
DETERMINANTS OF TAX COMPLIANCE BEHAVIOUR (EMPIRICAL STUDIES IN BANTUL REGENCY)

Sucahyo Heriningsih¹,
Faculty of Economic and Bussiness, UPN “Veteran” Yogyakarta

Lita Yulita Fitriyani²
Faculty of Economic and Bussiness, UPN “Veteran” Yogyakarta

Dwi Sudaryati³,
Faculty of Economic and Bussiness, UPN “Veteran” Yogyakarta

Abstract

Tax compliance is a condition when taxpayers understand or try to understand all the provisions of taxation laws, complete tax forms completely and clearly, calculate the amount of tax owed correctly, and pay tax owed on time. Internal factors related to the obligation as treasurer who was given the authority as tax cutters and collectors, as well as knowledge about tax are considered as factors that might influence compliance behavior. Likewise, external factors related to tax socialization and how tax services provided by tax officials are also considered as factors that might influence compliance behavior.

This study aims to analyze the effect of tax obligations, tax knowledge, tax socialization and tax services on village government tax compliance as a form of good village financial management. This research was conducted with 105 respondent in Bantul Regency. The analytical method used is multiple linear regression. The results showed that tax obligations, tax knowledge, and tax socialization affect tax compliance. Treasurers as taxpayers are more obedient if they carry out their obligations as they should and are supported with adequate tax knowledge. Tax information dissemination is needed to give treasurer understanding of tax. While the tax service does not affect tax compliance in the village government.

Keywords: Tax Compliance, Village, Financial Management.

1. INTRODUCTION

Taxes are the main source of state revenue. Taxes are a tool for the government to distribute income as well as stimulus to trigger the business world to be more competitive. The Ministry of Finance noted that tax revenue in 2018 only reached 92.4% of the target. According to the Director of Potential, Compliance and Tax Revenue that 2018 tax revenue is still experiencing a reduction or shortfall from the target set. The central government disbursed village funds from the APBN to improve the welfare of village communities. Village funds that have been transferred by the central government since 2015 in the amount of Rp 20 trillion have increased in 2019 in the amount of Rp 70 trillion. On average each village will receive a Village Fund of Rp. 945 million. In addition, the village also received a Village Fund Allocation (ADD) from the District APBD. Thus, a large amount of funds was received by the village. The amount of funds

nationally is a potential tax cut and collection. The large allocation of village funds certainly requires assistance related to the use of village funds, to ensure that state rights have been fulfilled in the form of taxes.

The Village Fund, as one of the sources of village income, is managed within the Village Finance management framework. Village Finance is managed according to the principle of transparency, participation, and is carried out in an orderly and budgetary discipline. The aim is to be used by villages to improve the economy and welfare of the community. Economic transactions can always be linked to having aspects of taxation whether done by business actors or carried out by government agencies whose funds are sourced from the APBN / APBD. The existence of expenditure of goods and services from village officials, activate the economic sector in rural areas and increase the turnover of business actors, automatically increasing the number of taxpayers and tax revenue.

In implementing village financial management a Village Head is assisted by a Technical Implementer in Village Financial Management or abbreviated as PTPKD consisting of the Village Secretary, Section Head and Treasurer. Article 31 Permendagri No. 113 of 2014 states that the Village Treasurer as a tax collector is obliged to collect income tax (PPh) and other taxes, is obliged to deposit all receipts of the deductions and fees collected to the state treasury account in accordance with statutory provisions. Law No. 6 of 2014 concerning Villages (Village Law) makes the role of the village treasurer, very important because the Village Law and its derivative regulations entrust the village treasurer to regulate and manage village finances, including taxation aspects.

Sakina's research (2017) shows that in 2016, of 74,754 villages in Indonesia, village treasurers who had NPWP reached 13,409. while the rest, as many as 61,345 do not yet have a TIN. Meanwhile, of the number of village treasurers who have NPWP, only 9,479 village treasurers make tax payments, the rest do not carry out their tax obligations. This condition illustrates that village treasurer taxpayer compliance is still low.

