



## Research Article

# The Influence of Service Quality, Taxpayer Awareness and Tax Socialization On Taxpayer Compliance In Bondowoso District

Erika Rachmawati<sup>1</sup>, Muhammad Firdaus\*<sup>2</sup> and Yuniorita Indah Handayan<sup>2</sup>

<sup>1</sup>Student of Sekolah Tinggi Ilmu Ekonomi Mandala

<sup>2</sup>Associate professor of Sekolah Tinggi Ilmu Ekonomi Mandala

\*Corresponding Author

Muhammad Firdaus

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**Abstract:** Taxes are state levies that do not provide direct remuneration, are binding, and can be forced, which are used for the prosperity of the people. This study aims to examine and analysis the effect of service quality variables, taxpayer awareness, and tax socialization on taxpayer compliance variables both simultaneously and partially and to examine the most dominant influence among service quality variables, taxpayer awareness, and socialization on the compliance variable. taxpayer. Sekaran (2006: 63) provides a general reference for determining sample size, a sample size of more than 30 and less than 500 is appropriate for most studies. Referring to the opinion above, the number of samples used in this study was 120 respondents who were taken from the population of taxpayers in Bondowoso Regency. In this study, the sampling technique used is non-probability sampling with purposive sampling technique. Analysis of the data used is using multiple linear regression, f test, t-test, and coefficient of determination. From the results of the study, it can be concluded that simultaneously, the variables of service quality, taxpayer awareness, and socialization have a significant effect on taxpayer compliance in Bondowoso Regency. And partially the variables of service quality, taxpayer awareness, and socialization have a significant influence on taxpayer compliance in Bondowoso Regency. Simultaneously, the variables of service quality, taxpayer awareness, and socialization have a significant effect on taxpayer compliance in Bondowoso Regency. Of the three variables measuring taxpayer compliance, the most dominant variable is taxpayer awareness.

**Keywords:** Service Quality; Taxpayer Awareness; Tax Socialization; Taxpayer Compliance Bondowoso District.

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## INTRODUCTION:

Taxes are state levies that do not provide direct remuneration, are binding, and can be forced, which are used for the prosperity of the people (Wulandari et al., 2014). Taxes have two main functions, namely the budgetary function which is used to finance all routine expenditures and state development, and the regular function which is used to regulate government policies in the social and economic fields (Wulandari, 2014).

Tax compliance is defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights (Taufan Sofyan, 2005). There are two kinds of compliance according to Taufan Sofyan (2005), formal compliance and material compliance. Formal compliance is a condition where the taxpayer fulfills his tax obligations formally in accordance with the provisions of the tax law. According to Chai Nasucha in Taufan Sofyan (2005), taxpayer compliance can be identified from taxpayer compliance in registering, compliance with returning tax returns (SPT), compliance in calculating and paying taxes owed, and compliance in payment of arrears. Singh's study (2005) also shows that the more taxpayers feel satisfied with the services provided by the government, the taxpayers will feel obliged to comply with the law, including tax law. This implies that satisfaction with tax services can determine the level of taxpayer compliance.

Regulations or laws are signs for someone to do something about what to do and what not to do. Sanctions are needed so that rules or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2006 in Muliari and Setiawan, 2010). According to Saefudin (2003) in Jatmiko (2006), the tax law and its implementing regulations do not contain the types of rewards for taxpayers who are obedient in carrying out their tax obligations, either in the form of priority to obtain public services or award certificates. Even though the Taxpayer does not receive an award for his compliance in carrying out his tax obligations, the Taxpayer will be subject to any penalties if he fails or intentionally does not carry out his tax obligations.

Based on the theory of increasing taxpayers above, the object chosen in this study is the Regional Revenue Agency of Bondowoso District. Based on the Bondowoso Regional Regulation Number 80 of 2016 concerning the Position, Organizational Structure, Main Duties and Functions as well as the Work Procedure of the Bondowoso District Regional Revenue Agency, it is stated that the Bondowoso District Regional Revenue Agency has the main task of helping the Regent carry out government affairs which are the authority of the district government in the field of PBB. and BPHTB. The Head of the PBB and BPHTB has the task of carrying out government affairs in the management of PBB and BPHTB.

