelligent and have an open attitude when there irregularities in the service officers are not the only truth. Government in this case in particular has taken several steps to respond to input, including the suggestion box has been opened, the officer receiving the complaint has also been prepared, and these steps should be followed up with concrete steps. Sincerity and the sincerity to accept criticism and suggestions is to provide enhanced customer service and do not repeat the mistakes that have been done.

Third, assurance (guarantee) is the knowledge and courtesy of employees and their ability to inspire trust and confidence. Assurance are namely knowledge, friendliness, and ability of its employees in carrying out tasks that ensure the performance of spontaneously giving rise to the belief that good and faith communities. The role of employees in providing services is vital to satisfaction taxpayer. Employees must have a comprehensive knowledge and simultaneously to all products offered services. Specialization is necessary for the demands of professionalism. Specialization does not mean just well solely on the issue of his work, but employees should also have extensive knowledge about tax services. All officers are also public officers who are able to provide a description for this ministry who is responsible. Such behavior can occur because of partial knowledge about product and services offered to the public taxpayers. Employees are friendly, intelligent and understanding is a requirement of taxpayers increased community satisfaction. Employees now serve as officers demanded the truth. Officers do not always wait to visit by consumers, but officers should respond when he saw confused taxpayer. The ideal employee should be accompanied by an internal employee satisfaction. Basic needs of employees should get the attention from supervisor. Great demands without being accompanied by an increase in employee welfare only will be in vain. Training of personnel services with the involvement of universities in the environment can be done. The involvement of universities is an effort to obtain an efficient training. Universities and colleges get the practice while the government gets a cheaper training and effective.

Fourth is empathy, namely trying to understand the customer needs by giving sincere attention to each customer. Taxpayer as a human society must be treated as a whole person. Vitality and conditions of employees must be constantly maintained to serve as prime. Employee needs to be met in full so that the output is a reflection of us, in other words employees serve the public just as serving itself. Genuine empathy will significantly increase community satisfaction taxpayer. Top management plays a very effective way to realize the sense empathy. Leaders who can appreciate the exemplary in-line staff are needed. A visionary leader and able to translate vision to his subordinates very needed. Services to customers without vision will create imbalance. The role is no less important is the organizational structure that supports the creation of togetherness to achieve a sense of empathy to the customer. Steps can be done are to conduct employee research. This study will illustrate the quality of internal customer satisfaction employee. This research should be fair and honest with no pretense that the results obtained are also valid. Employees who are satisfied with the work environment should affect sense of empathy towards the customer.

Fifth is physical evidence or tangible. Governments should be biased to provide initial evidence that service quality is reflected in the physical appearance that can be relied upon. The first image that reflects the quality of service tax agency is something that can be seen. The rooms are comfortable, not hot, have a healthy small room a few things that can reflect the quality of service. Serious attention to things visible is the first impression that will contribute to the satisfaction of the taxpayer community. Physical appearance which is enables convenient place healthy relationships with both fellow employees and taxpayers. Physical appearance also considers the effectiveness of lay out. The flow of receipts from the start, waiting rooms, process until the file is complete is very convenient to employees and taxpayers. The existence of a small room, praying it will also help customers not to worry and comfortable. Consumer satisfaction can also be supported by technology that applicable. The existence of the phone to taxpayers, the media information easily accessible, and good service system makes the transaction so easy and monitored appropriately.

2.1.2 Definition and Characteristics of Good Service

According to Kashmir (2005), the good service is the company's ability to provide services that can provide satisfaction to customers with a predetermined standard. Capability is demonstrated by the human resources and facilities and infrastructure owned.

About the characteristics of good service followed by the employee in charge of serving customers, is as follows:

a. Employees Availability

The customers' leisure depending on the employees who serve them, the employee must be polite, friendly, interesting. In addition, employees must be responsive, articulate, fun and smart. Employees also look attractive and take care of customers. How it works employees also have to be quick, rapid.

b. Infrastructure Availability

One of the things important in serving customers, in addition to the quality and quantity of human resources, facilities and infrastructure are owned by the company. Equipment and facilities such as waiting rooms and a room for receiving guests must be equipped with various facilities, thus making the customer feel comfortable or welcome in the room.

c. Able to Serve the Fast and Right

In serving, customers expect employees must do so according to the procedure. The services provided are on schedule for a particular job and do not make mistakes in terms of services provided in accordance with company standards and customer desires.

d. Responsible To Every Customer from Start to Finish

Responsible to every customer from beginning to end, can interpreted in running the service, the employee must be able to serve from start to finish service activities. Customers will feel satisfied if the employee is responsible for the services it provides. If anything happens, employees from the beginning to handle the problem immediately took over responsibility.

e. Ability to Communicate

Able to communicate well to each customer is to be done by each employee. Do not use terms that are difficult to understand, so that customers easily understand the intent of the employee.

f. Privacy Gives Every Transaction

Provide assurance of confidentiality means that employees must maintain the confidentiality of customers, especially related to money and personal customers. This also relates to the responsibility of the employee.

g. Having Good Knowledge and Capabilities

To be specific employees serving customers must have the knowledge and specific skills. The task is always associated with a human employee, employees need to be educated specifically about the abilities and knowledge to deal with customers or the ability to work. Ability to work will be able to speed up the process accordance with the desired time.

h. Trying to understand Customer Needs

Employees must be responsive in understanding the needs of customers. Employees who are slow will make customers flee. Try to know and understand the wants and needs of customers quickly.

i. Able to give confidence to customers

Trust absolutely needed in carrying out the work. Trust is very important prospect for potential customers wanted to be the company customers concerned. To keep the old customers who have faith in order not to move to another company. This can done through the services of employees in particular, and through the ministry of all employees of the company generally.

2.2 Taxes

2.2.1 Definition of Taxation

Some tax definitions given by some experts, namely:

1. According Rochmat Soemitro (Triatmoko, 1994: 10)

   Taxes are cash contributions to the people of the State (the transition of wealth from the private sector into the government sector) under the law (which can be imposed) by not getting services lead (tegen prestatie) directly appointed and are used to pay for public expenditure (public uitgaven.

This definition was later corrected to:

   Tax is the transition of wealth from the people to Negar cash to finance routine expenditure and the "surplus" is used to "public saving" which is the main source for financing "public investment".

2. According Soeparman Soemahamidjaja (Munawir, 2000: 3)

   Taxes are compulsory contributions, in money or goods levied by the authorities based on legal norms, in order to cover the costs of production of goods and services collectively in achieving common prosperity. This definition has a key point that is mandatory dues, levied by a ruler or government, legal norms must be interpreted in the levy dues levied by the government should be based on applicable law. Contributions shall be used to finance expenditures by the government to the attainment of public welfare.

