

# Enhancing Tax Compliance Through Improved Tax Service Quality and The Enforcement of Tax Sanctions

*Tax Compliance,  
Service Quality and  
Sanctions*

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## ABSTRACT

This study aims to empirically examine the influence of service quality improvement and the implementation of tax sanctions on the tax compliance of individual taxpayers at KPP Pratama Jakarta Pluit. Data was collected from 96 respondents using a Convenience Sampling technique, where respondents were selected based on chance and were registered at KPP Pratama Jakarta Pluit. The data analysis used multiple linear regression analysis. The results of the study indicate that all hypotheses are supported, showing a significant impact of service quality and the enforcement of sanctions on the tax compliance of individual taxpayers at KPP Pratama Jakarta Pluit. This is influenced by the quality of human resources, good service facilities, and the enforcement of strict sanctions. The study does not differentiate between types of respondents' occupations, whether employees or entrepreneurs, and does not involve in-depth interviews, with a relatively small sample size. The findings highlight the influence of service quality and sanction enforcement on tax compliance. It is recommended that the government continue to improve service quality by enhancing the competence of tax officers, providing innovative tax service facilities, and enforcing sanctions on all non-compliant taxpayers to increase tax revenue, the benefits of which can be felt by the entire community.

**Keywords** : *service, sanctions, compliance, taxpayer, tax*

## INTRODUCTION

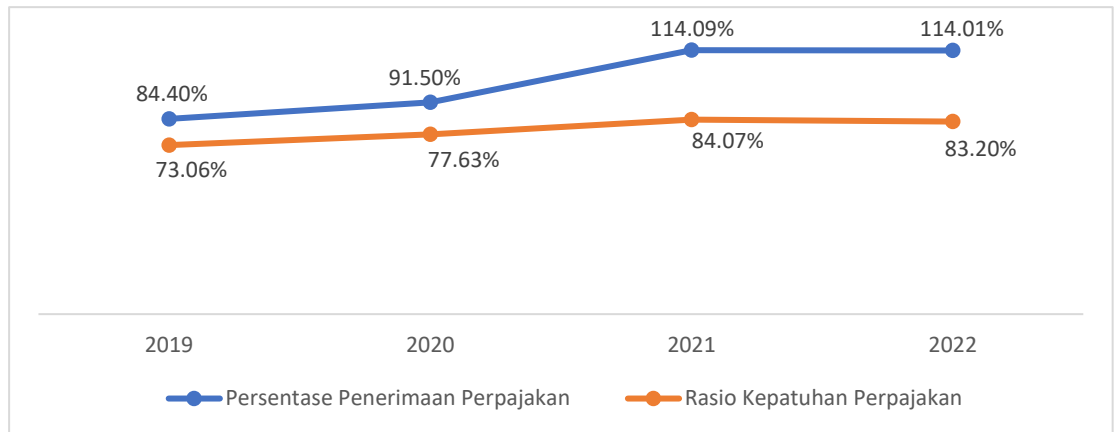
In life state, tax hold role important that is not can ignored. Tax holding role important as contributor main in contributor state revenue in addition sources other state revenues. The state revenues will used For to finance all state expenditure in realize state objectives ( Ilma'nun, 2023).

One of factors that can influence state performance in to obtain income tax the namely compliance must tax. Tax knowledge is an important element in tax compliance but the level of knowledge required varies across countries. In addition, cultural and economic factors such as tax rates, tax law enforcement and institutional factors (the role of tax authorities, simplicity of tax returns and administration, and the likelihood of detection) are among the factors that influence tax compliance in different countries (Palil & Mustapha, 2011). According to Meliandari and Utomo (2022), the factors that influence taxpayer compliance in Indonesia are taxpayer awareness, knowledge and understanding of tax regulations, good perceptions of the effectiveness of the tax system and the level of trust in the tax system.

