

Tax Fair Compliance: Persepsi of Tax Correction, Public Trust, and Quality of Tax Service

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ABSTRACT

This research aims to see the effect of perceptions of tax corruption, public trust, and quality of tax services on non-employee WPOP compliance at KPP Pratama Bandung Cicadas in 2022. This study is a quantitative study using primary and secondary data. The population used in this study is non-employee WPOP at KPP Pratama Bandung Cicadas. This study used a purposive sampling. Study data will be analyzed with descriptive statistical and multiple linear regression analyses. The results of this study explain that perceptions of tax corruption, public trust, and quality of tax services simultaneously have a significant and partial positive effect on taxpayer compliance.

INTRODUCTION

Taxes are a mandatory fulfilment of the state, legally obligated to make payments by individuals or legal entities because they do not receive compensation directly, and are used on behalf of the state with the aim of people's prosperity Kurnia & Fajarwati, (2022). Taxpayer compliance is translated from self-registration independently, compliance with depositing SPT, calculation and payment of tax payable, and payment of tax debt. Taxpayer compliance is a crucial point in taxation in Indonesia, this is because taxpayer compliance has a significant influence on state tax revenues Am & Sarjan, (2020).

Table 1. National Taxpayer Compliance

Tahun	Jumlah WP Terdaftar	Persentase Penyampaian SPT
2017	39.151.603	72,64%
2018	42.479.485	71,10%
2019	45.950.440	73,06%
2020	46.380.119	77,63%
2021	66.351.573	84,07%

Source: author's data processing

From table 1, the proportion of taxpayer compliance based on submitting SPT reports varies yearly. Over the past five years, the highest SPT submission rate was 84.07% in 2021. Meanwhile, the lowest was in 2018 because only 71.10% of registered taxpayers reported SPT. Taxpayer compliance in submitting SPT is still relatively low, reflected in the average number of taxpayers who have submitted SPT in the last five years. During the last five years, the average taxpayer reporting SPT was only 75.7%, meaning that 24.3% of registered taxpayers still had not reported their SPT payment.

Table 2. Comparison of Non-employee WP OP Tax Compliance at KPP Pratama Bandung Cicadas and KPP Pratama Bandung Tegalega

Nama KPP	Tingkat Kepatuhan WP OP Non Karyawan				
	2018	2019	2020	2021	2022
KPP Pratama Bandung Cicadas	11%	16%	35%	39%	29%
KPP Pratama Bandung Tegalega	57%	52%	47%	43%	31%

Source: author's data processing

Based on Table 2, the level of non-employee WPOP compliance at KPP Pratama Bandung Cicadas from 2018 to 2021 shows a relative increase, only in 2022 the percentage of non-employee WPOP compliance will decrease. Even so,

if you pay attention to the number of taxpayers who are registered and compared to the number who report SPT, this has a low percentage of compliance rates. Different from what happened at KPP Pratama Bandung Tegalega as one of the Regional Offices of DGT Jabar 1 together with KPP Pratama Bandung Cicadas, which arguably has a better percentage of SPT reporting rates compared to KPP Pratama Bandung Cicadas.

Based on the explanation above, the researcher is interested in examining the compliance of individual non-employee taxpayers at KPP Pratama Bandung Cicadas using independent variables such as Perceptions of Tax Corruption, Public Trust, and Quality of Tax Services. This study aims to determine the simultaneous and partial effects of the variable perceptions of tax corruption, public trust, and quality of tax services on taxpayer compliance.

LITERATURE REVIEW

Perception of Tax Corruption

According to Adji Koenta Kurniawan (2017) the process of connecting allows everyone to interpret the surrounding environment based on their best understanding. According to Association of Certified Fraud Examiner (ACFE) in Yulitasari et al., (2022), fraud is fraud committed by employees, managers, officers or company owners, which can be detrimental to many parties. According to Mahasurya & Budiarta (2020), the perception of tax corruption is defined as someone's observation of deviant or unlawful behaviour by tax officials. According to Widya et al., (2022), perceptions of tax corruption have a significant positive effect on taxpayer compliance. This differs from previous research results, which obtained the results of perceptions of tax corruption not affecting taxpayers by Prayuksa, (2020).

