

**THE INFLUENCE OF INTEGRITY SERVICE, CREATIVITY AND QUALITY OF FISCAL ON  
TAXPAYER COMPLIANCE AT KPP PRATAMA BANGKINANG****Yeni Kristiani Simanullang<sup>1\*</sup>, Marice Br Hutahuruk<sup>2</sup>, Mimiientesa Irman<sup>3</sup>, Okalesa<sup>4</sup>, Irene Inesti Ceria  
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**ABSTRACT**

This research aims to determine the influence of Integrity, Service, Creativity and Quality of the Fiscus on taxpayer compliance at KPP Pratama Bangkinang. This research used a simple random sampling method with 150 taxpayer respondents at KPP Pratama Bangkinang. The data collection technique in this research is in the form of a questionnaire. The analysis used is multiple line regression analysis using IBM SPSS version 21. The results of this research concluded that Integrity, Service and Creativity have an influence on taxpayer compliance. Meanwhile, the quality of the tax office has no influence on taxpayer compliance.

**Keywords** : Taxpayer compliance; Integrity; Service; Creativity; Quality of the Fiskus

## INTRODUCTION

### Background

The state's revenue is derived from its citizens through tax collection or from the wealth of natural resources within the country. These two sources are the most crucial in providing income to the state. This revenue is used to finance public interests, which ultimately include individual private interests such as Public Health, Education, welfare, and so forth. The resulting tax revenue fills the budget while also funding state expenditure needs (routine expenditure and development expenditure).

Based on the Minister of Finance Regulation (PMK -210 of 2002 concerning the Organization and Work Procedure of Vertical Agencies of the Directorate General of Taxes), there are three types of Tax Service Offices (**KPP**) which are the Large Taxpayer Office (**KPP WP Besar**), Medium Taxpayer Office (**KPP Madya**), and Primary Taxpayer Office (**KPP Pratama**). A consequence of this change is that the Directorate General of Taxes (**DJP**) is obliged to carry out services, supervision, guidance, and the imposition of tax sanctions regarding the implementation of taxpayer obligations based on the provisions outlined in tax laws and regulations. The largest state income comes from **Taxes**, the proceeds of which are used for the nation's economy and development. This can be seen from the state revenue in 2017, where 85.6% came from the tax sector (Ministry of Finance, 2017).

Previous research conducted by (Khaira Fahira Ambri, 2022) found that **Integrity** significantly influences Taxpayer Compliance, while research by (Dewam et al, 2021) stated that Integrity does not affect Taxpayer Compliance.

The imposition of tax sanctions on tax obligations is also influenced by tax penalties. Sanctions are necessary to educate violators of tax laws, and generally, these sanctions are imposed because taxpayers fail to fulfill their tax obligations. The imposition of tax sanctions on taxpayers can result in taxpayers having to meet their tax obligations to increase Taxpayer Compliance. Taxpayers will comply because they believe there will be severe punishment for those who avoid taxes.

Through the enhancement of service facilities with **technology and information**, all tax activities will become more transparent. Taxpayers do not need to feel suspicious or even engage in tax resistance with the excuse of misuse of tax funds, as everything is done by the taxpayer themselves, while the **Tax Authorities** only supervise and direct the Taxpayers. Through this, Taxpayers genuinely feel helped in carrying out their tax obligations, thereby significantly increasing compliance (Yohana Irene, 2013).

Previous research conducted by (H.W. Sabijono, 2014) stated that **Service** significantly influences Taxpayer Compliance, while (Sari, 2017) in their research stated that Service does not significantly influence Taxpayer Compliance.

One of the factors making it difficult for Taxpayers at **KPP Pratama Bangkinang** to fulfill their tax obligations is the distance of the Taxpayers' residence from the location of the Tax Service Office and the development of telecommunication networks in the Taxpayers' residential locations. There is also a lack of understanding among Taxpayers regarding the use of technology (Mobile Phones) in accessing the **DJP Online** application to fulfill their tax obligations. KPP Pratama Bangkinang itself already has an online payment system (**E-Billing**) to facilitate Taxpayers in making online payments anywhere and anytime. However, its utilization is still lacking, especially among taxpayers registered at KPP Pratama Bangkinang.

Based on previous research conducted by (Djuliana et al., 2017), it was stated that **Creativity** does not significantly influence Taxpayer Compliance.

The definition of **Taxpayer Compliance** is a tax condition that demands the active participation of the Taxpayer in administering their taxation, requiring high taxpayer compliance, which is compliance in fulfilling obligations in accordance with the truth. Voluntary Compliance in fulfilling taxation is the backbone of the **self-assessment system**, where the taxpayer is responsible for determining their tax obligations and then accurately and promptly paying and reporting their taxes.

