The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office

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ABSTRACT: The Influence of Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System on the Compliance of Individual Taxpayers Registered at KPP Pratama Pondok Aren. The observation method used is quantitative method, the research data is obtained through a questionnaire. The sampling technique uses Incidental Sampling. The results of this study indicate that the effect of service quality, taxpayer awareness and taxation system modernization is significant on taxpayer compliance, taxpayer awareness and modernization of the tax administration system on individual taxpayer compliance registered at KPP Pratama Pondok Aren, explaining what are the obstacles encountered and provide solutions to overcome these obstacles. Based on the observations made by the author, that the influence of service quality, taxpayer awareness and modernization of the tax administration system on the compliance of individual taxpayers registered at the Pondok Aren Tax Office in accordance with the legislation. Through observations, it can be concluded that the effect of service quality, awareness and modernization of the tax administration system must be maximized and must be further improved so as to increase individual taxpayer compliance.

Keywords: Taxpayer Compliance, Service quality, Awareness, Modernization of the Tax Administration System

INTRODUCTION

The role of taxes increasingly influences development and state income. In the APBN, it can be seen that from year to year the role of taxes in supporting the financing of state spending is increasing. The Directorate General of Taxes (DJP), as one of the government institutions under the Ministry of Finance which has the task of securing tax revenues, continues to increase from year to year amidst the challenges of changes that occur in social and economic life in society.

As we all know, increasing state revenue from the taxation sector plays an important role in our country. Through state revenues from tax payments made by the community, the government will
be able to finance all routine government implementation needs and also provide various facilities and infrastructure needed for the implementation of development.

Tax has two functions, namely: 'budgetary function' and 'regularend function'. The 'budgetary function' is tax as a source of funds for the government to finance its expenses. The 'regular function' is tax as a tool to regulate or implement government policies in the social and economic fields (Mardiasmo 2013, 1).

As a source of state finance, taxes aim to put as much money as possible into the state treasury which in time will be used by the government to finance development. Taxes to finance development are important, because citizens as ordinary people have daily needs in the form of clothing, food, and also need facilities and infrastructure, such as: roads for transportation, parks for entertainment or recreation, and even the desire to feel safe and protected. The availability of facilities and infrastructure in the form of public facilities is the responsibility of the government, but requires costs to be collected from citizens or the public in the form of taxes.

The issue of taxpayer compliance has become an important issue in Indonesia, because if taxpayers do not comply, it can give rise to the desire to take action to avoid, evade or neglect taxes, which will ultimately result in reduced tax revenues, causing losses to the state (Pradana & Firmansyah, 2020; Small & Brown, 2020). Taxpayer compliance can be influenced by two types of factors, namely internal factors and external factors. Internal factors are factors that originate from the Taxpayer himself and are related to individual characteristics in carrying out their tax obligations. Meanwhile, external factors are factors that originate from outside the Taxpayer, such as the situation and environment around the Taxpayer.

Based on data presented by the official tax website, there are statistical figures that show that the compliance ratio for submitting the 2017 Annual Income Tax Return was 72.64% and in 2018 it was 71.10%. From this data, it can be seen that compliance in submitting Annual Tax Returns from 2017 to 2018 decreased by 1.54% (Directorate General of Taxes website 2021).

Factors that influence taxpayer compliance include the tax administration system. A country's tax administration system will be effective if it is supported by an effective tax agency, qualified tax resources, and good tax procedures (Fajriana et al., 2023; Ratnawati et al., 2019). The condition of the tax administration system is a process that is carried out dynamically and continuously in collecting taxes involving the cooperation of available human resources, both tax authorities and taxpayers (Rahayu 2017, 91).

Tax reform in Indonesia begins with fundamental changes to the provisions of tax laws and regulations. Apart from that, reforms were also carried out in the tax system by increasing abilities and skills in order to understand, master and implement new tax regulations. The renewal of this system, namely: a tax collection system where what was previously carried out using an official assessment system was changed to a self-assessment system.
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Reforms in terms of tax agencies place greater emphasis on improving services to taxpayers, with the aim of encouraging taxpayer compliance which will ultimately influence increased tax revenues. Apart from that, the tax agency is also trying to improve matters relating to procedures, work procedures, discipline and mentality. Judging from the concept of tax revenue productivity, the tax agency wants to increase its tax revenue, then the tax agency must respond to the changes that occur. Because failure to respond to change means missing opportunities or even creating problems. Reform here is a method taken to produce modernization. The objectives of modernization include increasing tax compliance, trust in tax administration and spurring high productivity of tax employees. The concept of tax modernization is excellent service and intensive supervision with the implementation of good governance.

Changes in tax policy will not get maximum results if they are not followed by tax administration reform. Effective tax administration must create an environment that encourages taxpayers to voluntarily comply with applicable regulations.

The problem found in Individual Taxpayer compliance at KPP Pratama Pondok Aren is that KPP has tried to improve services by conducting outreach to Taxpayers but the results have not been optimal, there is still a lack of tax awareness among Taxpayers, in the modernization of the administration system many Taxpayers do not yet know about the e-filling system, e-SPT and how to use it. There is a lack of literacy regarding technology for MSME Taxpayers and many Taxpayer databases are no longer appropriate making them difficult to reach. And the Pondok Aren KPP Pratama revenue target from 2017 to 2019 has never been achieved 100%.