3. According S.I Djajadiningrat (Sunadi, 2002: 9)

   Taxes as a liability rather than give up some wealth in the State due to a condition, events, and actions that provide a specific position, but not as punishment, according to regulations set by the government and can enforced but there is no return service from the State directly, to maintain the general welfare.

2.3 Taxpayers

2.3.1 Definition of Taxpayer

Taxpayer is a private person or entity who accordance laws and regulations of taxation is determined to do taxation obligations, including tax collectors or cutting certain taxes (Syafri:2006).

Taxpayers may be dividing into two, namely:

1. Individual taxpayers

   Is an individual who under the terms of statutory laws and regulations of taxation is determined to make tax obligations.

2. Corporate taxpayers

   Group of people or capital who do business or not do business that includes Limited Liability Company, the Company Commanditaire, another company, state or local enterprises with the name and in whatever form, Firm, Corp., Cooperative, Pension Funds, the Guild, the Society for, foundations, mass organizations, political organizations or similar organizations, institutions, the Permanent Establishment and Other Business Forms.

Based on the concept of Fiscal, taxpayers are also divided into 2 (two) categories, namely the Payer and Payer Levied. Included in the category of entities as the Payer is covering all persons or entities according to the Tax Act are required to periodically or at predetermined its recording, calculation, payment and reporting of tax payable as a result of the emergence of the tax object attached to the self Taxpayers subject to tax or. While the tax levied includes every individual and entity that according to Law Taxation is required to calculate, collect or withhold taxes from other parties, to deposit the results, and reported (to the government), for and on behalf of another party at the time that determined.

2.3.2 Taxpayer Liability

Taxpayer obligations in general are the duty of taxpayers to implement the provisions that have stipulated in tax laws and guide their implementation. Taxpayer tax obligations in detail are:

a) Register to obtain a Tax identification number and reports its business for the entrepreneur taxed under the laws of the Value Added Tax 1894 and amendments thereto, confirmed as a taxable employer.

b) Fill with correct, complete, clear, and signed and lodges the tax declaration form (SPT) to the office where the taxpayers register or confirmed as a taxable employer within the specified time limit.
c) Calculating and paying or depositing their tax payable correctly.
d) Keep books or records.
e) When inspected shall:
    1. Show and / or lend books or records, documents which it is based and other documents relating to income derived, business activities and independent work of taxpayers subject to income tax or tax payable.
    2. It provides an opportunity to enter a place or space that deemed necessary and the member for help to smooth the examination.
    3. Provide the necessary information.

    If the revealed books, records, or documents and information requested, the taxpayer tied to an obligation to keep confidential, then the obligation to keep confidential abolished by the demand for inspection purposes.

2.4 Taxpayer Compliance

2.4.1 Definition of taxpayer compliance

Talk about compliance, it is important to know what compliance category is. Compliance can be categorized in 2 ways:

a. Administrative Compliance

It is a form of compliance with administrative rules such as the filing of timely payments.

b. Technical Compliance

Taxpayer compliance is technically against the payment of taxes; such taxes are calculated in accordance with the technical provisions of tax laws. Tax compliance by International Tax Glossary in Nasucha (2004:131) is the levels that indicates the taxpayer complies or do not comply with the tax rules in his country. For example, reporting the income statement or reporting the tax form in certain period. Hasseldine in Nasucha (1004:131) states that tax compliance is to report all property tax payers are logged at the specified time and returns reporting tax liability accurately in accordance with revenue codes, regulations and determination of the court's decision at the time of recording.

Definition of compliance according to Milgram as Koeswara in Nasucha (2004:131) is obedience to authority or rules. Compliance in taxation can be interpreted as the degree to which taxpayers comply with tax legislation (Hom. 1999:13). Compliance shows that there are forces that affect the individual explicitly. Compliance is also a typical response from individuals against other individuals whose status and power higher.

Understanding that has been described previously, we can say that taxpayer compliance is the implementation of its obligations to deposit and report the tax payable in accordance with tax regulations. Compliance is expected in the Self Assessment System is a voluntary compliance rather than forced compliance. Broadly speaking, theories about the compliance of taxpayers can be classified in the theory of coercion and consensus theory. Coercion theory, people will obey the law because of the element of coercion that are legal powers of the ruler. This theory based on the assumption that physical coercion, as the creation of monopoly power is the basis of order for general purposes. Meanwhile, according to the consensus theory, legal compliance lies in the public acceptance of the legal system is the basic legality of the law. Since the tax system in Indonesia changes to Self Assessment System, the obligation to calculate report and deposit the tax owed by taxpayer done alone. Therefore, the key system of tax collection in the Self Assessment System is compliance voluntary. In accordance with the Decree of the Minister of Finance Number 235/KMK.03/2003 June 3, 2003, Taxpayer Compliance can be defined as a taxpayer that can be given refund of tax overpayments if it meets all the requirements as follows:

a. Timely in lodges its annual in 2 (two) years
b. In the last year that late submission of tax return period of not more than 3 (three) for the fiscal period for each type of tax and are not consecutive;

c. The period of the late tax return is submitted no later than the deadline of the next fiscal period returns period;

d. Not have tax arrears for all types of taxes;

   1. Except as have obtained permission to pay in installments or defer payment of taxes;

   2. Does not include tax arrears in connection with the tax collection letters are issued for 2 (two) last fiscal period.

e. It's never been convicted of a crime in the area of taxation within a period of 10 (ten) years; In terms of financial reporting was audited by public accountant or Finance and Development Supervision must be with an unqualified opinion or the opinion of the fair with long exception does not affect the fiscal income.

2.5 Relationship between Tax Service Quality and Taxpayer Compliance

According to Andreoni et al. (1998:828-822) compliance is the trigger of a strong motivational state to individuals. Adherence to the basic elements that are important to the formation of an orderly social life and regularly to enhance voluntary compliance with fairness and openness is needed in applying the rules of taxation, simplicity taxation rules and procedures as well as good service and fast against the taxpayer. Still according to Andreoni et al. (1998:818-856), taxpayer compliance is influenced by many factors, among others, public services, policy and public finance, labor supply, occupation, form of organization, morale taxpayer, taxpayer's income structure, tax rates, demographics (type sex and age), social conditions of society, law enforcement (audit and penalties), the complexity and tax amnesty. Public sector performance measurement needs, as described by Levine et al. (1990:190), namely 5 (five) indicators to measure public sector performance:

a. Productivity

Productivity is a measure of how much the public services it produces the expected, in terms of efficiency and effectiveness

b. Quality of service

Quality of service is the size of the image recognized by the community about services provided, namely the public are satisfied or not satisfied.

c. Responsiveness

Responsiveness is the ability of organizations to identify community needs, sets the agenda and priorities of service, as well as the needs and aspiration community.

d. Responsibility

Responsibility is a measure of whether the implementation activities in accordance with the principles of administration which is right.

e. Accountability

Accountability is a measure of how much the policy and activities of public organizations accountable to the people or consistent with the will of the people.