Previous research conducted by (Yessica, 2017) stated that **Tax Authority Quality** significantly influences Taxpayer Compliance, while research by (Martha N, 2020) and (Johanness dkk, 2017) stated that Tax Authority Quality does not affect Taxpayer Compliance.

Based on the description above, and due to the **differences in opinion** among several previous studies, this research is conducted under the title: "**The Influence of Integrity, Service, Creativity, and Tax Authority Quality on Taxpayer Compliance at KPP Pratama Bangkinang.**"

## LITERATURE REVIEW

### Theory of Planned Behavior (TPB)

A study in the field of psychology that can explain the factors influencing tax compliance is through the Theory of Planned Behavior (Hidayat et al., 2010). Based on the TPB model, tax regulations can be complied with by an individual if they possess an intention. An individual's intention to comply with taxes is influenced by several factors, namely behavioral beliefs, normative beliefs, and control beliefs. The phase where an individual

develops the intention to behave according to tax provisions emerges through these three factors, which then leads to the final phase where the individual begins to behave (Mustika Utama, 2012).

#### Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theory used to see how a technology system can influence its users in their daily activities (Susmita, 2016). In this study, the technology users are the taxpayers, while e-filing is the technology system being used Company Growth.

#### Compliance Theory

Compliance Theory explains a condition where a person adheres to a given command or rule. According to (Tahar and Rachman, 2014), tax compliance is a responsibility to God, to the government, and to the people as Taxpayers to fulfill all tax obligations and exercise tax rights. Taxpayer compliance is a behavior based on a taxpayer's awareness of their tax obligations, always grounded in the established laws and regulations.

#### Taxation

According to Suandy (2005), **taxation** is a mandatory, material contribution collected by the government based on legal norms, used to cover the production costs of collective goods and services to achieve public welfare.

#### Integrity

Integrity is a quality that underlies public trust and serves as a standard for institutions/organizations in testing all their decisions. Integrity requires an employee to be honest and transparent, courageous, wise, and build responsibility in performing tasks. These four elements are necessary to build trust and provide a basis for reliable decision-making (Sukriah et al., 2009).

#### Service

The definition of **Tax Service** according to the Decree of the Minister of State for Administrative Reform (Men-Pan) No. 81 of 1993. According to Boediono, "Service is a process of assistance to others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success.

#### Creativity

Creativity is a person's ability to create things and the ability to solve a problem. Creativity, according to Suryana (2003) in the research of Ernani Hadiyati (2011), states that Creativity is thinking something new. Creativity is the ability to develop new ideas and to find new ways to solve problems, influence others, and deal with opportunities.

#### Quality of Tax Authorities (Fiskus)

Service is a way to help manage or prepare needed requirements, while Fiskus refers to tax officials. Quality of Tax Authorities' Service can be defined as the way tax officials help manage or prepare all the requirements needed by a person, in this case, the taxpayer (Jatmiko, 2006).

#### Hypothesis Formulation

##### The Influence of Integrity on Taxpayer Compliance

Integrity reflects how compliant or non-compliant a person is with a rule. Taxpayer awareness will be better if their morality is high (courageous, honest, wise, and responsible). High integrity will certainly be better for carrying out tax obligations, where the taxpayer's awareness is in a good position. This means that the higher the integrity, the more compliant the Taxpayers will be, and vice versa. The research by Khaira Fahira Ambri (2022) concludes that Integrity influences taxpayer compliance. Based on the description above, the first hypothesis in this study is as follows:

H1: Integrity has an influence on taxpayer compliance at KPP Pratama Bangkinang.

##### The Influence of Service on Taxpayer Compliance

Service can be interpreted as the way tax officials help, manage, or take care of all the necessary requirements for a person, in this case, the Taxpayer (Jatmiko, 2006). The better the quality of service provided, the more it encourages taxpayers to always be compliant in carrying out their tax obligations. The results of the research conducted by Jatmiko (2006) indicate that Service influences Taxpayer Compliance, which shows that the better the service provided by the *fiskus*, the higher the level of taxpayer compliance. Conversely, the poorer the service, the lower the level of taxpayer compliance. The results of the research (Paramartha & Rasmini, 2016) show that Service influences taxpayer compliance. Based on the description above, the second hypothesis in this study is as follows:

H2: Service has an influence on Taxpayer Compliance at KPP Pratama Bangkinang.