This article does not just show analysis or research regarding the relationship between Taxpayer compliance and service quality, Taxpayer awareness, and the modernization of tax administration at KPP Pratama Pondok Aren. Several previous studies will also be shown relating to service quality, Taxpayer awareness and modernization of tax administration which also intersects with Taxpayer compliance. Like Bayu Caroko's research which analyzes taxpayer compliance through the variables of tax knowledge, service quality and tax sanctions. Then, I Gusti Ngurah Putra Mahardika's research analyzed the quality of service and attitudes of taxpayers related to individual taxpayer reporting compliance at KPP Pratama Singaraja. There is also research conducted by Rudolof A. Tulenan, which proves and shows the influence of the Taxpayer awareness variable on Taxpayer compliance.

Dian Lestari Siregar's research on the independent variable (Taxpayer awareness) and the dependent variable (Taxpayer compliance) is also presented because it shows the relationship between the variable Taxpayer awareness and Taxpayer compliance. Research conducted by Reza Aditama and Aryani will also be presented, because it discusses and analyzes the influence of tax knowledge, modernization of tax administration, and taxpayer awareness on taxpayer compliance. Then, research on the influence of modernization of tax administration and service quality on tax compliance was carried out by Umi Khulsum and Waluyo.
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The researcher only discusses the influence of Service Quality, Taxpayer Awareness and Modernization of the Administrative System on Individual Taxpayer Compliance at KPP Pratama Pondok Aren.

The problem formulation in this research is:

1. How much influence and significance does service quality have on individual taxpayer compliance?
2. How much influence and significance does Taxpayer Awareness have on Individual Taxpayer compliance?
3. How much influence and significance does the modernization of the tax administration system have on individual taxpayer compliance?
4. How much influence and significance do service quality, taxpayer awareness and modernization of the tax administration system have on individual taxpayer compliance?

Based on the problems previously formulated, the objectives of this research are:

1. To analyze how much influence and significance the quality of service has on individual taxpayer compliance.
2. To analyze how big the positive and significant influence is between Taxpayer awareness and Individual Taxpayer compliance.
3. To analyze how much influence and significance the modernization of the tax administration system has on individual taxpayer compliance.
4. To analyze the influence and significance of service quality, taxpayer awareness, and modernization of the tax administration system on individual taxpayer compliance.

Taxpayer Compliance

Tax compliance is a condition when a taxpayer understands or tries to understand all the provisions of tax laws and regulations, fills out the tax form completely and clearly, calculates the amount of tax owed correctly, and pays the tax owed on time (Jotopurnomo and Mangoting, 2013). Meanwhile, taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have the rights and obligations in accordance with statutory provisions (Directorate General of Taxes website 2021).

Reality of Service Quality Regarding Taxpayer Compliance

Service quality in the context of Taxpayer compliance is a condition that shows whether the recipient of the service is satisfied or not. If service recipients receive the quality of service that is needed and expected continuously, then satisfaction will be obtained and shown by the recipient. According to Parasuraman (1988), there are 5 dimensions of service quality, including: (1) Physical Evidence (Tangibles), focusing on goods or services; (2) Reliability, immediate and satisfactory service fulfillment; (3) Responsiveness, the ability to provide services quickly and appropriately;
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(4) Confidence (Assurance), knowledge and ability to serve in a friendly and polite manner; (5) Empathy, individual attention in understanding consumer needs (Hesti 2013, 47-8).

**Taxpayer Awareness: Attitude, Character, and Response**

After seeing the quality of service, of course it is necessary to see how each person behaves in holding Taxpayer compliance accountable. Because, maximum service quality will be in vain if there is no response from everyone involved. Therefore, in this section the researcher will explain several theories related to or related to the characteristics or nature of each person in the context of understanding taxpayer compliance, by examining the meaning of taxpayer awareness.

Taxpayer awareness is the taxpayer's behavior in the form of views or perceptions that involve belief, knowledge and reasoning as well as the tendency to act in accordance with the stimulus provided by the applicable taxation system and provisions (Pandapotan Ritonga 2011, 15). Not only that, Taxpayer awareness is also a condition that shows that Taxpayers consciously know, understand and implement tax provisions correctly and voluntarily (Arum 2012, 54).

**Modernization of Administrative Systems**

Tax modernization is part of comprehensive tax reform as a whole in three main areas that directly touch the pillars of taxation, namely: the administration sector, the regulatory sector and the supervision sector (Rahayu, Siti Kurnia 2017, 109).

Tax modernization can basically be interpreted as the use of new tax facilities and infrastructure by utilizing developments in science and technology (Sari 2013, 14). The soul of this modernization program is the implementation of good governance, namely the implementation of a transparent and accountable tax administration system, by utilizing a reliable and up-to-date technological information system. The strategy adopted is providing excellent service as well as intensive supervision to Taxpayers. One of the main objectives of modernizing tax administration is improving the quality of service to taxpayers and all tax stakeholders.