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**Figure 1** The Influence of Compliance on Tax Revenue



Source: data-apbn.kemenkeu.go.id, databoks.katadata.co.id, 2024

The increase in tax compliance in 2021 when the *Covid*-19 pandemic spread became an interesting phenomenon because since 2020 when the *Covid*-19 pandemic spread, the ratio of taxpayer tax compliance has actually increased. This is due to the restrictions on physical contact imposed by the government so that taxpayers are forced to use electronic systems in various aspects of life including the taxation sector. This is supported by the development of increasingly developing information technology (Jahadu & Santosa, 2024). Government digitalization is a series of transformation processes that integrate information and communication technology into various aspects of public services and government administration (Hikmat, 2024). In the public sector, including government, rapid technological developments make it easier for the government to provide efficient, transparent and accountable services. In the field of taxation, tax administration reform can affect the performance of better tax services so that it will affect taxpayer compliance. With the implementation of this tax administration reform, it is hoped that it can increase taxpayer compliance and increase the realization of state revenues from the taxation sector (Kartikaputri, 2013).

Public service is the core of the entire government process and is a sign of the presence of the state in people's lives (Katharina & Jaweng, 2020). The implementation of digitalization of services is aimed at improving the quality of service to taxpayers. The improvement in the quality of service is expected so that taxpayers feel comfortable in carrying out their tax obligations.

In addition, so that taxpayers can carry out their tax obligations, as well as the embodiment of tax elements that can be enforced, provisions regarding tax sanctions are stated. Sanctions given to taxpayers are carried out to provide a deterrent effect to taxpayers so that taxpayers can improve their compliance in carrying out their tax obligations (Sutedi, 2011). The emergence of a theoretical gap related to taxpayer tax compliance with a number of influencing factors is shown by several previous research results which suggest differences in results. The results of research by Putri (2022) concluded that the quality of tax services and tax sanctions do not have a significant effect on taxpayer compliance. Another study also conducted by Abdi (2017) showed that tax sanctions did not have a significant positive effect on individual taxpayer compliance at KPP Pratama Padang. While service quality has a significant and positive effect on taxpayer compliance.

The results of research by Supriatiningsih and Jamil (2021) entitled *The Influence of E-Filing Policy, Tax Sanctions and Taxpayer Awareness on Individual Taxpayer Compliance* show that E-Filing Policy and Taxpayer Awareness have a positive effect on Taxpayer Compliance, but Tax Sanctions do not affect Taxpayer Compliance. The difference in research results is shown by research conducted by Wahyudi (2022) which states that e-taxation systems, tax incentives, tax sanctions and service quality have a significant effect on Taxpayer Compliance during the pandemic. Another study was

conducted by Iorun et al (2024) which showed that tax law enforcement has an effect as a powerful tool to encourage tax compliance in Nigeria. Similar results were also shown by Vossler and McKee (2013) who stated that the provision of tax services will increase tax reporting compliance.

The existence of a gap in research results from several previous researchers is the background for conducting this research to fill the gap in research results that have been conducted by previous researchers and to find solutions to problems regarding tax compliance which are expected to be a consideration for the government to increase tax compliance of taxpayers which will hopefully increase state revenue from the taxation sector.

## LITERATURE REVIEW

### *Theory of Planned Behavior (TPB)*

Ajzen in Latham & Locke (1991) suggests that intention is indication how much hard somebody capable For do various effort in plan For do behavior. In *the Theory of Planned Behavior* (TPB) put forward by Azjen (1991), a person do behavior planned influenced by 3 variables independent as factor determinant in behavior somebody namely :

1. Attitude individual to behavior ( *attitudes toward the behavior* ), is attitude somebody to behavior with a reference to how far a person is have evaluation about what to like or No liked to behavior the.
2. Social factors is factor second in theory This namely called subjective norms ( *subjective norms* ), is factor affecting behavior a person who refers to pressure perceived social For do or No do something.
3. Perception control behavior ( *Perceived behavioral control* ), is level perception control behavior somebody like perception ease and difficulty do behavior and reflect past experience as anticipation obstacles and barriers.

### **Tax Compliance**

Compliance tax According to Mahdavika (2021), Supriatiningsih & Darwis, (2023), compliance tax is WP behavior that meets obligation its taxation in a way voluntary Good payment until reporting tax. Another opinion was also put forward by Machfud Fingerprint in Rahayu (2012) that compliance fulfil obligation taxation in a way voluntary ( *voluntary of compliance* ) is bone back system *self assessment*, where must tax responsible answer set Alone obligation taxation and then in a way accurate and precise time pay and report the tax Based on the Decree of the Minister of Finance of the Republic of Indonesia No. 544/KMK.04/2000 concerning Tax Compliance, " Tax Compliance taxation is Taxpayer actions in fulfillment obligation its taxation in accordance with provision regulation legislation and regulations implementation applicable taxation in a country".

