

Service Quality and Organizational Culture on Taxpayer Compliance

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Abstract

This research analyzes the influence of service quality and organizational culture on taxpayer compliance. The research approach used is quantitative research using survey methods. The data collection technique used in this research was a Likert scale questionnaire. The research sample comprised 100 taxpayer respondents at the Sumedang Regency Primary Tax Service Office. The research results show that service quality and organizational culture partially and simultaneously influence taxpayer compliance. This research contributes to understanding the factors influencing taxpayer compliance, especially regarding service quality and organizational culture. The results of this research can be used as a basis for increasing taxpayer compliance through improving service quality and developing a conducive organizational culture.

Keywords: Service Quality; Organizational Culture; Taxpayer Compliance

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Introduction

In Indonesia, ensuring taxpayer compliance is a significant issue because taxes constitute a central portion of the state's revenue (Wardani & Wati, 2018). These taxes are crucial for funding infrastructure development, education, healthcare, and other social programs that enhance the community's overall well-being (Rusmadi, 2017). Taxes serve as a crucial metric for the government to employ economic policy tools to control income distribution, stimulate economic expansion, and establish social equity within the community (Erica, 2021). Strategic tax policies can encourage investment and production, mitigate economic inequalities, and foster the expansion of specific industries (Martanto et al., 2021). Since its inception in 2002, the tax modernization program has prioritized three key areas: tax administration reform, tax policy reform, and tax intensification and extensification, as outlined by Pandiangan (2008). The DJP implemented information technology and internet services to enhance efficiency, transparency, and taxpayer compliance as part of its tax

administration reform efforts. Implementing these measures streamlined reporting and paying taxes, resulting in a more favorable tax environment. This was achieved by enhancing the organizational culture of individuals (Fasmi & Misra, 2014), implementing more efficient policies, offering incentives to critical sectors, and eliminating unnecessary bureaucratic obstacles (Prabowo & Indarto, 2018). Simultaneously, the focus is on tax intensification and extensification, as the DJP aims to boost government revenues by closely monitoring tax infractions, promoting taxpayer adherence, and extending tax coverage to previously untouched industries (Mayasari & Narsa, 2020). A practical approach to optimizing tax income involves transitioning from an official assessment to a self-assessment system. The self-assessment system grants taxpayer's complete autonomy and accountability in determining, remitting, and declaring their tax obligations (Wurianti & Subardjo, 2015). This transition dramatically relies on taxpayers' awareness and adherence to their obligations, affecting taxpayer compliance. Granting greater authority to taxpayers is anticipated to foster tax consciousness, enhance voluntary engagement in tax disclosure, and establish a more transparent tax milieu that is attuned to the requirements of both businesses and society (Hertati, 2021).

Despite various reforms, there are still problems in tax collection and monitoring taxpayer non-compliance. This phenomenon of taxpayer non-compliance is a concern because it can impact economic stability and sustainable development (Silalahi & Ginting, 2020). The negative perception of the public in the business world towards taxes and tax services is a significant challenge faced by the Directorate General of Taxes. Although tax revenue is essential for the country's development, many parties still feel dissatisfied with the services provided (Tambunan & Anwar, 2019). Therefore, the image and trust of the community can be improved by providing excellent and efficient services to taxpayers (Jaya, 2019). By building better relationships between taxpayers, it is hoped that negative perceptions can change into a more positive attitude towards paying taxes as a real contribution to development and shared prosperity (Hardiningsih & Yulianawati, 2011). Facts show that many people still need more compliance and awareness in fulfilling their tax obligations (Latofah & Harjo, 2020). The lack of taxpayer compliance in fulfilling tax obligations is because the community is not yet aware of the obligations of citizens to pay taxes by the Tax Law in Indonesia, the lack of socialization carried out by the government, the quality of services provided by tax officials is still not by community expectations, mandatory satisfaction. Tax on taxes is still low (Sulistingsih & Harjo, 2020). Tax on taxes is still low (Sulistiyono, 2012). In addition, people still need to have a good and correct perception of the functions and benefits of taxes. This creates conditions where people try to avoid the obligation to pay their taxes (Samrotun & Suhendro, 2018).