**METHOD**

This research is a type of quantitative approach using survey methods. By using data collection techniques, namely questionnaire techniques which are distributed based on population and sample calculations.

The population in this study was 352,413 individual taxpayers registered at the Pondok Aren Pratama Tax Service Office.

In this research, the technique used to determine the sample is a probability sampling technique, namely a sampling technique that provides equal opportunities for each element (member) of the population to be selected as a sample. The type of probability sampling used is random sampling.
(simple random sampling). It is said to be simple because the members of the population are taken randomly without paying attention to the strata (levels) in the population. In taking the sample size for this study, the Slovin formula was used as follows:

Number of samples = \frac{\text{N} \times \text{d}}{1 + \text{N} \times \text{d}} = 99.97163 \text{ (Rounded to 100 respondents)}

The use of simple random sampling is suitable for use in descriptive quantitative research, so the research took a sample of 100 respondents and carried it out online using Google Form and then provided a link to the specified sample.

RESULT AND DISCUSSION

1. Instrument Test Results

The data obtained by researchers is based on the results of interviews and field research. A research should be valid and reliable, so to get these results a valid and reliable instrument is needed. To test whether the instruments used in the research are valid and reliable, validation tests and reliability tests are carried out.

a) Validity Test Results

Each question item mentioned as a research instrument must be tested first to see whether the instrument used is suitable (valid). The Pearson Product Moment method is used to test the validity of the SPSS program, with the formula:

\[ r_{xy} = \frac{\sum (X - \bar{X})(Y - \bar{Y})}{\sqrt{\sum (X - \bar{X})^2 \sum (Y - \bar{Y})^2}} \]

Information:

- \( r_{xy} \): Correlation coefficient of test items
- \( \sum X \): Total score
- \( N \): Total number of respondents
- \( \sum \): Total score
- \( X \): Score of the questions
- \( \text{AND} \): Shoes total
- \( \sum X^2 \): Sum of squares of variable X
- \( \sum Y^2 \): Sum of squares of variable Y

The test is calculated by correlating the scores of the score items in a variable indicator, and correlating the indicator scores with the total score. The results of this correlation will produce a correlation coefficient known as calculated \( r \) which is then compared with the \( r \) table or critical value.
This research uses a critical value with a significance level of 5% for 100 respondents (n), namely \( r \) (0.05, 100-2) from the product moment table is 0.196. If \( r \) (count) > \( r \) (table) then it can be concluded that there is a correlation. So it can be said that questions that have a calculated \( r \) value > \( r \) table are declared VALID. On the other hand, questions that have a calculated \( r \) value < \( r \) table will be DROP (discarded).

After the data was entered into the SPSS program, which was obtained from 100 respondents, it resulted that of the 20 (Twenty) statements that were tested where each Service Quality variable had 5 Valid statements, the Taxpayer Awareness variable had 5 Valid statements, the Tax Administration System Modernization variable has 4 valid statements and the Taxpayer Compliance variable has 6 valid statements. The results of valid and invalid instruments can be seen in the attached table list.

The SPSS program was used in this research to calculate and summarize the validation tests as in table 1 below.

### Table 1 Valid and Invalid Instruments

<table>
<thead>
<tr>
<th>Variable</th>
<th>Instrument</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Service Quality</strong> (X1)</td>
<td>1. Comfort of Available Physical Facilities</td>
</tr>
<tr>
<td></td>
<td>2. Officers are ready to help taxpayers with their problems</td>
</tr>
<tr>
<td></td>
<td>3. Tax officers are fast and responsive in serving</td>
</tr>
<tr>
<td></td>
<td>4. Have sufficient knowledge regarding consumer needs</td>
</tr>
<tr>
<td></td>
<td>5. Officers pay attention to Taxpayers</td>
</tr>
<tr>
<td><strong>Taxpayer Circulation</strong> (X2)</td>
<td>1. Know the function of taxes for state financing</td>
</tr>
<tr>
<td></td>
<td>2. Know the laws and tax provisions.</td>
</tr>
<tr>
<td></td>
<td>3. Understand that tax obligations must be carried out in accordance with applicable regulations.</td>
</tr>
<tr>
<td></td>
<td>4. Understand the function of taxes for state financing</td>
</tr>
<tr>
<td><strong>Modernization of the Tax Administration System</strong> (X3)</td>
<td>1. Business Processes and Information Technology</td>
</tr>
<tr>
<td><strong>Taxpayer Compliance</strong> (Y)</td>
<td>1. Enroll</td>
</tr>
<tr>
<td></td>
<td>2. Paying Tax arrears</td>
</tr>
<tr>
<td></td>
<td>3. Reporting SPT</td>
</tr>
<tr>
<td></td>
<td>4. Calculate and pay taxes correctly</td>
</tr>
</tbody>
</table>

b) Reliability Test Results

The reliability test is a measure of the stability and consistency of respondents in answering matters related to statement constructs which are indicators of a variable and are prepared in the form of
a questionnaire. Reliable measurements will show that the instrument is trusted and can produce reliable data as well. The reliability of a variable construct is said to be good if it has a Cronbach's alpha value > 0.60.

