

THE EFFECT OF TAX OFFICE SERVICE QUALITY AND TAXPAYER INCOME ON LAND AND BUILDING TAX COMPLIANCE

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Abstract

This study shows that the income target does not reach yet for land and building tax (PBB) in Tangerang City. This study is motivated by a desire to evaluate the significance of service quality performance and income taxpayers to increase taxpayer trust and satisfaction and thus compliance. There is a tendency for the management of the tax sector to be less conscious of creating value alongside the community/taxpayer, as evidenced by insights from various pieces of literature. In order to increase taxpayer compliance, it is essential to demonstrate to tax sector managers that the built-in quality is meaningless unless it increases taxpayer trust and satisfaction. Quantitative research employs a pre-existing measurement scale and the SPSS analysis software. Taxpayers require the satisfaction they currently feel. This conclusion supports the effect of service quality on taxpayer compliance, as well as the effect of taxpayer income on taxpayer compliance. To increase taxpayer compliance, the manager of the tax sector should ensure that the quality he or she builds fosters greater trust and satisfaction. The implications of this research could help the government offer high-quality services so that they can improve more taxes income. Effective tax management by the government leads to more trust for taxpayers.

Keywords: Quality of Tax Services, Taxpayer Income, Land and Bulding Tax Compliance

INTRODUCTION

The primary source of state revenue is tax revenue, which has a budget function in which taxes are one source of funds for the government to finance its expenses. Taxation becomes necessary for the country because it allows the government to provide services to its citizens to maximize their prosperity (Hanifah & Yudianto, 2019). The main issue confronting the Indonesian government is that taxpayer compliance remains low in comparison to other Southeast Asian countries. Indonesia has the lowest percentage of personal income tax earnings to GDP among neighboring countries, at 1.3 percent, compared to Thailand's 1.9%, the Philippines' 2.1%, and Malaysia's 2.7% (Artawan et al., 2020). PBB, which falls under the State Tax category, is one of the taxes that could generate revenue for our country. Every year, the Local Government sets a target for Land and Building Tax income as a source of income taxes, but this benchmark is not always encountered. The realization of Land and Building Tax income is sometimes far below the target set by Local Government (Nasrullah et al., 2020).

Accomplish these national objectives, the government is taking steps by implementing development in all sectors. The national development that is being conducted by the

government today is essentially the development of the whole human being and the development of the whole human being, founded on Pancasila and the 1945 Constitution to accomplish the national aim of establishing a just and prosperous, material and spiritual society. In order to realize these national goals, the government takes steps by carrying out development in all fields. With this development program the government will need a lot of funds for its implementation. Therefore, to distribute the government's burden to the community, it is necessary to encourage sources of state revenue through taxes. Therefore, the costs for carrying out development will be met with various sources of state revenue through: 1) Earth, water and natural resources; 2) Taxes and customs; 3) State company results; 4) Others such as fines and profits or shares held, trading, dividends, certificates and so on.

The importance of tax management is a priority for the government in this regard. There are various types of taxes levied on the general public, but one of them, the land and building tax is a very potential and strategic source of public income in the perspective of financing government administration and development. The strategy for land and building tax is none other because the object covers all land and buildings within the Republic of Indonesia's territory. Land and building taxes tax objects that have special characteristics, such as their tangible body which can be obscured, giving them the ability to observe (Wijana et al., 2021).

From a legal standpoint, taxes create a bond due to the legislation, which requires citizens to deposit a set amount of money with the state. Where the state can coerce, and the tax revenue is utilized to administer the government. According to article 1 point 1 of Law No. 6 of 1983, as amended by Law No. 28 of 2007 concerning general provisions and taxation procedures, taxes are "obligatory contributions to the state-owned by individuals or entities subject to coercion under the law. Act, without receiving direct reciprocity and being used for state purposes to the maximum extent possible." Taxes are levied following the legislation. This notion is consistent with the third amendment to the 1945 Constitution's Article 23A, which stipulates that "taxes and other forced collections for state objectives are regulated by law."

