

# THE EFFECT OF TAX ADMINISTRATIVE REFORM, TAX KNOWLEDGE AND TAX SERVICE PERFORMANCE ON TAXPAYER COMPLIANCE AT KPP PRATAMA MEDAN EAST

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**Abstract:** This research is research conducted to test and analyze tax administration reform, tax knowledge and tax service performance on taxpayer compliance at KPP Pratama Medan Timur, with an associative research approach, and data collection techniques by distributing questionnaires, with a sample of 100 respondents and using multiple linear regression analysis technique using the SPSS application. Based on the research results, it was concluded that tax administration reform had a significant positive influence on taxpayer compliance at KPP Pratama East Medan, Tax knowledge had a significant positive influence on taxpayer compliance at KPP Pratama East Medan, Tax Service Performance had a significant positive influence on taxpayer compliance at East Medan Pratama KPP and tax administration reform, tax knowledge and tax service performance have a significant positive influence on taxpayer compliance at East Medan Pratama KPP

**Keywords:** Mandatory Compliance, Tax Administration Reform, Tax Knowledge, and Tax Service Performance

## Introduction

Paying taxes is an obligation for everyone in a country, especially in Indonesia. Until now, there are still many dilemmas regarding taxes in terms of compliance, orderliness, and most importantly in the field of administration. This problem should really be paid attention to for better and more orderly changes in the tax aspect (Ersanawita, 2015). Increasing tax revenues will certainly have a positive impact on national development. One of the things that can increase tax revenue is by encouraging taxpayers to comply with paying their taxes.

Taxpayer compliance in this case is an attitude produced by taxpayers related to the timeliness of making payments and their willingness to pay taxes. In this case, taxpayers only receive advice to be able to pay their taxes from the regional government. The regional government has also tried to create policies and regulations that synchronize the needs of the community. (Ammy, 2023)

The factors that influence taxpayer compliance include understanding taxation, quality of service, level of education, perception of taxation, knowledge and changes in tax regulations (Utari & Supadmi, 2017). Of these factors, researchers focused on the variables of tax administration reform, tax knowledge and tax service performance.

The government, through the Directorate General of Taxes (DJP), continues to implement breakthroughs to optimize tax revenues through the policies it issues. One of the steps taken by the Directorate General of Taxes is to carry out reforms in the field of taxation (tax reform). The tax reform carried out covers two areas, namely reform in the field of policy and reform in the field of tax administration. Reforms in the administrative sector are implemented through the tax administration modernization program. The concept of this program is to change

the mindset and behavior of officials as well as organizational values, so that it can make the Directorate General of Taxes a professional institution with a good image in the eyes of the public.

Tax administration reform is the refinement or improvement of administrative performance, both individually, in groups and institutionally, to make it more efficient, economical and fast. For tax administration reform to be successful, a simplified tax structure is needed for convenience and compliance. In addition, a suitable reform strategy must be developed, and a strong political commitment to improving tax administration (Wijayanti et al., 2016). With tax administration reform, it is hoped that it will be able to increase taxpayer compliance, thereby increasing tax revenues for the government.

Tax knowledge is the information a person has regarding taxation, including types of tax, tax objects, tax rates, calculations and tax filing and reporting which is used by a person as a basis for paying their tax obligations to the government based on the general provisions applicable in the law. Tax knowledge can foster a positive attitude from taxpayers if taxpayers understand tax legislation, while increasing taxpayers' tax knowledge can be done by providing tax education, both formal and non-formal, so that taxpayers gain more knowledge and they increasingly understand its importance. paying taxes and this is also related to good financial management of taxpayers (Dahrani et al., 2022). The higher the taxpayer's knowledge, the better the taxpayer can determine their behavior and comply with tax regulations (Ritonga & Ridho Rizky, 2021).

Service quality is the company's level of excellence which is expected to provide satisfaction to customers (Marini, 2017). The quality of tax services is an effort to fulfill the needs and desires of taxpayers as well as the accuracy of delivery in keeping with the taxpayer's expectations. Tax service quality is a service activity carried out by government agencies and tax officials in order to fulfill the needs of the community (taxpayers) by providing a good and attractive attitude to achieve community (taxpayer) satisfaction (Prabudi, 2019).