Table 2 Service Quality Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service quality</td>
<td>0.899</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

Based on table 2 above, it shows that the reliability test results for the Service Quality variable have a Cronbach's alpha value of 0.899. The results of the Cronbach's alpha value for all the variables tested have a value of > 0.60, so it can be concluded that the instrument for the Normality Test for each research variable is reliable so that in the future each variable concept is suitable for use as a measuring tool.

Table 3 Results of Taxpayer Awareness Reliability Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Awareness</td>
<td>0.816</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

The Cronbach's alpha value for the Taxpayer Awareness variable is 0.816. The result of the Cronbach's alpha value for all the variables tested has a value of > 0.60, so it can be concluded that the instrument for the Normality Test for each research variable is reliable (reliable) so that in the future for each This variable concept is suitable to be used as a measuring tool.

Table 4 Reliability Test Results

<table>
<thead>
<tr>
<th>Modernization of the Tax Administration System</th>
<th>Cronbach’s Alpha</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modernization System Administration Taxation</td>
<td>0.792</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

The Cronbach's alpha value for the Tax Administration System Modernization variable is 0.792. The result of the Cronbach's alpha value for all the variables tested has a value of > 0.60, so it can be concluded that the instrument for the Normality Test for each research variable is reliable (reliable) so that in the following - Each of these variable concepts is suitable for use as a measuring tool.
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Table 5 Taxpayer Compliance Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach’s Alpha</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Compliance</td>
<td>0.836</td>
<td>Reliable (Reliable)</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

Based on table 5 above, it shows that the reliability test results for the Taxpayer Compliance variable have a Cronbach’s alpha value of 0.836. The results of the Cronbach’s alpha value for all the variables tested have a value of > 0.60, so it can be concluded that the instrument for the Normality Test for each research variable is reliable (reliable) so that in the future each of these variable concepts is suitable for use as a measuring tool.

2. Descriptive Statistical Analysis Test Results

Descriptive statistics is a part of statistics that studies the tools, techniques or procedures used to describe or describe a collection of data or the results of observations that have been made. Descriptive statistics provides an overview or description of data seen from the average (mean), standard deviation, variance, maximum and minimum values.

Table 6 Descriptive Statistics

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>100</td>
<td>10</td>
<td>25</td>
<td>20.73</td>
<td>3.209</td>
</tr>
<tr>
<td>X2</td>
<td>100</td>
<td>12</td>
<td>25</td>
<td>21.08</td>
<td>3.253</td>
</tr>
<tr>
<td>X3</td>
<td>100</td>
<td>11</td>
<td>20</td>
<td>16.64</td>
<td>2.576</td>
</tr>
<tr>
<td>AND</td>
<td>100</td>
<td>16</td>
<td>30</td>
<td>25.13</td>
<td>3.770</td>
</tr>
</tbody>
</table>

Valid N (Listwise) 100

Based on table 6 of the descriptive output data, the description of each variable can be seen as follows:

a. Quality of Service X1

The minimum and maximum values of the total score of the Service Quality variable for the 100 respondents analyzed were 10 and 25, while the average and standard deviation were 20.73 and 3.209 respectively. The measures of bias and kurtosis are -0.551 and 0.225. So the quality of service regarding the level of individual taxpayer compliance is relatively high, and the standard deviation value is smaller than the mean value, indicating that the data is good.

b. Taxpayer Awareness

The minimum and maximum values of the total Taxpayer Awareness variable score for the 100 respondents analyzed were 12 and 25, while the average and standard deviation were 21.08 and
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3.253 respectively. The measures of skewness and kurtosis are -0.686 and -0.145. So the effectiveness of taxpayer awareness on the level of individual taxpayer compliance is relatively high, and the standard deviation value is smaller than the mean value, indicating that the data is good.

c. Modernization of the tax administration system

The minimum and maximum values of the total score for the Tax Administration System Modernization variable for the 100 respondents analyzed were 11 and 20, while the average and standard deviation were 16.64 and 2.576 respectively. The measures of skewness and kurtosis are -0.463 and -0.596. So the effectiveness of taxpayer awareness on the level of individual taxpayer compliance is relatively high, and the standard deviation value is smaller than the mean value, indicating that the data is good.

d. Taxpayer Compliance

The minimum and maximum values of the total score for the Tax Administration System Modernization variable for the 100 respondents analyzed were 11 and 20, while the average and standard deviation were 16.64 and 2.576 respectively. The measures of skewness and kurtosis are -0.463 and -0.596. So the effectiveness of taxpayer awareness on the level of individual taxpayer compliance is relatively high, and the standard deviation value is smaller than the mean value, indicating that the data is good.