Thus, it is projected to be a source of Regional Original Income (ROI) for the region and existing regional taxes. Since January 1, 2010, under Article 185 of Law No. 28 of 2009 on Regional Taxes and Levies (PDRD), Regency/City Governments have been permitted to accept the transfer of Rural and Urban Land and Building Taxes (PBB P2). According to Article 16 paragraph 1 of Law No. 5 of 1960 on Basic Agrarian Principles, there are eight types of land rights, including 1) property rights, as evidenced by a certificate of ownership; 2) cultivation rights, as evidenced by a right of use certificate; 3) the right to use the building, as evidenced by a certificate of the right to build; 4) the right to use, as evidenced by a certificate of the right to use; 5) the right to lease; 6) the right.

Tax compliance at a high level is required for efficient tax collection. Similarly, there must be community knowledge on the collection of Land and Building Taxes. Taxpayer compliance refers to when the taxpayer complies with all tax responsibilities and asserts all tax entitlements. However, the state frequently struggles to collect taxes, notably the Land and Building Tax. Another reason that is not yet optimal is the quality of services from the sub-district tax office for payment of land and building taxes. If the officers provide poor service

without information or socialization from the government regarding the Land and Building Taxes Payable Tax Return (SPPT PBB) first, the public will be less willing to pay taxes.

Economic factors are very fundamental in carrying out obligations. The poor will find it difficult to pay taxes, for most people, taxes are still considered a burden and in their economic activities. But in this case the tax is coercive for every citizen and if someone has met the subjective and objective conditions, then he is obliged to pay taxes, and the citizen does not also get reciprocal services that are shown directly. If someone intentionally does not pay taxes that should be paid, there is a threat of administrative sanctions and criminal penalties as described in the Tax Provisions Law Number 28 of 2007 which mentions several tax sanctions for taxpayers, which are payable in Article 39 or 39A. Article 39 states: "Anyone who willfully fails to deposit taxes withheld and collected, thereby causing losses to state revenue, shall be sentenced to imprisonment for a minimum of six months and a maximum of six years, as well as a fine of at least twice the amount of tax owed that is not or is underpaid, up to a maximum of four times the amount of tax owed that is not or is underpaid."

Based on research, the inconsistency of several past studies Mardiana et al., (2016) Income level has a significant impact on whether or not a taxpayer pays their taxes, but research (Isawati & Ruliana, 2016) shows that income level has no significant impact on whether or not a taxpayer pays their taxes. According to research by Nurhadi et al. (2018), there is a positive and substantial relationship between service quality and customer confidence in PT. POS Indonesia (Persero). This finding is consistent with the idea that service quality affects trust. According to Ahdyanugroho (2018), King Clean in DI Yogyakarta's service quality affects customers' trust. The research of Brata et al. (2017), which claims that taxpayer services have a negligible impact and a negative association with taxpayer compliance, is supported by the fact that service quality has not been able to directly influence taxpayer compliance. According to Mahfud et al. (2017), taxpayer compliance is unaffected by the caliber of taxation services.

Based on the above background, the researcher aims to examine the effect of taxpayer income and service quality on land and building tax compliance. Moreover, it can provide implications and contributions to various parties, including:

1. Tangerang City Regional Revenue Office

Expect this research to provide input, especially for the Tangerang City Regional Revenue Service Office, in terms of compliance with land and building taxpayers in fulfilling their tax obligations.

2. Society

Expect this research to be additional knowledge for the broader community about the world of taxation in Indonesia, understand the importance of paying taxes for the State, and increase public awareness to participate actively in paying taxes.