The organizational goals set are basically part of the strategic planning process with the main focus being the actions and location of organizational resources in the planned activities or operations of the organization to be implemented. On the basis of the meaning and significance of setting the intended target and referring to the direction of the goals that have been set, the targets to be achieved or generated by the Regional Revenue Agency of Bondowoso District in carrying out the mission of the organization are as follows "Increasing the Potential of PAD Sources".

The Regional Revenue Agency of Bondowoso District also plays a direct role in the tax collection process, especially on land and building taxes (PBB). Land and building tax (PBB) is a tax levied on land and buildings because of the advantage and/or better socio-economic position for the person or entity that has a right to it or derives benefit from it. The basis of tax imposition in PBB is the Sales Value of Tax Objects (NJOP). The NJOP is determined based on the market price per region and is determined annually by the Regional Head. The amount of PBB owed is obtained from the multiplication of the tariff (0.5%) with the NJOP. The Taxable Selling Value is set at 20% of the NJOP (if the NJOP is less than 1 billion rupiahs) or 40% of the NJOP (if the NJOP is 1 billion rupiahs or more). The amount of PBB payable in one tax year is informed in the Tax Return Payable (SPPT).

Based on information regarding land and building taxes, the Regional Revenue Agency of Bondowoso District, carries out collections of taxpayers in 22 Districts consisting of 213 villages or sub-districts, while the realization of taxes is calculated based on data obtained from the Bondowoso District Regional Revenue Agency from 2018-2019 is:

**Table 1. Report Land and Building Tax 2018 to 2019 in Bondowoso District**

No	Sub-district	Target (%)	Report 2018 (%)	Report 2019 (%)
1	Maesan	100	73,34	63,73
2	Grujugan	100	65,80	75,00
3	Tamanan	100	60,34	59,63
4	Jambesari DS	100	74,98	85,24
5	Pujer	100	35,54	67,16
6	Tlogosari	100	46,05	60,58
7	Sukosari	100	100	81,69
8	Sumber wringin	100	100	74,35
9	Tapen	100	73,82	85,61
10	Wonosari	100	72,72	80,64
11	Tenggarang	100	52,23	66,90
12	Bondowoso	100	66,64	69,98
13	Curahdami	100	100	100
14	Binakal	100	88,46	100
15	Wringin	100	100	100
16	Pakem	100	100	100
17	Tegalampel	100	73,01	80,96
18	Taman Krocok	100	100	81,30
19	Klabang	100	100	100
20	Botolinggo	100	100	100
21	Prajejan	100	52,45	61,42
22	Cermee	100	89,45	78,59

**Source;** Badan Pendapatan Daerah Kabupaten Bondowoso (2020)

Based on the report on the realization of land and building taxes for all sub-districts in Bondowoso District obtained by the Regional Revenue Agency of Bondowoso District, it can be seen that there is still a percentage that has not reached the expected target, the tax collection process is carried out entirely by the people who have been determined from the Bondowoso District Regional Revenue Agency. So in this study,

researchers tried to raise several factors in improving taxpayer compliance, including taxpayer services provided by officers in charge of serving taxpayers, taxpayer awareness is also an important factor that needs to be known in order to increase taxpayer compliance and other important factors. is the socialization of taxes to the public which means that taxpayers can know about the importance of paying

PBB taxes. So the phenomenon in this study is "there is still a lack of taxpayer compliance". According to Firdaus (2019) Econometrics is a separate field of science that is a combination of economics, mathematics, and statistics to analyze economic theory qualitatively based on empirical data.