### **Quality Service Taxation**

Boediono define service tax is a process of assistance to Taxpayers with ways certain things that require sensitivity and interpersonal relationships in order to create satisfaction and success ( Caroko et al., 2015). According to Aryobimo and Cahyonowati (2012) stated that perception must tax about quality service tax officer can measured with indicator quality interaction, quality environment and results quality service

### **Tax Penalties**

Rahayu (2017) stated that sanctions taxation is used as a control or supervision provided by the state to ensure citizens obey regulations for violations in matter fulfillment obligation taxation by taxpayers tax can prevented or anticipated. Brotodihardjo in Ilma'nun (2023) states that There are 2 types sanctions taxation, namely sanctions administration and sanctions criminal.

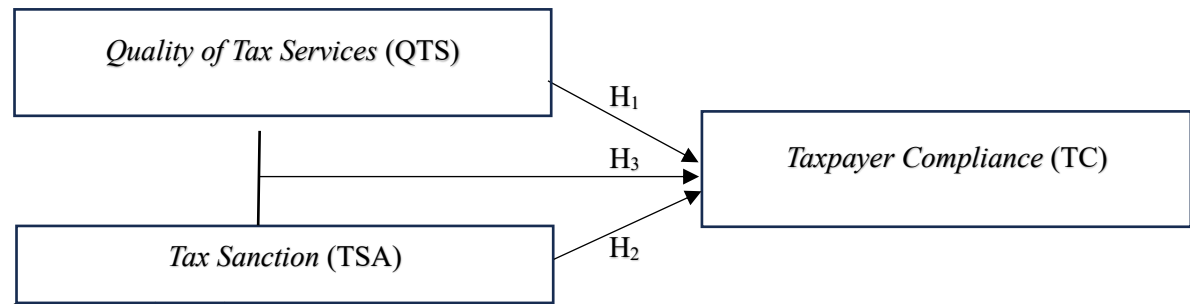
### **Development Hypothesis**

Noviyanti & Febrianti (2021) stated that that that quality service taxes imposed by the government influential to compliance taxation must tax. This is in line with results research conducted by Assyadira (2023) which states that quality service tax give significant influence to compliance must tax. Based on description said, then hypothesis

second in study This as following : **H<sub>1</sub> : Quality service taxation influential significant and positive to compliance must personal tax at the Jakarta Pluit Pratama Tax Office** Endaryanti (2017) stated that sanctions tax influential positive to compliance must tax. This is in line with results research conducted by Assyadira (2023) which states that sanctions taxation give significant influence to compliance must tax. Based on description said, then hypothesis third in study This as following: **H<sub>2</sub> : Sanctions tax influential influential significant and positive to compliance must personal tax at the Jakarta Pluit Pratama Tax Office**

Aninda et al (2023) stated that knowledge tax, quality service and sanctions tax influential in a way simultaneous to compliance must tax. The results of other research were also conducted by Simanjuntak et al (2023) which stated that quality service, sanctions taxes and fees compliance influential in a way simultaneous to compliance must UMKM tax in Paying Taxes in Medan City. Based on description said, then hypothesis fourth in study This as following: **H<sub>3</sub> : Service taxation and sanctions tax in a way together influential to compliance must personal tax at the Jakarta Pluit Pratama Tax Office**

Figure 1. framework



Source: authors data

**METHODS**

This research was conducted from October 2024 to January 2025 involving Individual Taxpayers who do freelance work and are registered at the Jakarta Pluit Pratama Tax Office as samples in this study. Because the population size is not known for sure, the sample selection in this study uses the sample calculation formula from Lameshow (1997), namely:

$$n = \frac{Z^2 \times P(1 - P)}{d^2}$$

From the formulation mentioned above so determination amount sample with use formula Lemeshow with maximum estimate 50% and level 10% error is as following

$$n = \frac{1.962 \times 0.5(1-0.5)}{0.12}$$

$$n = \frac{0.9604}{0.12}$$

$$n = 96.04$$

From the calculation use the formula above so amount minimum sample required in implementation study This namely as many as 96 respondents,

**RESULTS AND DISCUSSION**

**Statistical Results Descriptive**

Respondents in study This is an Individual Taxpayer registered at the Jakarta Pluit Pratama Tax Office. The following This is description about identity respondents. Table 1 shows that majority Respondent is must tax various sex man with total percentage by 54%. Then based on education, part big Respondent have background behind education bachelor with presentation by 45% and followed by with Diploma respondents were 29%.