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### The Influence of Creativity on Taxpayer Compliance

According to Suryana (2003) in the research by Ernani Hadiyati (2011), "Creativity is thinking something new. Creativity is the ability to develop new ideas and to find new ways to solve problems, influence others, and deal with opportunities." According to Khaira Fahira Ambri (2022), Creativity significantly influences taxpayer compliance. Based on the description above, the third hypothesis in this study is as follows:

H3: Creativity influences taxpayer compliance at KPP Pratama Bangkinang.

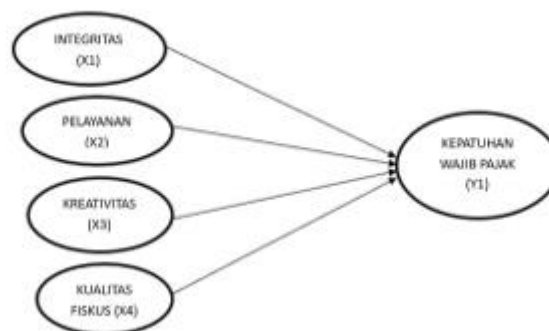
### The Influence of Quality of Tax Authorities (Fiskus) on Taxpayer Compliance

The importance of the Quality of Tax Authorities in providing service to taxpayers during the taxation process is related to the taxpayer's attitude. The taxation process involves both the *fiskus* and the taxpayer, thus the service provided by the *fiskus* also shapes the taxpayer's attitude in following the taxation process. The *fiskus* is also expected to have competence, meaning they have knowledge and experience in policies, tax administration, and tax legislation. The results of the research conducted by (Yahril, 2013) show that the Quality of Tax Authorities has a positive and significant influence on Taxpayer Compliance. This indicates that the better the quality of service provided by the *fiskus*, the higher the level of Taxpayer Compliance. Conversely, the poorer the quality of service provided by the *fiskus*, the lower the level of Taxpayer Compliance. Based on the description above, the fourth hypothesis in this study is as follows:

H4: Quality of Tax Authorities influences Taxpayer Compliance at KPP Pratama Bangkinang.

### Framework

Based on the previous research and the description of the inter-variable influences of Integrity, Service, Creativity, and Quality of Tax Authorities (Fiskus) on Taxpayer Compliance, the following conceptual framework for this study is formulated :



Picture 1. Framework

## RESEARCH METHODOLOGY

### Research Location and Time

This research was conducted by collecting data from the KPP Pratama Bangkinang Office and several websites of the Directorate General of Taxes. The duration of this research was from October 2023 to January 2024.

### Population

According to Sugiono (2008), the population is the overall number of individuals in a generalization area, consisting of objects and subjects that possess the qualities and characteristics to be studied, which will be determined by the research for examination. The population in this study is all Individual Taxpayers registered at KPP Pratama Bangkinang, totaling 273,434 people.

### Sample

From the population above, the sample that will be used is 100 respondents to fill out the questionnaire at KPP Pratama Bangkinang for this research.

### Definition of variables

In the operational definition section of this research, the researcher provides a clear definition of the variables used in this study. The variables to be examined are grouped into the dependent variable (Y), also referred to as the independent variable, and the independent variables (X), also referred to as the dependent variables.

## Data analysis techniques

### Descriptive Analysis

Descriptive analysis is a statistical method used to illustrate or describe the collected data into information. This analysis is intended to provide an overview of the respondents' demographics and a description of the data obtained. This description itself includes the Minimum, Maximum, Mean, Standard Deviation, and the sample size. This point was stated by (Ghozali, 2013).

### Validity Test

A questionnaire is said to be valid if the questions within it are capable of revealing something that is intended to be measured by that questionnaire. The criterion for validity is met if there is a significant correlation between each question, indicated by a significance value  $< 0.05$ . If this condition is met, the item is declared valid (Ghozali, 2018).

### Classical Assumption Test

The classical assumption test in this research consists of the normality test, the autocorrelation test, the heteroscedasticity test, and the multicollinearity test. To test the feasibility of the model, it must first satisfy the classical assumption tests. The classical assumption tests are conducted to determine the condition of the existing data so that the analysis model is appropriate.

### Normality Test

According to Ghozali (2011), the normality test aims to test whether the disturbance variable or residual in the regression model has a normal distribution or not. There are two ways to detect if the residual is normally distributed: by using graphical analysis and statistical tests.

### Heteroscedasticity Test

Ghozali (2012) states that the heteroscedasticity test aims to examine whether there is an inequality of variance from the residuals in one observation to another within the regression model. If the variance of the residuals remains constant across observations, it is called homoscedasticity, and if it differs, it is called heteroscedasticity.