Based on the background of the problem as discussed earlier, the formulation of the problem in this study is as follows:

1. Does the variable of service quality, taxpayer awareness and tax socialization have a simultaneous effect on the taxpayer compliance variable?
2. Do the variables of service quality, taxpayer awareness and tax socialization partially affect the taxpayer compliance variable?
3. Which of the variables of service quality, taxpayer awareness and tax socialization has the most dominant influence on the taxpayer compliance variable?

## LITERATURE REVIEW

According to Manullang (2005), human resource management is the art and science of procurement, development, and utilization of human resources so that organizational goals are realized in an efficient manner and there is enthusiasm for work from all workers. According to Mondy (2010), human resource management is the use of individuals to achieve organizational goals. Dessler (2005) describes human resource management as policies and practices that involve the human resource aspects of management positions including recruiting, selecting, training, rewarding and appraising. Human resource management according to Noe, et al (2006) are the rules, practices, and systems that influence the attitudes, behavior, and performance of employees. According to some of the definitions above, researchers can conclude that human resource management is how to organize and utilize human resources and what they have for the benefit of the company or organization.

Rochmat Soemitro (in Setiaji and Hidayat, 2005) states that taxes are "people's contributions to the state treasury (transfer of wealth from the particular sector to the government sector) based on the law (which can be enforced) with no direct remuneration (Tegen achievement) can be shown and used to finance general expenses. Meanwhile, according to Djajaningrat (in Setiaji and Hidayat, 2005), tax is "the obligation to surrender part of the wealth to the state caused by a situation, event, and act that gives a certain position, but not as a punishment, according to the regulations set by the government and can be forced, but there is no direct return from the state, to maintain the general welfare. Taxpayers are individuals or entities, including tax payments, withholding taxes, who have tax rights and obligations in accordance with tax laws and regulations (Rosdiana and Irianto, 2011). Taxpayers are individuals

or entities which according to the provisions of tax laws and regulations are determined to carry out tax obligations, including certain tax collections or withholding taxes. Taxpayers can be individual taxpayers or corporate taxpayers. The personal taxpayer is every individual who has income above non-taxable income (Rahman, 2010)

In the Tax Collection Administration Procedure, taxpayers have rights and responsibilities (Rahman, 2010) including:

- a. Rights of the Taxpayer/Tax Bearer
  - 1) Ask the tax bailiff to show the tax bailiff ID card
  - 2) Receiving a copy of the physical examination letter and a copy of the confiscation report
  - 3) Determine the order of the items to be auctioned
  - 4) Prior to the auction, the taxpayer is given the last opportunity to pay off the tax debt including the cost of confiscation, advertising, cancellation of the auction, and reporting the settlement to the head of the tax office concerned.
  - 5) The auction will not be carried out if the taxpayer pays the tax debt and tax collection fees before the auction.
- b. Taxpayer Obligations
  - 1) Assisting the tax bailiff in carrying out his duties
  - 2) Allowing the tax bailiff to enter the room, place of business/residence of the taxpayer
  - 3) Provide the necessary oral or written information
  - 4) The confiscated goods are prohibited from being transferred, mortgaged or rented out

## Service quality

According to Sapriadi (2013:74), the quality of tax services is a measure of the image that is recognized by the public regarding the quality of services provided, whether the public is satisfied or dissatisfied. Service quality or service is a measure of how well the level of service provided is able to meet customer expectations. Here are 5 (five) indicators of tax service quality, namely:

- a. Reliability is the ability to provide services as promised accurately and reliably as expected by customers which are reflected in timeliness, equal service for everyone, and without errors.
- b. Responsiveness is the ability to help and provide the best possible service to users. This dimension emphasizes attention, speed, and accuracy in dealing with requests, questions, complaints, and problems from service users. Responsiveness is communicated to consumers through waiting times to be served, answers to questions they ask, or their attention to problems that exist, also include flexibility and the ability to serve customer needs.
- c. Assurance is employee knowledge and courtesy or friendliness, the ability of the company and its employees to foster customer trust in the

company, which includes the knowledge, ability, courtesy, and trustworthiness of the staff, free from the danger of risk or doubt.