2.6 Review of Previous Research

Research on tax compliance have been done by Nisa (2002) which is examined the relationship between education level of taxpayer and effectiveness information services taxation of attitude of taxpayers compliance in paying taxes in the District Jepon, Blora, Central Java. For sampling, Nisa is using Non-Probability Sampling. The purposive samples with the criteria have income/year above Taxable Income and have a Taxpayer Registration Number. By analyzing the sample of 39 respondent using correlation methods, Nisa found that there is a positive relationship between level of education and the effectiveness of the tax information service with an attitude of compliance to pay taxes.

Padmodimuljo (2003) was researched the quality of service PT. Pos Indonesia (PT. Posindo) to the public. The research developed in 5 variables: reliability, responsiveness, assurance, empathy, tangibles. The conclusion of this research was the service quality is lower than consumer expectation and some suggestions can be done to improve the quality of service.

Another research was conducted by Syafri (2006), using the same variable with Padmodimuljo, but different in sample and problems. The title of her research is the Effect of Quality of Service Tax on the Tax Services Office on Tax Compliance (Study: Taxpayers are registered in Tax Services Office Bukittinggi). Respondent on this research consisted of 30 respondents, 17 men and 13 women. This research shows how the variables of service quality with reliability, responsiveness, assurance, empathy and tangibles affect taxpayer compliance. The results of this research can be concluded that the quality of service in the tax office includes reliability, responsiveness, assurance, empathy, and tangible have positive and significant influence on taxpayer compliance that are listed in the Tax Service Office Bukittinggi at significant level 0.05. Partially, only the responsiveness and empathy that have a positive and significant influence on taxpayer compliance, while the reliability, assurance and tangible does not have a positive and significant influence on taxpayer compliance.

This research is a replication and using same variables from previous research conducted by Syafri (2006). The population of this research is a registered taxpayer in the Tax Service Office Kebayoran Baru 3 South Jakarta. The sample is taxpayers who have a tax identification number and interact directly with Tax Services Office Kebayoran Baru 3. This research is uses regression analysis to examine the effect of and relationship between independent variables and dependent variables. Independent variable is the reliability (x_1), responsiveness (x_2), assurance (x_3), empathy (x_4) and tangibles (x_5). Dependent variable is taxpayer compliance. The researcher is uses the independent variables and the dependent variable that used by Syafri (2006) and change the research population. The researcher is adopts all the variables because these variables are a common standard for measuring the quality of service. The results will differ, depending on which areas that will be a place of research.

2.7 Hypothesis Development

Based on the description above, then the hypothesis of this research are expected in the tax office service quality has positive and significant influence on taxpayer compliance.

From this hypothesis above can be solved into several sub hypothesis namely:

Ha: Tax service quality has positive and significant influence on taxpayer compliance.

Ha1: Reliability of officers in providing services in the tax office has positive and significant influence on taxpayer compliance.

Ha2: Responsiveness of officers in providing services in the tax office has positive and significant influence on taxpayer compliance.

Ha3: Assurance of officers in providing services in the tax office has positive and significant influence on taxpayer compliance.

Ha4: Empathy of officers in providing services in the tax office has positive and significant influence on taxpayer compliance.

Ha5: Tangible or facilities in providing services in the tax office has positive and significant influence on taxpayer compliance.

CHAPTER III

RESEARCH METODHOLOGY

3.1 Types of Research

This research is a verificative research because it aims to examine the influence between two variables or more. There are independent variables (variables that affect) and the dependent variable (a variable that is affected). This purpose of this research is to know the effect of tax service quality to Taxpayer compliance in Tax Service Office Kebayoran Baru 3

3.2 Population, Sample and Sampling Method

Population is a generalization of the object or subject that has certain characteristics. The population is registered taxpayers in the Tax Office Kebayoran Baru 3, which consists of 9714 individual taxpayer and 449 corporate taxpayers.

The sample used in this research is taxpayer, which has a Taxpayer Registration Number. The sample selection (sampling) in this research conducted in purposive sampling used as a sample population is a population that meet certain criteria in order for the samples taken representative with the criteria that have been determined. The criteria suggested for the sample is: Taxpayers who have Taxpayer Registration Number and interact directly with Tax Service Office.

Sampling will be done by using Convenience sampling, therefore by considering of cost and time of research, researcher use by taking 100 samples.

The researcher is using Convenience sampling by taking 100 samples, considering of cost and time of research. In the Tax Service Office Kebayoran Baru 3, with 2 weeks of time research, the researcher success collect 80 samples which 60 samples is individual taxpayers and 20 samples is corporate taxpayers. This research only use samples from individual taxpayers which 60 samples.

3.3 Data Collection Method

Based on the data sources that want researched, this research belong to the primary data research. Primary data is research data obtained directly from the original source. The method used to collect this data is by using a questionnaire survey method in order to save time and cost.

3.4 Research Instruments

This research is used a questionnaire instrument. Questionnaires use in this research was adapted from questionnaires Yaruddin (2005) and questionnaires Yole et al (2006). Questionnaires for variable service quality questionnaire adapted from questionnaires Yaruddin that uses model put forward by Riduwan (2002). While the questionnaire for variable taxpayer compliance questionnaire adapted from Yole et al. Variable service quality questionnaire consists of 17 items of questions and variables taxpayer compliance questionnaire consists of 8 items question. Questionnaires have been prepared on a five-point Likert scale for each question. The researcher is used a questionnaire Yaruddin (2005) and Yole et al (2006) for this research because the questionnaire is easily understood by taxpayers and researcher. It is also the use of questionnaires in order to facilitate the researcher in data processing.

The questionnaire consists of 3 parts which can be described as follows:

1. The introduction: This section contains questions about respondents' personal data will be use to create descriptions of the respondents.
2. Core section: This section contains questions that must be address by the respondent. The questions related to the variable to measured, namely the quality of service in the Tax Service Office Kebayoran Baru 3 with taxpayer compliance.
3. The final section: This section contains a thank you for the participation of respondents.