Based on monthly income majority Respondent namely earn between Rp. 5 million up to Rp. 10 million with the amount is 32% and majority Respondent aged 25 to 35 years with percentage 59%.

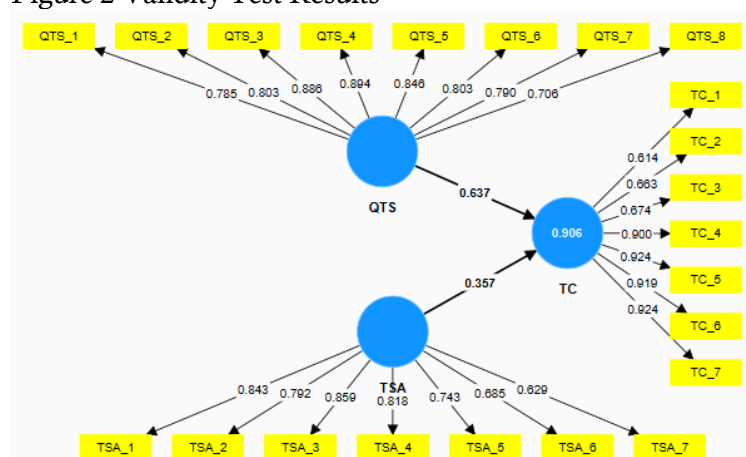
Table 1 Statistical Results Descriptive Respondents

Variables	Indicator	Amount Respondents	Percentage
Gender	Woman	44	46%
	Man	52	54%
	<b>Total</b>	<b>96</b>	<b>100%</b>
Last education	Elementary/Middle/High School	15	16%
	Diploma	28	29%
	Bachelor	43	45%
	Masters/ Doctorate	10	10%
	<b>Total</b>	<b>96</b>	<b>100%</b>
Monthly Income	<Rp 5 million	17	18%
	Rp 5 million – Rp 10 million	31	32%
	Rp 10 million – Rp 15 million	28	29%
	>Rp 15 million	20	21%
	<b>Total</b>	<b>96</b>	<b>100%</b>
Age	<25 years	8	8%
	25 years – 35 years	57	59%
	36 years – 45 years	21	22%
	>45 years	10	11%
	<b>Total</b>	<b>96</b>	<b>100</b>

Source : Processed primary data

### Validity and Reliability Test Results

Figure 2 Validity Test Results



Source : Processed primary data

From figure 2 we can see known that amount the statement carried out by the loading factor test has The results of the *Standardized Loading Factor* test are above 0.5. From the value the can withdrawn conclusion that all over indicator in study This can said to be valid for Then used in testing hypothesis.

Table 2 Results of the *Average Variance Extracted (AVE)* Test

Variables	Average Variance Extracted (AVE)	Information
Quality Service Taxation ( <i>Quality of Tax Services</i> )	0.666	Valid
Sanctions taxation ( <i>Tax Sanction</i> )	0.662	Valid
Compliance ( <i>Taxpayer Compliance</i> )	0.594	Valid

Source : Processed primary data

Based on table 2 can seen AVE value for every variable study This own value above 0.5 so that every variable in study This declared valid.

Table 3 Test Results *Composite Reliability*

Variables	Composite Reliability	Information
Quality Service Taxation ( <i>Quality of Tax Services</i> )	0.941	Very Reliable
Sanctions taxation ( <i>Tax Sanction</i> )	0.930	Very Reliable
Tax Compliance	0.910	Very Reliable

( Source : Processed primary data )

High *composite* reliability value show mark consistency from each indicator in measure its construction. Every variable in study This own values above 0.8 as table 3.

Table 4 Cronbach's Alpha Test Results

Variables	Cronbach's Alpha	Information
Quality Service Taxation ( <i>Quality of Tax Services</i> )	0.928	Very Reliable
Sanctions taxation ( <i>Tax Sanction</i> )	0.910	Very Reliable
Tax Compliance	0.884	Very Reliable

( Source : Processed primary data )

Based on table 4 above can seen that all over variable in study This *reliable* Because have mark *cronbach's alpha* more big from 0.7.

