

The Influence Of The Quality Of Fiskus Services, Tax Sanctions, And The Taxpayer's Environment On Individual Taxpayer Compliance With Account Representative Professionalism As A Moderating Variable In The Pratama Batam North Tax Services Office

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Abstract. Individual taxpayers who carry out their obligations experience fluctuations from year to year, but there are several years that actually experience a significant decline. The level of taxpayer compliance continues to experience waves of ups and downs, so it can be said that there is instability in taxpayer compliance which shows a less good trend. The percentage shown is quite high, but actually still has not reached the maximum target. The purpose of this study was to determine and analyze the effect of service quality, tax sanctions, and taxpayer environment on taxpayer compliance directly or moderated by Account Representative Professionalism the nature of testing the relationship between variables. The research population was 67,957 individual taxpayers registered at KPP Pratama Batam Utara with sampling techniques using the Slovin formula with a leeway of 100%, a sample of 100 people was obtained. The data analysis technique uses path analysis techniques with the help of PLS Ver statistical tools 3. The results of data analysis were obtained. The quality of Fiskus services has a positive and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Utara. Tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Batam Utara. The taxpayer environment has a positive and significant effect on individual taxpayer compliance at KPP Pratama Batam Utara. Professional account representatives moderate the effect of the quality of tax authorities' services positively and insignificantly on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification is Homologizer moderator. Professional account representatives moderate the effect of tax sanctions negatively and significantly on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification is Quasi moderator. Professional account representative moderates the influence of taxpayer environment negatively and significantly on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification as Quasi moderator.

Keywords: Fiskus Service Quality, Tax Sanctions, Taxpayer Environment, Individual Taxpayer Compliance, Account Representative Professionalism

Abstrak. Wajib Pajak orang pribadi yang melaksanakan kewajibannya mengalami fluktuasi dari tahun ke tahun, namun ada beberapa tahun yang justru mengalami penurunan yang signifikan. Tingkat kepatuhan wajib pajak terus mengalami gelombang naik turun, sehingga dapat dikatakan adanya ketidakstabilan kepatuhan wajib pajak yang menunjukkan tren kurang baik. Persentase yang ditampilkan cukup tinggi, namun sebenarnya masih belum mencapai target maksimal. Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh kualitas pelayanan, sanksi perpajakan, dan lingkungan wajib pajak terhadap kepatuhan wajib pajak secara langsung atau dimoderasi oleh Profesionalisme Account Representative yang sifatnya menguji hubungan antar variabel. Populasi penelitian sebanyak 67.957 wajib pajak orang pribadi yang terdaftar di KPP Pratama Batam Utara dengan teknik pengambilan sampel menggunakan rumus Slovin dengan kelonggaran 100% diperoleh sampel sebanyak 100 orang. Teknik analisis data menggunakan teknik analisis jalur dengan bantuan alat statistik PLS Ver 3. Hasil analisis data diperoleh. Kualitas pelayanan Fiskus berpengaruh positif dan tidak signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara. Sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara. Lingkungan wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara. Professional Account Representative memoderasi pengaruh kualitas pelayanan fiskus secara positif dan tidak signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara dengan kualifikasi moderasi adalah moderator Homologizer. Professional Account Representative memoderasi pengaruh sanksi perpajakan secara

negatif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara dengan kualifikasi moderasi adalah Quasi moderator. Professional Account Representative memoderasi pengaruh lingkungan wajib pajak secara negatif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Batam Utara dengan kualifikasi moderasi sebagai Quasi moderator.

Kata Kunci: Kualitas Pelayanan Fiskus, Sanksi Perpajakan, Lingkungan Wajib Pajak, Kepatuhan Wajib Pajak Orang Pribadi, Profesionalisme Account Representative

BACKGROUND

State revenue is the primary source of state expenditure in addition to the APBN financing component, which includes tax and non-tax revenues. To reduce dependence on external sources, the Indonesian government continuously tries to increase internal sources of development financing; one of the sources of internal development financing is taxes (Yuliyanti, 2016). Taxes owed that taxpayers fail to pay will accumulate into tax arrears, which have the potential to reduce tax revenues. Therefore, taxpayer compliance in fulfilling their tax obligations is necessary (Artha & Setiawan, 2016).