H₁: Perceptions of corrupt practices partially have a negative effect on non-employee individual taxpayer compliance at KPP Pratama Cicadas.

Public Trust

Public trust is defined as the attitude of the people given to the government to support each implementation of its policies Rachmat et al., (2022). According to Ibrahim et al., (2020), public trust positively affects taxpayer compliance. This differs from research conducted by Purnamasari et al., (2018) which states that public trust in the government and the law does not affect taxpayer compliance.

H₂: Public trust partially has a positive effect on non-employee individual taxpayer compliance at KPP Pratama Cicadas.

Quality of Tax Services

According to Ermawati et al., (2022), quality of tax services is services provided by service actors (Tax Service Offices) that can meet the needs and expectations of customers (taxpayers). Providing, consistent service quality, it is hoped that it increases taxpayer satisfaction and motivates taxpayers to remain obedient in completing their tax obligations. According to Kausar et al., (2022)

the quality of tax service has a positive effect on taxpayer compliance. It differs from research conducted by Suari et al., (2019), which states that service quality does not affect taxpayer compliance.

H₃: Quality of Tax Services partially has a positive effect on non-employee individual taxpayer compliance at KPP Pratama Cicadas.

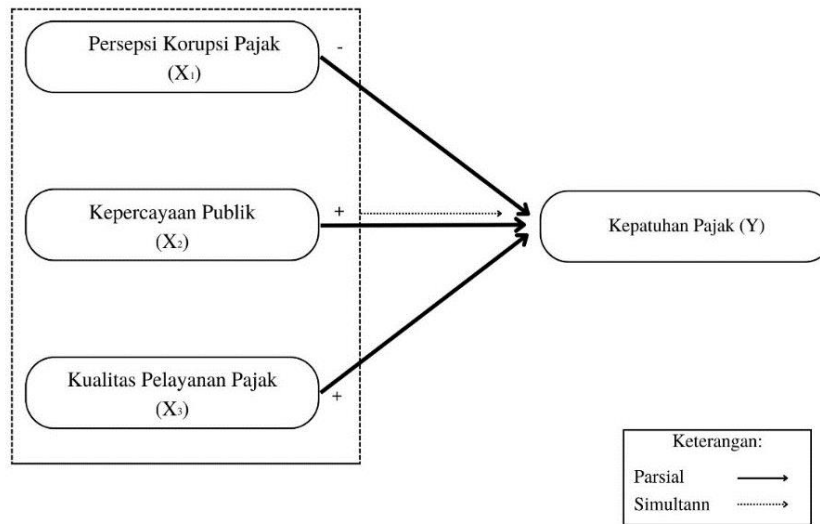


Figure 1. Research Hypothesis

METHODOLOGY

The research method used in this study is quantitative. The purpose of this research is a descriptive study, which means that the research results will later describe an event that is happening at this time Jayusman & Shavab, (2020). This study uses primary data which comes from distributing research questionnaires. Later the questionnaire data obtained will be processed using SPSS 26 tools using multiple linear regression analysis. This study's object was non-employee WPOP registered with KPP Pratama Bandung Cicadas in 2022. This research is causal, which means it aims to see and analyze the causal relationship between two or more variables to determine the influence of the independent variable on the dependent variable Rahman dan Yanti, (2016). The unit of analysis used for this research is an individual registered as a non-employee WPOP. The time of implementation of this research is included in a cross-section (one-shoot) study because the data obtained or collected is data simultaneously (only once collected) during the year, daily, weekly, or monthly.

The following is the formula for multiple linear regression analysis used:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Information:

Y : Taxpayer compliance (Bound Variable)

A : Constant

- $\beta_1 \beta_2 \beta_3$: Regression coefficient
- X_1 : Perception of tax corruption
- X_2 : Public Trust
- X_3 : Quality of Tax Service
- E : Error component.