Table 5 R-Square Test Results

Variables	R Square
Compliance Taxation of Taxpayers	0.935

Source: Processed primary data

Processed data show The R-Square value is 0.935, which means that including to in category strong. This value has the meaning that variable observed independent in study This influence variable dependent by 93.5%. Meanwhile there is other variables amounting to 6.5% which influence variable dependent However No caught in study This.

### Test Results Hypothesis

Table 6 Test Results *Path Coefficient*

Variables	Path Coefficient	Information
Implementation <i>E-system</i> Taxation	0.425	Influential Positive
Quality Service Taxation	0.408	Influential Positive
Sanctions Taxation	0.181	Influential Positive

( Source : Processed primary data )

Based on table 6 below can known that all over variable have value above 0.1 so that all variable influential positive to the research model.

Table 7 Test Results Hypothesis

Variables	Original sample	T statistics	P Values	Information
Quality Service Taxation -> Compliance Taxation	0.408	3.134	0.002	Influential Positive and Significant
Sanctions taxation -> Compliance Taxation	0.181	2.189	0.029	Influential Positive and Significant
Quality of Tax Services and Tax Sanctions -> Tax Compliance	-	-	0.000	Influential in a way simultaneous

Source : Processed primary data

### Influence Quality Tax Services Regarding Taxpayer Compliance

Hypothesis first in study This namely quality service tax influential significant and positive to compliance must tax. Based on results testing can known that mark *t* statistic obtained namely of 3.134 or (3.314 > 1.96) which means that quality service tax have

significance to compliance must tax. From testing hypothesis can also be known mark  $p$  value of 0.002 or ( $0.002 < 0.05$ ) which means that quality service have influence to compliance must tax. In addition, from testing the can known mark sample original of 0.408 ( worth positive ) which means that direction influence quality service tax namely positive. From testing the can concluded that quality service tax influential in a way significant and positive to Compliance of individual taxpayers registered at the Pratama Tax Office Jakarta Pluit. With so so hypothesis first ( $H_1$ ) is accepted.

Research results This consistent in line with results research conducted by Assyadira ( 2023 ) and Noviyanti & Febrianti (2021) which shows results that quality service tax influential to compliance must taxes. Likewise with results research conducted by Firdaus and Pratolo (2020) and Abdi (2017) which produced study that quality services provided by employees tax have influence to compliance must tax. In research This, Taxpayers feel satisfaction to services provided by KPP Pratama Jakarta Pluit employees Good from services provided and facility available support. Taxpayers feel services provided by KPP Pratama Jakarta Pluit has maximum and very giving convenience and comfort to Taxpayers in carry out obligation taxation. The facilities available at KPP Pratama Jakarta Pluit are also felt Already Enough give comfort to must tax when the Taxpayer visits office so that must tax No will reluctant For come to office tax. This is can strengthen Taxpayer confidence to quality source power owned by the office tax so that felt can help must tax in carry out obligation its taxation. Therefore that, then quality service have significant influence to compliance must tax.

Research result This contradictory with results research conducted by Putri (2022) and Endaryanti (2017) which shows results study that quality services provided to must tax No influential to compliance must tax.

#### **Influence Tax Sanctions Against Taxpayer Compliance**

Hypothesis both inside study This namely Tax Penalties Have an Impact in a way significant and positive to compliance must tax. Based on results testing as stated in table 6 can known that mark  $t$  statistic variable the namely is 2.189 or ( $2.189 > 1.96$ ) which means that sanctions tax have significance to compliance must tax. From testing hypothesis can also be known indigo  $P$  value of 0.029 or ( $0.029 < 0.05$ ) which means that sanctions tax influential to compliance must tax. In addition, from testing the can known mark sample original of 0.181 ( worth positive ) which means that direction connection influence sanctions tax namely positive. From the description the can concluded that sanctions tax influential in a way significant and positive to Compliance of individual taxpayers registered at the Pratama Tax Office Jakarta Pluit. With so so hypothesis second ( $H_2$ ) is accepted.

In research This, the Taxpayer acknowledges will existence punishment heavy taxes so that Taxpayers believe that imposition sanctions tax That Alone Already implemented in accordance with provision applicable regulations and feelings Afraid charged sanctions. Based on respondents ' answers to the questionnaire research, Taxpayers consider that sanctions tax Already applied very firmly and considerately No existence tolerance in imposition sanctions tax. There is firmness in implementation sanctions tax can become motivation for the obligatory tax For still obedient in carry out obligation its taxation. This is can add Taxpayer's belief that party government truly want they For behave obey, then from That sanctions tax have significant influence to Taxpayer compliance in study This.