3. Analysis Requirements Test Results

a. Normality Test Results

The Normality Test aims to test whether in the regression model the independent variable and dependent variable have a normal distribution or not. In this research, to detect whether the data is normally distributed or not, it is carried out using the non-parametric Kolmogorov-Smirnov (K-S) statistical test and the One Sample Kolmogorov-Smirnov method. Decision making to determine whether the data has a normal distribution or not is as follows:

1) Asymp value. Sig. (2-tailed) > 0.05 then the data is normally distributed.
2) Asymp value. Sig. (2-tailed) < 0.05 then the data is not normally distributed

Table 7 Normality test

<table>
<thead>
<tr>
<th>N</th>
<th>x1</th>
<th>x2</th>
<th>x3</th>
<th>y</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>20.73</td>
<td>21.08</td>
<td>16.64</td>
<td>25.13</td>
</tr>
<tr>
<td>Normal Parameters</td>
<td>Mean</td>
<td>Std Deviation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x1</td>
<td>3.202</td>
<td>3.263</td>
<td>2.576</td>
<td>3.770</td>
</tr>
<tr>
<td>Absolute Difference</td>
<td>1.26</td>
<td>1.33</td>
<td>1.32</td>
<td>1.28</td>
</tr>
<tr>
<td>Positive</td>
<td>.092</td>
<td>.114</td>
<td>.096</td>
<td>.088</td>
</tr>
<tr>
<td>Negative</td>
<td>-.126</td>
<td>-.133</td>
<td>-.132</td>
<td>-.128</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>1.259</td>
<td>1.325</td>
<td>1.319</td>
<td>1.217</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>&lt;0.050</td>
<td>&lt;0.050</td>
<td>&lt;0.050</td>
<td>&lt;0.050</td>
</tr>
</tbody>
</table>

* a. Test distribution is Normal.
  b. Calculated from data.
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Source: SPSS 25 Output Results

In table 7, the normality test results for each variable can be described, namely:

1) Testing Normality of Taxpayer Compliance (Y) obtained $K-Z = 1.277$ with Asymp.Sig (2-tailed) $= 0.077 > 0.05$, so it can be concluded that Taxpayer Compliance data is normal.

2) Testing the normality of service quality (X1) obtained $K-Z = 1.259$, with Asymp.Sig (2-tailed) $= 0.084 > 0.05$, so it can be concluded that the service quality data is normal.

3) Testing the normality of Taxpayer Awareness (X2), obtained $K-Z = 1.325$ with Asymp.Sig (2-tailed) $= 0.060 > 0.05$, so it can be concluded that teacher training is normally distributed.

4) Testing the normality of the Modernization of the Tax Administration System (X3) obtained $K-Z = 1.319$, with Asymp.Sig (2-tailed) $= 0.062 > 0.05$, so it can be concluded that the Modernization of the Tax Administration System data is normal.

b. Homogeneity Results

The following are the results of the homogeneity test obtained from the results of variations in the Y score based on the score groups X1, X2 and X3 which are presented as follows:

1) "Test for homogeneity of variation of Y scores based on group of X1 scores".

<table>
<thead>
<tr>
<th>Table 8 Homogeneity Test of X1 against Y</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Test of Homogeneity of Variance</strong></td>
</tr>
<tr>
<td><strong>AND</strong></td>
</tr>
<tr>
<td>Levene Statistic</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>0.607</td>
</tr>
</tbody>
</table>

Based on table 8, the homogeneity test of the Y score against the X1 score group, obtained a significance of $0.831 > 0.05$. So that Taxpayer Compliance and Service Quality have the same sample variance (homogeneous).

2) "Test for homogeneity of variation of Y scores based on group of X2 scores".

<table>
<thead>
<tr>
<th>Table 9 Homogeneity Test of X2 against Y</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Test of Homogeneity of Variance</strong></td>
</tr>
<tr>
<td><strong>AND</strong></td>
</tr>
<tr>
<td>Levene Statistic</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>1.269</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results
Based on table 9 above, the Homogeneity Test of the Y score against the X2 score group, obtained a significance of 0.252 > 0.05. So that Taxpayer Compliance and Taxpayer Awareness have the same variance (homogeneous).

3) "Test for homogeneity of variation of Y scores based on group of X3 scores".

### Table 10 Homogeneity Test of X3 against Y

<table>
<thead>
<tr>
<th>Test of Homogeneity of Variance</th>
<th>AND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Levene Statistic</td>
<td></td>
</tr>
<tr>
<td>Df1</td>
<td>Df2</td>
</tr>
<tr>
<td>1,655</td>
<td>12</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

Based on table 10 above, the Homogeneity Test of the Y score against the X3 score group, obtained a significance of 0.087 > 0.05. So that Taxpayer Compliance and Modernization of the Tax Administration System have the same (homogeneous) variance.

### 4. Hypothesis Test Results

After the analysis requirements test was carried out, namely normality, it was found that each variable had a normal distribution and between the variables Service Quality (X1), Taxpayer Awareness (X2) and Modernization of the Tax Administration System (X3) on Taxpayer Compliance (Y) there was a linear relationship, So the next step to take is to test the hypothesis.

Hypothesis testing uses simple regression tests and multiple linear regression, the aim of which is to see the influence of the independent variable on the dependent variable. The results of the regression analysis between variables with the help of the SPSS program are as shown below:

a. The Influence of Service Quality on Mandatory Compliance

There is a positive influence of Service Quality on Taxpayer Compliance, which is the first hypothesis in this research. This means that the better the quality of service, the better the taxpayer compliance.

