Corporate Taxpayer Satisfaction and Compliance Analysis at Pratama Dumai Tax Office: Review of the Service System

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ABSTRACT

The improvement of services to corporate taxpayers is expected to increase the satisfaction of corporate taxpayers so it is expected to increase compliance in the taxation sector. The new paradigm that places government officials as servants of the state and society must be prioritized to improve the performance of public services. The purpose of the study was to determine the direct effect of the Service Quality variable on the Satisfaction and Compliance of Corporate Taxpayers. The population in this study were corporate taxpayers registered at Pratama Dumai Tax Office, which amounted to five thousand and thirty-seven taxpayers. To minimize the incompleteness of the data, in this study, a questionnaire will be distributed to ninety-eight respondents. Data analysis in this study used descriptive analysis and Partial least squares (PLS). The results of the analysis of service quality affect corporate taxpayer satisfaction, service quality affects corporate taxpayer compliance and taxpayer satisfaction affects corporate taxpayer compliance.

Keywords: Service Quality, Taxpayer Satisfaction, Taxpayer Compliance

INTRODUCTION

Taxes are one source of local revenue that is used to finance government expenditures as well as build and repair infrastructure and provide education and health facilities. To note, state tax revenue in 2020 will reach 1,865.7 trillion Rupiah or 83.5% of total state revenue. According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU KUP), taxes are a mandatory contribution to the state owed by individuals or entities which are coercive based on law, by not getting compensation directly and used as state needs for the prosperity of the people. In this case the Directorate General of Taxes is not left behind in taking advantage of these technological advances by reforming the modernization of the tax system by implementing e-system based technology. The reforms in the field of modernizing the taxation system with an e-system carried out by the Directorate General of Taxes currently include e-registration, e-SPT, e-filing, and e-billing. The aim of updating the tax administration system with the addition of an e-system is expected to increase taxpayer compliance and increase public satisfaction (Hafni et al., 2020; Panjaitan et al., 2022; Putra & Renaldo, 2020; Sudarno, Priyono, et al., 2022) with tax administration. The following is the compliance data for Corporate Taxpayers.

Table 1. Registered Corporate Taxpayers and Annual SPT of Corporate Taxpayers

Year	Number of Registered Corporate Taxpayers	Number of Annual SPT of Corporate Taxpayers	%
2018	4,558	1,621	35.56
2019	4,803	1,847	38.46
2020	5,037	1,642	32.60

Source: Pratama Dumai Tax Office, 2022

Based on the data table above, it is known that the number of registered Corporate Taxpayers in 2018 was 4,558 and the Annual SPT of Corporate Taxpayers was 1,621 with a percentage of 35.56%, for 2019 registered Corporate Taxpayers were 4,803 with the number of Annual SPT being 1,847 with a percentage of

38.46% and in 2020 the number of Taxpayers Registered corporate taxes amounted to 5,037 with a total of 1,642 annual SPTs with a percentage of 32.60%. From the data above, in 2020 the number of registered Corporate Taxpayers has increased, but the number of Annual Corporate Tax Returns has decreased to 32.60%.

In order to evaluate service quality, taxpayer satisfaction (Arif et al., 2021; Hidayat et al., 2022; Jacksen et al., 2021; Khatoon et al., 2020; Wang et al., 2020), and continuous improvement, Pratama Dumai Tax Office conducts a satisfaction survey which is intended to obtain feedback from service users. The results of a survey conducted by Pratama Tax Office for the period 2018 s.d. 2020 are as follows:

Table 2. Taxpayer Satisfaction Level

Information	Number of Satisfaction Levels		
	2020	**2021**	**2022**
Less satisfactory	43	47	67
Satisfying	31	35	44
Very satisfactory	11	13	19
Total	**85**	**95**	**130**

Source: Processed Data, 2022

Therefore, the need to increase taxpayer compliance and service is expected to increase satisfaction to taxpayers so as to increase satisfaction (Akmal et al., 2023; Saputro et al., 2022) in the field of taxation. The new paradigm that places government officials as servants of the state and society must be prioritized in order to improve the performance of public services.