### Multicollinearity Test

If a high degree of multicollinearity occurs, the standard error of the regression coefficients will increase, consequently widening the confidence interval for parameter estimation. Furthermore, multicollinearity can be measured using the VIF (Variance Inflation Factor), which is calculated using the following formula:  $VIF = 1/Tolerance$ .

### Multiple Linear Regression

Multiple Linear Regression Analysis is the linear relationship between two or more independent variables and a dependent variable. This analysis is used to determine the magnitude of the influence between the independent variables. It is also used to predict the value of the dependent variable if the independent variables increase or decrease, and to determine the direction of the relationship between the independent and dependent variables (whether each independent variable is positively or negatively related). In this research, multiple linear regression analysis is used to test the relevance of Integrity, Service, Creativity, and Quality of Tax Authorities (Fiskus).

The multiple linear regression equation for this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information :

|                                      |                                       |
|--------------------------------------|---------------------------------------|
| Y                                    | = Taxpayer Compliance                 |
| $\alpha$                             | = Constant                            |
| X1                                   | = Integrity                           |
| X2                                   | = Service                             |
| X3                                   | = Creativity                          |
| X4                                   | = Quality of Tax Authorities (Fiskus) |
| $\beta_1, \beta_2, \beta_3, \beta_4$ | = Regression Coefficients             |
| e                                    | = Error                               |

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### Analysis of the Coefficient of Determination (R<sup>2</sup>)

The Coefficient of Determination (R<sup>2</sup>) is used to measure how well the model can explain the variation of the dependent variable. A small R<sup>2</sup> value means that the ability of the independent variables to explain the variation in the dependent variable is limited (Ghozali, 2012).

### Individual Parameter Significance Test (t-Statistic Test)

The t-test is used to determine whether the independent variables (X<sub>1</sub>, X<sub>2</sub>, X<sub>3</sub>...) in the regression model have a partial (individual) significant influence on the dependent variable (Y). The test uses a 5% level of significance ( $\alpha=0.05$ ) by comparing the calculated t-statistic value with the critical point according to the t-table. If the calculated t-statistic value is higher than the t-table value, the variable is considered to have a significant influence.

### Simultaneous Regression Coefficient Test (F-Test)

Ghozali (2012) states that the F-test uses a 5% level of significance ( $\alpha=0.05$ ) by comparing the calculated F-value with the F-table value. If the calculated F-value is greater than the F-table value, the regression model can be used for prediction, or in other words, the model used is fit (statistically significant).

## RESULTS AND DISCUSSION

This research was conducted to examine the influence of Integrity, Service, Creativity, and Quality of Tax Authorities (Fiskus) on Taxpayer Compliance at KPP Pratama Bangkinang. This study utilizes primary data, which is data obtained from the respondents' answers through a questionnaire. The Respondent Description is a process of describing the respondents based on their age and gender, as follows:

**Table 1. Respondents by Age**

| Age   | Frequency | Percentage |
|-------|-----------|------------|
| <20   | 3         | 2,00%      |
| 20-30 | 134       | 89,33%     |
| >31   | 13        | 8,67%      |
| Total | 150       | 100%       |

Source: Processed Data, 2024

Based on Table 1, out of the 150 respondents studied, 3 people (2.00%) are aged <20 years, 134 people (89.33%) are aged 20-30 years, and 13 people (8.67%) are aged >31 years. Based on age, the data from the 150 respondents shows that the majority of Taxpayers at KPP Pratama Bangkinang are between 20 and 30 years old, with a percentage of 89.33%.

**Table 2. Respondents by Gender**

| Gender | Frequency | Percentage |
|--------|-----------|------------|
| Male   | 67        | 45%        |
| Female | 83        | 55%        |
| Total  | 150       | 100%       |

Source: Processed Data, 2024

Based on Table 2, out of the 150 respondents studied, 67 people (45%) are male, while the remaining 83 people (55%) are female. Based on gender, the majority of the 150 registered Taxpayer respondents at KPP Pratama are female, totaling 83 people with a percentage of 55%.

### Descriptive Analysis

The following is a summary of the results of the descriptive analysis for the four independent variables, namely **Integrity (X<sub>1</sub>)**, **Service (X<sub>2</sub>)**, **Creativity (X<sub>3</sub>)**, and **Quality of Tax Authorities (Fiskus) (X<sub>4</sub>)**. The results of the descriptive statistical analysis for the variables used in this study can be seen in Table 3 below.

