

## **IMPROVING THE QUALITY OF SERVICE THROUGH THE ROLE OF TAX VOLUNTEERS**

**Razif<sup>1)</sup>, Rany Gesta Putri Rais<sup>2)</sup>, Indrayani<sup>3)</sup>**

<sup>1,2</sup> Fakultas Ekonomi dan Bisnis, Universitas Malikussaleh

E-mail: razif@unimal.ac.id

### ***Abstract***

*The state currently adopts tax collection is the Self Assessment System. Where in this system, calculating, submitting, and paying taxes is done by self. This system is done to provide confidence in depositing taxes owed based on tax laws and regulations. Society in modern times has a very rapid lifestyle change. Likewise, in doing everything he wants a relatively fast and practical process, including the fulfillment of his tax obligations, namely paying taxes and reporting SPT. This study aims to analyze the perception of individual taxpayers in filling out the SPT and the motivation of individual taxpayers towards the services provided by tax volunteers to assist in filling out the annual SPT. The research was conducted by using a questionnaire survey of individual taxpayers in Lhokseumawe city. The data in this study were collected by distributing questionnaires to 100 samples of individual taxpayers. The hypothesis testing technique used is quantitative analysis. The measuring instrument in this study was tested using validity tests, reliability tests, and normality tests. The results of this study Motivation factors have a positive and significant effect on the quality of service tax volunteers. Perception factors have no effect and are not significant on the quality of service tax volunteers. Tax Volunteer Service Quality Factors on the CSQ-8 instrument are mostly in the very satisfied.*

**Keywords :** *Motivation, Perception, tax volunteer, Client Satisfaction Questionnaire-8, service Quality*

### **1. INTRODUCTION**

Tax collection for every citizen is carried out by every country in accordance with the laws in force in that country. According to the tax law, paying taxes is the obligation and right of every Indonesian citizen to participate in financing and developing the country. Tax collection adopted by the state at this time is the Self Assessment System. Where in this system is to calculate, submit, and pay taxes by yourself with this system to provide confidence in depositing taxes owed based on tax laws and regulations. In taxation, correct and complete bookkeeping is one of the foundations for implementing the self-assessment system. This system also requires the active participation of the community in fulfilling their tax obligations.

The imposition of income tax that must be paid by business actors is regulated in PP No. 46 of 2013 but not a few entrepreneurs have not paid their income tax because they do not know how and have not done their business financial accounting properly and not even a few do not have a TIN and do not understand the importance of taxes (Bantul, 2017). In addition, there are still many entrepreneurs who feel that taxes are a burden because it reduces the amount of their profits (Swa, 2018). This problem is also faced by the Aceh Regional Office of the Directorate General of Taxes (DGT), where it is difficult to serve individual taxpayers to report taxes.

The quality of services provided by tax office employees is still not optimal in providing information to taxpayers. Tax regulations that are constantly changing sometimes make it difficult for taxpayers to keep abreast of regulatory changes. Tax regulations often change and

many taxpayers are not aware of the implications, especially for business people, for their businesses (OECD, 2015). Business people are already busy with their business operations so that sometimes they don't have enough time to understand changes in tax regulations, so this is what drives the role of Tax Consultants. Tax Consultants are obliged to maintain and ensure that taxpayers do not pay more tax than they should in accordance with the applicable tax provisions. This is related to the role of tax consultants to influence taxpayers on their level of tax compliance and are obliged to comply with applicable regulations in helping taxpayers carry out their tax rights and obligations (Klik Tax, 2020).

In addition to tax consultants, there are tax volunteers whose job is to assist taxpayers in paying taxes. As it is known that Tax Volunteers are a program created to try to invite the public to be aware of the importance of paying taxes as well as providing education to the public. This program is carried out by inviting students and the academic community to become tax spokespersons and assist the public in paying and reporting their taxes according to the provisions. (Gunadarma, 2019).

To solve the problem of paying and reporting taxes, the Director General of Taxes gave birth to tax volunteers at each Tax Center. Tax volunteers as mentioned above will have the duty and function to provide assistance to taxpayers, both individual and corporate taxpayers in carrying out their tax obligations, especially tax reporting. This study aims to see how the influence of motivation and perception is seen from the quality of service through the role of tax volunteers. The benefits of this research are as input on the motivation and perception of taxpayers on tax volunteer service satisfaction and make tax volunteers as an extension of the Director General of Taxes to the community.

## **2. LITERATURE REVIEW**

The definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in article 1 paragraph 1 reads, Tax is a mandatory contribution to the state owed by an individual or entity that is coercion based on the law, by not getting direct compensation and being used for the needs of the state for the greatest prosperity of the people. According to Mardiasmo (Mardiasmo, 2016) the definition of tax is, people's contributions to the State treasury based on the law (which can be forced) which can be directly submitted for funds used to pay general expenses

The tax function according to Halim, Bawono and Dara (Halim, Bawono, & Dara, 2014) is one as a function of Budgetair, taxes provide the largest contribution to state revenue, approximately 60-70 percent of tax revenues meet the state budget posture. Therefore, taxes are one source of government revenue to finance routine expenditures and development expenditures. Then as a regular function, taxes function as a tool to regulate society or implement government policies in the social and economic fields.

Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between his impression of the performance (or results) of a product and their expectations (Kotler & Keller, 2007). If government officials improve the quality of service according to the expectations of taxpayers, then community compliance will increase in relation to tax payments (Ancok, 1988). So that it can be said that the ability to be accepted, recognized and trusted by the community as a professional organization in carrying out its duties is a measure of the success of the Directorate General of Taxes. One way to do this is to provide quality services that are able to provide high tax knowledge and discipline for taxpayers, so that

the goal of a pure self-assessment is in the form of awareness of paying taxes correctly both by individuals and entities can be achieved.

Motivation in carrying out tax obligations by taxpayers is something that arises from the minds of taxpayers to always be able to fulfill tax obligations regularly and without the slightest thought in their minds to commit fraud in their tax activities (Maulida, 2011). The taxpayer's perception will also cause a rejection or acceptance reaction depending on the level of understanding of the taxpayer, either an individual or an entity. The increasing value of taxpayers' perceptions of tax consultants will increase the value of taxpayers' preferences towards tax consultants (Sutanto & Tjondro, 2013).

In the variable of motivation on service quality according to (Tamami, 2015) fair and proper motivation can affect the quality of service performance of the Batam City DPRD secretariat office. Furthermore, according to (Pernanu, 2016) it can be concluded that there is a significant influence between work motivation on service quality for BTN employees at the Bekasi City Syariah Branch Office. The researcher believes that logically, the higher the motivation of taxpayers in using the services of tax volunteers, the quality of tax volunteer services will also increase.

On the variable perception of service quality according to (Niara et al., 2018) there is a relevant influence between student perceptions of the service quality of employees in the administration section of the faculty of administration science, Lancang Kuning University. the inclusion of students in the services provided will improve the quality of services by providing physical evidence and adequate infrastructure facilities, as well as with the existence of public service standards so that employees can realize organizational goals, one of which is through service quality. Furthermore, according to (Noor & Karwina, 2012) shows that the average value of tourist perceptions of the service quality of the Geology Museum is at a sufficient level which leads to a good assessment. The researcher believes that logically, the better the taxpayer's perception of the services provided by tax volunteers, the higher the taxpayer's interest in using the services of tax volunteers, and vice versa if the lower the taxpayer's perception of the services provided by tax volunteers, the lower the interest of the taxpayer. taxes in using the services of tax volunteers.

Research on service quality in taxation has been widely studied and has identified several problems that occur in several research objects such as the Tax Service Office (Hasanah et al., 2012), Individual Taxpayers (EN Saputra, 2016), Samsat Office (Utama T, 2014). ). Account Representative (Disnayanti & Dewi, 2019). Although many researchers use tax offices, institutions or consultants as research objects, most of them focus on constructing interest in using tax consultant services for taxpayers. However, only a few studies have considered the aspects of motivation and perceptions of service quality through the role of tax volunteers which are seen through the Client Satisfaction Questionnaire-8 (CSQ-8).

### **3. RESEARCH METHOD**

The type of research used in this research is explanatory research. According to Singarimbun and Effendi (Singarimbun & Effendi, 2015) explanatory research is research that explains causal relationships between research variables through hypothesis testing that has been formulated previously. Thus, it can find out how much the independent variable contributes to the dependent variable and the magnitude of the direction of the relationship that occurs.

The data used and analyzed in this study are primary data, namely the results of questionnaires filled out by taxpayer respondents who are registered at DJP Lhokseumawe. The questionnaire used is in the form of a closed questionnaire, in the form of a set of questions that have been formulated in advance where several alternative answers are available so that respondents can choose the most suitable answer.

In this research, the writer uses multiple linear regression statistical analysis. Multiple Linear Regression is intended to determine the linear relationship between several independent variables and the dependent variable. To determine the effectiveness of the questionnaire items, the validity test and the reliability of the questionnaire Validity is a measure that states the level of validity/validity of an instrument. Valid instruments can be used to measure what is being measured. Reliability concerns the degree of accuracy and precision or accuracy shown by the measuring instrument. A measuring instrument is said to have high reliability and can be trusted if the measuring instrument is steady, stable, and reliable (Sekaran, 2003). The model used in this study can be declared valid if it is fulfilled with classical regression assumptions. The classical assumption test that was carried out in this study was the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. Hypothesis Testing In this study, the F test, where the f test is used to test the model in the study and the t-test where the t test is used to test the significance of each independent variable on the dependent variable.