This research was conducted at the East Medan Pratama KPP to see the level of taxpayer compliance and the factors that influence it. The data on taxpayer compliance at the East Medan Pratama KPP is explained as follows:

**Compliance Data Table Must East Medan Pratama KPP Tax**

Information	Year Tax				
	2018	2019	2020	2021	2022
Must Tax Registered	129,797	136,726	151,791	153,211	154,310
Taxpayers are required to SPT	44,639	51,191	51,091	52,100	52,192
Realization of SPT	41,206	38,812	38,336	38,260	39,270
Realization Obedience	92.31%	75.82%	75.03%	73.43%	75.24%

Source : East Medan Pratama KPP (2023)

Based on the data above can explained that level obedience must taxes at KPP Pratama Medan Timur experienced fluctuating from year to year , in 2019-2021 level obedience Keep going experience decline and in 2022 will experience enhancement from year previously . Then

level obedience highest happened in 2018 , namely amounted to 93.21%, but in years furthermore experience decreased and was below 80% . According to Suwiknyo (2020) level obedience must good taxes is when in accordance achieve the targets set and tend to increase every year , or is above 85 %.

Furthermore researcher carry out an initial survey with spread questionnaire to 10 people mandatory tax in a way random at East Medan KPP:

**Pre Results Table Research on Mandatory East Medan KPP Tax**

Variable	Question	Answer	
		Already Good	Not Good Yet
Reform Administration Taxation	Tax service function	2	8
	tax administration service methods	3	7
Knowledge Taxation	A tax rule	3	7
	Tax administration service method	2	8

Based on results pre research obtained results that's it related with reform administration taxation , majority respondents Still state that function service taxation Not yet OK , then method service administration tax Still difficult For understandable , meanwhile according to (S. Rahayu & Lingga, 2019) should when system administration taxation experience change must capable give convenience to must tax in calculate and do SPT reporting with enclose procedures and procedures easy reporting understandable .

Related with knowledge taxation majority must tax Not yet understand rule taxation and majority must tax Still own science low taxation. Furthermore related with performance service taxation , majority must tax Still Not yet understand procedure service taxes and majorities must tax feel that service taxation Still Not yet effective and efficient , (Hanoum, 2022) said that knowledge good taxation will increase obedience must tax in do reporting the tax return , because they will realize that tax will relate with development the area .

In connection with the phenomenon experienced, researchers are interested in discussing and analyzing the problem entitled " **Influence. "Reform Administration Taxation, Knowledge Taxation And Performance Service Taxation To Obedience Must Taxes at the East Medan Pratama KPP."**

**Method**

The research approach used by researchers is associative research. Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2016). This research aims to determine Tax Administration Reform (X1), Tax Knowledge (X2) Tax Service Performance (X3) on Taxpayer Compliance (Y).

The data analysis method in this research uses multiple regression analysis. Multiple regression mode aims to predict the size of the dependent variable using independent variable data whose size is already known. This analysis technique is used to determine the effect of the dependent variable (Y), namely taxpayer compliance in paying PBB-P2, while the independent variables consist of: tax knowledge (X1) and taxpayer awareness (X2).

**Result and Discussion**

**Analysis Multiple Linear Regression**

As for multiple linear regression aim For see relationship and direction connection between variable independent towards variable dependent in form equality. Equality Regression Multiple as following:

$$Y = \alpha + bX_1 + bX_2 + bX_3 + e$$

**Table Multiple linear regression Coefficients <sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,319	1,503		-2,208	,030
1 Reform Administration Taxation	,619	.117	,549	5,271	,000
Knowledge Tax	,180	.106	.132	3,695	,003
Performance Service Taxation	,310	.107	,265	2,908	,005

Source: Data processed (2023)

Based on table above results from processes that use the SPSS software program as calculation , then the result as following :

$$Y = 3.319 + 0.619X_1 + 0.180X_2 + 0.310X_3 + e$$

- 1) Constant have mark regression positive , that is If variable Reform administration taxation, Knowledge Tax and Performance Service Taxation considered zero , then relationship one way to Obedience must tax .
- 2) Reform administration taxation have coefficient regression with direction positive , that is that every increase variable Reform administration taxation so will happen upgrade obedience must tax
- 3) Knowledge tax have coefficient regression with direction positive , that is that every increase variable Knowledge tax so will happen enhancement Obedience must tax
- 4) Performance Service Taxation have coefficient regression with direction positive, that is that every increase variable Performance Service Taxation, so will happen enhancement Obedience must tax.

**Hypothesis testing t Test (Partially)**

The purpose of the t test is to see the independence of variables dependent . The data is presented in the table below, while the t table = 1.96 ( see t table for N= 100 ) .