**Table 3.** Descriptive Statistics of Research Variables

| Descriptive Statistics |     |         |         |         |                |
|------------------------|-----|---------|---------|---------|----------------|
|                        | N   | Minimum | Maximum | Mean    | Std. Deviation |
| Influence of Integrity | 150 | 12.00   | 36.00   | 26.6867 | 6.84942        |
| Service                | 150 | 12.00   | 36.00   | 26.7467 | 6.71989        |
| Creativity             | 150 | 6.00    | 20.00   | 14.8533 | 3.99729        |

## Descriptive Statistics

|                            | N   | Minimum | Maximum | Mean    | Std. Deviation |
|----------------------------|-----|---------|---------|---------|----------------|
| Quality of Tax Authorities | 150 | 7.00    | 24.00   | 17.6800 | 4.61733        |
| Taxpayer Compliance        | 150 | 13.00   | 40.00   | 29.8733 | 7.60457        |
| Valid N (listwise)         | 150 |         |         |         |                |

Source: Processed Data, 2024

The Y variable, or Taxpayer Compliance, has a minimum value of 13.00, a maximum value of 40.00, a mean value of 29.87, and a standard deviation of 7.60457. Furthermore, the X1 variable, or Integrity, has a minimum value of 12.00, a maximum value of 36.00, a mean value of 26.6867, and a standard deviation of 6.84942. Next, the X2 variable, or Service, has a minimum value of 12.00, a maximum value of 36.00, a mean value of 26.7467, and a standard deviation of 6.71989. Furthermore, the X3 variable, or Creativity, has a minimum value of 6.00, a maximum value of 20.00, a mean value of 14.8533, and a standard deviation of 3.99729. Finally, the X4 variable, or Quality of Tax Authorities (Fiskus), has a minimum value of 7.00, a maximum value of 24.00, a mean value of 17.6800, and a standard deviation of 4.61733.

## Validity Test

The basis for making a decision on this validity test can be seen from the r-table and significance values. If the calculated r-value (rcount) > rtable, it means there is a correlation between the connected variables. Conversely, if the calculated r-value (rcount) < rtable, it means there is no correlation between the connected variables. The sample size is 150, with the distribution of the rtable value determined by the degrees of freedom (df=n-2). Thus, the rtable value is found using df=150-2=148, which yields an rtable of 0.1603. The results of the validity test are presented below:

Table 4. Validity Test

| Variabel                | Question Item     | Person Correlation (r-count) | r-table Value | Conclusion |
|-------------------------|-------------------|------------------------------|---------------|------------|
| Taxpayer Compliance (Y) | Y1                | 0.833                        | 0,1603        | Valid      |
|                         | Y 2               | 0.710                        | 0,1603        | Valid      |
|                         | Y 3               | 0.797                        | 0,1603        | Valid      |
|                         | Y 4               | 0.790                        | 0,1603        | Valid      |
|                         | Y 5               | 0.810                        | 0,1603        | Valid      |
|                         | Y 6               | 0.783                        | 0,1603        | Valid      |
|                         | Y 7               | 0.849                        | 0,1603        | Valid      |
|                         | Y 8               | 0.799                        | 0,1603        | Valid      |
|                         | Y 9               | 0.765                        | 0,1603        | Valid      |
|                         | Y 10              | 0.770                        | 0,1603        | Valid      |
| Integrity (X1)          | X1.1              | 0.741                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .2 | 0.817                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .3 | 0.771                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .4 | 0.789                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .5 | 0.837                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .6 | 0.801                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .7 | 0.810                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .8 | 0.811                        | 0,1603        | Valid      |
|                         | X <sub>1</sub> .9 | 0.825                        | 0,1603        | Valid      |
| Service (X2)            | X <sub>2</sub> .1 | 0.787                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .2 | 0.785                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .3 | 0.749                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .4 | 0.820                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .5 | 0.787                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .6 | 0.816                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .7 | 0.715                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .8 | 0.816                        | 0,1603        | Valid      |
|                         | X <sub>2</sub> .9 | 0.739                        | 0,1603        | Valid      |