LITERATURE REVIEW

Definition of Tax

According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU KUP), taxes are mandatory contributions to the state owed by individuals or a coercive body based on law, by not getting compensation (Suhardjo et al., 2022) directly and used for the needs of the state for the greatest prosperity of the people.

Taxpayer

According to Article 1 number 2 of the KUP Law, taxpayers are individuals or entities, including taxpayers, tax collectors and tax collectors, who have tax rights and obligations in accordance with the provisions of the tax laws and regulations. Taxpayers are individuals or entities, including taxpayers, tax collectors, who have tax rights and obligations in accordance with the provisions and regulations of taxation (Rochmah, A 2014).

Taxpayer Satisfaction

The definition of satisfaction includes feelings of pleasure or disappointment that a person experiences after comparing the perceptions or results of a product with his expectations. Satisfaction can be interpreted as an effort to fulfill something or make something adequate. Customer satisfaction is the result (outcome) that is felt for the use of a product or service, equal to or exceeding expectations (Akromi Khairina Asbar, 2014). Customer satisfaction in the service business (Renaldo, Jollyta, et al., 2022; Sudarno, Priyono, et al., 2022) can be measured from the gap between customer expectations and perceptions of the service to be received. Customer expectations have two meanings: first, what the customer believes will happen when the service is delivered and second, what the customer wants to happen (expectation). As for the indicators, namely Information (Chandra et al., 2018; Renaldo et al., 2021; Renaldo & Augustine, 2022) satisfaction, Systems satisfaction, Service satisfaction, Overall satisfaction & Enjoyment.

Taxpayer Compliance

In taxation, the rules that apply are tax rules so that taxpayer compliance is an obedience to carry out tax provisions or rules that are required or required to be implemented (Y, Andreanto 2016). Taxpayers can be called obedient if the taxpayer understands and tries to understand the tax law, fills out the tax forms correctly, calculates the tax payable in the correct amount, and pays taxes on time. Tax compliance (Tax Compliance) can be interpreted as taxpayers having a willingness to comply with their tax obligations according to applicable

regulations without the need for inspections, careful investigations (Obtrust Investigation), warnings or threats and the application of both legal and administrative sanctions.

Definition of Service

The definition of service quality analysis or commonly known as SERVQUAL is a descriptive method to describe the level of customer satisfaction. This method was developed in 1985 by A. Parasuraman, Valarie A. Zeithaml, and Leonard L. Berry through their research entitled "A Conceptual Model of Service Quality and Its Implications for Future Research" published in the Journal of Marketing. The method was then revised again by them in 1988 through a study entitled "SERVQUAL: A Multiple-Item Scale for Measuring Consumer Perceptions of Service Quality" published in the Journal of Retailing. Parasuraman at. al (1988) defines quality as a form of attitude, related but not the same as satisfaction, which is the result of a comparison between expectations and actual performance. However, service quality and satisfaction are formed from different things.

Effect of Taxpayer Satisfaction

User satisfaction is a subjective evaluation of various consequences which are assessed based on a continuum of pleasant and unpleasant according to Seddon (1997). According to DeLone and Mclean (2003) stated that user satisfaction can also be considered as a function of perceived usefulness, service quality which is very important for acceptance and success to achieve satisfaction.

User satisfaction in the IS-Success model according to DeLone and McLean (1992), is one of the most important steps to determine the success of an organization. According to Seddon et al (1996), user satisfaction can be defined as the final feeling in the form of pleasure or displeasure resulting from interactions with the system. Satisfaction can be achieved if the technology meets the expectations of its users. Conversely, if the results of technology do not match expectations, it will have an impact on decreasing the level of user satisfaction and can be said to be a failure. User satisfaction is considered as one of the most important steps in determining the success of a system.