Taxpayer compliance can be influenced by two factors, namely internal and external factors. Internal factors come from the taxpayer himself, and external factors come from outside the taxpayer, such as the taxpayer's environment. One effort to increase taxpayer compliance is to provide good service to taxpayers, especially account representatives. External factors also considerably influence taxpayer compliance, such as the taxpayer's environment. According to Cindy (2013), if the taxpayer is in a compliant environment, the taxpayer will also comply and vice versa. The environment itself can influence whether taxpayers comply or not. To create an environment for compliant taxpayers, the role of tax officials is vital; in this case, AR must have positive skills to influence taxpayers to pay their taxes.

Table 1. Taxpayer Compliance Level at KPP Pratama North Batam

Year	WPOP Registered	Number of Taxpayers Required	WPOP the Reporting Taxes	Compliance Level
2017	268,982	51,174	54,288	106,09%
2018	283,327	54,591	49,258	90,23%
2019	295,043	64,398	53,500	83,08%
2020	346,894	69,467	52,788	75,99%
2021	353,613	67,957	56,117	82,58%

Source: KPP Pratama North Batam, 2023

Based on Table 1 above, it can be seen that the number of WPOP registered in Batam City, especially at KPP Pratama North Batam, continues to increase but needs to move in a straight line with the number of WPOP reporting taxes. It can be seen that the number of taxpayers reporting their taxes is different from the number of taxpayers reporting taxes. This shows that some taxpayers are required to report but do not do so. From the background of the problem that has been explained here, the author attempted to conduct research with the title "Analysis of the Effect of Fiscus Service Quality, Tax Sanctions and Taxpayer Environment on Individual Taxpayer Compliance with Account Representative Professionalism as a Moderating Variable at the North Batam Pratama Tax Service Office." The problem formulation in this research is as follows:

- 1) Does the quality of the tax service have a direct effect on taxpayer compliance at the North Batam Pratama Tax Service Office?
- 2) Do tax sanctions have a direct effect on taxpayer compliance at the North Batam Pratama Tax Service Office?
- 3) What is the taxpayer environment that directly affects taxpayer compliance at the North Batam Pratama Tax Service Office?
- 4) Does account representative professionalism moderate the influence of service quality on taxpayer compliance at the North Batam Pratama Tax Service Office?
- 5) Does account representative professionalism moderate the influence of tax sanctions on taxpayer compliance at the North Batam Pratama Tax Service Office?
- 6) Does account representative professionalism moderate the influence of the taxpayer's environment on taxpayer compliance at the North Batam Pratama Tax Service Office?

THEORY

1. Taxpayer Compliance

According to Siti Kurnia Rahayu (2020:193), Taxpayer compliance is the Taxpayer's obedience in implementing the applicable tax provisions. Compliant Taxpayers comply with their tax obligations by the provisions of the Laws and Regulations. Tax Compliance is divided into:

1. Formal Tax Compliance.
2. Material Tax Compliance.

2. Quality of Fiscus Services

According to Lena Ellitan in the book Heizer and Render (2016: 90), the definition of tax service quality is as follows: "Tax Service Quality is the service provided to Taxpayers by highlighting a good and attractive attitude, including serving Taxpayers with a harmonious appearance, positive thinking and an attitude of respect for Taxpayers." Meanwhile, I Gede Putu Pranadata (2014: 28) defines the quality of tax services, namely: "The quality of tax services is one of the things that increases taxpayers' interest in fulfilling their tax obligations, and it is hoped that tax service officers must have good competence regarding all matters related to taxation in Indonesia." The indicators for the quality of tax services are as follows:

1. Reliability
2. Assurance
3. Empathy
4. Tangibles
5. ResponsivenessSanksi Perpajakan

According to Law (UU) Number 7 of 2021, tax sanctions are sanctions given to taxpayers who do not comply with the provisions of the tax law, for example, being late in paying Income Tax Article 21, late reporting Income Tax Return Article 23, and so on. According to Siti Kurnia Rahayu (2017: 170), tax sanctions are a form of control or supervision from the government to ensure compliance with regulations by citizens so that there are no violations in fulfilling tax obligations by taxpayers. Tax sanctions can be measured through several indicators, including:

- 1) Tax sanctions given to taxpayers must be clear.
- 2) Sanctions are given for late payment of tax owed.
- 3) Sanctions are given according to the violation committed.
- 4) The sanctions given must be by applicable tax legislation.
- 5) Sanctions are given to create taxpayer discipline in paying taxes.