3.5 Identification and Measurement of Variables

In this research, the researcher uses 2 variables, independent variables and dependent variable. Independent variables are the quality of service in the Tax Services Office Kebayoran Baru 3. Independent variable consists of 5 sub variables:

1. Reliability is the ability of officers in providing services, with the indicators (Yaruddin : 2005) :
    a. Willingness and honesty of officials in providing taxation services in accordance with the procedures and honesty in providing information about taxation.
    b. The effectiveness of the service is the attitude of officers in considering the quickness / fluently of the process of good service or not.
    c. Fairness of the tax officers in providing services to taxpayers
2. Responsiveness is officers respond and responsiveness of staff in providing services to the indicators (Yaruddin : 2005) :
    a. Consciousness is awareness of officers provide services to their duties and reaction of problems and complaints from taxpayers.
    b. Mastering the rules and tax provisions by officers, related to taxation services.
    c. Mastering of laws and administrative control in the field of taxation
3. Assurance is confidence, friendliness, and decency as well as nature can be trusted officer with the indicator (Yaruddin : 2005) :
    a. The ability to communicate is the ability to provide explanations and good communication with taxpayers.
    b. Acting friendly and polite as could seen from the friendliness and politeness of staff.

c. Comprehensive services that could be saw from whether the accuracy of the service had done or not by service personnel.

4. Empathy is the concern of staff in providing services, with the following indicators (Yaruddin : 2005):
   a. Legal certainty, the tax service can provide a sense of justice and legal certainty to taxpayers.
   b. Special attention to the problems that occur, that is given special attention to the problems encountered (problems that arise) in the process of completion of service tax.
5. Tangibles (tangible), namely the ease in obtaining equipment, supplies and various other facilities are adequate to provide ease and convenience to taxpayers, with the following indicators (Yaruddin : 2005) :
   a. Ease of getting tax declaration form, the attitude of officers in providing convenience to taxpayers to obtain tax declaration form.
   b. Ease of filling out the tax declaration form (SPT), namely whether there is any guidance given by the officer to taxpayer in filling the tax declaration form.
   c. Requirements done by the taxpayer; the requirement requested is not complicated, must be in accordance with regulations, and can be met by taxpayers.
   d. Equipment and supplies, namely the condition of equipment, supplies, administration, and room service in providing convenience, comfort and various amenities to the taxpayer.

While the dependent variable is taxpayer compliance with the indicators are (Yole et al : 2006) :

a. Charging tax declaration form
b. How to count tax declaration form
c. Level of difficulty tax declaration form
d. Error filling on tax declaration form
e. How reporting
f. Time reporting
g. Discipline on paying tax
h. Time of payment

Measurement of research variables:

1. Measurement of the Independent variables

   Service tax is defined as a response to individual and corporate taxpayers to the quality of services provided by the office of tax services include reliability, responsiveness, assurance, empathy, tangibles. Measurement using a *likert* scale, which consists of points (1) for the low quality of services and points (5) to excellent service.

2. Measurement of the Dependent Variable

   Variable that is taxpayer compliance is also measured by using a *likert* scale, which consists of points (1) for taxpayers who do not comply and points (5) for abiding taxpayers.

3.6 Data Analysis Method

In this research will use several methods of statistical analysis will be used to assist in analyzing data and testing of hypotheses are made. The analysis technique used is Classical Assumption Test.

This test includes multicollinearity test, autocorrelation test, heteroskedasticity test and normality test and to determine whether the data is processed feasible outcome questionnaire.

1. Multicollinearity Test

   Multicollinearity test aimed to get the information whether there is a correlation between the independent variable. The regression model should not have a correlation among its independent variables. Multicolinearity test can be done by examining the tolerance value from Variation Influence Factor (VIF) on the coefficient correlation table. Multicolinearity occurred if the value of VIF is greater than 10 or if the Tolerance value lower than 0.10.

2. Autocorrelation Test

   Autocorrelation test is correlations between the observations ordered by time or place. A good regression model should have happened never an autocorrelation. Autocorrelation test is conducted using Durbin-Watson (D-W). To detect the presence or absence of autocorrelation, the d-w value will compared with the d-w tables. The criteria used are as follows:

   a. If d-w < d_L or d-w > 4-d_L, mean that there is autocorrelation

b. If the d-w is located between the d_U and $4-d_U$, means no autocorrelation

3. Heterocedasticity Test

Heterocedasticity test conducted to examine whether there is a difference of variances from the residual of one observation to other observation in regression model. A good regression model is not happening heterocedasticity test. Detection of the presence or absence heterocedasticity could do by looking at the presence or absence of certain patterns on graph scatterplot.

If there are certain patterns, such as the dots are forming a regular pattern (wavy, broad and narrow), indicates has occurred heterocedasticity. Meanwhile, if there is no clear pattern and the points spread, there is no heterocedasticity.

4. Normality Test

Normality test conducted to examine whether the regression model both the dependent variable and independent variables are normally distribute or not. A good regression model is have a data distribution is normal or near normal. According to Keller (1997), normality can be accessed from the histogram that compares the residual value between observed data with an approximately normal distribution. If the bell-shaped histogram or close to, it could be assumed that the requirements of normality are met. Normality can also be saw from the Normal Probability Plot (P-Plot), which is compares the cumulative distribution with normal distribution.

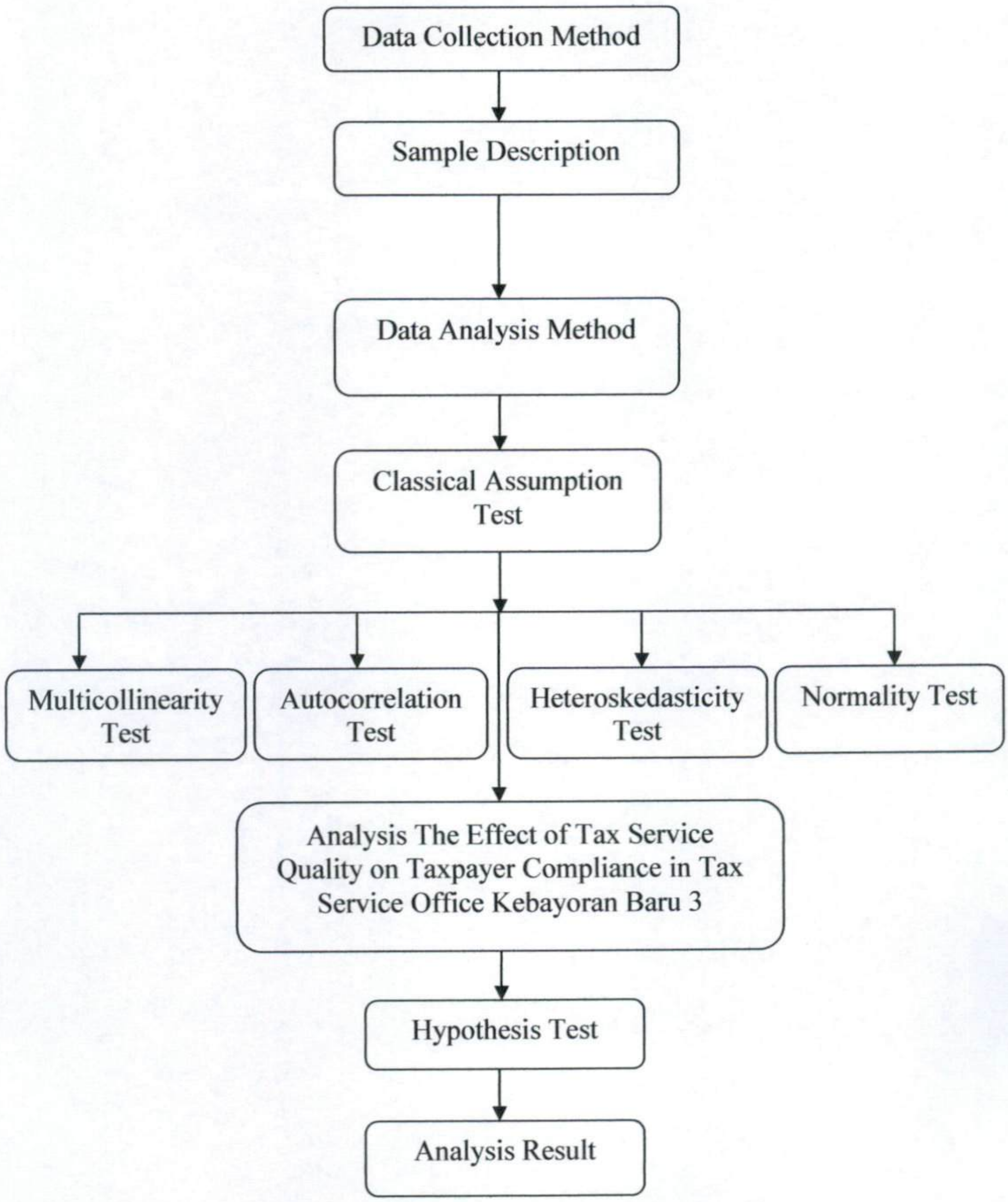
Normal distribution will form a straight line diagonal and plotting data will compared with the diagonal line. If the data moving to follow the diagonal line it says normality are meet. All data analysis techniques in this researched performed with SPSS version 15.0.