RESEARCH RESULT

The following are the results of descriptive statistics in this study which have been summarized into one table, as follows:

Table 3. Descriptive Statistics

	N	Nilai Maksimum	Total Nilai	%
Kepatuhan Wajib Pajak	100	3500	3.050	87,10%
Persepsi Korupsi Pajak (X1)	100	2000	1.719	86%
Kepercayaan Publik (X2)	100	2000	1.564	78,20%
Kualitas Pelayanan Pajak (X3)	100	5000	2.899	82,80%

Source: SPSS 26, author's data processing

Based on Table 3 above, the respondents' answers to variable Y obtained a total score of 3.050, with an average percentage of the total score of 87.1%. The results are classified as very good. This explains that non-employee WPOP at KPP Pratama Bandung Cicadas in 2022 have registered, reported, paid, and calculated taxes and paid tax arrears well.

Based on Table 3 above, the respondents' answers to the Tax Corruption Perceptions variable (X_1) obtained a total score of 1.719, with an average percentage of a total score of 86%. This shows that the perception variable of tax corruption is perfect. So the perception of non-employee WPOP, registered at KPP Pratama Cicadas, towards tax corruption has a good response. This is allegedly also influenced by the existence of tax regulations considered strong enough to overcome these problems.

Based on Table 3 above, the respondent's answers to the Public Trust variable (X_2) obtained a total score of 1.564 with an average percentage of a total score of 78.2%. This variable of public trust is quite good. This explains the relatively high trust of non-employee WPOP registered at the KPP Pratama Cicadas in the Indonesian tax system.

Based on Table 3 above, respondents' answers to the variable Quality of Tax Service (X_3) obtained a total score of 2.899, with an average percentage of a total score of 82.8%. The variable quality of tax services belongs to the excellent category. This explains that the quality of tax services at KPP Pratama Bandung Cicadas is good.

Table 4. Normalitas Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual

N		100
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	2,80368837
Most Extreme Differences	Absolute	0,055
	Positive	0,055
	Negative	-0,046
Test Statistic		0,055
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS 26, author's data processing

Table 4 shows that the results of the Kolmogorov Smirnov normality test using SPSS note that the KS value is 0.055 with the Asymp value. Sig. (2-tailed) 0.200 > 0.05. Thus, these findings explain that the regression model used for this study is normally distributed.

Table 5. Multikolinieritas Test Result

Coefficients ^a								
Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10,365	2,549		4,066	0,000		
	Persepsi Korupsi Pajak (X1)	0,571	0,135	0,351	4,229	0,000	0,894	1,119
	Kepercayaan Publik (X2)	0,343	0,111	0,289	3,097	0,003	0,705	1,418
	Kualitas Pelayanan Pajak (X3)	0,171	0,074	0,227	2,323	0,022	0,645	1,551

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Source: SPSS 26, author's data processing

Based on Table 5 listed, the SPSS results show no correlation or relationship between the independent variables; in other words, there is no multicollinearity. This is explained by the tolerance value for all independent variables above 0.10 (tolerance > 0.10), which is 0.894, 0.705, and 0.645. In addition, the VIF value of each variable is below 10 (VIF <10), which is 1.119, 1.418, and 1.551. So there is no multicollinearity in the independent variables used in this study.