Taxpayer compliance can be influenced by two types of factors, namely internal factors and external factors. Internal factors are factors that originate from the taxpayers themselves and relate to individual characteristics that are the triggers in carrying out their tax obligations. Taxpayer compliance can be influenced by several factors, both external and internal factors. Internal factors that can affect taxpayer compliance are tax obligations and tax knowledge, while external factors are tax information dissemination and tax services. The self assessment system requires each taxpayer to register, calculate, calculate, deposit/pay, and report their tax independently. If the village treasurer does not have sufficient taxation knowledge, this will certainly be an obstacle in the implementation of a self-assessment by the village treasurer (Irwan and Fadil, 2018). Syaifullah's research results (2015), that still do not fully understand and understand the implementation of village accounting including taxation aspects.

Tax knowledge is the process of changing attitudes and behavior of taxpayers or taxpayer groups in an effort to mature humans through training efforts (Anwar, 2015). Having good tax knowledge can help improve taxpayer compliance with the importance of paying taxes and taxpayers can do it in accordance with tax legislation. Research by Witono (2008), Tambun (2016) and Wardani, et al (2018) states that taxpayer knowledge affects taxpayer compliance. According to Djawadi, et.al (2013) this form of taxation knowledge about public spending will allow taxpayers to decide what public goods they want their tax dollars to spend.

According to Sudrajat (2015) taxation socialization means an attempt is made to provide information about taxation that aims to make a person or group understand about taxation so that tax compliance will increase. If the taxpayer is given a good and correct understanding through socialization, the taxpayer will have knowledge about the importance of paying taxes. Research by Jannah (2016), Anwar (2015), Rohmawati et al (2012), Widowati (2015), Purba (2016) and Wardani, et al (2018) stated that tax socialization has a significant effect on taxpayer tax knowledge. Without effective socialization to taxpayers, taxpayers will experience difficulties in fulfilling their tax obligations.

Services for taxpayers aim to maintain the satisfaction of taxpayers who are later expected to be able to increase taxpayer compliance in meeting their tax obligations. The quality of services provided to taxpayers is public services that are more directed as a way of meeting the needs of the community. Research Alabede, et.al (2011) states that tax compliance is influenced by the quality of tax services.

This study is to analysis the factors that influence the fall of taxpayers, especially the Technical Implementers of Village Financial Management (PTPKD). The results of this study are expected to provide input for the government in efforts to increase taxpayer compliance. Where one of the basis for receiving tax targets is tax compliance. Compliance with good taxpayers can be seen from the regularity to deposit taxes (Fatimah and Wardani, 2017).

2. LITERATURE REVIEW

Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958 which was later developed again by Harold Kelley (1972). Attribution is a process of forming impressions by observing social behavior based on situational or personal factors. Giving attribution is due to the tendency of the nature of human scientists to explain everything, including what is behind the behavior of others. But this tendency does not necessarily originate only from outside the person concerned, for example, due to environmental conditions (external). However, it can also be sourced from within the person under the control of his (internal) consciousness. Attribution theory is relevant to be used in this study because it is able to explain what factors influence the increase in taxpayer compliance. The perception from within oneself and the impression formed from the surrounding environment to the taxation agency will certainly affect the personal valuation of the tax itself. Then the impression will be realized by someone through the action whether to be obedient or not.

Theory Planned Behavior (TPB)

Theory Planned Behavior (TPB) proposed by Ajzen (1991) explains the factors that influence the tax compliance behavior of a taxpayer in psychological terms. TPB model states that the intention (intention) can influence individual behavior to be compliant or not compliant with taxation rules. This theory is able to strengthen the attribution theory previously described above in explaining research variables. The impression formed in an individual's mindset will affect the intention or belief in the individual before doing something. Confidence in the results he gets from his behavior then impacts whether he will fulfill his tax obligations. Taxpayers who are aware of the importance of paying taxes on state administration, of course, will fulfill their tax obligations (behavioral beliefs). By fulfilling tax obligations, taxpayers want reciprocity or confidence about the fulfillment of normative expectations from other people and the environment that motivates them to behave in a tax-compliant manner. Through improving the quality of tax fiscal services, conducting tax socialization in order to increase knowledge and understanding of public taxation, reinforce the application of tax regulations, etc. will motivate taxpayer awareness to be compliant (normative beliefs).