- d. Empathy is sincere attention, caring (caring), which is given to customers which include ease of making good communication relationships, personal attention, and understanding customer needs. Customers want companies to understand them and it is very important to their company.
- e. Direct evidence is defined as the appearance of physical facilities, equipment, personnel, and communication tools. All of this equipment represent the service physically or provide an image of the service that will be used by users to evaluate quality.

### **Taxpayer Awareness**

Taxpayer awareness is seen as taxpayer awareness to pay taxes. Since 1984, the tax system in Indonesia has adhered to the self-assessment principle. This principle gives full confidence to taxpayers to carry out their rights and obligations in the field of taxation, as stated in the General Provisions and Tax Procedures that the Taxpayer must fill out and submit the Tax Return correctly, completely, clearly, and sign it.

- a. Awareness that taxes are a form of participation in supporting the development of the country. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection carried out.
- b. Awareness that delays in paying taxes and reducing the tax burden are very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delays in paying taxes and reducing the tax burden have an impact on the lack of financial resources which can result in the development of the country being hampered.
- c. Awareness that taxes are determined by the law and can be forced. Taxpayers will pay because tax payments are realized to have a strong legal basis and are an absolute obligation of every citizen.

### **Tax socialization**

Tax Socialization According to Widi Widodo (2010: 168), tax counseling and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes, therefore DGT seeks to uniformly socialize taxation to the public by issuing Circular Letter of the Director-General of Taxes Number SE-22 /PJ./2007. Regarding the uniformity of socialization of taxation for the community, which includes:

- a. Information Media, Sources of information about taxes mostly come from the mass media, but outdoor media are also a source of tax information that the public pays attention to. Based on this, it is better to use information media in the socialization of taxation in order, namely: television media, newspaper media, banner media,

flier media (posters and brochures), billboard media, radio media

- b. Slogan The slogan used should not be intimidating or intimidating, but rather an invitation. The slogan is more set on the "tax benefits" obtained. An example of a slogan that received the highest rating because it met the above criteria: "Pay off the Tax, Watch the Use".
- c. Method of Submission Submission of tax information should be done by direct contact with the public, for example through seminars, discussions, and the like. In delivering the information, it is better to use language that is as simple as possible and not technical, so that the information can be received well.
- d. Quality of Information Sources Information on taxes is still lacking for the public. Sources of information that are considered informative and needed in order are: Call Centers, Counseling, Internet, Tax Officers, Television, Bus Advertisements
- e. Socialization Materials The socialization materials delivered were more focused on tax benefits, NPWP benefits, and tax services in each unit.
- f. Extension Activities In carrying out outreach activities, it is important to note:
  - 1) The method used is the discussion method
  - 2) The media used is a projector
  - 3) The material presented is filling out the tax return and knowledge of taxation
  - 4) The instructor/speaker must have mastered the material

### **Taxpayer Compliance**

Referring to the criteria for compliant taxpayers according to the Decree of the Minister of Finance No. 235/KMK.03/2003, that the taxpayer compliance criteria are:

- a. Timely in submitting SPT for all types of taxes in the last two years.
- b. Do not have tax arrears for all types of taxes unless they have obtained permission to be unemployed or delay tax payments.
- c. Never been sentenced for committing a crime in the field of taxation within the last 10 years.
- d. In the last two years keeping books of account and in the event that an audit has been carried out on a taxpayer, the correction on the last audit for each type of tax payable is a maximum of 5%.
- e. Tax whose financial statements for the last two years were audited by a public accountant with an unqualified opinion, or an opinion with an exception as long as it does not affect the taxable profit or loss.

Based on theoretical studies and previous research, the hypotheses in this study are:

- a. H-1.1: Service quality has a partial effect on taxpayer compliance

- b. H-1.2: Taxpayer awareness partially affects taxpayer compliance
- c. H-1.3: Tax socialization has a partial effect on taxpayer compliance
- d. H2: service quality, taxpayer awareness, and socialization have a simultaneous effect on taxpayer compliance.
- e. H3: It is suspected that the taxpayer awareness variable has the most dominant effect on taxpayer compliance.