3. Researcher

With this research, researchers can learn about writing appropriate scientific papers. They can help researchers better understand the importance of administrative sanctions, taxpayer awareness, modernization of the tax administration system, and income levels on taxpayer compliance in paying land and building taxes.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Land and building tax

Law Number 20 of 2009 concerning Regional Taxes and Regional Levies, defines land and building taxes as taxes on land and/or buildings that are owned, controlled, and/or used by individuals or entities, except areas used for plantation, forestry, and mining business activities, serves as the legal foundation for land and building taxes. When collecting land and building taxes, one must keep in mind the principles of legal clarity, simplicity, and justice and be supported by a tax management system. Land and building taxes are one way for the state to demonstrate its reciprocal collaboration in funding and national development. so that people can easily fulfill their tax obligations. Building and land taxes are assessed at 0.3% in both rural and urban areas (Mardiasmo, 2018).

Tax compliance

Some experts, such as Song & Yarbrough (1978), have defined tax compliance as taxpayers' ability to comply with ethics, the legal environment, and other situational factors at a specific time and place. Went on to say that tax compliance is defined as taxpayers' willingness to pay their taxes (Kirchler, 2007). Furthermore, Palil (2010) defines tax compliance as a broad concept that can be viewed from a variety of perspectives, including public finance, economics, law, and psychology. In the meantime, Hanifah & Yudianto (2019) said that compliance of taxpayers is a condition that occurs in taxpayers in understanding all tax norms and attempting to comply with all tax obligations, beginning with completely and having to fill out tax filings, correctly calculating the amount of tax payable, and so on.

There are two main types of compliance: (1) formal compliance, where the taxpayer fulfills formal obligations following the provisions of the taxation law, and (2) material compliance, where the taxpayer substantively or in essence fulfills all material provisions of taxation, namely by the contents and soul of the taxation law (Nurmantu, 2010). Tax evasion is a global issue that affects both advanced and emerging economies. Compliance can thus be defined as (1) mandatory compliance, implying that taxpayers are willing to comply because they fear being sanctioned, and (2) voluntary compliance, implying that taxpayers are aware of the laws and responsibilities as taxpayers and are willing to comply (Hanifah & Yudianto, 2019).

Service quality

The majority of consumer-focused definitions of service quality, including those by Lewis Lewis et al. (2020), indicate that "having consistency meets or surpasses customer expectations." The performance of service quality as a result of this definition places more emphasis on the contrast between what the customer perceives and what is expected, which is known as the expectation gap model and the subsequent perception is SERVQUAL (Parasuraman et al., 1988). SERVQUAL received criticism in the 2000s for using a too-generic standard to gauge service quality. To assess the quality of public service centers, Chatzoglou et al. (2013) updated SERVQUAL, one of the many service quality measures created by experts for particular services.

Taxpayer's income

Income is additional wealth or assets obtained both within and from outside the country which is collected to meet the needs of life (Purbo, 2012). Taxpayers will prefer to use their income to fulfill their life, rather than using it to pay taxes. In addition, in economic theory it is said that I or income = C or consumption, where the amount of income will be equal to the amount of consumption (Mardiasmo, 2018). Consumption here also includes expenditures to pay taxes because the taxpayer is considered to be carrying out consumption actions, namely spending the use value of an item, in this case the use value of land and buildings. Because a person's income can affect how that person has awareness or compliance with legal provisions and obligations. One of the previous studies related to this research is research conducted (Emawati, 2014; Haswidar, 2016; Patmasari & Trimurti, 2016). This research is about identifying the ability of the low - middle - income income community. The results conclude that the income variable has an influence on willingness to pay taxes.