3.7 Data Analyzing

After data collected from data collecting and research activity, then data will be analyzing. This data will classify into 3 sample description. After that, the researcher is testing the classical assumption testing of the data and regression model. The classical assumption test is consisting with 4 test, Multicollinerity test, Autocorellation test, Heteroscedasticity test and Normality test. Then, the results of each test will support the regression model, which it is good or not regression model. Next, for the result of regression model the analysis the effect of tax service quality on taxpayer compliance will show how the factor of tax service quality able to explain the influence of taxpayer compliance. After that, the results of regression model for hypothesis test will show the results for each hypothesis that the researcher explain in chapter II. After that, the researcher will analysis the results and discusses it. This data analyzing can be seen in research framework figure 3.1.

Figure 3.1

Research Framework



CHAPTER IV

ANALYSIS OF THE RESEARCH

4.1 Data Collection Process

Data are collected directly to the field survey. Respondents are selected as the sample in accordance with criteria established which the taxpayer who has a tax identification number is and interact directly with Tax Service Office. Respondents are approached and asked to fill out questionnaires on the day. If respondents have questions that are not understand, the researcher will explain the intent of the question.

The total samples that want to research from the previous chapter are 100 samples. But the total questionnaires are successfully deployed as many as 80 questionnaires, which 60 samples is individual taxpayers and 20 samples is corporate taxpayers, while the other 20 questionnaires could not be completed because of time constraints in collecting the data in the Tax Service Office Kebayoran Baru 3, South Jakarta.

4.2 Sample Description

1. Respondents by Age

Respondents, who filled the questionnaire between the ages of 21-50 years, total of 52 respondents (86.67%). While the rest is 8 respondents (13.33%) aged 51-80 years.

Table 4.1

Respondent Characteristic based on the Ages

No	Ages	Respondent	
		Total	%
1	21-30 years	17	28,33%
2	31-40 years	20	33,33%
3	41-50 years	15	25%
4	51-60 years	6	10%
5	61-70 years	1	1,67%
6	71-80 years	1	1,67%
Total		60	100%

2. **Respondents by Gender**

Respondents of this research generally were male as many as 50 respondents (83.33%) while female respondents totaled 10 people (16.67%).

Table 4.2

Respondent Characteristic based on the Gender

No	Gender	Respondent	
		Total	%
1	Male	50	83,33%
2	Female	10	16,67%
	Total	60	100%

3. Respondents by Formal Education

The last formal education of respondents held generally are high school total of 13 respondents (21,67%). While respondents who had the last formal education Bachelor degree consist of 25 respondents (41,66%). In addition, the respondents had formal education Master degree as many as 2 respondents (3,33%), the Academy as many as 2 respondents (3,33%), Diploma I as many as 6 respondents (10%), Diploma III as many as 11 respondents (18,33%) and Elementary as many as 1 respondent (1,67%).

Table 4.3

Characteristic Respondent based on the Level of Education

No	Education	Respondent	
		Total	%
1	Elementary	1	1,67%
2	High School	13	21,67%
3	Academy, Diploma I and Diploma III	19	31,66%
4	Bachelor and Master Degree	27	45%
Total		60	100%

4.3 Data Analysis

4.3.1 Classical Assumption Test

Before conducting the regression test, classical assumption testing is used to convince that the data is reliable. It consists of multicollinearity test, autocorrelation test, heteroscedasticity test, and normality test.

4.3.1.1 Multicollinearity Test

Multicollinearity test is aimed to get the information whether there is a correlation between the independent variable. Multicollinearity test results show the value Variance Influence Factor (VIF) and value of tolerance as shown in the table Coefficient VIF:

Table 4.4

Coefficient VIF

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	21.378	8.073		2.648	.010		
reliability	.133	.537	.038	.248	.805	.446	1.830
responsiveness	-.752	.457	-.268	-1.645	.104	.471	2.124
assurance	1.505	.730	.347	2.062	.043	.403	2.259
empathy	-.244	.774	-.047	-.316	.753	.557	1.797
tangible	2.134	.413	2.20	3.713	.032	.664	1.442

a. Dependent Variable: compliance

Table 4.4 shows the value of Tolerance for each independent variable is as follows: the value of reliability is 0.446, the value of responsiveness is 0.471, the value of assurance is 0.403, the value of empathy is 0.557 and the value of tangible is 0.664. The Variance Influence Factor (VIF) of each variable is as follows: the value of reliability is 1.830, the value of responsiveness is 2.124, the value of assurance is 2.259, the value of tangible is 1.797 and the value of empathy is 1.442.

From the value of tolerance and the value of variance influence factor (VIF) above, indicate that there is no multicollinearity. Because the tolerance value is greater than 0.1 and variance influence factor (VIF) is less than 10 shows that there is no multicollinearity.