One factor affecting taxpayer compliance is the quality of service by tax employees at the Directorate General of Taxes (DJP). Good service quality is essential in building a harmonious relationship between the government and taxpayers (Yunas, 2018). By improving the quality and technical capabilities of employees in the field of taxation and improving service infrastructure, taxpayers can more easily and comfortably fulfill their obligations (Kurniati et al., 2016). Tax socialization factors also have an essential impact on improving compliance through effective educational campaigns to increase public understanding of the contribution of taxes to national development. In this way, a growing and sustainable

compliance attitude will be established among taxpayers, creating a conducive tax environment to support sustainable economic development (Caroko et al., 2015). This service quality includes responsiveness, clarity, courtesy, and ease in obtaining information and conducting tax transactions. However, in practice, there are still several obstacles in tax services in Indonesia, such as the slow service process, lack of clarity in procedures, and lack of awareness of the importance of excellent service. Therefore, it is necessary to make continuous efforts to improve the quality of tax employee services. This can be done through increasing employee competence, transparency in the tax process, and effective system implementation. Several studies have examined the impact of service quality on taxpayer compliance with varying results. (Rahmah et al., 2021; Sukeesi & Yunaidah, 2020) both found that service quality has a positive effect on compliance. Meanwhile, (Indrawan & Radite, 2021) did not find a significant relationship between service quality and compliance. (Artawan et al., 2020; Hadiwijaya & Febrianty, 2019) show that service quality indirectly affects compliance through trust and satisfaction. (Blaufus et al., 2020) adds a more in-depth perspective, finding that better quality of service interactions is positively related to compliance, especially for those who self-administer taxes with low tax knowledge and high tax morality. Some descriptions of previous research confirm that taxation is an essential aspect of a country's financial system, which allows the government to obtain revenue to finance various programs and services for the community. Therefore, efforts to improve compliance in paying taxes are highly desirable for the government by providing maximum services to provide a positive experience for taxpayers and make them feel valued and treated well by tax institutions.

The influx of information technology and globalization in the 21st century has brought about significant organizational changes. Organizations now face an increasingly complex and diverse work environment. A culture that is open to change and innovation is also becoming increasingly important to maintain the sustainability and competitiveness of companies in this modern era. A good organizational culture creates a healthy and harmonious work environment. A good organizational culture is critical in improving taxpayer compliance in the tax office. Employees must feel valued, inspired, and responsible for their work. A good organizational culture will help create high morale and strong employee motivation. In addition, an excellent organizational culture will also affect the relationship between the tax office and taxpayers. Employees who feel valued and engaged in a harmonious work environment will likely provide better service to taxpayers. They will be more willing to assist, answer questions, and help taxpayers fulfill their obligations. However, an excellent organizational culture cannot be achieved. Creating a good organizational culture requires dedication and commitment from all parties, including management and employees.

An organization with a strong culture will have values that value tax compliance and ethics in fulfilling tax obligations. This creates an environment where employees feel it is critical to comply with tax laws and realize the consequences of violating them. A strong organizational culture provides a platform for taxpayers to develop behaviors that comply with tax laws. Through proper training and clear communication, organizations can educate employees on the importance of compliance and provide clear guidance on proper tax procedures. In a strong culture, it is not only the leaders who show commitment to compliance but also the entire range of employees who are an extension of the upheld

organizational culture. Support and supervision from management are also essential factors in creating a solid organizational culture. Leaders prioritizing tax compliance will encourage employees to behave honestly and appreciate transparent tax processes. Clarity in company policies regarding tax reporting and strict supervision of compliance can also encourage employee awareness and responsibility for their obligations as taxpayers. A solid organizational culture encourages taxpayer compliance (Fathoni, 2006; Sutarto, 2004; Mulyadi, 2010; Syamsuri, 2013; Syam, 2017; Musaddad & Fawaidi, 2023). This is supported by the influence of trust in government, tax incentive policies, and tax benefits on taxpayer compliance (Sari et al., 2022). However, these studies do not explicitly discuss the relationship between good organizational behavior and taxpayer compliance.