3. Taxpayer Environment

Dalyono defines the social environment as all people/people who influence a person, directly and indirectly (Dalyono in Prasetyo, Hamidah and Fransisca, 2015: 2-3). Stroz added that the social environment is all conditions in the world that, in specific ways can influence a person's behavior, including growth and development or life processes, which can also be seen as preparing the environment (to provide an environment) for other generations (Stroz in Megawati, Desti and Widiastuti, 2017: 8). Taxpayer environmental indicators are shown by:

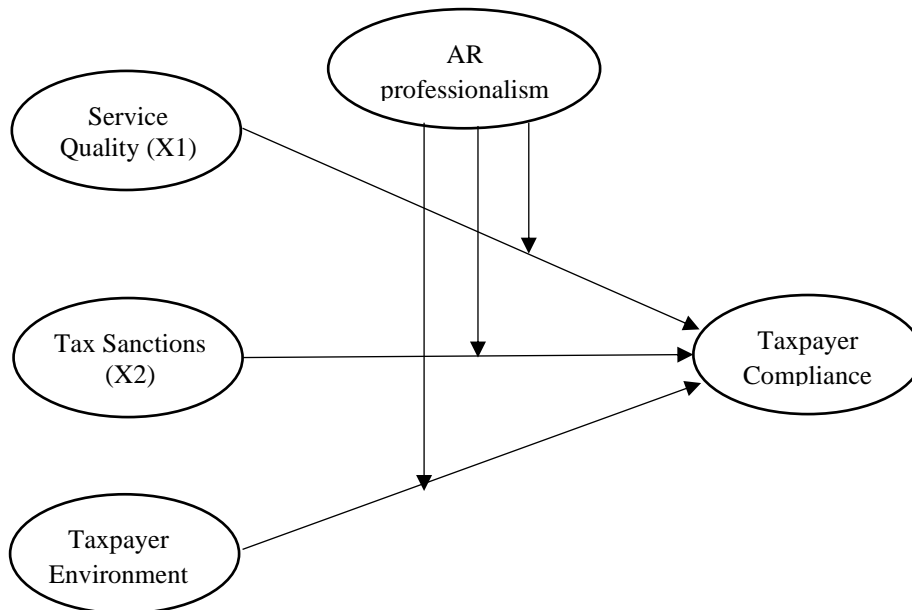
1. Society supports tax compliance behavior.
2. The public is encouraged to report inappropriate or incorrect taxes to reduce the tax burden.
3. Get socialization about taxes from the tax office

5. Professionalism Account Representative

The tax account representative that has been determined based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 79/PMK.01/2015 has the following functions and duties carried out by the account representative:

- 1) Account representative who carries out taxpayer service and consultation functions
- 2) Account representative who carries out the function of monitoring and exploring taxpayer potential

Based on the theory presented, the research conceptual framework is described as follows:



The hypotheses that will be tested in this research by the problem formulation and research objectives are as follows:

1. Service quality has a direct effect on taxpayer compliance at the North Batam Pratama Tax Service Office.
2. Tax sanctions have a direct effect on taxpayer compliance at the North Batam Pratama Tax Service Office.

3. The taxpayer environment has a direct effect on taxpayer compliance at the North Batam Pratama Tax Service Office.
4. Account representative professionalism moderates the influence of service quality on taxpayer compliance at the North Batam Pratama Tax Service Office.
5. Account representative professionalism moderates the influence of tax sanctions on taxpayer compliance at the North Batam Pratama Tax Service Office.
6. Account representative professionalism moderates the influence of the taxpayer's environment on taxpayer compliance at the North Batam Pratama Tax Service Office.

Research Methodology

1 Research Approach

The research method used in this research is the survey method. Surveys are research conducted using questionnaires as a research tool carried out in large and small populations. The sample in this study is individual taxpayers who are registered at the North Batam Pratama Tax Service Office and are required to report taxes to as many as 100 people.

2. Data analysis

Data analysis using the Smart-PLS version 3.0 tool with the Structural Equation Modeling (SEM) method.