4.3.1.2 Autocorrelation Test

Autocorrelation test is correlations between the observations are ordered by time or place. A good regression model should have happened never an autocorrelation. Test method using Durbin-Watson test (D-W). To detect the presence or absence of autocorrelation, the dw value will be compared with the dw tables. The criteria used are as follows:

- If dw < d_L or dw > 4-d_L, mean that there is autocorrelation
- If the dw is located between the d_U and 4-d_U, means no autocorrelation

Table 4.5

Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.272[a]	.074	.012	6.650	2.166

a. Predictors: (Constant), tangible, reliability, emphaty, responsiveness, assurance

b. Dependent Variable: compliance

Table 4.5 shows that dw value obtained 2.166. The d_L value is 1.507 and the d_U value is 1.772 which the dw table with n (number of data) is 60 and k (number of independent variables) is 5. The value of 4-dL is 2.493 and 4-dU is 2.228. By using criteria that have been mentioned then:

- dw < d_L which is 2.166> 1.507, then there is no autocorrelation because the dw value is greater than d_L.

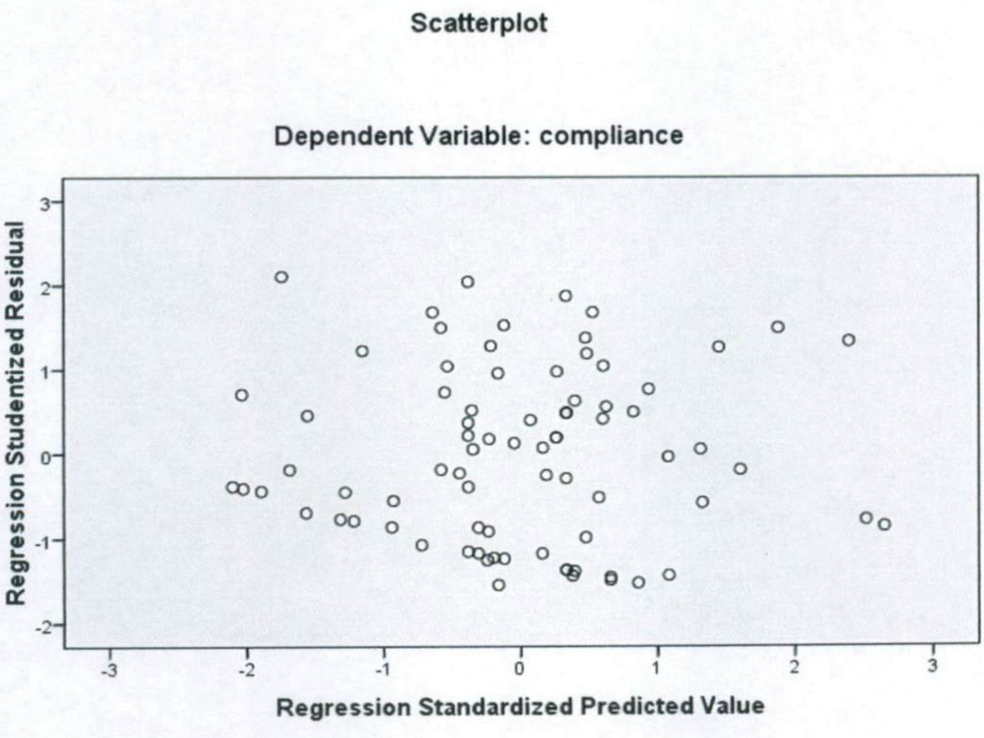
- d_U < dw < 4-d_U which is 1.772 < 2.166 < 2.228, then there is no autocorrelation.

4.3.1.3 Heteroscedasticity Test

Results from heteroscedasticity test of the existing data indicate that there is no heteroscedasticity because the scatter plot that happen do not form a specific pattern, so that proper regression model used. As shown in the graphics 4.1:

Graphics 4.1

Scatter plot

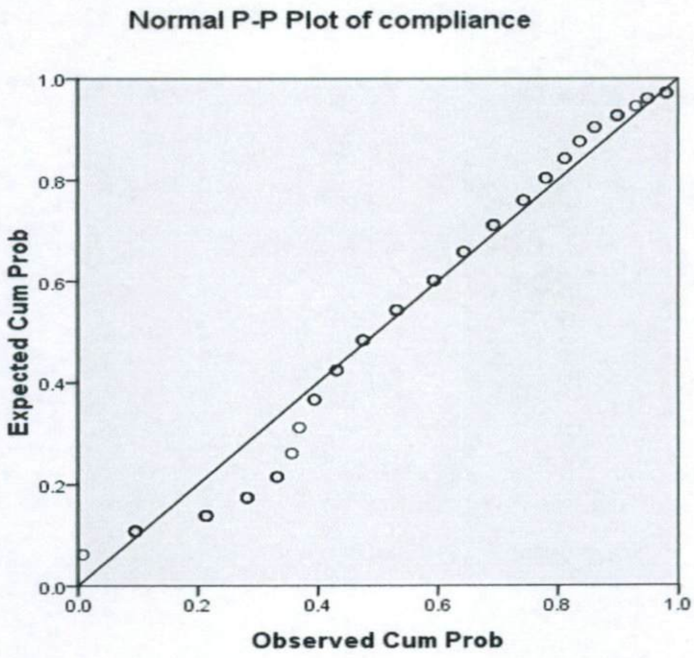


4.3.1.4 Normality Test

Results of Normality test shows histogram chart with a nearly normal distribution pattern, while the plot graph is showing the spread of data that follow the direction of the diagonal line. This means that regression models fit for use. As shown in graphics 4.2:

Graphics 4.2

Histogram



4.4 Analysis The Effect Of Tax Service Quality on Taxpayer Compliance

Table 4.6

Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.672[a]	.617	.383	6.650	2.166

a. Predictors: (Constant), tangible, reliability, emphaty, responsiveness, assurance

b. Dependent Variable: compliance

Table 4.6 shows the result of coefficient of determinant (R^2) is 0.617. It means the factor of quality service that includes reliability, responsiveness, assurance, empathy, and tangible only able to explain the influence on taxpayer compliance of 61.7%. And the rest, which is 38.3%, can be described by other factors that are not included in this research.

4.5 Hypothesis Test

Hypothesis test are performed by F-test by comparing the value of F-count and F-table at significant level 0.05.

The result of statistical regression analysis shows that the value F-count is 4.249 at significant level 0.05 as shown in the ANOVA table 4.7 below:

Table 4.7

ANOVA

ANOVA[b]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	261.790	5	52.358	4,249	000[a]
Residual	3272.160	54	44.218		
Total	3533.950	59			

a. Predictors: (Constant) reliability, responsiveness, assurance, empathy, tangible

b. Dependent Variable: compliance

Table 4.7 shows the value of F-count is 4.249 and the Sig value is (0.000) which is < α (α = 0.05). The value of F-table (54: 5) is 2.368 and the Sig value is (0.000) which is < α (α = 0.05). So F-count is greater than F-table which 4.249 > 2.368, it means Ha is accepted.