A good organizational culture can be crucial in creating an environment where tax compliance is highly valued (Duha, 2018). DJP should prioritize transparency, integrity, and accountability as integral to its organizational culture. Implementing fair and consistent management practices, as well as providing incentives to employees who perform well in improving compliance, will positively impact the overall organizational culture (Sukaryanti, 2016). In developing an organizational culture that supports compliance, it is necessary to pay attention to effective internal communication, providing a clear understanding of the values and objectives of taxation to all its staff (Prawirodirdjo, 2007). Improving employee qualifications through training and development is essential to building an organizational culture encouraging taxpayer compliance. These steps can create a professional, ethical, and proactive work environment that supports fulfilling taxpayer tax obligations (Safrina et al., 2018). Thus, an excellent organizational culture will be a catalyst for improving overall compliance, which will lead to more optimal tax revenue for the country.

Objectively, this study aims to analyze and determine the effect of service quality and organizational culture on taxpayer compliance at the Sumedang Primary Tax Service Office. The results of this study will help develop a theory, especially regarding the level of taxpayer compliance with the quality of services provided and the organizational culture implemented by the Directorate General of Taxes as a whole and the Sumedang Regency Primary Tax Service Office in particular.

Research Design and Method

This study uses a quantitative research approach and a survey method. The data collection technique used is a questionnaire technique using a Likert scale. The population in this study were all taxpayers who paid taxes through the Sumedang Regency Tax Service Office. The sampling technique used is proportional random sampling. The sample used in this study was 100 people. The data analysis method in this study uses multiple linear regression analysis models using SPSS version 25.00, which is used to analyze the hypotheses determined by the researcher. The data collection procedure begins with collecting a list of taxpayers from the Sumedang Regency Tax Office. The sample was then selected proportionally randomly from the list. After that, the questionnaire was distributed to the randomly selected sample. Respondents were asked to complete the questionnaire according to their experiences and views on tax services at the Sumedang Regency Tax Office. The Likert scale was used to measure the respondent's level of agreement or disagreement with the statements given.

After data collection, the collected data will be inputted into the SPSS version 25.00 program for data analysis. Multiple linear regression analysis will test the relationship between the dependent variable (perceived service quality) and the independent variable (other determining factors in this study). Each hypothesis that has been determined will be statistically tested using the t-test and F-test to see its significance.

Results and Discussion

Result

The validity test is used to see whether the question items exist. The questionnaire can describe the variables being measured accurately. Validity testing in this research was carried out by calculating the correlation between items with the total score (corrected item-total correlation). The criterion for testing validity is if the correlation quality between a question item's score and a variable's total score equals 0.3 or more (at least 0.3) (Sugiyono, 2011). The results of the validity test of the service quality variables, organizational culture, and taxpayer compliance using the SPSS 20 program are that each statement in the service quality variable is more significant than 0.3, which means that all statement items used in the variables service quality, organizational culture, and taxpayer compliance are valid.

Table 1. Reliability Test

Variable	Cronbach Alpha	Information
Service Quality	0.723	Reliable
Organizational culture	0.711	Reliable
Taxpayer compliance	0.711	Reliable

In Table 1, Service Quality has a Cronbach Alpha value of 0.723, Organizational Culture is 0.711, and Taxpayer Compliance is also 0.711. These results indicate that all of these variables have a good level of reliability in measuring the constructs to be tested. In other words, the instruments used to measure Service Quality, Organizational Culture, and Taxpayer Compliance are reliable in obtaining consistent and accurate data. The high reliability of this measurement instrument gives researchers or practitioners the confidence to rely on the data obtained from these variables in conducting further analysis. This is important because the success of a research or evaluation depends on the data quality used. With a high Cronbach Alpha value, as shown in Table 1, it can be concluded that the instruments used in measuring Service Quality, Organizational Culture, and Taxpayer Compliance are reliable and contribute to understanding the phenomenon being observed.

Table 2. Results of Multiple Linear Regression Analysis Coefficients^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	b	Std. error	Beta		
Constant	-0.003	0.541		-0.069	0.944
Service Qualit	0.288	0.792	0.290	4.612	0.000
Organizational Culture	0.587	0.885	0.589	7.302	0.000

a. Dependent Variable: Taxpayer compliance

Multiple linear regression analysis was carried out to determine the influence of service quality and organizational culture on entrepreneurial intentions. Table 2 presents the results of multiple linear regression analysis. Based on the results of calculations using the SPSS 25 for Windows computer statistical program with a significance level of 0.05, the results of the multiple linear regression equation are obtained as follows:

$$Y = -0.003 + 0.288X1 + 0.587X2$$

Table 2 illustrates the results of multiple linear regression analysis conducted to predict Taxpayer Compliance (Dependent Variable) based on Service Quality and Organizational Culture variables as independent variables. The analysis results present the unstandardized and standardized coefficients, t-statistic values, and significance (Sig.) of each independent variable and the constant. From these results, the Service Quality variable has an unstandardized coefficient (b) of 0.288, with a standard error of 0.792, and a t-statistic value of 4.612, with a significance (Sig.) of less than 0.001 (0.000). This shows a significant positive relationship between Service Quality and Taxpayer Compliance. The Organizational Culture variable has an unstandardized coefficient (b) of 0.587, with a standard error of 0.885, and a t-statistic value of 7.302, with a significance (Sig.) of less than 0.001 (0.000). These results indicate a significant positive relationship between Organizational Culture and Taxpayer Compliance. The constant has an insignificant value with a t-statistic value of -0.069 and a significance of 0.944. This indicates that the contribution of the constant to the dependent variable is insignificant in this model. From these results, it can be concluded that Service Quality and Organizational Culture significantly positively affect Taxpayer Compliance. This means that the better the quality of services provided and the stronger the supporting organizational culture, the level of taxpayer compliance also tends to increase.

The results of testing the simultaneous influence (f test) of the service quality variables and organizational culture on taxpayer compliance can be seen from table 3:

Table 3. Test Results f

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Square
Regression	63.493	2	31.745	100.992	.000 ^b
Residual	30.491	97	0.311		
Total	93.984	99			

Table 3 presents the variance analysis (ANOVA) results for the regression model. ANOVA is used to test the overall significance of the regression model. The Regression category's Sum of Squares value is 63,493, with a degree of freedom (df) of 2. The Mean Square is 31,745. The F-ratio is 100.992, with a significance (p-value) of less than 0.001 (0.000). This indicates that the overall regression model has high statistical significance. The Residual category shows that the Sum of Squares is 30,491, with a df of 97 and a Mean Square of 0.311. This is a measure of the variability that the model cannot explain. The total Sum of Squares for the entire model is 93,984, totaling 99. From these results, the regression model makes a significant contribution to explaining the variability in the data. This indicates that the variables included in the model have a significant relationship with the dependent

variable. Thus, this model is suitable for explaining the phenomenon observed in the research or analysis.

**Table 4 Coefficient of Determination Test Results (R2)
Model Summary^b**

Model	R	R Square	Adj R Square	Std Error of The Estimate
1	0.821	0.674	0.667	0.55789

Based on Table 4 above, the correlation coefficient value is 0.821; this value identifies that the service quality variables and organizational culture strongly influence the taxpayer compliance variable. The determinant coefficient (R Square) value is 0.674, which identifies that service quality and organizational culture can contribute 67.4% to changes in taxpayer compliance. Thus, the remaining 32.6% is explained by other variables not included in the equation model.

Discussion

The results of testing the first hypothesis show that service quality significantly influences the level of taxpayer compliance. This finding is strategic because it indicates a direct positive relationship between the quality of services tax officers provide and the level of taxpayer compliance. Service quality, which includes friendly, responsive, and informative aspects, creates a positive perception of tax institutions, and encourages taxpayers to fulfill their tax obligations voluntarily. The results of this study confirm that it is essential that the Directorate General of Taxes (DJP) continue to improve training and skills development for tax officers to provide quality services to taxpayers. In this way, DJP can maintain and improve its positive image and strengthen taxpayer compliance. To achieve this, the DJP needs to identify and understand taxpayers' needs and expectations continuously. Implementing innovation in tax services is also a proactive step the DJP can take. The use of technology to simplify administrative processes and provide information more quickly is one example of innovation that can be carried out. In this way, DJP increases efficiency in providing services and strengthens the quality of services provided to taxpayers to build a positive image. These steps aim to increase taxpayer compliance and support the creation of a more transparent and effective tax environment. This finding is consistent with research by Puspanita et al. (2021), which states that service quality influences taxpayer compliance.