H0 = There is no influence of Service Quality on Taxpayer Compliance

H1 = There is an influence of Service Quality on Taxpayer Compliance

The results of a simple regression analysis between Service Quality and Taxpayer Compliance can be seen in the following regression table:
In the presentation of table 11 above, it is known that the regression coefficient b = 0.630, constant a = 12.068. So the regression equation is as follows:

\[ Y = 12.068 + 0.630x \]

Regression equation \( Y = 12.068 + 0.630x \) Next, the Product Moment correlation formula is used in hypothesis testing which is calculated using the SPSS 25 program, the calculation results are obtained as follows:

Table 12 Correlation Coefficient of X1 to Y

<table>
<thead>
<tr>
<th>Correlations</th>
<th>X1</th>
<th>AND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>0.536**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td></td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>** Correlation is significant at the 0.01 level (2-tailed)**</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

From the table above, the correlation coefficient for service quality and taxpayer compliance is obtained, \( r_{xy} = 0.536 \). Then to test the significance of the regression, use the t test.

In the table of regression coefficients X1 against Y, the tcount is 5.745. because the tcount value has been found, the next step is to determine the ttable value for df = 100 - 2 = 98 at a significance level of 5%, we get ttable = 1.984. Because tcount (5.745) > (1.984) ttable therefore H1 is accepted. So it can be concluded that there is a positive and significant influence between service quality and taxpayer compliance.

Then, to see the magnitude of the influence of Service Quality on taxpayer compliance, it can be seen in the Model Summary below at the R value as in the table below:
The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office
Debora & Zaya

Table 13 Coefficient of Determination

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.536</td>
<td>.288</td>
<td>.280</td>
<td>3.198</td>
</tr>
</tbody>
</table>

a. Predictors : (Constant), X1

Source: SPSS 25 Output Results

From table 4.13 above, the R Square value is 0.288. This value defines that 28.8% of the influence of Service Quality on Taxpayer Compliance is 71.2%, while Taxpayer Compliance is influenced by other variables not examined.

b. The Influence of Taxpayer Awareness on Taxpayer Compliance

There is a positive influence of Taxpayer Awareness on Taxpayer Compliance, which is the second hypothesis in this research. This means that the better Taxpayer Awareness is carried out, the better Taxpayer Compliance will be.

H0 = There is no influence of Taxpayer Awareness on Taxpayer Compliance

H1 = There is an influence of Taxpayer Awareness on Taxpayer Compliance

The results of a simple regression analysis between Taxpayer Awareness and Taxpayer Compliance can be seen in table 4.15 of the following regression:

Table 14 Regression Coefficients
Taxpayer Awareness-Taxpayer Compliance

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Fraction Missing Info</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Constant 15.067</td>
<td>2.276</td>
<td>6.621</td>
<td>.000</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>.477</td>
<td>.107</td>
<td>.412</td>
<td>.4474</td>
<td>.000</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

In the presentation of table 4.14 above, it is known that the regression coefficient b = 0.477, constant a = 15.067. So the regression equation is as follows:

\[ Y = 15.067 + 0.477 \times X_2 \]

Regression equation \[ Y = 15.067 + 0.477 \]

Next, the Product Moment correlation formula is used in hypothesis testing which is calculated using the SPSS version 25 program, so the calculation is obtained as follows:
The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office

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**Table 15 Correlation Coefficient of X1 to Y**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>X1</th>
<th>AND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pearson Correlation</strong></td>
<td>1.412**</td>
<td>1.412**</td>
</tr>
<tr>
<td><strong>Sig. (2-tailed)</strong></td>
<td>.000</td>
<td>.000</td>
</tr>
<tr>
<td><strong>N</strong></td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

**Correlation is significant at the 0.01 level (2-tailed)**

From the presentation of table 4.15 above, the correlation coefficient between Taxpayer Awareness and Taxpayer Compliance is obtained, \( r_{1y} = 0.412 \). Then to test the significance of the regression, use the t test.

In the table of regression coefficients \( X_2 \) against Y, the tcount is 6.621. because the tcount value has been found, the next step is to determine the ttable value for df = 100 - 2 = 98 at a significance level of 5%, we get ttable = 1.984. Because tcount. (6.621) > (1.984) ttable therefore H1 is accepted. So it can be concluded that there is a positive and significant influence between Taxpayer Awareness and Taxpayer Compliance.

Then, to see the magnitude of the influence of Taxpayer Awareness on Taxpayer Compliance, it can be seen in the Model Summary below at the R value as in the table below:

**Table 16 Coefficient of Determination**

From table 16 above, the R Square value is 0.170. This value defines that 17.0% of the influence of Taxpayer Awareness on Taxpayer Compliance, while Taxpayer Compliance is influenced by other variables not examined is 83.0%
c. There is The Effect of Modernization of the Tax Administration System on Taxpayer Compliance

There is a positive influence of the Modernization of the Tax Administration System on Taxpayer Compliance, which is the third hypothesis in this research. This means that the better the Modernization of the Tax Administration System is carried out, the better Taxpayer Compliance will be.