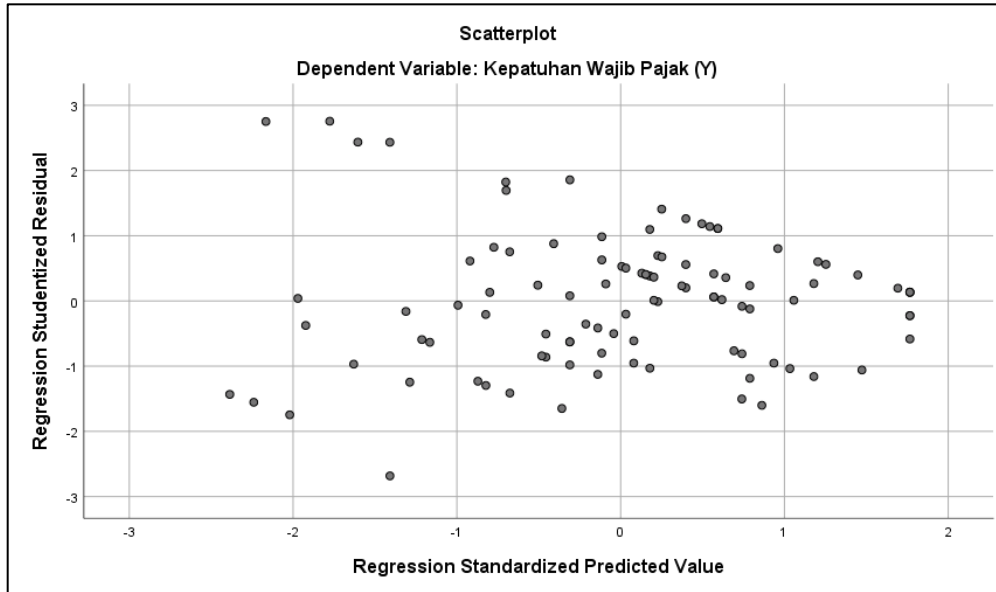


Figure 1. Heteroskedastisitas Test Result
 Source: SPSS 26, author's data processing

Based on Figure 2, the scatterplot graph explains that the data spread randomly and does not form a unique pattern. So, there is no heteroscedasticity in this study.

Table 6. Multiple Linear Regression Analysis Test Results

Coefficients ^a						
Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,365	2,549		4,066	0,000
	Persepsi Korupsi Pajak (X1)	0,571	0,135	0,351	4,229	0,000
	Kepercayaan Publik (X2)	0,343	0,111	0,289	3,097	0,003
	Kualitas Pelayanan Pajak (X3)	0,171	0,074	0,227	2,323	0,022

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Source: Source: SPSS 26, author's data processing

Based on table 6, shows the results of data processing with IBM SPSS 26 where the following regression equation is obtained:

$$\text{Taxpayer Compliance (Y)} = 10.365 + 0.571X_1 + 0.343X_2 + 0.171X_3 + e$$

The following is an explanation of the listed regression equation:

- A constant value of 10.365 indicates when the independent variables X_1 , X_2 , and X_3 are zero or constant, meaning that the taxpayer compliance value is 10.365.
- The regression coefficient value of the independent variable X_1 is 0.571, explaining that when there is an increase of 1 unit in the variable (X_1), assuming the other variables have a fixed value, the level of the variable Y increases by 0.571.
- The regression coefficient value of the independent variable public trust (X_2) is 0.343, explaining that when there is a one-unit increase in the public trust variable, assuming that other variables have a fixed value, it means that the level of the Y variable increases by 0.343.
- The regression coefficient value of the independent variable (X_3) is 0.171, which explains when there is a one-unit increase in the variable X_3 where the assumption of other variables has a fixed value, meaning that the level of the variable Y increases by 0.171.

Table 7. Determinasi Test Result

<i>Model Summary^b</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,640 ^a	0,410	0,392	2,847
<i>a. Predictors: (Constant), Persepsi Korupsi Pajak (X1), Kepercayaan Publik (X2), Kualitas Pelayanan Pajak (X3)</i>				
<i>b. Dependent Variable: Kepatuhan Wajib Pajak (Y)</i>				

Source: SPSS 26, author's data processing

Based on the results of the test for the coefficient of determination (R^2) in Table 7 it is described that the Adjusted R Square value is 0.392, which explains that the influence of the independent variables on perceptions of tax corruption, public trust, and quality of tax services is 39.2%. That is, the research independent variable can give an effect of 39.2%. Meanwhile, the remaining 60.8% is explained by other variables outside the study.