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| Variabel                        | Question Item    | Person Correlation (r-count) | r-table Value | Conclusion |
|---------------------------------|------------------|------------------------------|---------------|------------|
| Creativity (X3)                 | X <sub>3.1</sub> | 0.817                        | 0,1603        | Valid      |
|                                 | X <sub>3.2</sub> | 0.843                        | 0,1603        | Valid      |
|                                 | X <sub>3.3</sub> | 0.790                        | 0,1603        | Valid      |
|                                 | X <sub>3.4</sub> | 0.779                        | 0,1603        | Valid      |
|                                 | X <sub>3.5</sub> | 0.820                        | 0,1603        | Valid      |
| Quality of Tax Authorities (X4) | X <sub>4.1</sub> | 0.775                        | 0,1603        | Valid      |
|                                 | X <sub>4.2</sub> | 0.678                        | 0,1603        | Valid      |
|                                 | X <sub>4.3</sub> | 0.685                        | 0,1603        | Valid      |
|                                 | X <sub>4.4</sub> | 0.752                        | 0,1603        | Valid      |
|                                 | X <sub>4.5</sub> | 0.835                        | 0,1603        | Valid      |
|                                 | X <sub>4.6</sub> | 0.834                        | 0,1603        | Valid      |
|                                 | X <sub>4.7</sub> | 0.831                        | 0,1603        | Valid      |
|                                 | X <sub>4.8</sub> | 0.830                        | 0,1603        | Valid      |
|                                 | X <sub>4.9</sub> | 0.788                        | 0,1603        | Valid      |

Source: Processed Data, 2024

The results of the validity test show that every indicator used in the independent variables (Integrity, Service, Creativity, and Quality of Tax Authorities) and the dependent variable (Taxpayer Compliance) has a significance value less than 0.05. Therefore, all question items used in the questionnaire indicate that this research is valid for use in data collection.

#### Results of Classical Assumption Tests

For data to be considered fit for use, several conditions must be met: the data must be normally distributed and must not contain autocorrelation, heteroscedasticity, or multicollinearity (Ghozali, 2013).

#### Normality Test

A regression model is considered good if the data distribution is normal or near normal. In this study, the Kolmogorov-Smirnov (1-Sample K-S) analysis technique was used for the normality test. If the Asymp. Sig (2-tailed) value is greater than  $\alpha$  (0.05), it can be concluded that the data is normally distributed (Ghozali, 2016). The normality test uses the One Sample Kolmogorov-Smirnov test, which is determined based on the level of significance.

**Table 5. Normality Test Results using Kolmogorov-Smirnov One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 150                     |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 2,37304236              |
| Most Extreme Differences         | Absolute       | ,076                    |
|                                  | Positive       | ,062                    |
|                                  | Negative       | -,076                   |
| Kolmogorov-Smirnov Z             |                | ,936                    |
| Asymp. Sig. (2-tailed)           |                | ,344                    |

Source: Processed Data, 2024

The magnitude of the Kolmogorov-Smirnov value, as indicated by the normality test results above, is the significance value of Asymp. Sig. (2-tailed), which is 0.344. This significance value is greater than 0.05. Therefore, this regression model is fit (feasible) for use in further analysis.

#### Heteroscedasticity Test

The Heteroscedasticity Test is performed using the Glejser test. If the significance value for a variable is less than 0.05 (Sig. < 0.05), then heteroscedasticity is considered to have occurred. The Heteroscedasticity Test aims to examine whether the regression model exhibits a difference in the variance of the residuals from one observation to another (Ghozali, 2016).

**Table 6. Heteroscedasticity Test Results**

| Variable                            | t      | sig   | Conclusion            |
|-------------------------------------|--------|-------|-----------------------|
| Constant                            | 3,948  | .000  | No heteroscedasticity |
| Integrity                           | -.0464 | .0643 | No heteroscedasticity |
| Service                             | -.0870 | .0386 | No heteroscedasticity |
| Creativity                          | .0300  | .0765 | No heteroscedasticity |
| Quality of Tax Authorities (Fiskus) | .0484  | .0629 | No heteroscedasticity |

Source: Processed Data, 2024

All independent variables have a significance (Sig.) value greater than 0.05, therefore it can be concluded that no heteroscedasticity has occurred.

### Multicollinearity Test

A regression model is considered good when there is no strong correlation between the independent variables. If such a correlation occurs, it is referred to as having a multicollinearity problem. This can be checked by looking at the Variance Inflation Factor (VIF) value, where the value must be below 10. If the VIF value in the regression results shows a value above 10, the independent variable is indicated to have multicollinearity.

**Table 7. Multicollinearity Test Results**

| Variable                            | Tolerance | VIF   | Conclusion           |
|-------------------------------------|-----------|-------|----------------------|
| Integrity                           | .0158     | 6,309 | No multicollinearity |
| Service                             | .0984     | 1,016 | No multicollinearity |
| Creativity                          | .0975     | 1,026 | No multicollinearity |
| Quality of Tax Authorities (Fiskus) | .0160     | 6,252 | No multicollinearity |

Source: Processed Data, 2024

### Multiple Linear Regression

Multiple linear regression analysis is performed to determine the direction and magnitude of the influence of the independent variables on the dependent variable (Ghozali, 2018).