## RESEARCH METHODOLOGY

The research method used in this research is the descriptive and verification method. The descriptive method according to Gima Sugiyama (2008) is research that seeks to collect data, critically analyze the data and conclude based on the facts at the time of the research or the present. The verification method is a research method that aims to determine the relationship between two or more variables or the method used to test the truth of a hypothesis (Sugiyono, 2004). The answers to problems on the results of research that are temporary (hypotheses) regarding the relationship between the two variables, namely variables X and Y so that an analysis can be taken using statistical data calculations, thus through verification research it can be seen how the influence of service quality, taxpayer awareness and socialization of taxation on taxpayer compliance with PBB taxpayers in Bondowoso District.

The population in this study are taxpayers who have performed services at the Regional Revenue Agency of Bondowoso District from October to December 2020, with a total of 565 taxpayers according to the register in the United Nations Service Register Book at the Bondowoso District Regional Revenue Agency. Roscoe (1975) cited by Sekaran (2006: 63) provides a general reference for determining sample size. Sample sizes of more than 30 and less than 500 are appropriate for most studies. Referring to the opinion above, the number of samples used in this study was 120 respondents who were taken from the population of taxpayers in Bondowoso District. In this study, the sampling technique used is non-probability sampling with purposive sampling technique. According to Sugiyono (2016: 85): "purposive sampling is a sampling technique for data sources with certain considerations." The reason for using the purposive sampling technique is because not all samples have criteria that match the phenomenon under study. The considerations used in selecting respondents are based on the provisions that:

- a. Respondents in this study are PBB taxpayers who have made payments on land and building taxes that are owned or taken advantage of from the land.
- b. Respondents in this study were taxpayers who performed Land and Building Tax services at the Regional Revenue Agency of Bondowoso District from January to September 2020.

## Instrument Test

Ghozali (2013) Validity is to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire.

- a. If  $r \text{ count} > r \text{ table}$  and positive value, then the variable is valid.
- b. If  $r \text{ count} < r \text{ table}$  and is negative, then the variable is not valid.

Ghozali (2013) A variable declared reliable can be seen as follows;

- a. If  $\alpha > 0.90$  then perfect reliability.
- b. If  $\alpha$  is between  $0.70 - 0.90$  then high-reliability.
- c. If the  $\alpha$  is between  $0.50 - 0.70$  then the reliability is moderate.
- d. if  $\alpha < 0.50$  then low reliability.

## Data Analysis

### Multiple linear regression

Multiple linear regression test is used to determine the positive or negative value between two or more independent variables with one dependent variable. According to Sugiyono (2009: 277): "Multiple linear regression analysis intends to predict how the state (up and down) of the dependent variable (criteria).

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

- Y = taxpayer compliance
- X1 = Service quality
- X2 = taxpayer awareness
- X3 = tax socialization
- a = constant
- $b_1..b_4$  = Multiple linear regression  $X_1, X_2, X_3,$
- e = confounding variable

## Hypothesis testing

### F test

According to Imam Ghozali (2013: 98), the F statistical test basically shows whether all the independent variables included in the model have a joint influence on the dependent variable. The test is carried out by comparing the calculated F and the F table at a significance level of 5% or  $= 0.5$

- a. If  $F \text{ count} > F \text{ table}$  then  $H_1$  is rejected and  $H_0$  is accepted. This means that the independent variables together or simultaneously have a significant effect on the dependent variable.
- b. If  $F \text{ count} < F \text{ table}$  then  $H_1$  is accepted and  $H_0$  is rejected. This means that the independent variables together or simultaneously do not have a significant effect on the dependent variable.

### t-test

According to Imam Ghozali (2013: 98), the t statistic test basically shows how far the influence of one independent variable individually in explaining the dependent variable.