The effect of service quality on land and building tax compliance

According to Anam et al. (2018), KPP Pratama Salatiga's tax authorities favor taxpayer compliance. According to Devi & Purba (2018), tax authorities have a favorable and considerable impact on taxpayers' official compliance at the Batam Pratama Tax Service Office. According to Silalahi et al. (2015), the reliability, responsiveness, assurance, empathy, and physical evidence of tax services substantially impact taxpayer compliance. According to Ardiyansyah et al. (2016), tax authorities significantly influence taxpayer compliance. According to research by Nurhayati et al. (2015), the Bojonagara Bandung Indonesia Tax Office's tax officers' service quality substantially impacts taxpayer compliance (KPP). A primary service assists in defining what a client can consider from the current service and how it should be by the service provider, such as in line with best practice, precision, and applicability. Great person resources, tax regulations, and tax information systems all contribute to the excellence of tax services. If they are satisfied with their services, taxpayers are more likely to comply with applicable tax regulations.

Taxation services on taxpayers' rights and carry out responsibilities can effectively and efficiently if tax provisions are made simple and easily comprehended by taxpayers. High levels of tax evasion are associated with a lack of clarity in the rules, which is one way to encourage compliance. As a result of the tax information system and the consistent quality of human resources, the quality of taxation services will increase. Quality service defines as a service that can satisfy customers while adhering to service standards that can be tracked and must be maintained continuously. It is hoped that by improving service quality, the community will be more willing to pay taxes, resulting in a positive impact on state revenues. According to research by Nugroho & Zulaikha (2012), this variable affects taxpayer consciousness. According to the data and description, the hypothesis of this study is:

H1: Service quality has a positive effect on land and building compliance

The effect of taxpayer's income on compliance in paying land and building tax

The level of each taxpayer's income varies based on the business (work) that each taxpayer conducts. Taxpayers with high incomes tend to be more compliant in paying taxes because they meet their needs and desires, whereas taxpayers with low incomes will have to use unique considerations to pay taxes. Provide for their basic needs first. It is consistent with the

attribution theory, which explains that internal factors, namely income level, cause an individual's behavior (Farandy, 2018).

According to Putri & Ismunawan (2021), it is necessary to consider the future income of taxpayers to pay taxes. Given that each taxpayer has different abilities or income levels, he will be unable to comply with tax laws if he lacks funds. It supports Khoiroh & Purwanto (2017) conclusion that taxpayer income influences land and building tax payments compliance. These findings are consistent with those of Isawati & Ruliana (2016) and Siwi et al. (2020), who found that income positively and significantly affects Land and Building Tax compliance. It supports that income is the primary determinant of tax compliance. All indications suggest that compliance is greater the higher the taxpayer's income. Based on these factors, propose the following hypothesis:

H2: Taxpayer income has a positive effect on land and building taxes compliance

The effect of tax office service quality and taxpayer income on compliance in paying land and building tax

Taxpayer awareness is the situation in which taxpayers recognize, comprehend, and enforce legislation properly and willfully. In reality, however, there are still a significant number of individuals who are unaware of their tax obligations and who continue to attempt tax evasion in order to avoid a heavy tax load. Taxpayer awareness is a person's willingness to fulfill his tax obligations in good faith and without the expectation of recompense. By paying taxes on time and in the correct amount, a taxpayer demonstrates awareness of his or her responsibilities (Tulenan et al., 2017).

Aside from the taxpayers' awareness, which is an internal factor, external factors, such as the quality of services from the tax authorities, also significantly impact the taxpayers' compliance (Tulenan et al., 2017). So far, many taxpayers have a terrible opinion of the tax authorities. It can serve in how poorly taxpayers. Some still feel like they run into problems when dealing with the tax system. These problems include slow, unfriendly, or confusing officers, long wait times, uncomfortable offices and services, and poor facilities, all of which lead to complaints, complaints, and reluctance. People will be less likely to follow the rules when paying taxes if they do not do their taxes (Hidayatulloh, 2013). If tax service services are of high quality, taxpayers will think more highly of them. Good tax service services can also make life easier for taxpayers. Good service can get more people to pay their taxes (Tulenan et al., 2017).