**Table 8. Multiple Linear Regression Test Results**

| Model                               | Coefficients <sup>a</sup>   |            |                           | t     | Sig. |
|-------------------------------------|-----------------------------|------------|---------------------------|-------|------|
|                                     | Unstandardized Coefficients |            | Standardized Coefficients |       |      |
|                                     | B                           | Std. Error | Beta                      |       |      |
| (Constant)                          | 1.235                       | .722       |                           | 1.711 | .089 |
| Integrity                           | .106                        | .083       | .096                      | 1.277 | .204 |
| Service                             | .136                        | .089       | .120                      | 1.524 | .130 |
| Quality of Tax Authorities (Fiskus) | .635                        | .110       | .386                      | 5.752 | .000 |
| Creativity                          | .737                        | .138       | .387                      | 5.357 | .000 |

Source: Processed Data, 2024

Thus, the resulting **regression model** used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = 1,235 + 0,106X_1 + 0,136X_2 + 0,635X_3 + 0,737X_4 + e$$

Based on the multiple linear regression equation above, the following can be explained:

The constant value ( $\alpha$ ) = 1.235, which is positive, indicating a unidirectional influence between the independent variables (Integrity, Service, Creativity, and Tax Officer Quality) and the dependent variable (Tax Compliance). Furthermore, the regression coefficient of  $X_1$  (Integrity) = 0.215, meaning that the coefficient is positive, showing a positive relationship between Integrity and Taxpayer Compliance in detecting fraud. Next, the regression coefficient of  $X_2$  (Service) = 0.395, which is also positive, indicating a positive relationship between Service and Taxpayer Compliance in detecting fraud. Then, the regression coefficient of  $X_3$  (Creativity) = 0.402, which is positive as well, showing a positive relationship between Creativity and Taxpayer Compliance in detecting fraud. Finally, the regression coefficient of  $X_4$  (Tax Officer Quality) = 0.045, which is positive, indicating a positive relationship between Tax Officer Quality and Taxpayer Compliance in detecting fraud.

Analysis of the Coefficient of Determination ( $R^2$ )

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The coefficient of determination ( $R^2$ ) is a value that measures the extent to which the independent variables used in the regression equation are able to explain the variation of the dependent variable. The coefficient of determination indicates the degree of influence that Integrity, Service, Creativity, and Tax Officer Quality have on Taxpayer Compliance.

**Table 9. Coefficient of Determination Test ( $R^2$ )**

| Model Summary <sup>b</sup> |                   |          |                   |                            |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model                      | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                          | .811 <sup>a</sup> | .657     | .648              | .70073                     |

Source: Processed Data, 2024

The Adjusted R Square value is 0.648. This means the contribution of the independent variables, Integrity, Service, Creativity, and Quality of Tax Authorities—to the dependent variable, Taxpayer Compliance, is 65.7% (R Square value). The remaining 34.3% is influenced by other variables outside the scope of this research.

### Hypothesis Testing

#### t-Test (Partial Test)

The t-test fundamentally aims to show the extent to which each independent variable individually influences the variation in the dependent variable (Ghozali, 2018).

**Table 10. Simultaneous Significance Test (t-Test)**

| Table 10. Simultaneous Significance Test (t-Test) |                             |            |      |       |                           |
|---------------------------------------------------|-----------------------------|------------|------|-------|---------------------------|
| Model                                             | Coefficients <sup>a</sup>   |            | t    | Sig.  |                           |
|                                                   | Unstandardized Coefficients |            |      |       | Standardized Coefficients |
|                                                   | B                           | Std. Error |      |       | Beta                      |
| (Constant)                                        | -.133                       | .211       |      | -.631 | .529                      |
| Integrity                                         | .215                        | .087       | .172 | 2.471 | .015                      |
| Service                                           | .395                        | .081       | .345 | 4.897 | .000                      |
| Quality of Tax Authorities (Fiskus)               | .045                        | .072       | .044 | .621  | .536                      |
| Creativity                                        | .402                        | .076       | .377 | 5.320 | .000                      |

