

## The Effect of Tax Service Quality and Tax Knowledge on Taxpayer Compliance in Land and Building Tax Revenue: Case Study on East Bandung Technical Implementation Unit

Silviana<sup>A</sup>, Vita Fathia Latief<sup>B</sup>, Riska Martenia<sup>C</sup>

### Abstract

This study aims to determine the effect of tax service quality and tax knowledge on taxpayer compliance in land and building tax revenue. The research method used in this study uses quantitative methods. The object of this research is the quality of tax services and tax knowledge, while the dependent variable is taxpayer compliance in land and building tax revenue. The population of this study were all taxpayers registered at UPT Bandung Timur. The sample was taken randomly as many as 100 people. Data analysis using multiple linear regression. The results showed that the quality of tax services and tax knowledge had an effect on taxpayer compliance.

**Keywords:** *Tax Service Quality, Taxation Knowledge, Taxpayer Compliance.*

### INTRODUCTION

In early 2020, there was a positive case of Covid-19 in Indonesia. The policy taken by the Indonesian Government after learning of the Covid-19 case was to carry out a *lockdown* which affected several aspects, one of which was the economy. The economy in Indonesia became weak because all activities were temporarily stopped and focused on resolving the Covid-19 case. The impact of Covid affects the tax calculation policy as evidenced by the amendment to the Bandung Mayor Regulation Number 22 of 2020 concerning Providing Regional Tax Incentives in the Context of Handling the Economic Impact of Corona Virus Disease 2019.

Based on information quoted from *ayobandung.com*, Head of Sub-Division of Regional Tax Potential Development of Bandung City Bapenda, Deden Saepulloh, said that the realisation of local tax revenue in Bandung City in the January-October 2021 period had not reached the target. The largest tax achieved was obtained from Land and Building tax amounting to IDR 457 billion. Despite the Covid-19 pandemic, 2020 and 2021 are not much different so it is hoped that the tax target can be obtained.

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<sup>A</sup>Faculty of Economics and Business, Widyatama University, Bandung, Indonesia, Email: [silviana.msi@widyatama.ac.id](mailto:silviana.msi@widyatama.ac.id)

<sup>B</sup>Faculty of Economics and Business, Widyatama University, Bandung, Indonesia, Email: [vita.latief@widyatama.ac.id](mailto:vita.latief@widyatama.ac.id)

<sup>C</sup>Faculty of Economics and Business, Widyatama University, Bandung, Indonesia, Email: [riska.martenia@widyatama.ac.id](mailto:riska.martenia@widyatama.ac.id)

Efforts to optimise land and building tax revenues by increasing taxpayer compliance in paying taxes according to the rules. But in reality, compliance is not easy to be realised by taxpayers. There are various obstacles faced by local governments in collecting PBB, one of which is the lack of public awareness in paying PBB. This can be seen from Table 1, where the realisation and target of PBB in 5 UPTs in Bandung City are not achieved.

**Table 1. Target and Realisation of Land and Building Taxes in 5 UPTs of Bandung City in 2021**

Region	Target	Realisation	Remaining	Percentage Realisation
North	137.457.481.046	122.617.892.236	14.839.588.810	99,61%
East	85.027.508.011	66.242.615.846	18.784.892.165	96,29%
West	107.278.907.745	92.070.896.259	15.208.011.486	98,70%
Middle	119.316.131.011	98.428.371.400	20.887.759.611	95,32%
South	84.790.533.715	73.903.329.104	10.887.204.611	96,86%

Source: Realisation Data of PBB Revenue of Bandung City

**Table 2. Compliance Level of PBB Taxpayers in 5 UPTs of Bandung City in 2021**

Region	Number of SPPT	Compliance Level
North	51.784	94,76%
East	75.363	92,41%
West	42.843	95,14%
Middle	59.154	94,43%
South	50.530	95,26%

Source: Realisation Data of PBB Revenue of Bandung City

Based on Table 2, there are the number of SPPT and the level of taxpayer compliance. With the number of SPPT recorded in realisation, the level of taxpayer compliance does not reach 100%, due to the quality of taxation services and taxation knowledge is not optimal.

Efforts to improve the quality of tax services can be done by improving services by officers, if this is fulfilled, taxpayers will feel comfortable in carrying out tax obligations and the level of taxpayer compliance will also increase. However, efforts to optimise Land and Building Tax revenue are not only by providing good service, but there must be knowledge of the taxpayer himself in paying his obligations.