H0 = There is no effect of Tax Administration System Modernization on Taxpayer Compliance
H1 = There is an influence of Modernization of the Tax Administration System on Taxpayer Compliance

The results of a simple regression analysis between Modernization of the Tax Administration System and Taxpayer Compliance can be seen in table 17 of the following regression:

**Table 17 Regression Coefficients**

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Modernization of the Tax Administration System-Taxpayer Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>Unstandardized Coefficients</td>
</tr>
<tr>
<td>b</td>
<td>S</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>19.364</td>
</tr>
<tr>
<td>X3</td>
<td>.347</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output Results

In the presentation of table 4.17 above, it is known that the regression coefficient b = 0.347, constant a = 19.364. So the regression equation is as follows:

\[ Y = 19.364 + 0.347X3 \]

Regression equation \[ Y = 19.364 + 0.347X3 \].

Next, the Product Moment correlation formula is used in hypothesis testing which is calculated using the SPSS 25 program, the calculation results are obtained as follows:

**Table 18 Correlation Coefficient of X3 against Y**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>X1</th>
<th>AND</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>Pearson Correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>100</td>
</tr>
<tr>
<td>AND</td>
<td>Pearson Correlation</td>
<td>.237**</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>100</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed)**
The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office
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Source: SPSS 25 Output Results

Then, to see the magnitude of the influence of the Modernization of the Tax Administration System on Taxpayer Compliance, it can be seen in the Summary Model below at the R value as in the table below:

**Table 19 Coefficient of Determination**

<table>
<thead>
<tr>
<th>Model Summary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>R</td>
</tr>
<tr>
<td>1</td>
<td>0.237*</td>
</tr>
</tbody>
</table>

*a: Predictors: (Constant), X3*

Source: SPSS 25 Output Results

From table 4.19 above, the R Square value is 0.056. This value defines that 5.6% of the influence of the Modernization of the Tax Administration System on taxpayer compliance, while Taxpayer Compliance is influenced by other variables not examined is 94.4%.

d. Tax The Influence of Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System on Taxpayer Compliance

There is a positive influence of Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System on Taxpayer Compliance is the fourth hypothesis in this research.

Information:

H0 = There is no influence of Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System on Taxpayer Compliance.

H1 = There is Service Quality, Taxpayer Awareness and Tax Administration System Modernization on Taxpayer Compliance.

Before testing the hypothesis, the multiple linear regression equation will be calculated for Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System simultaneously on Taxpayer Compliance with the help of the SPSS version 25 program. The calculation results of the multiple regression analysis can be seen in the following table:

**Table 20 Regression Coefficient of Taxpayer Awareness, Taxpayer Awareness and Taxation System Modernization-Taxpayer Compliance**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>t</td>
</tr>
<tr>
<td>1</td>
<td>Constant</td>
<td>-2.842</td>
</tr>
<tr>
<td>1</td>
<td>X1</td>
<td>.492</td>
</tr>
<tr>
<td>1</td>
<td>X2</td>
<td>.225</td>
</tr>
<tr>
<td>1</td>
<td>X3</td>
<td>.146</td>
</tr>
</tbody>
</table>
The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office

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Based on the results of table 20, it can be seen that the regression coefficient \( b = 0.487 \), \( c = 0.225 \), \( d = 0.146 \) and the constant \( a = 7.841 \). So the regression equation obtained is:

\[ \hat{Y} = 7.841 + 0.487X_1 + 0.225X_2 + 0.146X_3. \]

Then, after producing the regression equation above, the next step is to carry out a significance test with the help of the SPSS version 25 program. Following are the test results:

**Table 21 Multiple Regression Test Results**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>( F )</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>456,115</td>
<td>3</td>
<td>153,638</td>
<td>15.494</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>948,195</td>
<td>96</td>
<td>9,877</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,404,310</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Dependent Variable: \( Y \)

Predictors: (Constant), \( X_3, X_2, X_1 \)

In table 21 above, \( F_{count} = 15.494 \). Because the \( F_{count} \) value has been found, the next step is to determine the \( F_{table} \) value, where \( df_1 = 2 \) and \( df_2 = n - k - 1 = 100 - 2 - 1 = 97 \) with a significance level of 0.05 of 2.69. In table 4.1 it can be seen that \( F_{count} (15.494) > F_{table} (2.69) \), so \( H_1 \) is accepted. This means that there is a positive and significant influence between service quality, taxpayer awareness and modernization of the tax administration system together on taxpayer compliance.

The influence of service quality, taxpayer awareness and modernization of the tax administration system on taxpayer compliance can be seen from the results of the coefficient of determination. The following is a table of calculation results:

**Table 22 Readers including \( X_1, X_2, X_3 \) and \( Y \)**

<table>
<thead>
<tr>
<th>Model Summary</th>
<th>( R )</th>
<th>( R ) Square</th>
<th>Adjusted ( R ) Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.571*</td>
<td>.326</td>
<td>.305</td>
<td>3.143</td>
</tr>
</tbody>
</table>

*Predictors: (Constant), \( X_3, X_2, X_1 \)

From the information in table 22 above, the correlation coefficient = 0.326, so it can be determined that the coefficient of determination is 32.6%. This means that 32.6% of Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System can be influenced by variations in Taxpayer Compliance of 67.4%, so the regression equation is as follows:

1) The Influence of Service Quality on Taxpayer Compliance
The Influence of Service Quality, Taxpayer Awareness, and Modernization of the Tax Administration System on Individual Taxpayer Compliance at the Pondok Aren Pratama Tax Service Office
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These results can be concluded that service quality has a positive effect on taxpayer compliance and this means that H1 is accepted. Service Quality influences Individual Taxpayer Compliance because;

Based on the results of regression calculations, it is clear that the service quality variable (X1) linearly has a positive influence on taxpayer compliance (Y) of 0.630, which means that the better the service quality (X1), the more taxpayer compliance (Y) will increase.