Table 8. Simultaneous Test Result

<i>ANOVA^a</i>						
<i>Model</i>		<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	Regression	540,794	3	180,265	22,238	.000
	Residual	778,206	96	8,106		^b

	Total	1319,00 0	99			
<i>a. Dependent Variable: Kepatuhan Wajib Pajak (Y)</i>						
<i>b. Predictors: (Constant), Kualitas Pelayanan Pajak (X3), Persepsi Korupsi Pajak (X1), Kepercayaan Publik (X2)</i>						

Source: SPSS 26, author's data processing

Based on the results of the F test in Table 8, it can be seen that the research significance value is $0.000 < 0.05$. As a result, it can be said that H_0 is rejected and H_a is accepted, which means that the variable perceptions of tax corruption, public trust, and quality of tax services simultaneously influence taxpayer compliance with non-employee WPOP, which is recorded at KPP Pratama Cicadas Year 2022.

Table 9. Partial Test Results

<i>Coefficients^a</i>						
<i>Model</i>	<i>Unstandardized Coefficients</i>			<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1	(Constant)	10,365	2,549		4,066	0,000
	Persepsi Korupsi Pajak (X ₁)	0,571	0,135	0,351	4,229	0,000
	Kepercayaan Publik (X ₂)	0,343	0,111	0,289	3,097	0,003
	Kualitas Pelayanan Pajak (X ₃)	0,171	0,074	0,227	2,323	0,022
<i>a. Dependent Variable: Kepatuhan Wajib Pajak (Y)</i>						

Source: SPSS 26, author's data processing

Perceptions of Tax Corruption (X₁)

Based on the results of the T-test in Table 9, it can be seen that the perception variable of tax corruption has a significant value of 0.000 or < 0.05 . Thus, it can be concluded that H_{01} is rejected and H_{a1} is accepted. This means the variable perception of tax corruption has a significant positive effect on taxpayer compliance.

Public Trust (X_2)

Based on the results of partial hypothesis testing or in the T-test in Table 9, it can be seen that the public trust variable gets a significant value of 0.003 where this result is <0.05 . Therefore, it can be concluded that H_{02} is rejected and H_{a2} is accepted, explaining that the public trust variable partially has a significant positive effect on non-employee WPOP compliance at KPP Pratama Bandung Cicadas.

Quality of Tax Service (X_3)

Based on the results of the T-test in Table 4.9, it is noted that the variable quality of tax services gets a significant value of 0.022, which means the value is <0.05 . So, H_{03} is rejected, and H_{a3} is accepted. This explains that the tax service quality variable has a significant positive effect partially on WPOP compliance.

DISCUSSION

The Influence of Perceptions of Tax Corruption, Public Trust, and Quality of Tax Services on Non-Employee Individual Taxpayer Compliance

Based on the results of simultaneous hypothesis testing (F Test), it can be concluded that H_0 is rejected and H_a is accepted, or it can be explained as a variable that influences perceptions of tax corruption (X_1), public trust (X_2), and quality of tax services (X_3) which have a significant effect simultaneously on compliance non-employee individual taxpayers at KPP Pratama Bandung Cicadas in 2022.

Effect of Perceptions of Tax Corruption on Taxpayer Compliance (X_1)

The rejection of H_{01} and the acceptance of H_{a1} indicate that the tax corruption perception variable has a notably positive impact on taxpayer compliance. The perception of tax corruption, despite its potential to diminish people's willingness to pay taxes due to negative opinions about irresponsible misuse of tax funds, is positively influenced by the existence of tax laws. These laws serve as indicators mandating taxpayers to fulfill their tax obligations, thereby fostering a positive impact. The findings of this study present a contradiction to the initial research hypothesis, asserting that perceptions of tax corruption adversely affect WPOP compliance. Nevertheless, the study's outcomes align with Krisna's (2021) research, which affirms the substantial positive influence of tax corruption perceptions on taxpayer compliance.