Research Results and Discussion

Based on observations and research that has been carried out, a picture of the research results was obtained, which was interpreted from the answers of 97 respondents. The results of research using SEM-PLS 3.0 are as follows:

1. Outer Model

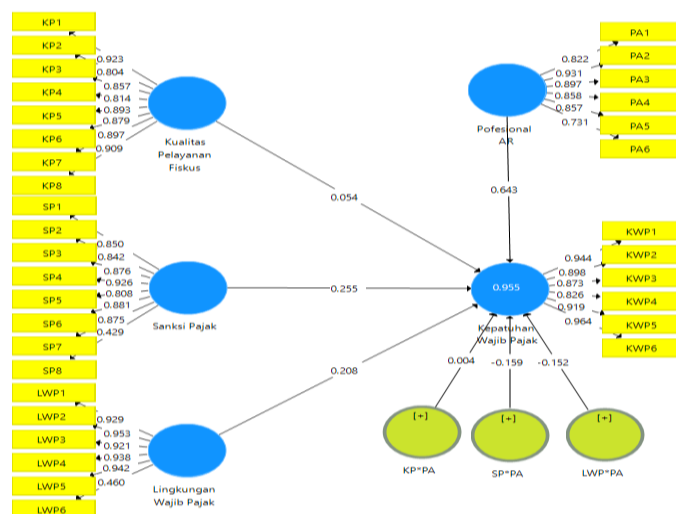


Figure 1. Loading Factor I

Figure 1 shows that some indicators have yet to reach a factor loading of 0.7, namely the statements SP 8 and LWP 6, so they do not meet the convergent validity requirements. Therefore, the researcher carried out the factor loading test again by eliminating the invalid elements of the statement.

Table 2. Composite Reliability

	Cronbach's Alpha	Composite Reliability
Taxpayer Compliance	0,955	0,965
Quality of Fiscus Services	0,955	0,962
Taxpayer Environment	0,981	0,985
AR Professional	0,923	0,940
Tax Sanctions	0,951	0,960

The table above shows that in the good enough category, each construct has met the outer model reliability assessment criteria with a composite reliability value > 0.7 . Thus, the outer model analysis continues to the outer model validity stage.

Table 3. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Taxpayer Compliance	0,820
Quality of Fiscus Services	0,762
Taxpayer Environment	0,928
AR Professional	0,726
Tax Sanctions	0,773

The table shows that the AVE value for each construct in the final model has reached a value of > 0.5 . Thus, the proposed structural equation model meets the convergent validity criteria.

2. Inner Model

Table 4. R-Square Test Results

	R Square	Adjusted R Square
Taxpayer Compliance	0,962	0,959

Source: SmartPLS Output Results (2023)

Based on the table above, the R Square value for the individual taxpayer compliance variable at KPP Pratama North Batam is 0.962; this means that the percentage influence of the quality of fiscus services, tax sanctions, taxpayer environment, and professional AR on individual taxpayer compliance is 96.2 % which means it is included in the large category. In comparison, the remaining 3.8% is explained by other variables not examined in this study.

3. Direct effect

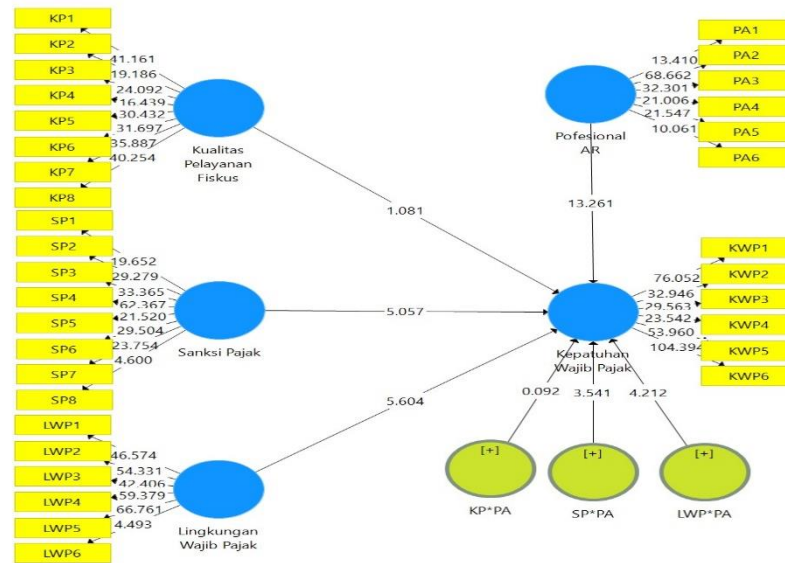


Figure 3. Path Coefficient between Research Variables

The image above shows the results of the significance test using bootstrapping, which can be seen in the Path Coefficient table below:

Table 5. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
Fiscus Service Quality -> Taxpayer Compliance	0,054	0,066	0,050	1,081	0,280
Tax Sanctions -> Taxpayer Compliance	0,255	0,238	0,050	5,057	0,000
Taxpayer Environment -> Taxpayer Compliance	0,208	0,205	0,037	5,604	0,000
KP*PA -> Taxpayer Compliance	0,004	-0,004	0,048	0,092	0,927
LWP*PA -> Taxpayer Compliance	-0,152	-0,148	0,036	4,212	0,000
SP*PA -> Taxpayer Compliance	-0,159	-0,141	0,045	3,541	0,000

Based on the table above, the following results are obtained:

1. The direct influence of the quality of tax authorities' services on taxpayer compliance is positive 0.054 with a t-statistic value of 1.081 < t-table of 1.664 and a P-Values value of 0.280 > 0.05; therefore, it can be concluded that the quality of tax authorities services has a positive effect and not significant to individual taxpayer compliance with KPP Pratama North Batam.
2. The direct effect of tax sanctions on taxpayer compliance is positive 0.255 with a t-statistic value of 5.057 > t-table of 1.664 and a P-Values value of 0.000 > 0.05 therefore,

it can be concluded that tax sanctions have a positive and significant effect towards individual taxpayer compliance with KPP Pratama North Batam.

3. The direct influence of the taxpayer's environment on taxpayer compliance is positive 0.208 with a t-statistic value of 5.604 > t-table of 1.664 and a P-Values value of 0.000 > 0.05; therefore, it can be concluded that the taxpayer's environment has a positive effect and significant to individual taxpayer compliance with KPP Pratama North Batam.
4. The effect of the interaction between representative account professionals and tax service quality on taxpayer compliance has a path coefficient of positive 0.004 with a t-statistic value of 0.092 < t-table of 1.664 and a P-Value value of 0.927 > 0.05 therefore it can be It was concluded that the influence of the interaction between representative account professionals and the quality of tax authorities' services had a positive and insignificant effect on individual taxpayer compliance at KPP Pratama North Batam with the moderation qualification being Homologizer moderator.
5. The effect of the interaction between representative account professionals and tax sanctions on taxpayer compliance has a path coefficient of negative -0.152 with a t-statistic value of 4.212 > t-table of 1.664 and a P-Value value of 0.000 < 0.05 therefore it can be It was concluded that the influence of the interaction between representative account professionals and tax sanctions had a negative and significant effect on individual taxpayer compliance at KPP Pratama North Batam with the moderation qualification being Quasi moderator.
6. The effect of interaction between representative account professionals and the taxpayer's environment on taxpayer compliance has a path coefficient of negative - 0.159 with a t-statistic value of 3.541 > t-table of 1.664 and a P-Value of 0.000 < 0.05 therefore it can be concluded that the influence of interaction between representative account professionals and the taxpayer environment has a negative and significant effect on individual taxpayer compliance at KPP Pratama North Batam with the moderation qualification being Quasi moderator.

DISCUSSION

The results of this research show that the quality of tax authorities' services has a positive and insignificant effect on individual taxpayer compliance with KPP Pratama Batam; in other words, Hypothesis 1 is rejected. The quality of services provided by tax officials does not affect taxpayer compliance, showing that the quality of tax services is not the basis or benchmark for

making non-compliant taxpayers comply with their tax obligations. This is because tax is an obligation that can be enforced according to law and is considered a debt if the taxpayer does not carry out its obligations. The quality of tax services is only felt by taxpayers who have complied, so taxpayers who do not comply cannot experience the quality of tax services and cannot impact taxpayer compliance. The results of this research are in contrast to research conducted by (Wulandari et al.: 2019), namely that the quality of tax services has a positive effect on taxpayer compliance with Kpp Pratama Cibitung.