Village Taxation

Village is a village and a customary village or what is referred to by another name, hereinafter referred to as Village, is a legal community unit that has the authority to manage and manage government affairs, the interests of the local community based on community initiatives, original rights, and / or traditional rights recognized and respected in the government system of the Unitary Republic of Indonesia.

Village Financial Management is regulated in Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management and comes into force on May 8, 2018. According to Minister of Home Affairs Regulation No.20 of 2018, Village Financial Management is all activities including planning, implementation, administration, reporting, and village financial accountability. Article 2 of Minister of Home Affairs Regulation No.20 of 2018 states that village finance is managed based on the principles of transparency, accountability, participation and is carried out in an orderly and budgetary discipline. Thus Village Financial Management can be carried out properly, of course, must be supported, among others, by competent and quality human resources and adequate financial systems and procedures. Village Head is PKPKD and represents the Village Government in ownership of the property belonging to the separated Village. In exercising the power of village financial management, the village head authorizes a portion of his power to the village apparatus as PPKD. Article 30 of the Minister of Home Affairs Regulation No.20 of 2018 states that village financial management is carried out on a cash basis. Cash Basis is a recording of transactions when cash is received or disbursed from the village cash account. Village financial management can be done using an information system managed by the Ministry of Home Affairs.

According to PJA Andriani in his book Waluyo, (2013): "Tax is a public contribution to the State (which is forced) owed by those who are obliged to pay it according to general rules (laws) by not getting any achievements that can be directly appointed and used. is to finance public expenditures due to the duty of the State to organize the government. "There are at least two tax objectives or functions proposed by Suandy (2016), namely:

- a) Budget / Financial function, which is to put as much money as possible into the state treasury, with the aim of financing state expenditures.
- b) Regular Function / Regulating Function, i.e. tax is used as a tool to regulate the community, both in the economic, social and political fields with specific objectives.

According to Minister of Home Affairs Regulation No.20 of 2018 regarding village financial management, articles 58 paragraphs 1 to 4 regulate aspects of village taxation which include:

- a) Every village cash expenditure that causes a burden on the Village Expenditure budget is subject to tax according to the provisions of the prevailing tax legislation.
- b) The Financial Cycle as a tax collector shall carry out withholding taxes on Village cash disbursements.
- c) Withholding tax includes the expenditure of village cash on employee expenses, goods/services, and capital.
- d) The Financial Creditor must deposit all tax revenues collected in accordance with statutory provisions.

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 241 Year 2014 Village funds are funds sourced from the APBN which are intended for those transferred through the district and city APBDs that are used to finance government administration, development implementation, community development of village treasurers as compulsory income tax (PPh) and other taxes, are required to deposit all receipts of deductions and taxes collected to the state treasury account in accordance with statutory provisions.

- a) Withholding tax is a term used by income tax collectors. Tax deduction and tax collector are different terms. Withholding tax is used for Income Tax Article 21 and 23, while tax collector is used for VAT and Income Tax Article 22. For example expenses for salary, wages, honorarium (employee benefits or services) rent, interest, dividends, royalties (compensation for the use of assets on capital). The treasurer is required to deduct income tax on payments to recipients. Types of PPh, there are individual PPh (PPh 21) and corporate PPh (PPh 23).
- b) Value Added Tax (VAT) is imposed on the submission of taxable goods (BKP) and taxable services by employers. The basic principle of how to collect VAT is that the seller or a taxable entrepreneur (PKP) collects tax from the buyer. Buyers at the time of collecting VAT against the next buyer. The seller or PKP is required to issue a tax invoice of at least two copies. The second sheet to the PKP seller, the name is tax. Output and first sheet for the buyer's PKP - the name is Input Tax. The VAT rate in general is 10% (ten percent) of the next selling price to be paid by the buyer is 110% (one hundred and ten percent).
- c) Every tax revenue and expenditure is recorded by the treasurer in the Tax Cash Assistant.