Effect of Taxpayer Compliance

According to Rahman (2010) tax compliance is a condition where taxpayers fulfill all their tax obligations and exercise taxpayer taxation rights. Taxpayer compliance is the behavior of taxpayers who enter and report the required information (Renaldo, Jollyta, et al., 2022; Renaldo, Suhardjo, et al., 2022; Sudarno et al., 2022) at the right time, correctly fill in the amount of tax payable, and pay taxes on time without any coercive action.

Based on tax regulations in Indonesia, a compliant taxpayer is referred to as a taxpayer with certain criteria whose determination and repeal are determined in the Regulation of the Minister of Finance Number 74/PMK.03/2012 as an implementation guide of the Law on General Provisions and Tax Procedures article 17C paragraph (3).

Elements of Customer Satisfaction

According to Priansa (2017) the five elements that concern consumer satisfaction are as follows:

1. Expectations

   Consumer expectations of an item or service that is arranged before purchasing the item or service. When the purchase stage is carried out, consumers hope that the goods or services received are in accordance with their expectations, desires and beliefs. If in accordance with consumer expectations then he will feel satisfied.

2. Performance

   Consumer experience of the actual performance of goods or services when used without being influenced by their expectations. When the actual performance of goods or services is successful, consumers will feel satisfied.

3. Comparison (Comparison)

   This is done by comparing the expected performance of the goods or services before purchasing with the perceptions of the actual performance of the goods or services. Consumers will be satisfied when pre-purchase expectations match or exceed their perceptions of the product's actual performance.

4. Experience

Consumer expectations are influenced by their experience of using a brand (Fajri et al., 2021) of goods or services that are different from others.

5. Confirmation and Disconfirmation

Confirmation or being confirmed occurs when the expectations match the actual performance of the product. Conversely, disconfirmation or unconfirmation occurs when expectations are higher or lower than the product's actual performance. Consumers will feel satisfied when confirmation/disconfirmation occurs.

Factors Affecting Tax Compliance

According to Putri, et al. (2013), tax compliance (Yusrizal et al., 2021) can be caused by the following factors.

1. Taxpayer Awareness

Taxpayer awareness can be seen from the seriousness and desire of taxpayers in fulfilling their tax dependents and tax understanding can encourage taxpayers to pay their taxes voluntarily.

2. Moral Obligations

Moral obligation is another effort used to increase tax compliance related to the ethics or morals of the taxpayer where the taxpayer will have a feeling of guilt and will fulfill his obligation to pay the PKB.

3. Service Quality

Good service will increase taxpayer compliance where there is satisfaction (Lukman et al., 2022; Nasution et al., 2022; Suyono et al., 2022) and pleasure from the services provided.

4. Tax Sanctions

To prevent taxpayer non-compliance in paying PKB is the existence of strict sanctions, where strict sanctions will trigger compliance taxpayers in paying PKB.

Relations Between Variables

Effect of Service Quality on Satisfaction

Based on research conducted by Putu Rara and Ni Luh (2016) Customer satisfaction can be seen if the quality of service provided can meet customer needs. One of the influences between service quality and customer satisfaction is as follows: better service quality makes it possible to increase customer satisfaction and reduce customer dissatisfaction. The better the quality of service, the less re-work and in the end the number of customer dissatisfaction will be reduced. To create customer satisfaction is to create high service quality and efforts to improve service quality must continue. Provision of good service by paying attention to what the customer wants.

H1: The effect of service quality has a significant effect on taxpayer satisfaction.

Effect of Service Quality on Compliance

Based on research conducted by Avianto, G. D., Rahayu, S. M., & Kaniskha, B. (2016) Service quality has a significant effect on taxpayer compliance. Providing quality and maximum service will give a good perception to the Taxpayer so that the Taxpayer will feel satisfied. service quality has a significant influence on taxpayer satisfaction.

H2: The effect of service quality has a significant effect on taxpayer compliance.

Effect of Taxpayer Satisfaction on Compliance.