- If the probability of significance is  $> 0.5$  then  $H_0$  is accepted and  $H_1$  is rejected. This means that the independent variable (quality of service) individually does not have a significant effect on the dependent variable (community satisfaction).
- If the probability of significance is  $< 0.5$ , then  $H_0$  is rejected and  $H_1$  is accepted. This means that the variable (quality of service) individually has a

significant influence on the dependent variable (community satisfaction).

## RESULT AND DISCUSSION

### Respondent Data

The respondent's data profile in this study is as shown in the following table.

**Table 1. Respondent Data**

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	48	40.0	40.0	40.0
	Male	72	60.0	60.0	100.0
	Total	120	100.0	100.0	
Age					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	31 - 40 years	48	40.0	40.0	40.0
	41 - 50 years	48	40.0	40.0	80.0
	51 - 60 years	24	20.0	20.0	100.0
	Total	120	100.0	100.0	

Source: data processed on 2021

Based on the table above, it is known that of the 120 respondents, 40% or 48 are women and 60% or 72 are men, which means that the number of male respondents is more than female respondents. As well as explaining the age of taxpayers in Bondowoso District, respondents aged between 31 - 40 years amounted to 40.00% or as many as 48 people, ages between 41 - 50

years amounted to 40.00% or as many as 48 people then ages between 51 - 60 years amounted to 20, 00% or as many as 24 people.

### Validity Test

The results of the validity test are presented in the following table:

**Table 2. Validity Test**

Variable	Indicator	R <sub>value</sub>	description
Service quality (X1)	X1.1	0,611	Valid
	X1.2	0,700	Valid
	X1.3	0,602	Valid
	X1.4	0,577	Valid
	X1.5	0,579	Valid
taxpayer awareness (X2)	X2.1	0,755	Valid
	X2.2	0,780	Valid
	X2.3	0,697	Valid
tax socialization (X3)	X3.1	0,563	Valid
	X3.2	0,622	Valid
	X3.3	0,705	Valid
	X3.4	0,557	Valid
	X3.5	0,569	Valid
taxpayer compliance (Y)	X3.6	0,683	Valid
	Y1.1	0,692	Valid
	Y1.2	0,694	Valid
	Y1.3	0,597	Valid
	Y1.4	0,673	Valid
	Y1.5	0,630	Valid

Source: data processed on 2021

Based on the table of validity test results, it can be seen that each indicator used has a calculated r-value greater than 0.30, this means that the indicators used in this research variable are feasible or valid to be used as data collectors.

### Reliability Test

The results of the Reliability Test are presented in the following table:

**Table 3. Reliability Test**

Reliability Statistics		
Variable	Cronbach's Alpha	Keterangan
Service quality	0.681	Reliabel
taxpayer awareness	0.698	Reliabel
tax socialization	0.611	Reliabel
taxpayer compliance	0.691	Reliabel

Source: data processed on 2021

Based on the test results, the Cronbach Alpha value is greater than 0.60. So all the variables used in this study are reliable.

**Multiple Linear Regression**

The results of the Multiple Linear Regression are presented in the following table:

**Table 4. Multiple Linear Regression**

Coefficients <sup>a</sup>								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	1,739	,058		,000	1,000		
	Service quality	,185	,073	,185	2,538	,012	,645	1,550
	taxpayer awareness	,401	,065	,401	6,195	,000	,816	1,226
	tax socialization	,392	,079	,392	4,987	,000	,555	1,803

a. Dependent Variable: taxpayer compliance

Source; data processed on 2021

Based on the table above, the following multiple linear regression equation can be obtained:

$$\hat{Y} = 1.739 + 0.185 + 0.401 + 0.392$$

Based on the multiple linear regression equation, it shows the meaning and it can be explained that:

- 1.739 = Is a constant value, thus this constant value shows the value of the Bondowoso District taxpayer compliance variable of 1.739, meaning that if the service quality, compliance, and socialization variables are assumed to be equal to zero or constant, then taxpayer compliance is good.
- 0.185 = the magnitude of the service quality variable coefficient which is positive, meaning that the better the service quality of taxpayers, the better taxpayer compliance.
- 0.401 = the magnitude of the variable coefficient of taxpayer awareness which is positive, meaning

that the better the awareness of taxpayers, the better taxpayer compliance.