Service is a means of meeting the needs of others. Moreover, according to Widowati (2014), Fiscal Services can be interpreted as the method or process by which a tax officer serves or assists taxpayers, takes care of their needs and prepares their tax returns. One of the responsibilities of tax authorities is to provide taxpayers with everything they require so that they are willing to fulfill their tax payment obligations. Article 11 letter I of Regulation No. 184/PMK.03/2015 of the Minister of Finance of the Republic of Indonesia also governs the tax authorities' obligations to taxpayers. The regulation states that the Fiskus is obligated to provide written guidance to taxpayers regarding fulfilling their tax obligations following the provisions of tax laws and regulations. By entrusting the tax authorities with the responsibility of assisting taxpayers, the government has indirectly attempted to increase taxpayer compliance concerning

fulfilling its tax-paying obligations (Novrianto & Rachmawati, 2021). Based on the description above, the research hypothesis can be made as follows:

H3: The effect of income and service quality of the tax office on Land and Building Taxes compliance

RESEARCH METHODS

Quantitative research is used in this study. In order to evaluate predetermined hypotheses, quantitative research is used to analyze particular populations or samples, gather data using research tools, and conduct quantitative and statistical analysis (Sugiyono, 2018). Regional Revenue Agency (DISPENDA) Tangerang City, which is situated at Jalan Satria Sudirman No.1, Sukaasih, Tangerang, Sukaasih, Kec. Tangerang, Kota Tangerang, Banten 15123, Indonesia, is where this study was conducted.

People who paid Land and Building Tax (PBB) in Periuk village Regency made up the study's population. The formula Rao (2006) was used to calculate the number of samples in this investigation, which included up to 96 respondents. Researchers utilize a series of questions (questionnaires) that are designed to collect data and assess it in accordance with the research objectives. Use A Likert scale to figure out the score. It measures how a person feels about something by asking them several questions and getting their answers. Based on their answers, give each answer a weighted value or score (Singarimbun, 1985). Based on the Likert scale, Strongly Agree (SS) got a score of 5, Agree (S) got a score of 4, and Neutral (N) got a score of 3. Strongly Disagree (STS) gets a score of 1, while Disagree (KS) gets a score of 3, and Disagree (TS) gets a score of 2. Variables have used all forms of things to talk about the qualities or traits of a person or an organization that can be measured or watched (Creswell, 2012). Based on the research problem, the theory behind it, the idea of measuring variables, and previous research, the following about the types and forms of variables: va1) The independent variable (X) has two variables: income taxpayer (X1) and service quality (X2). 2) The dependent (Y) is land and building tax compliance.

RESULTS AND DISCUSSION

Descriptive statistics

In table 1, it is known that the average service quality of the tax office is good. Income of taxpayers, and compliance in paying land and building taxes is 4.0599; 4.1042; 4.2479 and standard deviation value 0.28961; 0.46469; 0.38579 so that it can be concluded that the mean value is representative of the respondents' answers, because the mean value is greater than the standard deviation value.

Table 1
Descriptive Statistics

	N	Min	Max	mean	Std. Dev
Quality of Service Office P invite	96	3.25	5.00	4.0599	,28961
P income must P invite _	96	3.00	5.00	4.1042	,46469
Compliance in paying for land and buildings	96	3.60	5.00	4.2479	,38579
Valid N (listwise)	96				

Table 2. Results of the Validity Test of Tax Office Service Quality

Question	Validity Value	Critical Value	Information
P1	0.730	0.50	Validity
P2	0.799	0.50	Validity
P3	0.697	0.50	Validity
P4	0.752	0.50	Validity

Source: Data processed by SPSS 24

All questions on the X_1 variable have a correlation value above or greater than 0.50. So, it can be concluded that all questions on the X_1 are declared valid.

Table 3. Taxpayer Income Validity Test Results

Question	Validity Value	Critical Value	Information
P5	0.656	0.50	Valid
P6	0.692	0.50	Valid
P7	0.848	0.50	Valid

Source: Data processed by SPSS 24

X_2 variable have a correlation value above greater than 0.50. So, it can be concluded that all questions on the X_2 are declared valid.