Based on research conducted by Sisilia (2016) Taxpayer satisfaction has a significant effect on taxpayer compliance. The results of this study are reinforced by Ardiyansyah et.al (2016) which states that the services provided to taxpayers apart from prioritizing assistance regarding taxpayer tax obligations, also prioritize satisfaction which is expected to increase the level of compliance of taxpayers and this happens, so that services to taxpayers Taxes provide taxpayer satisfaction and this satisfaction affects the level of compliance of taxpayers in carrying out their tax obligations. Based on this, the hypothesis in this study is:

H3: Taxpayer satisfaction has a significant effect on taxpayer compliance.

RESULTS AND DISCUSSION

Test the Validity and Reliability of Service Quality Variables

Table 3. Validity and Reliability Test of Service Quality Variables

No	Variable Statement	Correlation value (Pearson correlation)	R-Table	Conclusion
1	X1	0.553	0.197	Valid
2	X2	0.515	0.197	Valid
3	X3	0.472	0.197	Valid
4	X4	0.514	0.197	Valid
5	X5	0.357	0.197	Valid
6	X6	0.702	0.197	Valid
7	X7	0.755	0.197	Valid
8	X8	0.421	0.197	Valid
	Reliability Statistics		0.856	Reliable

Sources: Data Processing, 2022

Based on the table above, the validity test results for testing service quality variables can be shown by the correlation value (Pearson Correlation) above r-table 0.197. This can be explained that all statement items used to measure service quality have valid values. So that the statements used in this study can be used. While the service quality reliability test has a Cronbach Alpha value of 0.856. This shows that all these variables already have a reliable value. So, these results can be concluded that the variable measured is a reliable variable.

Test the Validity and Reliability of Taxpayer Satisfaction Variables

Table 4. Validity and Reliability Test of Taxpayer Satisfaction Variables

No	Variable Statement	Correlation value (Pearson correlation)	R-Table	Conclusion
1	Y1.a	0.686	0.197	Valid
2	Y2.a	0.756	0.197	Valid
3	Y3.a	0.380	0.197	Valid
4	Y4.a	0.781	0.197	Valid
5	Y5.a	0.636	0.197	Valid
	Reliability Statistics		0.856	Reliable

Sources: Data Processing, 2022

Based on the table above, the results of the validity test for testing the variable of taxpayer satisfaction can be shown by the correlation value (Pearson Correlation) above the r-table of 0.197. This can be explained that all statement items used to measure service quality have valid values. So that the statements used in this study can be used. While the reliability test of taxpayer satisfaction has a Cronbach Alpha value of 0.856. This shows that all these variables already have a reliable value. So, these results can be concluded that the variable measured is a reliable variable.

Test the Validity and Reliability of Taxpayer Compliance Variables

Table 5. Validity and Reliability Test of Taxpayer Compliance Variables

No	Variable Statement	Correlation value (Pearson correlation)	R-Table	Conclusion
1	Y2.b	0.729	0.197	Valid
	Reliability		0.856	Reliable

Source: Data Processing, 2022

Based on the table above, the results of the validity test of the taxpayer compliance variable can be shown by the correlation value (Pearson Correlation) above the r-table of 0.197. This can be explained that all statement items used to measure service quality have valid values. So that the statements used in this study can be used. While the taxpayer compliance reliability test has a Cronbach Alpha value of 0.856. This shows that all these variables already have a reliable value. So, these results can be concluded that the variable measured is a reliable variable.

Outer Model Test Results or Measurmant Models

There are criteria in using data analysis techniques with smart PLS to assess the outer model, namely: Covergent Validity, Discriminant Validity and Reliability.

Covergent Validity Results

Convergent validity aims to determine the validity of each relationship between indicators and constructs or latent variables. In this research will used limit loading factor of 0.60 is considered sufficient. The covergent validity of the indicator reflective measurement model is assessed based on the correlation between the item score or the component score estimated by the SmartPLS software.