Research result This in line with results research conducted by Assyadira ( 2023 ) and Delvechio et al (2023) which stated that sanctions taxation have significant influence to compliance must personal tax Because must tax feel Certain that if must tax No carry out obligation its taxation will get sanctions. Research result This contradictory with results research conducted by Putri (2022) which shows results study that sanctions taxes applied No influential to compliance must tax. Conflicting research results are also shown by research conducted Supriatiningsih & Jamil (2021) which shows results study that sanctions taxes applied No influential to compliance must tax.

## **Influence Service Taxation and Tax Sanctions Have a Joint Influence to Taxpayer Compliance**

Result of testing hypothesis influence service taxation and sanctions tax in a way together to compliance must tax can seen from Table 6 shows mark  $p$  value variable of 0.000 or ( $0.000 < 0.05$ ). From the value the can concluded that service taxation and sanctions tax in a way together influential to Compliance of individual taxpayers registered at the Pratama Tax Office Jakarta Pluit. Therefore that, then hypothesis third (H3) is accepted. That matter due to the size influence quality services provided to must tax caused by competence staff and facilities support good service as well as influence implementation sanctions strict tax has implemented with both by the employees of the Jakarta Pluit Pratama Tax Office. With support various theory like *The Theory of Planned Behavior* (TPB) becomes base implementation second variable This can influential in a way simultaneous to compliance taxation must personal tax at the Jakarta Pluit Pratama Tax Office.

Research result this is also in line with Aninda et al (2023) who stated that knowledge tax, quality service and sanctions tax influential in a way simultaneous to compliance must tax. The results of other research were also conducted by Simanjuntak et al (2023) which stated that quality service, sanctions taxes and fees compliance influential in a way simultaneous to compliance must UMKM tax in Paying Taxes in Medan City.

## **CONCLUSION**

Quality service tax influential in a way significant and positive to Compliance of individual taxpayers registered at the Pratama Tax Office Jakarta Pluit. That thing because Taxpayers feel satisfaction to services provided by KPP Pratama Jakarta Pluit employees Good from services provided and facility available support.

Sanctions tax influential in a way significant and positive to Compliance of individual taxpayers registered at the Pratama Tax Office Jakarta Pluit. That thing due to Because must tax feel Afraid caught sanctions if must tax No carry out obligation its taxation with Good. Quality service taxation and sanctions tax in a way together influential to Individual Taxpayer Compliance

Researcher furthermore expected to be able to do study to compliance taxation wow personal tax with use other variables that have not been tested in study This Because Still there is other influential variables to compliance taxation must tax Good must personal tax and body. Then researcher next in order to be able to open room discussion with the respondents so that created same understanding to Meaning from the statements contained within questionnaire

Study This expected can give input for must For more understand and realize that how importance increase compliance in operate obligation its taxation so that can Keep going contribute to improvement income and state development. Directorate The Tax General must also Keep going continuously increase quality service taxation with Keep going increase the ability of its employees in serve must tax as well as supported with adequate facilities and infrastructure to be able to increase compliance taxation must tax. In addition, the Directorate The General of Taxes must Keep going increase enforcement law with give sanctions to must deliberate tax No carry out obligation taxation for compliance must tax the more increase.

Directorate The General of Taxes must Keep going increase quality service tax as well as apply sanctions taxation to must taxes that are not carry out obligation taxation. Increase quality service and handling strict sanctions must implemented in a way together (simultaneous) because based on study This second variable the in a way simultaneously ( simultaneously ) influential to compliance must tax.

Research result this can also beneficial for office service other taxes even agency other governments that provide service to society. So that all agency government can increase quality service to public with increase quality of human resources and provision adequate facilities and infrastructure.

Study This Still own limitations namely in research This show that the *Adjusted R Square* test of 0.935. This is indicates that contribution variable free that is by 93.5%. Meanwhile there is other variables amounting to 6.5% which influence variable dependent However No caught in study This. In addition, in the process of spreading questionnaire, the information provided Respondent through questionnaire sometimes No show opinion the actual respondents. This is due to different understanding from every respondents.

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