Table 4. Results of Compliance Validity Test in Paying PBB

Question	Validity Value	Critical Value	Information
P8	0.702	0.50	Valid
P9	0.735	0.50	Valid
P10	0.845	0.50	Valid
P11	0.689	0.50	Valid
P12	0.802	0.50	Valid

Source: Data processed by SPSS 24

All of the questions on the Y variable have the above correlation value greater than 0.50. So, it can be concluded that all questions on the Y variable are declared valid.

Table 5. Results of the Tax Office Service Quality Reliability Test (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
.761	4

Source: Data processed by SPSS 24

Based on the table above, the value of *Cronbach's alpha* on the variable X₁ (Quality of Tax Office Services) is 0.761 or 76.1 %, so it can be concluded that the questions in this questionnaire are reliable because they have *Cronbach's alpha value* greater than 0.6.

Table 6. Taxpayer Income Reliability Test Results (X₂)

Reliability Statistics	
Cronbach's Alpha	N of Items
.843	7

Data processed by SPSS 24

Based on the table above, it shows that the value of *Cronbach's alpha* on the variable X₂ (Taxpayer Income) is 0.843 or 84.3%, so it can be concluded that the questions in this questionnaire are reliable because they have *Cronbach's alpha value* greater than 0.6.

Table 7. Compliance Reliability Test Results in Paying PBB

Reliability Statistics	
Cronbach's Alpha	N of Items
.876	12

Data processed by SPSS 24

Based on the table above the value of *Cronbach's alpha* on variable Y (Compliance in Paying Land and Building Tax) is 0.876 or 86.7%, so it can be concluded that the questions in this questionnaire are reliable because they have *Cronbach's alpha value* greater than 0.6.

Table 8. Multiple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.503	2.537		4.140	.000
Tax Office Service Quality	.325	.178	.195	1.826	.071
Taxpayer's Income	.443	.148	.320	2,996	.004

a. Dependent Variable: Y

Source: Data processed by SPSS 24

Based on the above results, the constants for the regression equation with values are 10.503, b1 0.325, and b2 0.443. So, the multiple regression equation for the service quality of the tax office on compliance in paying land and building taxes is:

$$Y = 10.503 + 0.325 X_1 + 0.443 X_2 + e$$

Information:

- Y: Land and Building Tax Compliance
- X₁: Quality of Tax Office Service
- X₂: Taxpayer's Income
- e: Bullying Error

The regression equation above gives the meaning as follows:

1. The constant of 10,503 means that the effect of the quality of Tax Office Services (X₁) and the Taxpayer's Income (X₂) is 0, then the amount of Compliance in Paying Land and Building Tax is 10,503.
2. The regression coefficient for the variable quality of service of the tax office (X₁) is 0.325, meaning that if there is an increase of one unit, the amount of compliance in paying land and building taxes (Y) will increase by 0.325 units assuming other independent variables are fixed.
3. The regression coefficient of the taxpayer's income variable (X₂) is 0.443, meaning that if the taxpayer's income increases one unit, then compliance in paying land and building taxes (Y) will increase by 0.443 units assuming other independent variables have a fixed value.

Table 9. Simple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,624	2,613		4.448	.000
Tax Office Service Quality	.592	.161	.356	3.689	.000

a. Dependent Variable: Y

Source: Data obtained by SPSS 24

Based on the table above, the coefficients of the simple regression equation are as follows:

$$Y = 11.624 + 0.592X_1$$

The explanation of the regression equation above provides the following meaning:

1. The constant is 11.624, meaning that if the service quality of the tax office (X₁) is 0, then compliance in paying land and building taxes (Y) is 11.624.
2. The regression coefficient for tax office service quality (X₁) is 0.592, meaning that if the service quality of the tax office increases by one unit, then compliance in paying land and building taxes (Y) will increase by 0.592 units assuming other independent variables are fixed.