The results of processing using SmartPLS in the first stage, the value of the outer model or the correlation between the construct and the variables initially did not meet convergent validity because there were still quite a number of indicators that had a loading factor value below 0.60. Then a second test was carried out after removing the indicator with a low loading factor.

Table 6. Outer Loading

Variabel	Item	Outer Loading Value
	X6	0.895
	X7	0.909
	Y.1A	0.794
Taxpayer Satisfaction	Y.2A	0.837
	Y.4A	0.901
	Y.5A	0.743
Taxpayer Compliance	Y1.B	0.785

Source: SmartPLS Data Processing, 2022

Model modification is carried out by removing indicators that have a loading factor value below 0.60 while the items that are eliminated are x1, x2, x3, x4, x5, x8 and y3a. In the modified model in Figure 4.7. and table 4.8 shows that all loading factors have values above 0.60 so that the constructs for all variables are no longer eliminated from the model. It can be concluded that the construct meets the convergent validity criteria.

Discriminant Validity Test

Discriminant validity is carried out to ensure that each concept from each latent model is different from other variables. The table below shows the results of the discriminant validity of the research model by looking at the cross-loading value.

Table 7. Cross Loading

Item	Quality of Service	Taxpayer Satisfaction	Taxpayer Compliance
X6	0.895	0.719	0.587
X7	0.909	0.724	0.682
Y.1A	0.675	0.794	0.632
Y.2A	0.694	0.837	0.640
Y.4A	0.691	0.901	0.534
Y.5A	0.548	0.743	0.474
Y1.B	0.706	0.701	0.785

Source: SmartPLS Data Processing, 2022

From the results of the estimated cross loading in the table above, it shows that the loading value of each indicator item is related to the construct of the cross-loading value. With that it can be concluded that all constructs or latent variables already have better discriminant validity than indicators in other blocks.

AVE (Average Variance Extracted) Test

Discriminant validity relates to the principle that different constructs should not be correlated with height. the way to test the discriminant validity with the reflection indicator is by comparing each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between the constructs, then it is declared to meet the Discriminant validity criteria.

Table 8. Discriminant Validity

Variable	Taxpayer Compliance	Corporate Taxpayer Satisfaction	Service Quality
Taxpayer Compliance	0.785		
Corporate Taxpayer Satisfaction	0.701	0.821	
Service Quality	0.706	0.800	0.902

Source: SmartPLS Data Processing, 2022

Based on the table above for each number in bold is the root value of AVE (Average Variance Extracted) from each construct and the number in bold is the correlation value between constructs and other constructs in the model. So, it can be concluded from the results of the output table above that all constructs meet the criteria of discriminant validity.

Composite Reliability Test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A measuring tool or instrument in the form of a questionnaire is said to be able to provide stable or constant measurement results, if the measuring instrument is reliable or reliable. Therefore, it is necessary to do a reliability test. A questionnaire is said to be reliable or reliable if a person's answers to questions are consistent or stable from time to time. In this study will be used the average limit of 0.60. The following are the results of the Composite Reliability test:

Table 9. Cronbach's Alpha Test Results, Composite Reliability and Average

Variable	Cronbach's Alpha	Composite Reliability	Variable Average	Information
Service Quality	0.771	0.897	0.813	Reliable
Corporate Taxpayer Satisfaction	0.837	0.892	0.674	Reliable
Corporate Taxpayer Compliance	0.785	0.746	0.829	Reliable

Source: SmartPLS Data Processing, 2022

The test results based on the table above show that the results of composite reliability and Cronbach alpha show satisfactory values, namely the value of each variable above the minimum value. The average value produced by all the constructs above is > 0.60. This shows the consistency and stability of the instruments used are high. In other words, all constructs, namely service quality variables, corporate taxpayer satisfaction, and corporate taxpayer compliance have become fit measuring instruments, and all questions used to measure each construct have good reliability.