Tax Compliance Behaviour

Compliance is defined as a willingness to do everything based on one's own awareness or coercion so that one's behavior is in line with expectations. In relation to taxation, taxpayer compliance is an act of taxpayers in carrying out their tax obligations in accordance with applicable laws and regulations (Anggraeni, 2013). According to the Big Indonesian Dictionary,

obedience is defined as behavior that is subject to or compliant with applicable teachings or regulations. Meanwhile according to Cahyonowati et.al. (2012) defines compliance as having fulfilled all tax obligations and rights by taxpayers in accordance with tax legislation. Tax compliance is a condition when taxpayers understand or try to understand all the provisions of taxation laws, complete tax forms completely and clearly, calculate the amount of tax owed correctly, and pay tax owed on time.

2.1 Relationship between tax obligations and tax compliance behaviour

Awareness of taxpayers regarding the fulfillment of their tax obligations is an important element that has an effect on improving tax compliance. In a long-standing study conducted by Jatmiko (2006), there was a positive and significant influence of taxpayer awareness on tax compliance. Jatmiko's research (2006) is also supported by research recently conducted by Rusli (2014). Based on their research, awareness of taxpayers has a positive influence on tax compliance. The higher awareness that taxpayers have in fulfilling their tax obligations, the higher the level of taxpayer compliance.

H₁: tax obligations has positive effect on tax compliance behaviour

2.2 Relationship between tax knowledge and tax compliance behaviour

Tax knowledge is the process by which taxpayers understand taxation and then apply that knowledge to pay taxes. Perception of taxpayers in determining their behavior (perceived control behavior) is closely related to the knowledge and understanding of taxpayers themselves to tax regulations. The results of research conducted by Rusli (2014) revealed that the existence of good knowledge from taxpayers had a positive effect on increasing compliance in paying taxes. The higher the taxpayer's knowledge of their tax obligations will increase their compliance in paying taxes.

H₂: tax knowledge has positive effect on tax compliance behaviour

2.3 Relationship between tax service and tax compliance behaviour

The quality of tax services is an effort to meet the needs and desires of taxpayers and the accuracy of their delivery in balancing taxpayer expectations. The quality of tax services can be determined by comparing the taxpayers' perceptions of the actual services they receive/receive with the services they actually expect/want for service attributes at each Tax Service Office (KPP). Improving the quality of service of tax officials (tax authorities) must always be done in order to increase satisfaction and compliance of taxpayers (Supadmi, 2010).

With the best quality of services that can be provided tax authorities can encourage public awareness of paying taxes and increase compliance. Research conducted by Jatmiko (2006), Supadmi (2010), and Arum (2012) found that the quality of tax fiscal services has a positive effect on tax compliance. The better the quality of services provided by the tax authorities, the more taxpayer compliance will improve.

H₃: tax service has positive effect on tax compliance behaviour

2.4 Relationship between tax socialization and tax compliance behaviour

Socialization is the learning of values, norms and behavior patterns, which are expected by the group as a form of reform so that it becomes an effective organization. If it is related to the taxation field, socialization means an effort to deliver information and guidance to the Taxpayer regarding everything has a correlation with the taxation field. The Directorate General of Taxes provides several points related to socialization indicators where the activity is expected to provide awareness and care for the modified tax from the development of taxation services in the form of counseling, discuss directly with taxpayers and community leaders, direct information from officers (tax authorities) to taxpayers, installation of billboards and websites (Winerungan, 2013).

H₄: tax socializations has positive effect on tax compliance behaviour

3. RESEARCH METHOD

The approach used in this study is a quantitative approach because the data presented is related to numbers (quantitative) and the analysis used is statistical analysis. The population in this study is the village treasurer in the village government agencies in Bantul Regency as many as 75 village governments. The sample method in this study uses judgmental sampling, where the selected villages are villages that have BUMDes, there are 35 villages according to data from the Ministry of Home Affairs. Respondents in this study were PPKD consists of the village head, village secretary and village treasurer or Head of Financial Affairs in the Village Government. The reason for selecting the sample in this study is because the village head, village secretary and village treasurer or the Head of Financial Affairs in the Village Government perform the village financial management function in which there is a mandatory income tax collection (PPH) and other taxes.