This research questionnaire also uses the Client Satisfaction Questionnaire-8 (CSQ-8) on Service Quality as a fixed variable. According to Attkinson in Joel Fischer (1994) suggests that CSQ-8 is a measurement of satisfaction in general or globally. The statements contained in this instrument include general statements that can be used to measure satisfaction. The use of CSQ-8 to be used as a measurement of satisfaction in general is due to several objectives of developing CSQ-8, namely as a standard measurement with strong psychometric properties so that CSQ-8 can be used to assess satisfaction in general, including in the field of human services such as counseling services. Strengths of CSQ-8, among others, because it can be used as a standard measure, good reliability and internal consistency, acceptable to clients and service providers, and also as an assessment for service providers in improving the quality of their services.

#### **4. RESULTS AND ANALYSIS**

Based on the characteristics of the respondents obtained, the frequency of employment status of the respondents is known that as many as 21% of respondents have jobs as employees, then 38% of respondents work as professions, and finally 41% do their own business. So from the frequency above it can be concluded that if the analysis is in terms of work, most respondents in this study are those who do their own business.

Based on the income characteristics of respondents, it is known that as many as 46% of respondents have income less than PTKP, and as many as 54% have income more than PTKP. So from the frequency above, it can be concluded that if the analysis in terms of income, most respondents in this study are those who have more income than PTKP.

#### **Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.548 <sup>a</sup>	.392	.341	1.039

a. Predictors: (Constant), Persepsi, Motivasi

Based on the table above, it can be seen that the correlation value (R) of 0.548 shows the strong relationship between motivation and perception factors on service quality. While the coefficient of determination or R Square of 0.392 means that the Motivation and Perception factor has the ability to explain its influence on Service Quality by 39% and the remaining 61% is influenced by other factors not examined or outside this research model.

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15.577	2.060		17.274	.000
Motivasi (X1)	.356	.094	.076	2.707	.000
Persepsi (X2)	-.098	.054	-.059	-.701	.370

a. Dependent Variable: Kualitas Pelayanan

Based on the table above, the multiple linear regression equations that can be arranged in this study are as follows:  $Y = 15.577 + 0.356X1 - 0.098X2$

Based on that table, the value of the regression coefficient X1 is positive at 0.356 which means that if the motivation factor (X1) is increasing, the people's motivation to use the services of tax volunteers, with results showing that perception has a significant effect on service quality. from the results show that the motivation variable has a positive and significant effect on service quality.

The value of the regression coefficient X2 is negative at -0.098 which means that if the Perception factor (X2) has a negative effect, the results show that perception has a negative and insignificant effect on service quality to use the services of tax volunteers. From the results show that the perception variable has negative and insignificant effect on service quality.

From the results of the study, it was found that the motivation of taxpayers in using services was influential and could improve the quality of service for tax volunteers. The results of this study are in accordance with Risparyanto, 2017, however partially work motivation cannot be used to explain service quality. In the perception variable of taxpayers, it is stated that good or bad perceptions of taxpayers in using services cannot improve the quality of service for tax volunteers. In a previous study by Budiono, 2013 stated that the perception of performance can

affect users in providing expectations for service quality, but in this study obtained results that do not affect service quality.

Based on the distribution of the instrument regarding Tax Volunteer Service Satisfaction with the adaptation of the CSQ-8 which consists of 8 questions, the results obtained are 97 respondents (97%) included in the high classification which means the level of service quality of tax volunteers is very satisfied. Then as many as 3 respondents (3%) are included in the moderate classification which means the level of service quality of tax volunteers is moderate or quite satisfied. Then based on the results of the Independent Sample T-Test data, it is known that there are differences between individual and corporate taxpayers in using the services of tax volunteers. The results show that many corporate taxpayers use the services of tax consultants rather than individual taxpayers, because corporate taxpayers do not know how much corporate tax will be paid and avoid the risk of overpayment and the quality of service obtained by taxpayers. In research (Saputra, N.O, 2018) Currently, many corporate taxpayers use the services of a tax consultant, because the consultant will minimize the risk of loss to the company, professional consultants will work efficiently so that the company is not threatened with the risk of overpayment, if there is a tax consultant problem Taxpayers will find solutions to these problems, companies will find it easier to do tax planning for the company's future, and companies can focus more on increasing their business turnover and the quality of services obtained by taxpayers from tax consultants can also be considered as a factor for taxpayers to use services. tax consultant, because the more excellent the services provided by the tax consultant will make taxpayers continue to use the services of a tax consultant.

## **5. CONCLUSION**

Based on the results of data analysis that has been carried out in testing the influence of motivational factors and perception factors on the quality of service for tax volunteers, the conclusions that can be drawn in this study are as follows:

1. Motivation factors have a positive and significant effect on the quality of service tax volunteers.
2. Perception factors have no effect and are not significant on the quality of service tax volunteers.
3. Tax Volunteer Service Quality Factors on the CSQ-8 instrument are mostly in the very satisfied category with a percentage of 97%.

Based on the results of the research that has been done, the researchers give some suggestions as follows:

It is hoped that related parties can improve the quality of tax services, one way to do this is by providing faster and more effective services through digital platforms and providing quality services that are able to provide high tax knowledge and discipline for taxpayers, so that the goal of a pure self-assessment is in the form of awareness of paying taxes correctly both by individuals and entities can be achieved.

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