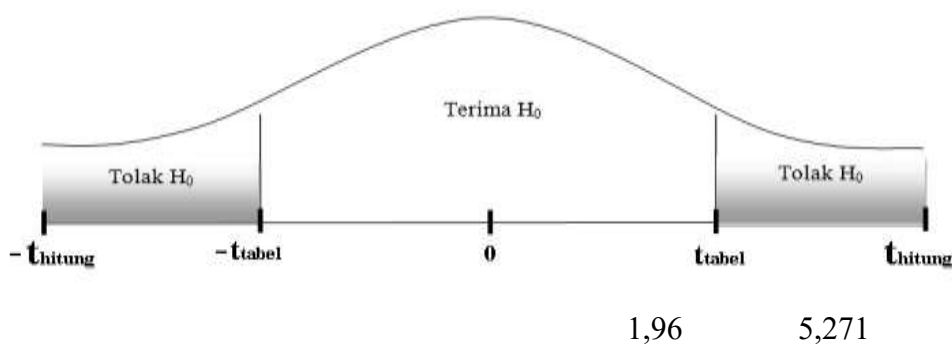
**t Test Table  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
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Performance Service Taxation	,310	.107	,265	2,908	,005

Source: Data processed (2023)

**a) Influence Reform administration taxation to Obedience must tax**

Test result obtained t value for variable Reform administration taxation show mark  $t_{count} = 5.271 > t_{table} = 1.96$  with mark significance equal to  $= 0.000 < 0.05$  with thereby means Reform administration taxation own significant influence to Obedience must tax, which means Hypothesis accepted. It means Reform administration good taxation will increase Obedience must tax



**Figure 4.3 Testing Hypothesis I**

**b) Influence Knowledge tax to Obedience must tax**

Test result obtained t value for Knowledge tax =  $3.695 > t_{table} = 1.96$  with mark significance =  $0.003 < 0.05$  which means show that Knowledge tax own influence to Obedience must taxes, p This means Hypothesis accepted.

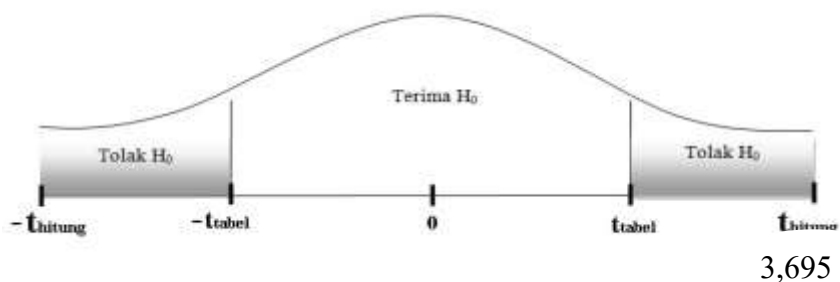


Figure 4.4 Testing Hypothesis II

**c) Influence Performance Service Taxation to Obedience must tax**

The test results obtained a t value for the Tax Service Performance variable showing a t value = 2.908 > t table = 1.96 with a significance value of = 0.005 < 0.05, which means that Tax Service Performance has a significant influence on taxpayer compliance, this is means the hypothesis is accepted. This means that when Tax Service Performance is good, taxpayer compliance will increase.

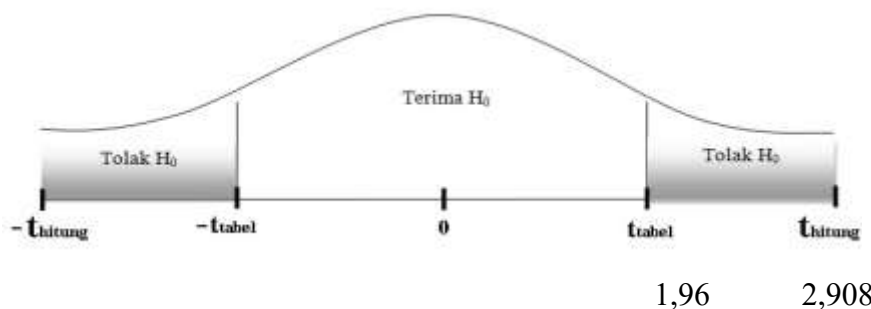


Figure 4.5 Testing Hypothesis III

**2) F test (According to Simultaneous)**

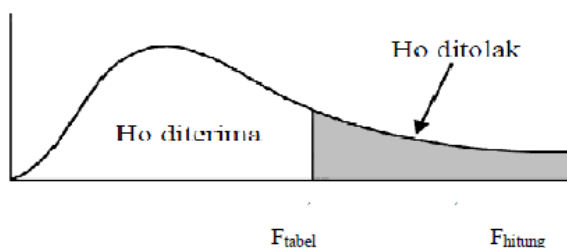
The results of the F Test calculation are presented in the table below This:

**F Test Table  
ANOVA <sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3022.421	3	1007.474	143,037	,000 <sup>b</sup>
1 Residual	676,169	96	7,043		
Total	3698,590	99			

Source: Data processed (2023)

From the results processing the above data seen that mark  $F_{count} = 143.037 >$  of  $F_{table} = 2.76$  (see table F for N = 100) with mark probability namely sig is equal to  $0.000 < 0.05$ . It means Reform administration taxation, Knowledge Tax and Performance Service Taxation in a way together influential significant to Obedience must tax , so his decision Hypothesis accepted .