The Influence of Public Trust on Taxpayer Compliance

The rejection of H_{02} and acceptance of H_{a2} signify that the public trust variable partially exerts a noteworthy positive influence on the compliance of individual non-employee taxpayers at KPP Pratama Bandung Cicadas. Public trust holds substantial importance in relation to taxpayer compliance, as individuals are more likely to adhere to tax obligations when they have faith in the taxation system and trust tax officials. The findings of this study align with the research hypothesis, asserting that public trust significantly and positively

impacts the compliance of non-employee individual taxpayers. This correlation is reinforced by the findings of a prior study conducted by Sari et al., (2022), which concludes that the public trust variable has a significant positive effect on taxpayer compliance.

Effect of Tax Service Quality on Taxpayer Compliance

The rejection of H03 and acceptance of Ha3 indicate that the variable of public service quality partially exerts a considerable positive impact on individual taxpayer compliance. The quality of tax services plays a crucial role in influencing taxpayers to fulfill their tax obligations. The professionalism, support, and empathy demonstrated by tax officers contribute to the provision of high-quality services to taxpayers. When taxpayers are content with the service quality, it serves to enhance and motivate them to fulfill their tax responsibilities in accordance with applicable regulations. The findings of this study align with the hypothesis, asserting that the tax service quality variable significantly and positively affects the compliance of individual non-employee taxpayers. These results find support in the research conducted by Impiyati, Putri, and Napisah (2022), which concludes that the quality of tax services has a substantial and positive impact on the compliance of individual non-employee taxpayers.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results and discussion of the data that has been done, the conclusions made from research related to the Effect of Perceptions of Tax Corruption, Public Trust, and Quality of Tax Services on Taxpayer Compliance at KPP Pratama Bandung Cicadas 2022 are as follows:

1. Conclusion drawn from the analysis of descriptive statistics is as follows:
 - a. Non-Employee Taxpayers surveyed at KPP Pratama Bandung Cicadas indicated that the level of Taxpayer Compliance is highly favorable, achieving a total percentage score of 87.1%.
 - b. The findings from Non-Employee Taxpayers at KPP Pratama Bandung Cicadas revealed that the perception of Tax Corruption is deemed very positive, with an overall percentage score of 86.0%.
 - c. According to responses from Non-Employee Taxpayers at KPP Pratama Bandung Cicadas, the level of Public Trust is considered good, obtaining a total percentage score of 78.2%.
 - d. The feedback from Non-Employee Taxpayers at KPP Pratama Bandung Cicadas suggests that the Quality of Tax Service is rated as good, with a
2. The study's analysis outcomes affirm that the combined impacts of perceptions regarding tax corruption, public trust, and the quality of tax services play a role in influencing the compliance of individual non-employee taxpayers at KPP Pratama Bandung Cicadas.
3. Conclusions derived from partial test outcomes are outlined below:

- a. Partially, positive impacts are observed in the influence of perceptions of Tax Corruption on the compliance of non-employee individuals at KPP Pratama Bandung Cicadas.
- b. Public Trust, in part, exhibits positive effects on the compliance of non-employee individual taxpayers at KPP Pratama Bandung Cicadas.
- c. The Quality of Tax Service, partially, contributes positively to the compliance of non-employee taxpayers at KPP Pratama Bandung Cicadas.

Seeing the remaining large role of the independent variable in this study which has no effect of 60.8% on the dependent variable, the researcher suggests that the next researcher who wants to take the same topic add the independent variable, which is thought to have more influence on the dependent variable or taxpayer compliance. Researchers suggest adding independent variables such as understanding taxation and tax sanctions.

ADVANCED RESEARCH

In the research process, researchers experienced obstacles when distributing questionnaires, the consistency of the audience who filled out the questionnaire still needed to be improved. In addition, there are still many non-employee individual taxpayers who are difficult to ask for time to complete the questionnaire. The researcher's time is relatively short, so researchers must meet the target deadline that has been planned.

Suggestions for further research so that the timeline for conducting research is more carefully calculated so as not to catch up on the tight time

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