In the current digitalization era, tax institutions must continue to adapt to technological developments. The use of technology in providing tax services can not only increase efficiency and effectiveness but can also increase taxpayer satisfaction. Using technology, DJP can provide services that are faster, more accurate, and easily accessible to taxpayers. Apart from that, DJP also needs to pay attention to other aspects affecting service quality, such as the communication process, handling complaints, and clarity of information conveyed to taxpayers. Effective communication between tax officers and taxpayers can strengthen the relationship between the two parties and strengthen taxpayers' trust in tax institutions. DJP also needs to pay attention to the diversity of taxpayers' needs. Each taxpayer may have different needs and preferences. Therefore, the DJP must ensure that the services meet these

various needs. This can be done through providing various communication channels and services that all levels of society can access.

The results of testing the second hypothesis reveal that the organizational culture implemented by tax officials has a direct, positive, and significant impact on taxpayers' perceptions of satisfaction. In other words, the stronger the organizational culture prioritizes values such as transparency, integrity, and responsiveness in providing tax services, the more satisfied taxpayers feel. The importance of this finding lies in its implications for efforts to maintain and improve a positive organizational culture within the Directorate General of Taxes (DJP). DJP must continue encouraging management practices prioritizing integrity, ethics, and employee involvement in providing quality services. These steps will not only have a positive impact on perceptions of taxpayer satisfaction but also encourage voluntary involvement in fulfilling tax obligations.

Understanding the close relationship between organizational culture and taxpayer satisfaction allows DJP to design more targeted organizational development policies and programs. These steps aim to create a work environment conducive to taxpayer compliance and encourage positive collaboration between tax agencies and their contributors. The findings of this study are consistent with the results of research by Pambudi (2023), which found a significant influence between organizational culture and taxpayer compliance.

Understanding the role of organizational culture provides a strong foundation for the DJP to take strategic steps to increase the effectiveness and efficiency of tax services. By prioritizing values such as transparency, integrity, and responsiveness in its organizational culture, DJP can build trust and actively involve taxpayers in the taxation process. DJP must also consider the importance of implementing management practices that are oriented toward integrity and ethics. This includes preventive measures against corruption and abuse of power and involves efforts to build relationships based on trust between tax officials and taxpayers. Concrete steps that DJP can take include employee training and development in understanding and internalizing organizational cultural values, as well as strengthening internal supervision and control systems to ensure compliance with ethical and integrity standards. Apart from that, DJP can also strengthen clear and transparent internal communications, enabling all organization members to understand the goals and values being put forward. A positive organizational culture is not only limited to the internal aspects of DJP but also significantly impacts taxpayer perception and satisfaction. Therefore, the DJP must ensure that all policies and programs implemented also consider the needs and expectations of tax contributors.

Conclusions

This research reveals significant findings regarding the relationship between tax service quality and organizational culture with taxpayer compliance and satisfaction within the Directorate General of Taxes (DJP). Testing the first hypothesis shows that service quality significantly influences taxpayer compliance. Furthermore, the results of testing the second hypothesis confirm that organizational culture also directly and positively affects taxpayer

satisfaction. The main finding of this research is that the higher the quality of services provided by tax officials and the more positive the organizational culture implemented at DJP, the higher the level of taxpayer compliance and satisfaction. Service quality that includes friendly, responsive, and informative aspects can create a positive perception of tax institutions, encouraging taxpayers to fulfill their tax obligations voluntarily. On the other hand, an organizational culture that prioritizes values such as transparency, integrity, and responsiveness can create a work environment that supports and gives taxpayers trust.

The Directorate General of Taxes needs to prioritize efforts to maintain and improve service quality and a positive organizational culture. This can be done by encouraging management practices prioritizing integrity, ethics, and employee involvement in providing quality services. These steps will positively impact perceptions of taxpayer satisfaction and can encourage voluntary involvement in fulfilling tax obligations. Apart from that, DJP also needs to understand the complex relationship between service quality, organizational culture, compliance, and taxpayer satisfaction to design more targeted organizational development policies and programs. These steps create a conducive environment for taxpayer compliance and encourage positive collaboration between tax institutions and their contributors.

Research suggestions for the future include continuing further research to understand other factors that can also influence taxpayer compliance and satisfaction. For example, external factors such as changes in tax regulations, economic conditions, and socio-cultural factors. Apart from that, further research can also be carried out to identify concrete strategies that can be implemented by DJP to improve service quality and organizational culture, as well as measure their impact in more depth on taxpayer compliance and satisfaction.

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