Source: Processed Data, 2024

Integrity, based on hypothesis testing, shows that variable X1 has a t-count value of 2.471 and a t-table value of 0.1603. It can be observed that the t-count is greater than the t-table ( $2.471 > 0.1603$ ). With a significance value of 0.015, which is smaller than the required significance level of 0.05, it can be concluded that H1 is accepted, meaning that Integrity has a significant effect on Taxpayer Compliance. Next, Service, based on hypothesis testing, shows that variable X2 has a t-count value of 4.897 and a t-table value of 0.1603. It can be seen that the t-count is greater than the t-table ( $4.897 > 0.1603$ ). With a significance value of 0.000, which is smaller than the required significance level of 0.05, it can be concluded that H2 is accepted, meaning that Service has a significant effect on Taxpayer Compliance. Furthermore, Creativity, based on hypothesis testing, shows that variable X3 has a t-count value of 5.320 and a t-table value of 0.1603. It is evident that the t-count is greater than the t-table ( $5.320 > 0.1603$ ). With a significance value of 0.000, which is smaller than the required significance level of 0.05, it can be concluded that H3 is accepted, meaning that Creativity has a significant effect on Taxpayer Compliance. Finally, Tax Officer Quality, based on hypothesis testing, shows that variable X4 has a t-count value of 0.621 and a t-table value of 0.1603. It appears that the t-count is greater than the t-table ( $0.621 > 0.1603$ ). However, with a significance value of 0.536, which is greater than the required significance level of 0.05, it can be concluded that H4 is rejected, meaning that Tax Officer Quality does not have a significant effect on Taxpayer Compliance.

#### F-Test (Simultaneous Test)

The F-Test aims to demonstrate whether all independent variables simultaneously affect the dependent variable (Ghozali, 2016). The hypothesis is tested using the t-test with a significance level of  $\alpha=5\%$ . To determine the t-table value, the  $\alpha$  value used is 0.05 with the degrees of freedom  $df=n-2=150-2=148$ . Therefore, the t-table value is 0.1603.

**Table 11. Simultaneous Significance Test (F-Test)**

| ANOVA <sup>a</sup> |                |     |             |         |                   |
|--------------------|----------------|-----|-------------|---------|-------------------|
| Model              | Sum of Squares | df  | Mean Square | F       | Sig.              |
| Regression         | 7961.619       | 4   | 1990.405    | 440.641 | .000 <sup>b</sup> |
| Residual           | 654.974        | 145 | 4.517       |         |                   |
| Total              | 8616.593       | 149 |             |         |                   |

Source: Processed Data, 2024

It can therefore be concluded that the significance value is 0.000, which means the significance probability is less than 0.05 (Sig.<0.05). Thus, it can be concluded that the model in this research is appropriate to be used for the variable of taxpayer compliance.

#### **The Influence of Integrity on Taxpayer Compliance**

Based on the results of hypothesis testing, it was found that Integrity has a significant effect on taxpayer compliance. Thus, it can be concluded that Integrity influences Taxpayer Compliance. This finding is consistent with the study conducted by Khaira Fahira Ambri (2022), which states that integrity affects taxpayer compliance. However, this study is not in line with the research conducted by Dewam et al. (2021), which argues that integrity does not affect taxpayer compliance.

#### **The Influence of Service on Taxpayer Compliance**

Based on the results of hypothesis testing, it was found that Service has a significant effect on taxpayer compliance. This indicates that the hypothesis (H2) in this study is accepted. Therefore, it can be concluded that Service influences Taxpayer Compliance. This finding is consistent with the previous studies conducted by Sondakh (2014), Paramartha Pradya (2016), and Nela Safelia (2023), which state that Service affects Taxpayer Compliance. However, this study is not consistent with the research of Akbar and Hayadi (2020), as well as Subroto Hendro et al. (2017), who argue that Service does not affect taxpayer compliance.

#### **The Influence of Creativity on Taxpayer Compliance**

Based on the results of hypothesis testing, it was found that Creativity has a significant effect on taxpayer compliance. This indicates that the hypothesis (H3) in this study is accepted. Therefore, it can be concluded that Creativity influences Taxpayer Compliance. This finding is consistent with the previous study conducted by Khiara Ambri (2017), which states that Creativity affects Taxpayer Compliance.

#### **The Influence of Tax Officer Quality on Taxpayer Compliance**

Based on the results of hypothesis testing, it was found that the Quality of Tax Officers does not have a significant effect on taxpayer compliance. This indicates that the hypothesis (H4) in this study is rejected. Thus, it can be concluded that the Quality of Tax Officers does not influence Taxpayer Compliance. This finding is consistent with the previous study conducted by Sondakh (2017), which states that the Quality of Tax Officers does not affect Taxpayer Compliance. However, this study is not consistent with the research of Syahril F. (2013) and Khodijah et al. (2021), who argue that the Quality of Tax Officers influences taxpayer compliance.

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