The dependent variable in this study is village tax compliance. Instrument measuring tax compliance refers to a questionnaire from a study conducted by Supadmi (2009). The independent variables in this study are tax liability, tax knowledge (Palil, 2010), tax services (Pranadata, 2014), and tax socialization (Pranadata, 2014). The research instrument was adjusted to the purpose of this study. Dependent and independent variables are measured using a Likert scale of 1-5 by giving a statement in the form of a questionnaire.

Instrument testing is done by testing the validity and reliability of the research. The data analysis technique used is descriptive statistical analysis, the classic assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. Furthermore, hypothesis testing is done with multiple regression analysis to determine the relationship of the four variables.

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \quad (1)$$

Y = tax compliance

X1 = tax liability

X2 = tax knowledge

X3 = tax service

X4 = tax socialization

e = error

4. DATA ANALYSIS AND DISCUSSION

This research was conducted by distributing questionnaires as many as 105 to respondents. The number comes from 35 villages in Bantul Regency which have BUMDes. This is a consideration in this study because villages that have BUMDes certainly have to be able to manage their village finances well including taxation aspects. Each village was given three questionnaires, namely for instruments that functioned as another village head, village secretary, and village finance chief. Returns from the questionnaire are 100%. This is because the researcher gives the questionnaire directly and waits for the results of the questionnaire to be completed. From the results of research conducted obtained information about respondents. The information includes gender, age, last education, and tax education experience. Of the 105 existing questionnaires, the sex of the respondents was 52, androgynous women and 53 respondents were male. The age of the respondents ranged from 40 years to 49 years. The average education level of respondents is D3 and the majority are high school.

Validity and Reliability Test Results

From the results of the study using SPSS, it was found that all the questions were valid with a correlation value higher than the critical value (r), so that all of them could be used for research. Testing the reliability of tax obligations obtained Cronbach's Alpha value generated $0.732 > 0.60$ indicates that the construct of this research variable is reliable. The tax knowledge instrument produces the Cronbach's Alpha value generated $0.851 > 0.60$ indicating that the construct of this research variable is reliable. The tax socialization instrument produces the Cronbach's Alpha value which is generated $0.879 > 0.60$, indicating that the construct of this research variable is reliable. The tax service instrument produces a Cronbach's Alpha value of $0.808 > 0.60$ indicating that the construct of this research variable is reliable. The tax compliance instrument produces the Cronbach's Alpha value which is generated $0.848 > 0.60$, indicating that the construct of this research variable is reliable.

Statistic Descriptive

Table 1. Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
Tax Obligation	105	2.80	4.00	3.4095	.41080
Tax Knowledge	105	2.67	4.00	3.2310	.32455
Tax Socialization	105	2.80	4.00	3.3333	.39775
Tax Service	105	2.83	4.00	3.2511	.32504
Tax Compliance	105	2.71	4.00	3.3366	.38598

Table 1 results of descriptive statistics test results show the minimum value of respondents' answers is 2,67 and the maximum value is 4. While for the standard deviation of 0,32455. The average value of the respondent's answer is 3,2310. This shows that the tax compliance behaviour taxpayers in the Bantul Regency is already good.

Statistical F-Test

This F test will show the effect of the independent variables simultaneously on the dependent variable. F test results can be seen in table 2.

Table 2. Statistical F-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.073	4	2.268	35.329	.000 ^b
	Residual	6.421	100	.064		
	Total	15.494	104			

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant), Tax Service, Tax Obligation, Tax Knowledge, Tax Socialization

As shown in table 2 the F value is obtained at 35,329 with a significance level of 0,000. Because the significance level is less than 0.05, it can be said that this research model is worth testing.

Determination Coefficient Test (R²)

To find out the influence of tax knowledge, tax obligations, tax services, and socialization on tax compliance, an analysis of the coefficient of determination was conducted. The test results can be seen in table 3.