The results of this research show that tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama North Batam; in other words, Hypothesis 2 is accepted. Tax sanctions are one of the factors that can influence taxpayer compliance. With tax sanctions regulated by tax legislation, taxpayers must indirectly obey and comply with these tax regulations. Suppose a taxpayer does not comply with the tax regulations that have been determined. In that case, the taxpayer will be subject to tax sanctions or fines according to the violation the taxpayer has committed. Apart from that, tax sanctions are a deterrent tool for violating tax norms. The results of this research align with research conducted by Safitri Anni (2018), which states that tax sanctions have a negative and significant effect on taxpayer compliance at KPP Pratama Kudus.

The results of this research show that the taxpayer environment has a positive and significant effect on individual taxpayer compliance at KPP Pratama North Batam; in other words, Hypothesis 3 is accepted. One of the reasons taxpayers at KPP Pratama North Batam carry out their tax obligations well is their conducive environment, meaning that the people around them have had a good influence on them in complying with their obligations as taxpayers, such as providing encouragement to be obedient in reporting their taxes, providing A good example is obediently paying taxes which makes people do the same. The results of this research show that the better the taxpayer's environment, the better and more precise taxpayer compliance will be. The results of this research align with research conducted by Jotopurnomo and Mangoting (2013), who examined the influence of taxpayer awareness, tax service quality, tax sanctions, and the environment taxpayers are in on individual taxpayer compliance in Surabaya. It was concluded that the taxpayer environment had a significant effect. Regarding the compliance of individual taxpayers in Surabaya, if the community where the taxpayer lives is obedient, then the taxpayer will also comply.

The results of this research show that the influence of the interaction between representative account professionals and the quality of tax service has a positive and insignificant effect on individual taxpayer compliance at KPP Pratama North Batam. In other

words, Hypothesis 4 is rejected with the moderation qualification being Homologizer moderator. The results of this research show no significant influence because the taxpayers studied do not interact directly with the Account Representative, which causes AR professionals not to moderate the relationship between tax service quality variables and taxpayer compliance. Taxpayers tend to deal with the tax authorities more often than AR, so this causes AR professionals to need to be more adequate in moderating the influence of the quality of tax authorities' services on taxpayer compliance.

The results of this research show that the influence of the interaction between representative account professionals and tax sanctions has a negative and significant effect on individual taxpayer compliance at KPP Pratama North Batam, or in other words, Hypothesis 5 is accepted with the moderation qualification being Quasi moderator. The test results show that tax sanctions have a significant adverse effect on WPOP compliance. The negative influence shows that tax sanctions are not in line with corporate taxpayer compliance, where the more tax sanctions increase, the more taxpayer compliance will decrease, and vice versa; the lower tax sanctions will further increase WPOP compliance. The significant effect shows that tax sanctions are essential in increasing WPOP compliance. This aligns with research conducted by (Sitio et al.: 2017) that tax sanctions have an insignificant negative effect on tax compliance at the Pekanbaru Intermediate Tax Service Office.

The results of this research show that the influence of interaction between representative account professionals and the taxpayer environment has a negative and significant effect on individual taxpayer compliance at KPP Pratama North Batam, or in other words, Hypothesis 6 is accepted with the moderation qualification being Quasi moderator. The Account Representative (AR) at the North Batam Pratama Tax Service Office has carried out its duties according to the regulations set by the Minister of Finance and the Directorate General of Taxes, namely supervising taxpayer tax compliance, guidance/admonitions and tax technical consultations to taxpayers. , preparing taxpayer profiles, analyzing taxpayer performance, reconciling taxpayer data in the context of intensification, and evaluating appeal results based on applicable regulations. The professional level of AR can moderate the role of tax sanctions in increasing taxpayer compliance.

CONCLUSION

The quality of Fiskus services has a positive and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Utara taxpayer environment has a positive and significant effect on individual taxpayer compliance at KPP Pratama Batam Utara. The

interaction between professional account representatives and the quality of tax authorities' services has a positive and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification as Homologizer moderator.

The interaction between professional account representatives and tax sanctions has a negative and significant effect on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification. The interaction between professional account representatives and the taxpayer environment has a negative and significant effect on individual taxpayer compliance at KPP Pratama Batam Utara with moderation qualification.

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