From the hypothesis test can be concluded that service quality has a positive and significant influence on taxpayer compliance at the significant level of 0.05.

Table 4.8

Coefficient t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	21.378	8.073		2.648	.010		
	Reliability	.133	.537	.038	.248	.805	.446	1.830
	responsiveness	-.752	.457	-.268	-1.645	.104	.471	2.124
	assurance	1.505	.730	.347	2.062	.043	.403	2.259
	Empathy	-.244	.774	-.047	-.316	.753	.557	1.797
	Tangible	2.134	.413	2.20	3.713	.032	.664	1.442

a. Dependent Variable: compliance

In general, the independent variable has a positive and significant influence on the dependent variable if the < α (α = 0.05) and the value of t-count is greater than the value of t-table. Table 4.8 shows the value of t-count and α for each sub variable as follows: the value of t-count reliability is 0.248 with α 0.805, the value of t-count responsiveness is -1.645 with α 0.104, the value of t-count assurance is 2,062 with α 0.043, the value of t-count empathy is -0.316 with α 0.753, the value of t-count tangible is 3.713 with α 0.032. The value of t-table is 1.671 and the Sig value is (0.000) which is < α (α = 0.05).

Because only variable assurance and tangible that the value of t-count is greater than value of t-table is 2.062 > 1.671 and 3.713 > 1.671, also has α is less than 0.05 is 0.043 < 0.05 and 0.032 < 0.05. It can be concluded that the assurance and tangible have a positive and significant influence on taxpayer compliance at the significance level of 0.05.

If each independent variable stands alone, only the assurance and empathy have positive and significant influence on taxpayer compliance. While variable reliability, responsiveness and empathy do not have a positive and significant influence taxpayer compliance.

It is means that hypothesis Ha_3 and Ha_5 are accepted, which Ha_3 is assurance of officer in providing service in tax service office has a positive and significant on taxpayer compliance and Ha_4 is tangible of officer in providing service in tax service office has a positive and significant on taxpayer compliance that is accepted. It means that taxpayer has an assurance to the officer such as good communication skill, politeness, comprehensive in providing service and tangible such as good facilities, ease to obtain the form and guidance of the officer on filling the tax declaration form in providing good service that are increasing the taxpayer compliance to do their tax obligation.

While Ha_1, Ha_2 and Ha_4 are rejected, it means reliability, responsiveness and empathy that officer providing services in the tax office do not have a positive and significant influence on taxpayer compliance. Whether the reliability, responsiveness and empathy of the officer are good, it is not going to increasing taxpayer compliance.

4.6 Analysis of Research Results and Discussion

Based on regression results from sub variables service quality to taxpayers compliance who are listed in the KPP Kebayoran Baru 3 can be concluded that:

1. From the results of regression as shown at table 4.6, the tax service quality give direct influence in increasing taxpayer compliance in the Tax Service Office Kebayoran Baru 3.

2.a Variable reliability does not have a positive and significant influence on taxpayer compliance, because the significance value is above 0.05.

This variable expected that the reliability has a positive and significant influence on taxpayer compliance. While the analysis conducted on the primary data shows that the sub hypothesis is rejected because it is not proved.

According to the research, there is no positive and significant influence is due to taxpayer compliance officer does not depend on the reliability of providing services. It is proved that the taxpayers obey their taxation obligation even though according to taxpayers, the officer not reliable enough about giving the services accordance with procedures, honest and not fast enough for the process.

In the field, the researcher seeing that the officer not fast enough in providing the services. Taxpayer felt that the service still less than taxpayer expectations.

2.b Sub variable responsiveness does not have a positive and significant influence on taxpayer compliance, because the significance value is above 0.05.

This variable expected that responsiveness have positive and significant influence on taxpayer compliance. And analysis of primary data indicates that the sub hypothesis is rejected because it is not proved.

According to the research, there is no positive and significant influence is due to taxpayer compliance is not affected by officers responsiveness in providing services. Responsive or not the officer, the taxpayer continued to carry out the taxation obligation. In the field, the researcher seeing that are not all of tax office that aware, responsive to the problem, and mastering exactly the rules of tax, laws and administration.

2.c. Sub variable assurance has a positive and significant influence on taxpayer compliance, because the significance value is below 0.05.

This variable expected that assurance have positive and significant influence on taxpayer compliance. While the data analysis of primary data indicates that the sub hypothesis is accepted because it is proved.

According to the research, the presence of a positive and significant influence are due to taxpayer compliance is influenced by the belief of staff in providing services. Friendliness, politeness, service of comprehensive and reliable is the nature of the officers in providing services gives encourage taxpayers to comply the tax obligation.

2.d Sub variable empathy not has a positive and significant influence on taxpayer compliance, because the significance value is above 0.05.

This variable expected that empathy have positive and significant influence on taxpayer compliance. And analysis conducted on the primary data shows that the sub hypothesis is rejected because it is not proved.

According to the research, there is no positive and significant influence is due to taxpayer compliance does not depend on the officer empathy. Whether officer care and give more attention to taxpayer, still there are some taxpayers do not discipline in reporting their own taxes.

Even though each of taxpayers has Account Representative that helps them with services, guidance and supervision directly for taxpayers, still there are some taxpayers that supervise by Account Representative directly, do not report their tax declaration form timely.

2.e Sub variable tangible has a positive and significant influence on taxpayer compliance, because the significance value is below 0.05.

Sub variable originally expected is that this will have positive and significant influence on taxpayer compliance. Analysis of primary data indicates that the sub hypothesis is accepted because it is proved.

According to the research, the presence of a positive and significant influence are due to taxpayer compliance depends on the ease of obtaining and fills out tax returns and other appropriate facilities. Officers is giving guidance on filling in tax declaration so that taxpayers know exactly how to fill out tax declaration correctly and so there is no mistake in reporting tax declaration form or other form. Taxpayers also feel comfort because the tax service office has improved the facilities and the design of the office is very nice so it is attractive for taxpayers.

The result of this research can be concluded that the tax service quality includes reliability, responsiveness, assurance, empathy and tangible has positive and significant influence on taxpayer compliance that is listed in the Tax Service Office Kebayoran Baru 3 South Jakarta at significant level 0.05. This result is consistent with prior literature, Syafri (2006).

Partially, only the assurance and tangible that has a positive and significant influence on taxpayer compliance, while the reliability, responsiveness and empathy does not have a positive and significant influence on taxpayer compliance.

While in the results conducted by Syafri (2006) shows that only the responsiveness and empathy that has a positive and significant influence on taxpayer compliance. And the rest, reliability, assurance and tangible do not have a positive and significant influence on taxpayer compliance.