Table 10. Simple Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.116	1,606		8,788	.000
	X2	.579	.130	.418	4.462	.000

a. Dependent Variable: Y

Source: Data processed by SPSS 24

Based on the table above, the coefficients of the simple regression equation are as follows:

$$Y = 14.116 + 0.579X_2$$

The explanation of the regression equation above gives the meaning as follows:

1. The constant is 14.116, meaning that if the taxpayer's income (X2) is 0, then the compliance in paying the land and building tax (Y) is 14.116.
2. The income regression coefficient of taxpayers (X2) is 0.579, meaning that if the service quality of the tax office increases by one unit, then compliance in paying land and building taxes (Y) will increase by 0.579 units assuming other independent variables have a fixed value.

Table 11. Results of the Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.451 ^a	.203	.186	1,740

a. Predictors: (Constant), X2, X1

Source: Data processed by SPSS 24

Based on the table above, the effect of the variable quality of tax office service (X1) and taxpayer income (X2) on Compliance in paying Land and Building Tax (Y) simultaneously 0.203 shows a small effect of these two variables. If it is concluded that simultaneously these two variables only give an effect of 20.3% and the rest is 79.7% of (100%-20.3%). is the influence of outside variables.

Table 12. t test results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,503	2,537		4.140	.000
	Tax Office Service Quality	.325	.178	.195	1.826	.071
	Taxpayer's Income	.443	.148	.320	2,996	.004

a. Dependent Variable: Y

Source: Data processed by SPSS 24

Variable X_1 (Tax Office Service Quality) has a significance probability value of 0.071, much greater than 0.05 or t_{count} 1.826 smaller than t_{table} ($n = 94$) which is 1.985 so it is stated, $1.826 < 1.985$ and t significant $0.071 > 0.05$ is not significant between X_1 (Quality of Tax Office Services) and Y (Compliance in paying PBB) it can be seen that the hypothesis is H_0 is accepted, H_{a1} is rejected. Variable X_2 (Taxpayer's Income) has a significant probability value of 0.004 less than 0.05 or t_{stat} 2.996 is greater than t_{table} ($n = 94$) which is 1.985 so it can be stated $2.996 > 1.985$ and significant t $0.000 < 0.05$, has a significant effect between (X_2) on Y (Compliance in paying PBB) it can be seen that the hypothesis is H_0 is rejected, H_{a2} is accepted.

Table 13. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71.887	2	35,944	11,871	.000 ^b
	Residual	281,602	93	3.028		
	Total	353.490	95			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Data processed by SPSS 24

Calculated F test value and significant level can be seen in the table above, the calculated F value is 11.871 and a significant number is 0.000. The value of F_{table} with a level of 5% (0.05), numerator (number of variables-1 or $3-1 = 2$), and denominator (number of cases – number of variables or $96-3 = 93$) obtained numbers. Because $F_{count} > F_{table}$ ($11.871 > 3.09$) then H_0 is rejected and H_{a3} is accepted, which means that the quality of tax office services and taxpayer income has a positive and significant effect on compliance in paying land and building taxes.

The Effect of Tax Office Service Quality on Compliance in Paying Land and Building Tax

The results of the research in Periuk Village showed that the variable of Service Quality of the Tax Office (X_1) had no effect on Compliance in paying Land and Building Tax (Y), this can be seen from the results of the partial test of the research variables. With the service quality of the tax office, it has a t_{count} value of 1.826 and a B coefficient of 0.325 and a significance level of 0.071, or the t_{count} of the Tax Office Service Quality variable is 1.826 which is greater than t_{table} 1.985 or $1.826 < 1.985$ meaning that the variable of Tax Office Service Quality has an effect but not significant to the Compliance variable in paying Land and Building Tax. Then H_{01} is accepted, H_{a1} is rejected.