Based on these problems, the authors chose the title "The Effect of Tax Service Quality and Taxpayer Knowledge on Taxpayer Compliance in Land and Building Tax Revenue" an empirical study of several northern sub-districts of Bandung City.

The research question can be formulated as follows: "Is the Quality of Tax Services and Knowledge of Taxpayers Tax affects the compliance of PBB taxpayers?"

## LITERATURE REVIEW, FRAMEWORK, AND HYPOTHESIS

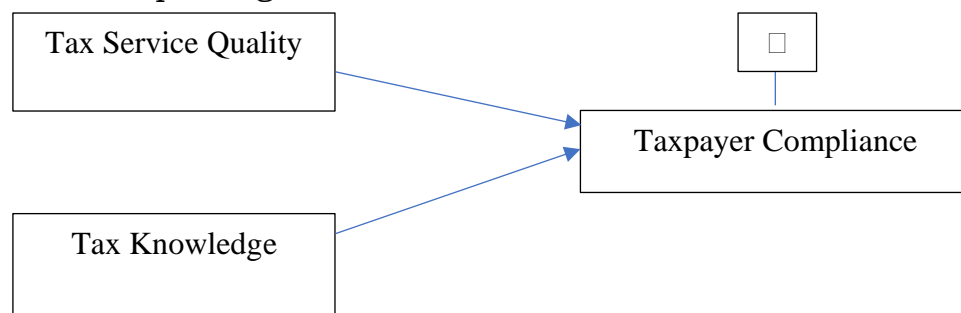
### The Effect of Tax Service Quality on Taxpayer Compliance

The quality of tax services has a positive and significant effect on PBB payment compliance (Donofan & Afriyenti, 2021). Service quality assurance in the form of employees' desire to provide services by demonstrating knowledge, courtesy, and ability in providing services, can generate trust from the people served (Hadi & Mahmudah, 2018). The results of research by Safitri & Silalahi (2020) state that tax officials are said to be qualified if tax officials provide accurate information about taxation including procedures for calculating, depositing, and reporting and do not commit criminal offences.

### The Effect of Taxation Knowledge on Taxpayer Compliance

Knowledge of taxation has a positive effect on taxpayer compliance, the increasing knowledge of taxpayers about taxation, the compliance of taxpayers will also increase (Agun, Datrini, & Amlayasa, 2022). If the taxpayer has knowledge about taxes, the taxpayer is aware of his obligations and is automatically obedient to pay taxes (Rahayu, 2017).

The research paradigm is described as follows:



**Figure 1 Research Paradigm**

The hypothesis is formulated as follows: "There is an effect of tax service quality and tax knowledge on taxpayer compliance"

## METHODS

The type of research is causality, the type of data is quantitative. data collection techniques make direct observations and distribute questionnaires to PBB taxpayers. In addition, to obtain more diverse information, *library research* was chosen to support data collection techniques. The research instruments used were questionnaires, interviews, observation, and documentation. the research sample was 100 taxpayers registered at UPT Bandung Timur, Bandung City. To test the quality of the data, validity and reliability tests are used. The data analysis method uses multiple linear regression, previously tested for classical assumptions (normality, heteroscedasticity, and multicollinearity).

## RESULTS AND DISCUSSION

Based on the results of the validity and reliability tests, all research variables are valid and reliable because  $r_{count} > r_{tabel}$  of 0.197 and *Cronbach's a value*  $> 0.600$ . All classical assumption test results fulfil the requirements, so it can be concluded that all classical assumption tests have been fulfilled.

For the model test results, the Sig. value of  $0.000 < 0.05$  is obtained, this indicates that the model is correct (*fit*). The regression equation obtained from the test results is as follows:  $Y = 2.328 + 0.155X_1 + 0.442X_2 + \varepsilon$ . The results of hypothesis testing show the Sig. value is less than 0.05. This shows that there is an influence between Tax Service Quality and taxation knowledge on Taxpayer Compliance.

## CONCLUSION

Tax Service Quality which is divided into 5 indicators, namely reliability, responsiveness, assurance, empathy, and tangible affect Taxpayer Compliance at UPT Bandung Timur, Bandung City Regional Revenue Agency (BAPENDA). The quality of tax services results in increased taxpayer compliance. Knowledge of Taxation which is divided into 6 indicators, namely regarding tax functions, payment procedures, tax sanctions, tax payment locations, general provisions and tax procedures, and the tax system in Indonesia affect taxpayer compliance in UPT Bandung Timur, Bandung City Regional Revenue Agency (BAPENDA), knowledge of taxation results in increased taxpayer compliance.

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