Table 3. Determination Coefficient Test

Model	R	R Square	Adjusted R Square
1	.765 ^a	.586	.569

Based on the table above the coefficient of determination (Adjusted R²) shows the amount of 0.569 or 56.9% of tax compliance is influenced by tax knowledge, tax obligations, tax services and tax socialization. The remaining 43.1% is influenced by other factors not observed in this study.

Hyphoteses Test Result

Table 4. Regression Analysis

Model		Unstandardized		Standardize		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.160	.325		-.491	.624
	Tax Liability	.444	.065	.473	6.820	.000
	Tax Knowledge	.244	.096	.205	2.529	.013
	Tax Socialization	.306	.083	.315	3.661	.000
	Tax Service	.054	.093	.046	.584	.561

The results showed that the variable tax liability has a sig value of 0,000 <0.05 which means that tax liabilities affect tax compliance. As the party that deducts and / or collects taxes, the government treasurer must understand aspects of taxation, especially those relating to the obligation to withhold and / or collect Income Tax (PPh), Value Added Tax (VAT), and Stamp Duty. In general, the tax obligations for government treasurers are registering themselves as taxpayers, cutting and/or collecting PPh, VAT and Stamp Duty, as well as making deposits and reporting taxes that have been deducted/collected. This is in accordance with the regulations of the Directorate General of Taxes number S-154 / PJ / 2015, that village treasurers are required to have a TIN, conduct coaching and meet taxation. The results of this study support Sakina's (2015) study that tax obligations affect tax compliance. Thus, the party that plays a role in carrying out the treasury function and tax collection function in managing the APBDes is PPKD, where the Financial Officer who carries out budget expenditures originating from the APBD has the obligation to collect / cut, deposit and report the central tax which includes Income Tax (PPh) consists of Income Tax Article 21, Article 22, Article 23, and Income Tax Article 4 paragraph (2), as well as Value Added Tax (VAT). The more PPKD understands the tax obligations that exist in it will certainly make the PPKD more obedient to pay taxes.

The results showed that the variable tax knowledge has a sig value of 0.013 <0.05 which means that tax knowledge has an effect on tax compliance. This means that taxation knowledge received by taxpayers can guarantee taxpayers to comply with their tax obligations. If the taxpayer has a high level of knowledge about taxation, then the compliance of tax obligations will increase. According to Kamil (2015) with the knowledge and understanding of tax regulations, people will be open-minded, that taxes are purely used for the needs of the nation and its people, with an understanding of taxes, the level of corruption and fraud that might occur can be minimized, simultaneously, the level of tax compliance to pay taxes will increase. The results of this study support research conducted by Witono (2008) and Tambun (2016) which state that taxpayer knowledge influences taxpayer compliance. Having good tax knowledge can help improve taxpayer compliance with the importance of paying taxes and taxpayers can do it according to tax legislation. If the taxpayer does not have knowledge of the regulations and taxation processes, the taxpayer cannot determine their behavior correctly. Knowledge of tax

regulations will affect the attitude of taxpayers tax liability. Knowledge taxation has an important role in increasing compliance taxation. When the taxpayer knows from tax functions, then the taxpayer will knowing the importance of paying taxes, so that it can improve compliance Taxpayer. If the level of compliance high taxpayers, of course acceptance The state of the tax sector will continue increase and the government can carry out its role.

The results showed that the tax socialization variable has a sig value of $0,000 < 0.05$ which means that tax socialization has an effect on tax compliance. This means that tax socialization can improve taxpayer understanding of all matters relating to taxation, if without the socialization, taxpayers will experience difficulties in fulfilling their tax obligations. To be able to fulfill tax obligations, taxpayers are required to understand or understand socialized tax knowledge that is expected to improve taxpayer compliance The results of this study support the research of Jannah (2016) and Rohmawati, et al (2012). Tax information dissemination is able to convey information about taxation to taxpayers so that it can affect taxpayer compliance in fulfilling their tax obligations so that it will increase taxpayer compliance. In accordance with the theory put forward by Puspita (2016: 3), with the socialization of taxes, it is expected that taxpayers will know, understand, and realize the importance of taxes for development. Thus, the taxpayer responds to the holding of taxation socialization. Based on this, it means that it can be concluded that the higher socialization carried out towards taxpayers will increase taxpayer compliance. This is consistent with the opinion expressed by Winerungan (2013) that with the lack of intensive socialization given will have an impact on the low level of understanding so that it affects the reduced compliance of taxpayers. If the taxpayer is given a good and correct understanding through socialization, the taxpayer will have knowledge about the importance of paying taxes (Wardhani and Erma, 2018).