The results of this study are much different from the results of research conducted by Saputra, (2015), regarding the Effect of Sanctions, Tax Awareness and Quality of Taxpayer Services on Land and Building Taxpayer Compliance in an empirical study in Pasama Regency. It is known that Service Quality has a significant effect on Land and Building Taxpayer Compliance in Pasama Regency, meaning that the better the Service Quality, the better Taxpayer Compliance.

The effect of the service quality of the tax office in this hypothesis states that the service quality of the tax office has no significant effect. Thus, the quality of service of the tax office is part of the reported income, which must be paid to the State by the taxpayer. the higher the quality of tax office services provided, the higher tax compliance and will provide incentives for taxpayers to report their income to the tax administration.

The Effect of Taxpayer Income on Compliance in Paying Land and Building Tax

The research results in Periuk Village show that the taxpayer's income variable (X2) affects compliance in paying land and building taxes (Y) from the results of the partial test of the research variables. With Taxpayer Income having a t - count value of 2.996 and a B coefficient of 0.443, and a significance level of 0.004, or t- counting the Taxpayer's Income variable (X2) of 2.996 which is more significant than t- table 1.985 or $2.996 > 1.985$, it means that the variable of Taxpayer Income has an effect significant to the Compliance variable in paying Land and Building Tax. Then H_0 is rejected, and H_a is accepted.

The results of this study are relatively the same as those Satiti (2014) research concerning the Effect of Income and the Role of Village Officials on Public Awareness in Paying Land and Building Taxes in Semanggi RW VIII Pasar Kliwon Surakarta in 2013. Income positively affects on awareness community in paying land and building taxes. The effect of taxpayer income in the hypothesis states that taxpayer income has a significant effect. Thus, the higher the income received, the higher the public's compliance in paying land and building taxes and vice versa, the lower the income, the lower their awareness of the community in paying land and building taxes. In addition, this finding is consistent with the research Mardiana et al., (2016), indicating that the income level of taxpayers has a positive and significant effect on tax compliance. However, contrary to research Isawati & Ruliana (2016), the results of this study indicate that income levels have no significant effect on taxpayer compliance.

The Effect of Tax Office Service Quality and Taxpayer Income on Compliance in Paying Land and Building Tax

The results of the research in Periuk Sub-district showed that the tax office service quality and taxpayer income significantly affected compliance in paying Land and Building Tax in Periuk Sub-District. The results of the simultaneous test conducted in this study indicate that there is a significant effect between the quality of tax office services and the income of taxpayers simultaneously on compliance in paying land and building taxes. The effect of the quality of tax office services and taxpayer income is positive, which means that the better the quality of tax office services provided and the higher the income of taxpayers, the higher the level of compliance in paying land and building taxes. The R Square value is 20.3% while 79.7% is influenced by other factors not revealed in this study. Taxpayer compliance is tax compliance which defines as a condition where the taxpayer fulfills all tax obligations and exercises his tax rights. The existence of indirect compliance with tax revenues will run smoothly because taxpayer compliance has shown that taxpayers have carried out their tax obligations well.

CONCLUSION

The study's key finding is that improving taxpayer compliance requires taking taxpayer satisfaction into account. Increasing satisfaction, perceived service quality, and public trust would spur interest in meeting tax obligations and improving compliance. Accordingly, providing already high-quality service can result in increased taxpayer satisfaction. Trust and contentment among taxpayers rise as a result of effective tax management by the government. Despite this, providing high-quality services has also not been able to boost compliance effectively. Anticipated that the government will enhance and enhance the system enforcement of sanctions and increase the number of services to assist taxpayers in fulfilling their tax obligations to increase taxpayer compliance always to pay taxes on time. Moreover, to hope the government will provide regular and scheduled socialization and education regarding tax regulations to increase taxpayers' knowledge. This study has limitations since only taxpayers who pay land and building taxes areas in the sample. Suggestions for additional investigation into other levies that district administrations are responsible for collecting. So that a broader range of results can represent, future researchers can also alter the research model by developing new indicators and variables.

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