2,76                      160,480

**Test Image Hypothesis IV**

**Coefficient Determination (R<sup>2</sup>)**

Coefficient determination This used For know how much big influence variables free own influence to variable tied to it. Coefficient value determination determined with mark *R square*.

**Table Coefficient Determination Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df
1	,913 <sub>a</sub>	,834	,829	3.51110	,834	160,480	3

Source : Data processed (2023)

From the results processing the above data seen that mark coefficient correlation (R Square) of 0.834, p This means Reform administration taxation , Knowledge Tax and Performance Service Taxation in a way together influential amounting to 83.4% against Obedience must taxes , meanwhile the remaining 16.6% Compliance must tax influenced by other variables that are not researched in study This .

With thereby from results study so obtained the results answer formulation problem study that is is reform administration taxation influential to obedience must tax ? missed that reform administration taxation influential to obedience must tax at the East Medan Pratama KPP, then is knowledge tax influential to obedience must ? Answered that tax knowledge tax influential to obedience must tax at the East Medan Pratama KPP, next is performance service taxation influential to obedience must tax ? Answered that performance service taxation influential to obedience must tax at the East Medan Pratama KPP . And further is Reform administration taxation , Knowledge Tax and Performance Service Taxation in a way together influential to obedience must tax ? Answered that Reform administration taxation , Knowledge Tax and Performance Service Taxation in a way together influential to obedience must tax at the East Medan Pratama KPP .

**Discussion**

Study This aim For test influence reform administration taxation , knowledge taxes and performance service taxation to obedience must tax at the East Medan Pratama KPP . Based on results analysis , then discussion about results research , as following :

**Influence Reform Administration Taxation to Obedience Must Tax**

Test result show that reform administration taxation own significant influence to Obedience must tax , which means Hypothesis accepted . It means Reform administration good taxation will increase Obedience must tax .

Reform administration taxation is improvement or repair performance administration , fine in a way individual , group , or institutions to be more efficient , economical and fast . For reform administration taxation can succeed so needed structure Simplified taxes for convenience and compliance . Besides That strategy suitable reform must developed , and committed strong politics to enhancement administration taxation . (Akbar, 2020) own opinion that Reform administration taxation namely : " reformation taxation No always identical with modernization taxation , especially If modernization interpreted in narrow sense , ie application Technology More information (IT). advanced .

In accordance with in essence , reform taxation , in matter This reform administration taxation should is change social at a time as instrument guaranteed marketing politics , justice social , and growth economy , change administration taxation should addressed For increase obedience must tax .

In Reform administration taxation validation Constitution Harmonization Regulation Taxation (UU HPP) in October 2021 , Structure organization in modern KPP has changed become based on function service , inspection , billing , supervision , and consultation , with exists function the makes it easier track solution service and inspection and this Not yet fully valid at KPP Pratama Medan Timur, then modernization administration taxation on KPP will create clarity officers ' duties tax so that make it easier must tax in get service Taxation and Systems reporting tax in a way electronic can give convenience for WP and this Already running at KPP Pratama Medan Timur.

With exists reform administration taxation expected can make it easier performance of KPP Pratama East Medan in matter activity operations and services to must taxes , p this will too impact to convenience must tax in do deposit tax so that will increase obedience must tax .

Study This in line with study previously conducted by (S. Rahayu & Lingga, 2009) , (Candra et al., 2013) and (Candra et al., 2013) state that reform administration taxation influential to obedience must tax .

### **Influence Knowledge Tax to Obedience Must Tax**

Test result show that Knowledge tax own influence to Obedience must taxes , p This means Hypothesis accepted . It means when knowledge tax increase so will impact to awareness must tax in pay tax so that increase obedience must tax .

Knowledge is the result " know " and this happen after people hold sensing to something object certain ". Furthermore definition tax according to Soemitro in Waluyo (2013:2) Tax is dues people to the state treasury based on law (which can forced ) with No get service direct reciprocity ( contra-performance ) . can shown and used For pay expenditure general .

Knowledge tax is information related possible taxation used by mandatory tax as base For do it something action , taking decision , and for go through strategy certain connection with implementation rights and obligations in the field taxation .