Multicollinearity Test

The multicollinearity test is carried out to ensure that there is no perfect correlation between the independent variables or one and the other independent variables by looking at the Variance Inflating Factor (VIF) value. If the VIF value > 10 indicates the presence of multicollinearity symptoms with regression capital.

Table 10. Multicollinearity Test Results (Outer VIF)

Item	Outer VIF	Information
X6	1.647	Multicollinearity Free
X7	1.647	Multicollinearity Free
Y.1A	1.718	Multicollinearity Free
Y.2A	1.933	Multicollinearity Free
Y.4A	2.970	Multicollinearity Free
Y.5A	1.807	Multicollinearity Free
Y1.B	1.000	Multicollinearity Free

Source: SmartPLS Data Processing, 2022

The table above shows that the VIF value is below 10. This means that the independent variables used in this study do not indicate any multicollinearity.

Determination Coefficient Test

The R-squared value is used to assess how much influence certain independent latent variables have on the dependent latent variable.

Table 11. Test the Coefficient of Determination

No	Variable	R Square
1	Corporate Taxpayer Satisfaction Y1	0.550
2	Taxpayer Compliance Y2	0.640

Source: SmartPLS Data Processing, 2022

Based on the table above, it shows that the R Square value of the taxpayer satisfaction variable is 0.550. This means that the Service Quality Variable has an effect on 55% of taxpayer satisfaction. While the remaining 45% is influenced by other variables outside the research. Meanwhile, the R Square value of the taxpayer compliance variable is 0.640. This means that the service quality variable influences taxpayer compliance by 64%, while the remaining 36% is influenced by other variables outside the research.

Test Bootstrapping Results

In PLS, testing of each relationship is carried out using a simulation with the Bootstrapping method on the sample. This test aims to minimize the problem of abnormal research data. The test results with the Bootstrapping method from the PLS analysis are as follows:

Table 12. Path Coefficient

Variable	Original Sample (O)	Sample Average (M)	Standard Deviation	T-statistics	P-Value
Service Quality > Corporate Taxpayer Satisfaction	0.800	0.800	0.044	18.096	0.000
Quality of Service > Corporate Taxpayer Compliance	0.402	0.395	0.136	2.951	0.003
Corporate Taxpayer Satisfaction > Corporate Taxpayer Compliance	0.380	0.387	0.128	2.961	0.003

Source: SmartPLS Data Processing, 2022

Structural Model Testing (Inner Model)

$$Y_1 = 0.800X_1 + e$$

$$Y_2 = 0.402X_1 + 0.380Y_1 + e$$

Where:

Y_1: Taxpayer Satisfaction

Y_2: Taxpayer Compliance

X_1: Service Quality

Based on the results of the path test that has been carried out, the above structural model can be assumed that:

1. Service Quality regression coefficient of 0.800. This means that if the quality-of-service decreases, it will reduce taxpayer satisfaction. Conversely, if the quality-of-service increases, it will increase taxpayer satisfaction. The positive coefficient means that the service quality variable has a positive relationship to taxpayer satisfaction.

2. The service quality regression coefficient is 0.402. This means that if the quality-of-service decreases, it will reduce taxpayer compliance. Conversely, if the quality-of-service increases, it will increase taxpayer compliance. The positive coefficient means that the service quality variable has a positive relationship to taxpayer compliance.

3. The regression coefficient of taxpayer satisfaction is 0.380. This means that if taxpayer satisfaction decreases, it will reduce taxpayer compliance. Conversely, if taxpayer satisfaction increases, it will increase

taxpayer compliance. The positive coefficient means that the taxpayer satisfaction variable has a positive relationship to taxpayer compliance.

Hypothesis Testing

The data analysis method used in this study is bootstrapping. Bootstrapping is resampling, where to determine the t value so that the significance level of the t value can be known.