CHAPTER V

CONCLUSION

5.1 Conclusion

This research examines how the effect of tax service quality includes reliability, responsiveness, assurance, empathy, and tangible on taxpayer compliance. Research is conducted on registered taxpayers in the Tax Service Office Kebayoran Baru 3, South Jakarta. From this research we can conclude that:

1. From the results of regression analysis, tax service quality in the tax office that includes reliability, responsiveness, assurance, empathy, and tangible has a positive and significant influence on taxpayer compliance that are listed in the Tax Service Office Kebayoran Baru 3 on the significance level of 0.05.
2. Only partial assurance and tangible that are have a positive and significant influence on taxpayer compliance, while reliability, responsiveness, and empathy did not have a positive and significant influence on taxpayer compliance. It means that assurance and tangible are significant factor in influencing the taxpayer compliance in Tax Service Office Kebayoran Baru 3 South Jakarta.

5.2 Limitations

Although this research has been done as well as possible, but there are some limitations that cannot be avoided by researcher. The limitations that may affect the results of this research:

1. Basic sample selected in this research at one Tax Service Office only, not some Tax Service Office.
2. The questionnaire should be included whether the respondent is an individual Taxpayer or corporate taxpayer, so the ease in data processing.

5.3 Suggestions

Suggestions that researcher could give for future research excellences are:

1. Further research, selection of samples is better not only in one Tax Service Office, but also in some Tax Service Office.
2. Future research should be examined each sub variable so the results support the theory.
3. From the results of this research, indicate that assurance and tangible variables have significant effect on taxpayer compliance Tax Service Office Kebayoran Baru 3. Based on these realities, the officers should increase their communication skills, hospitality, and facilities to improve taxpayer compliance.

5.4 Implications

1. For the tax authorities, for more attention to and improve the quality of services provided, especially in the aspects of assurance and tangible

because both these aspects have a positive and significant influence on taxpayer compliance.

2. To improve the quality of assurance aspect of service in one of them improve the quality of the resources of all employees as a way to communicate, receive suggestions and problems faced by the taxpayer in the taxation obligation.
3. To improve the quality of service in tangible aspect should Tax Service Office Kebayoran Baru 3 more to increase comfort effectiveness of physical layout, such as spatial structure and the flow of revenues (from the beginning process until it's complete).

Both variable of tax service quality must be a concern for Tax Service Office to do their service because it is gives significant effect on taxpayer compliance to do their tax obligation.

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APPENDIX

** KUESIONER **

Responden yang terhormat, saya merupakan mahasiswa yang mengadakan penelitian untuk penulisan skripsi dengan biodata di bawah ini.

Profil Penulis:

Nama	: Fachrie Pratama
No. BP	: 05 153 099
Fakultas/Jurusan	: Ekonomi/Akuntansi
Universitas	: Universitas Andalas
Judul Skripsi	: The Effect of Tax Service Quality on Taxpayer Compliance in Tax Service Office Kebayoran Baru Tiga

Kuesioner ini bertujuan untuk mengetahui pengaruh kualitas pelayanan pajak terhadap kepatuhan wajib pajak di Kantor Pelayanan Pajak Kebayoran Baru Tiga Jakarta Selatan. Data dari kuesioner ini akan digunakan untuk keperluan pembuatan skripsi. Oleh karena itu, saya berharap Bapak/Ibu/Saudara dapat meluangkan waktu untuk mengisi kuesioner ini. Saya menjamin tanggapan Bapak/Ibu/Saudara diperlakukan secara rahasia dan identitas Bapak/Ibu tidak akan dimunculkan dalam studi ini. Maka dari itu, jawablah kuesioner ini dengan jujur dan sebenarnya.

Atas perhatian dan partisipasi Bapak/Ibu/Saudara, saya ucapakan terimakasih

I. PETUNJUK PENGISIAN KUISIONER

1. Mohon dengan hormat bantuan dan kesediaan bapak/ibu/saudara untuk menjawab seluruh pertanyaan yang ada.
2. Berilah tanda (X) pada kolom yang bapak/ibu/saudara pilih sesuai dengan keadaan yang sebenarnya.

II. IDENTITAS RESPONDEN

1. Nama Responden =..............................(boleh tidak diisi)
2. Umur Responden =..............................
3. Jenis Kelamin =..............................
4. Pendidikan Terakhir =...........................

III. KUALITAS PELAYANAN

No	Pertanyaan	Alternatif Jawaban				
		SS	S	RR	TS	STS
1.	**A. Keandalan (Reliability)** Kemauan petugas KPP untuk memberikan pelayanan sesuai dengan prosedur					
2.	Petugas selalu memegang kejujuran dalam memberikan keterangan/informasi perpajakan					
3.	Dalam pemberian pelayanan, petugas selalu memperhatikan kecepatan proses pelayanan & selalu dilakukan dengan baik					
4.	Semua petugas di KPP memberikan pelayanan yang sama & adil pada semua wajib pajak					
5.	**B. Keresponsifan (Responsiveness)** Petugas sadar akan tugasnya dan tanggap terhadap masalah atau keluhan dari wajib pajak					
6.	Petugas menguasai peraturan yang berhubungan dengan pelayanan perpajakan (SPT)					
7.	Petugas menguasai dan terampil dalam urusan perpajakan (SPT)					
8.	Petugas menguasai hukum dan administrasi dalam urusan perpajakan (SPT)					
9.	**C. Keyakinan (Assurance)** Petugas senantiasa memberikan penjelasan dan berkomunikasi dengan baik kepada wajib pajak					
10.	Petugas senantiasa bertindak ramah dan sopan kepada wajib pajak					
11.	Petugas senantiasa memberikan pelayanan perpajakan sampai tuntas					
12.	**D. Empati (Emphaty)** Pelayanan perpajakan dapat memberikan rasa keadilan dan kepastian					

13.	Petugas senantiasa memberikan perhatian khusus atau masalah yang dihadapi dalam proses pelayanan perpajakan (SPT)					
14.	**E. Berwujud (Tangible)** Petugas memberikan kemudahan mendapatkan formulir permohonan pelayanan perpajakan (SPT)					
15.	Petugas memberikan bimbingan pengisian formulir SPT					
16.	Persyaratan yang diminta tidak berbelit-belit dan bias dipenuhi wajib pajak					
17.	Kondisi peralatan, perlengkapan, ketatausahaan dan ruangan memadai untuk memberikan kemudahan, kenyamanan serta berbagai fasilitas kepada wajib pajak					

Keterangan : SS = Sangat Setuju = 5
S = Setuju = 4
RR = Ragu-ragu = 3
TS = Tidak Setuju = 2
STS = Sangat Tidak Setuju = 1