- 0.392 = the magnitude of the socialization variable coefficient which is positive, meaning that the better the socialization of taxpayers, the better taxpayer compliance.

The results of the multiple linear regression above show that the independent variables, namely service quality, taxpayer awareness, and socialization have a positive effect on the dependent variable, namely taxpayer compliance. In addition, from these results, it can be seen that the dominant independent variable is the taxpayer awareness variable of 0.401.

**Hypothesis Test****F test**

The results of the F test are presented in the following table:

**Table 6.**  
Result F test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71,721	3	23,907	58,656	,000 <sup>b</sup>
	Residual	47,279	116	,408		
	Total	119,000	119			

a. Dependent Variable: taxpayer compliance

b. Predictors: (Constant), Tax socialization, Taxpayer awareness, Service quality

Source; data processed on 2021

Based on statistical testing using the F test method, where the significant level obtained is 0.000 < 0.05, it can be concluded that simultaneously service

quality, taxpayer awareness and socialization have a significant effect on taxpayer compliance in Bondowoso District.

**t test**

The results of the t test are presented in the following table:

**Table 5.**  
Result t . test

Result t-test								
Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,739	,058		,000	1,000		
	Service quality	,185	,073	,185	2,538	,012	,645	1,550
	Taxpayer awareness	,401	,065	,401	6,195	,000	,816	1,226
	Tax socialization	,392	,079	,392	4,987	,000	,555	1,803
a. Dependent Variable: taxpayer compliance								

a. Dependent Variable: taxpayer compliance

Source; data processed on 2021

a. Service quality ( $X_1$ )

The calculated t value for the service quality variable is 2.538, with a significant value of  $0.012 < 0.05$ , meaning that the taxpayer service quality variable has a significant effect on Bondowoso District taxpayers compliance.

b. Taxpayer awareness ( $X_2$ )

The calculated t value for the taxpayer awareness variable is 6.195, with a significant value of  $0.000 < 0.05$ , meaning that the taxpayer

awareness variable has a significant effect on Bondowoso District taxpayers compliance.

c. Tax socialization ( $X_3$ )

The calculated t value for this Tax socialization variable is 4.987, with a significant value of  $0.000 < 0.05$ , meaning that the Tax socialization variable has a significant effect on Bondowoso District taxpayers compliance.

**Coefficient of Determination**

The results of the Coefficient of Determination are presented in the following table:

**Table 7** Coefficient of Determination

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,776 <sup>a</sup>	,603	,592	,63841988	1,562

a. Predictors: (Constant), Tax socialization, Taxpayer awareness, Service quality

b. Dependent Variable: taxpayer compliance

Source: data processed on 2021

The results of the analysis of the effect of service quality ( ) taxpayer awareness ( ) and socialization ( ) on taxpayer compliance (Y) as in the table above, shows the value of the coefficient of determination or Adjusted R square shows a value of 0.592, from these results, means that all independent variables (quality service, taxpayer awareness, and socialization) contributed 59.2% to the dependent variable (WP compliance) with a fairly high level of determination, and the remaining 40.8% was influenced by other factors outside of this study.

**CONCLUSION**

Based on the results of the analysis and discussion that have been described previously, the results show that the variables of service quality, taxpayer awareness, and socialization have a positive influence on taxpayer compliance variables as follows:

1. Simultaneously, the variables of service quality, taxpayer awareness, and socialization have a significant influence on taxpayer compliance in Bondowoso District.

2. Partially, the variables of service quality, taxpayer awareness, and socialization have a significant effect on taxpayer compliance in Bondowoso District.
3. The most dominant influencing variable is taxpayer awareness.

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