1. The first hypothesis states that there is a positive and significant influence between service quality and taxpayer satisfaction. The table above shows that the service quality variable has an effect on taxpayer satisfaction with a significant level of 0.000, which is less than 0.05 and the t-statistic value is 18,096 > t table 1.66. The parameter coefficient value is 0.800. This shows that the better the quality of tax services, the taxpayer satisfaction will increase. This means that H1 is accepted so that it can be said that service quality has a positive and significant effect on taxpayer satisfaction.

2. The second hypothesis states that there is a positive and significant effect of service quality on taxpayer compliance. The table above shows that the service quality variable has an effect on taxpayer compliance with a significant level of 0.003, which is less than 0.05 and the t-statistic value is 2,951 > t table 1.66. The parameter coefficient value is 0.402. This shows that the better the quality of tax services, the taxpayer compliance will increase. This means that H2 is accepted so that it can be said that service quality has a positive and significant effect on taxpayer compliance.

3. The third hypothesis states that there is a positive and significant effect between taxpayer satisfaction and taxpayer compliance. The table above shows that the service quality variable affects taxpayer satisfaction at a significant level of 0.003, which is less than 0.05 and the t-statistic value is 2,961 > t table 1.66. The parameter coefficient value is 0.380. This shows that the better the taxpayer satisfaction, the taxpayer compliance will increase. This means that H3 is accepted so that it can be said that taxpayer satisfaction has a positive and significant effect on taxpayer compliance.

Table 13. Hypothesis Test Results

Hypothesis	Construct	Decision
1	Service Quality Has a Significant Influence on Corporate Taxpayer Satisfaction	Hypothesis 1 Accepted
2	Service Quality Affects Corporate Taxpayer Compliance	Hypothesis 2 Accepted
3	Corporate Taxpayer Satisfaction Has a Significant Influence on Corporate Taxpayer Compliance	Hypothesis 3 Accepted

Source: SmartPLS Data Processing, 2022

The table above shows the results of hypothesis testing for hypothesis 1 is accepted, namely service quality has a significant effect on corporate taxpayer satisfaction, for hypothesis 2 is accepted, namely service quality has an effect on corporate taxpayer compliance and hypothesis 3 is accepted, corporate taxpayer satisfaction has a significant effect on mandatory compliance corporate tax.

Results and Discussion

As previously described, this study was to determine the effect of service quality on satisfaction and compliance of service review agency taxpayers at Pratama Dumai Tax Office. Thus, the discussion carried out is to see the significance of the contribution of the significant influence of the path coefficient based on the results of the test with Partial Least Square (PLS) that the results of the analysis of the influence of each variable Quality of service (X1), Satisfaction of Corporate Taxpayers (Y1), and Compulsory Compliance Corporate Tax (Y2). The following is a discussion description of each variable.

The Influence of Service Quality on Corporate Taxpayer Satisfaction

Based on the results of data processing obtained by the average number of service quality variables, it can be concluded that the responses of respondents are considered to agree with the perceptions of each respondent. The results of the Service Quality variable test (x1) show the Outer Loading value, in other words it meets the criteria so that it has a fairly strong validation. Testing using Smart PLS in table 4.15 shows that Service Quality has a positive influence on the satisfaction of Corporate Taxpayers. These results indicate that the better the level of service quality at the Tax Office, the greater the satisfaction of the Corporate Taxpayer. While the

results of the hypothesis test show that the variable Service Quality has a significant effect on taxpayer satisfaction. These results can be interpreted that increasing the quality of services provided by food tax officers will have an impact on increasing the satisfaction of Corporate Taxpayers.

The results of the path coefficient using smartPLS for variable X1 are service quality which has a significant effect on the satisfaction of Corporate Taxpayers. testing the service quality variable has a significant effect on the Corporate Taxpayer satisfaction variable. Thus, hypothesis 1 in this study is accepted. Based on research conducted by Putu Rara and Ni Luh (2016) Customer satisfaction can be seen if the quality of service provided can meet customer needs. One of the influences between service quality and customer satisfaction is as follows: better service quality makes it possible to increase customer satisfaction and reduce customer dissatisfaction.