The results of this research are in line with the results stated by Coroko, Marhadika 2015 and Tulenan 2017 stating that Service Quality has a significant positive effect on Taxpayer Compliance. Good service quality is expected to make taxpayers satisfied so that it can increase taxpayer compliance.

These results answer the hypothesis put forward that Service Quality is thought to have a positive effect on Individual Taxpayer Compliance at KPP Pratama Pondok Aren.

2) The Influence of Taxpayer Awareness on Taxpayer Compliance

These results can be concluded that Taxpayer Awareness has a positive effect on taxpayer compliance and this means that H1 is accepted. Taxpayer Awareness influences Individual Taxpayer Compliance because;

Based on the results of regression calculations, it is clear that the Taxpayer Awareness variable (X2) linearly has a positive influence on Taxpayer Compliance (Y) of 0.477, which means that the better Taxpayer Awareness (X2), the Taxpayer Compliance (Y) will increase.

The results of this research are in line with the results presented by Tulenan, Siregar 2017 and Aditama 2020 stating that Taxpayer Awareness has a significant positive effect on Taxpayer Compliance. With Individual Taxpayer Awareness, Taxpayer Compliance can be increased.

These results answer the hypothesis put forward that Taxpayer Awareness is thought to have a positive effect on Individual Taxpayer Compliance at KPP Pratama Pondok Aren.

3) The Effect of Modernization of the Tax Administration System on Taxpayer Compliance

These results can be concluded that the Modernization of the Tax Administration System has a positive effect on taxpayer compliance and means that H1 is accepted. Modernization of the Tax Administration System affects Individual Taxpayer Compliance because;

Based on the results of regression calculations, it is clear that the variable Modernization of the Tax Administration System (X3) has a linear positive influence on Taxpayer Compliance (Y) of 0.347, which means that the better the Modernization of the Tax Administration System (X3), the Taxpayer Compliance (Y) will increase.

The results of this research are in line with the results presented by Aditama 2020 and Khulsum 2018 stating that Modernization of the Tax Administration System has a significant positive effect on Taxpayer Compliance. With the Modernization of the Tax Administration System, Taxpayer Compliance can be increased.
These results answer the hypothesis put forward that the Modernization of the Tax Administration System is thought to have a positive effect on Individual Taxpayer Compliance at KPP Pratama Pondok Aren.

CONCLUSION

Based on the results of research and discussions that have been carried out regarding service quality, taxpayer awareness and modernization of the tax administration system regarding individual taxpayer compliance, the subjects of this research are 100 taxpayers registered at KPP Pratama Pondok Aren, the following conclusions can be drawn:

a) Service Quality has a positive effect on Individual Taxpayer Compliance by 28.8%. This means that the better the quality of service provided, the greater the compliance of individual taxpayers registered with KPP Pratama Pondok Aren.

b) Taxpayer Awareness has a positive effect on Individual Taxpayer Compliance by 17%. This means that the awareness of taxpayers in carrying out their tax obligations will affect the level of compliance of individual taxpayers registered at KPP Pratama Pondok Aren.

c) Modernization of the Administrative System has a positive effect on Individual Taxpayer Compliance by 5.6%. This means that if taxpayers understand the modernization of the tax administration system, they will also be able to comply with minikitchens for individual taxpayers registered at KPP Pratama Pondok Aren.

d) Service Quality, Taxpayer Awareness and Modernization of the Tax Administration System simultaneously influence the obligations of Individual Taxpayers by 32.6%. This means that the quality of service, awareness of taxpayers and modernization of the tax administration system together or simultaneously will increase Individual Taxpayer Compliance with money registered at KPP Pratama Pondok Aren.

Based on the results of the analysis and discussion that have been explained, as well as the conclusions that have been outlined previously, the author provides suggestions that will serve as input and consideration for interested parties as follows:

1. KPP Pratama Pondok Aren
   a) The Pondok Aren Pratama Tax Service Office (KPP) must improve the quality of its services to the community. With this service, taxpayers will be able to fulfill their tax obligations better and more comfortably.
   b) The Pondok Aren Pratama Tax Service Office (KPP) must also provide more frequent outreach about taxation to taxpayers so that taxpayers' awareness of carrying out their tax obligations can increase.
   c) The Pondok Aren Pratama Tax Service Office (KPP) must be more optimal in socializing taxation to the public, especially to increase the use of modernization of the administration system and promote the benefits that can be obtained through the use of the administration system. With based services.
d) Electronic Taxpayers will be able to fulfill their tax obligations more quickly and more easily.

2. Academics/Researchers

Future research is expected to conduct research at different KPPs and the variety of research respondents is not only individual taxpayers but also includes corporate taxpayers.

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