The results showed that the tax service variable had a sig value of $0.561 > 0.05$ which meant that tax service had no effect on tax compliance. The results of this study do not support the research results of Alabede, et.al (2011) that the quality of tax services will improve tax compliance. Social influence theory shows that experts (tax office services) have the power to influence tax compliance. A number of factors have been identified due to the poor quality of public services in Nigeria including tax services. These factors include lack of commitment by civil servants, inadequate professional staff, lack of training and development to renew civil servant skills, inadequate work materials etc. Although according to Kirchler (2007) the concept of a developing New Public Management, tax offices are increasingly aware of the need to give taxpayers customer status because many tax authorities such as Australia, France, Sweden, the United Kingdom and the US have reconstructed their approach to taxpayers by giving more many considerations for their tax service needs and treat them as clients. Tax officials must always make improvements to the quality of service in order to increase taxpayer satisfaction and compliance. Efforts to improve service quality can be done by increasing the quality and technical ability of employees in the field of taxation, infrastructure improvement. The contribution of tax revenue to state revenue is expected to increase from year to year.

5. CONCLUSION

The results of this study indicate that tax liability, tax knowledge and tax socialization affect tax unity. Whereas tax services do not affect tax compliance. This means that the services will not affect tax compliance. If the physical services provided are good, it will not automatically help improve compliance. This can be caused because taxpayers already have an understanding of tax obligations and tax knowledge obtained through tax socialization by related parties. Because the taxation system in Indonesia requires taxpayers to fulfill their own obligations, namely registering, calculating, paying and reporting. Therefore if the awareness of the taxpayer is high, the taxpayer will increase the level of compliance, if the taxpayer understands the tax function, it will increase the level of compliance because the applicable system is a self assessment system.

This study has a number of limitations that can hinder the results of the study. During the distribution of the questionnaire, there were a number of respondents who were intended not to fill out the questionnaire provided, in addition some respondents were not too serious when reading the questionnaire, so the choice of answers given was not in accordance with the reality.

REFERENCES

- Alabede, James O.; Zaimah Bt. Zainol Ariffin and Kamil Md Idris. 2011. Determinants of Tax Compliance Behaviour: A Proposed Model for Nigeria International Research Journal of Finance and Economics ISSN 1450-2887 Issue 78 (2011) © EuroJournals Publishing, Inc. http://www.international_research_journal_of_finance_and_economics.com.
- Anggraeni, Dian. 2013. "Perception of Tax Justice on Personal Taxpayer Compliance Behavior". Universitas Diponegoro.
- Djawadi, Behnud Mir; Fahr, René (2013): The impact of tax knowledge and budget spending influence on tax compliance, IZA Discussion Papers, No. 7255, Institute for the Study of Labor (IZA), Bonn.
- Cahyonowati, et. al. 2012. "The Role of Ethics, Examination and Tax Fines to Increase the Compliance of Personal Taxpayers". *Jurnal Akuntansi dan Keuangan Indonesia*, Vol. 9, No. 2, hlm. 136-153.
- Jatmiko, Agus Nugroho. 2006. "The Effect of Taxpayer Attitudes on the Implementation of Fines Sanctions, Fiscus Services and Tax Awareness of Taxpayer Compliance". Universitas Diponegoro.
- Masruroh, Siti. 2013. "The Effect of Taxpayer Benefit, Taxpayer Understanding, Service Quality, and Tax Sanctions on Taxpayer Compliance." Universitas Diponegoro.
- Rusli, Rahayu H.P. 2014. "Analysis of Factors Affecting Taxpayer Compliance in Paying Taxes". Universitas Diponegoro.