As for The phenomenon that occurred at the East Medan Pratama KPP is related with knowledge tax that is must tax Still Not yet understand rule taxation related calculation amount taxes imposed and the reporting process SPT, mandatory tax Still many have n't understand How method fill out SPT, calculate , pay and report tax with right , then must tax Not yet can explain regulation about limit time payment and reporting of SPT, so when must tax own good knowledge so will can increase reporting taxes and will increase obedience must the tax .

Study This in line with study previously conducted by (Kamila Hanoum, 2022) , (Ersanawita, 2015) and (Fajriyah, 2020) state that knowledge taxation influential to obedience must tax .

### **Influence Performance Service tax authorities to Obedience Must Tax**

The test results show that Tax Service Performance has a significant influence on taxpayer compliance, this means the hypothesis is accepted. This means that when Tax Service Performance is good, taxpayer compliance will increase.

Quality service is level superiority expected company can give satisfaction to must tax . Quality service tax is effort fulfillment needs and desires must tax as well as accuracy the delivery in balance hope must tax. Quality service tax is activity services provided by the agency government along with apparatus tax in frame fulfillment need community ( mandatory tax ) with give good attitude and attractive For reach satisfaction community ( mandatory tax ).

As for The phenomenon that occurred at the East Medan Pratama KPP is related with service tax authorities that is function service taxation Not yet Good Because Not yet fully own system *self- assessment* or service For self yourself , p This can seen from circumstances facility physique form forms and blanks at the office service taxes are not easy obtained or not available with OK , then related with the tax authority does not fast responsive in face every question from must tax Good in complaints , tax authorities Not yet give Fast service is mandatory taxes , p this is what happened reason Not yet good services provided tax authorities to must tax .

When must tax get service and convenience in do reporting and other activities at KPP Pratama Medan Timur, then will give effect or impact positive for must tax in matter the convenience transaction , p This will become talks poistive to must other taxes so will impact to obedience must tax .

Study This in line with study previously conducted by (Prabudi, 2019) and (Kamila Hanoum, 2022) state that performance service tax authorities influential to obedience must tax.

### **Influence Reform Administration, Knowledge Taxes and Performance Service tax authorities in a way simultaneous to Obedience Must Tax**

From the results processing show that reform administration taxation , Knowledge Tax and Performance Service Taxation in a way together influential significant to Obedience must tax , so his decision Hypothesis accepted

As for The phenomenon that occurred at the East Medan Pratama KPP is related with obedience must tax that is level obedience must tax Enough low and level obedience must tax experience decline in 2019-2021 , p This resulting from reporting and payments taxes carried out must tax Not yet in accordance with limit the specified time and also the process of reporting and paying tax Still Not yet based on awareness private , so at the moment data collection amount reception tax low and amount must Tax returns reporting SPT are also low .

Reform administration taxation, knowledge taxes and performance service is One unity that will give impact big for obedience must tax, with changed it system more taxation easy so will give convenience for must tax with effectiveness and efficiency time , plus with increase knowledge must tax on his understanding connected taxation and supported by implementation supporting performance at KPP Pratama Medan Timur, then will can increase obedience must tax.

### **Conclusion**

Based on discussion research that has been carried out in research this , got it conclusion as following : Reform administration taxation own influence positive significant to Obedience

must tax at KPP Pratama Medan Timur, system administration taxation at KPP Pratama Medan Timur has changed towards digital so will impact to enhancement obedience must tax . Knowledge tax influential positive significant to Obedience must tax at the East Medan Pratama KPP, mandatory taxes that have good knowledge related with calculation and reporting tax so will increase obedience must tax. Performance Service Taxation own influence positive significant to Obedience must tax at KPP Pratama Medan Timur, with exists good service from KPP Pratama Medan Timur will provides a sense of comfort and convenience for must tax so that will can increase obedience must tax . Reform administration taxation, Knowledge Tax and Performance Service Taxation own influence positive significant to Obedience must tax on on East Medan Pratama KPP.

Based on conclusion , then can given advice as following To KPP Pratama East Medan to get it increase service in accordance with reform administration taxation like with add digital system at KPP Pratama Medan Timur as well separation function service , inspection , billing , supervision , and consultation , which are expected with exists function the makes it easier track solution service and inspection . To KPP Pratama East Medan to get it give clear information as well as facility supporter in the payment process taxation so that makes it easier must tax in report SPT. To must taxes are also expected can each other support with socialize the information obtained For enhancement knowledge taxes , for example the rules and also follow them trainings For development self . Study furthermore should more multiply respondents and expanding the survey area is not only in one area , then add variable independent or use moderating variables know other variables that can influence and strengthen variable dependent.

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