Effect of Service Quality on Corporate Taxpayer Compliance

Based on the results of data processing obtained by the average number of taxpayer satisfaction variables, it can be concluded that the responses of respondents are considered to agree with the perceptions of each respondent. Based on the results of testing the variable Taxpayer Satisfaction (Y1) it shows that the Outer Loading value has a fairly strong validation. The test results using Smart PLS in table 4.15 show that service quality has a positive influence on taxpayer compliance. These results indicate that the higher the level of service quality, the higher the Corporate Taxpayer Compliance. While the results of the hypothesis test show that service quality has a significant effect on the Taxpayer Compliance variable. These results can be interpreted that increasing the quality of services provided will have an impact on increasing taxpayer compliance.

The results of testing the service quality variable on Corporate Taxpayer compliance have a significant effect and show the results that the service quality variable has a significant effect on Corporate Taxpayer compliance. Thus, hypothesis 2 in this study is accepted. Based on research conducted by Avianto, G. D., Rahayu, S. M., & Kaniskha, B. (2016) Service quality has a significant effect on taxpayer compliance. Providing quality and maximum service will give a good perception to taxpayers so that taxpayers will feel satisfied.

Effect of Corporate Taxpayer Satisfaction on Corporate Taxpayer Compliance

Based on the results of data processing obtained by the average number of taxpayer satisfaction variables, it can be concluded that the responses of respondents are considered to agree with the perceptions of each respondent. The test results for the Taxpayer Compliance variable (Y2) show that the Outer Loading value has a fairly strong validation. The test results using Smart PLS in table 4.15 show that taxpayer satisfaction has a positive effect on taxpayer compliance. These results indicate that the higher the level of satisfaction that exists, the higher the Corporate Taxpayer Compliance. While the results of the hypothesis test show that taxpayer satisfaction has a significant effect on the taxpayer compliance variable. These results can be interpreted that increasing taxpayer satisfaction will have an impact on increasing taxpayer compliance.

The test results of the Taxpayer satisfaction variable have a significant effect on the Compulsory Compliance variable. Thus, hypothesis 3 in this study is accepted. Based on research conducted by Sisilia (2016) Taxpayer satisfaction has a significant effect on taxpayer compliance. The results of this study were reinforced by Ardiyansyah et.al (2016) which stated that the services provided to taxpayers apart from prioritizing providing assistance regarding taxpayer tax obligations, also prioritize satisfaction which is expected to increase the level of taxpayer compliance.

CONCLUSION

Conclusion

Based on the results of testing all the hypotheses proposed in this study, a conclusion can be made in this study as follows:

1. Service quality has a positive and significant influence on the satisfaction of Corporate Taxpayers. The higher the level of service quality, the satisfaction of the Corporate Taxpayer will increase.

2. Services for Corporate Taxpayers that show a positive and significant value will affect taxpayer compliance supported by increased services for taxpayers. The increasing tax services, the taxpayer compliance will increase.

3. Taxpayer satisfaction has a positive and significant effect on taxpayer compliance. The better the tax service, the taxpayer compliance will increase. This is in accordance with the statement which states that if the tax official provides the promised service immediately, accurately and reliably, and can be trusted (free from danger, risk and doubt), then the taxpayer will be more obedient in fulfilling his tax obligations.

Suggestion

Based on the results of the research, the suggestions that can be given are as follows:

1. To improve the quality of service, the Dumai Pratama Tax Service Office should pay attention to the service quality factor, namely officers/service channels provide accurate information to taxpayers, for taxpayer satisfaction it is better to pay attention to factors, namely taxpayers are satisfied with the data/information/reports provided by Pratama Dumai Tax Office officers, and for taxpayer compliance it is best to always fill out the SPT on time in accordance with the law.

2. For further research, changes to research variables can be made to find other variables that can have a strong influence on taxpayer compliance, such as Socialization, Regulations, Business Processes and others.

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