- EM Zul Fajri dan Ratu Aprilia Senja. 2008. Kamus Lengkap Bahasa Indonesia, Edisi Revisi, Cet.3., Semarang: Difa Publishers.
- Huda, Mokhammad Khoirul; Agus Yudha Hernoko and Ninis Nugraheni. 2018. The Problematic of Provincial Tax Collection as Local Own-source Revenue in Indonesia. Journal of Legal, Ethical and Regulatory Issues (Print ISSN: 1544-0036; Online ISSN: 1544-0044).
- Indrianasari, Neny Tri. 2018. Implementation of Taxation in the Use of Village Funds in 2016 (Study in the Village District of Sukodono Kutorenom). ASSETS : Jurnal Ilmiah Ilmu Akuntansi, Keuangan dan Pajak. Vol 2 No 2 (2018): Juli 2018_ E-ISSN : [2598-6074](http://www.asetts.com), P-ISSN : [2598-2885](http://www.asetts.com).
- Jannah, Shofuro Zahrotul. 2016. “Pengaruh Pengetahuan, Penghasilan, Manfaat Atas NPWP, Sanksi, dan Sosialisasi Terhadap Kepatuhan Pemilik UMKM dalam Memiliki NPWP (Studi Di KPP Pratama Surakarta)“. Institut Agama Islam Negeri Surakarta.
- Kiow, Tan Swee; Mohd Fuad Mohd Salleh and Aza Azlina Bt Md Kassim. 2017. The Determinants of Individual Taxpayers' Tax Compliance Behaviour in Peninsular Malaysia. International Business and Accounting Research Journal Volume 1, Issue 1, February 2017, 26-43. <http://ibarj.com>
- Peraturan Menteri Dalam Negeri (Permendagri) No.20 Tahun 2018 tentang Pengelolaan Keuangan Desa.
- Sakina, Sesty Milla. 2017. The Implementation of Taxation Obligations by the Village Treasurer in the Management of Village Funds Based on Compliance Principles in the Berbah District, Sleman. Universitas Gadjah Mada
- Subandi, Hendi dan Mohamad Irvanuddin Ibnu Fadhil. 2018. Analysis of Factors Affecting Tax Compliance of Village Treasurers in Batu City. Berkala Akuntansi dan Keuangan Indonesia, Vol. 03, No. 01 (2018): 1-16
- Syaifulloh, Muhammad. 2015. Understanding of Village Apparatus on Implementation Accounting Villages. International Journal of Science and Research (IJSR) ISSN (Online): 2319-7064 Index Copernicus Value (2015): 78.96 | Impact Factor (2015): 6.391
- Suandy, Erly. 2016. Perencanaan Pajak Edisi 6. Jakarta : Salemba Empat
- Sudrajat, Ajat, dan Arles Parulian Ompusunggu. 2015. “Pemanfaatan Teknologi Informasi, Sosialisasi Pajak, Pengetahuan Perpajakan, dan Kepatuhan Pajak“. Jurnal Riset Akuntansi dan Perpajakan JRAP, Vol. 2, No. 2, Desember 2015.

Supadmi, Ni Luh. 2012. "Meningkatkan Kepatuhan Wajib Pajak Melalui Kualitas Pelayanan". Universitas Udayana.

Undang-undang No. 6 Tahun 2014 tentang Desa.

Wahyudi, H. 2017. The mediating effect of taxpayer compliance on the effect of understanding and awareness of taxpayers on the success of income tax revenue. *Jurnal Studi Akuntansi & Keuangan*, 1(1), 29-38. DOI: 10.5281/zenodo.1098485.

Wardhani dan Erma Wati. 2018. The Effect of Tax Socialization on Taxpayer Compliance with Knowledge as Intervening Variable. *Jurnal Nominal/Vol. VII/Nomor 1/ 2018*.

Waluyo. 2013. *Perpajakan Indonesia*. Jakarta : Salemba Empat.

Winerungan, Lidya Oktaviane. 2013. Sosialisasi Perpajakan, Pelayanan Fiskus dan Sanksi Perpajakan terhadap kepatuhan WPOP di KPP Manado dan KPP Blitung. *Jurnal EMBA Vol. 1 No 3 September 2013*.