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## The Influence Of Taxpayer Awareness, Fiscal Service Attitudes, And Tax Counseling On Taxpayer Compliance Among MSME Operators In Medan City

Vebry M Lumban Gaol<sup>1✉</sup>, Marcella Zalukhu<sup>2</sup>

Program Studi Administrasi Perpajakan, Fakultas Ekonomi dan Bisnis,

Universitas HKBP Nommensen University Medan

Email: [vebry.lumbangaol@uhn.ac.id](mailto:vebry.lumbangaol@uhn.ac.id)<sup>1✉</sup>

### Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh Kesadaran Wajib Pajak, Sikap Pelayanan Fiskus dan Penyuluhan Pajak terhadap Kepatuhan Wajib Pajak. Penelitian ini bersifat kausal komparatif dengan pendekatan kuantitatif. Sampel diambil dengan teknik insidental sampling, dengan jumlah sampel sebanyak 41 responden. Metode pengumpulan data dalam penelitian ini terkait dengan masalah penelitian yang dilakukan dengan menggunakan metode kuesioner. Teknik pengumpulan data menggunakan kuesioner dalam bentuk pertanyaan tertutup. Data diambil pada bulan Mei s.d Oktober 2022. Penelitian dari 41 responden, menunjukkan bahwa Kesadaran Wajib Pajak, Sikap Pelayanan Fiskus dan Hukum Pajak terhadap Kepatuhan Wajib Pajak pada pelaku UMKM di Kota Medan berpengaruh secara simultan, dimana nilai signifikan 0,000 lebih kecil dari 0,05 sehingga dapat dikatakan bahwa secara simultan variabel berpengaruh terhadap kepatuhan Wajib Pajak. Kesadaran wajib pajak berpengaruh signifikan secara parsial terhadap kepatuhan wajib pajak, didasarkan atas nilai positif sistem pengendalian intern  $0,001 <$  dari nilai signifikan  $\alpha$  5%, Sikap Pelayanan Fiskus berpengaruh signifikan terhadap kepatuhan wajib pajak, didasarkan atas nilai  $0,004 >$  dari nilai signifikan  $\alpha$  5%, Penyuluhan pajak tidak berpengaruh terhadap terhadap kepatuhan wajib pajak, didasarkan atas nilai  $0,314 >$  dari nilai signifikan  $\alpha$  5%.

Kata Kunci: *Kesadaran Wajib Pajak, Sikap Pelayanan Fiskus, Penyuluhan Pajak, Kepatuhan Wajib Pajak.*

## Abstract

The aim of this study is to determine the influence of Taxpayer Awareness, Attitudes of Fiscal Service, and Tax Counseling on Taxpayer Compliance. This research is comparative causal in nature with a quantitative approach. Samples were taken using incidental sampling technique, with a total of 41 respondents. Data collection methods in this study are related to the research problem carried out using a questionnaire method. Data collection techniques use questionnaires in the form of closed questions. Data were collected from May to October 2022. The results of the study from 41 respondents show that Taxpayer Awareness, Attitudes of Fiscal Service, and Tax Law affect Taxpayer Compliance among SMEs in Medan City simultaneously, where the significant value of 0.000 is smaller than 0.05, so it can be said that the variables simultaneously influence Taxpayer Compliance. Taxpayer awareness significantly influences taxpayer compliance partially, based on the positive value of the internal control system which is  $0.001 <$  from the significant  $\alpha$  value of 5%, Attitudes of Fiscal Service significantly influence taxpayer compliance, based on the value of  $0.004 >$  from the significant  $\alpha$  value of 5%, Tax Counseling does not influence taxpayer compliance, based on the value of  $0.314 >$  from the significant  $\alpha$  value of 5%.

Keyword: *Taxpayer Awareness, Attitudes of Fiscal Service, Tax Counseling, Taxpayer Compliance*

## INTRODUCTION

Indonesia possesses a variety of potential resources to be developed into a more advanced country, one of which is through tax revenue. Indonesia has two sources of income divided into domestic and foreign revenue. Tax is one of the largest sources of state revenue and contributes significantly to the state budget. This is because there are still many taxpayers who do not report the tax amount as stipulated by the government, and tend to reduce the tax costs set. In addition, there are many problems that arise in almost all aspects. One of them is the economic aspect, in 1997, there was a crisis in the United States that also impacted the economy in Indonesia. This caused the exchange rate of the rupiah to sharply decline (Madjodjo & Baharuddin, 2022).

Self System Assessment, where taxpayers calculate, report, and pay the tax owed in tax collection, is indeed not an easy task. It requires an active role from fiscal officers or tax officials in socializing the importance of tax awareness, then providing education about tax itself (B. N. Putri & Septriana, 2020). Therefore, public awareness to pay taxes will increase. In general, Individual Taxpayers and corporations tend to evade taxes. This happens due to the low level of compliance and awareness of the community and the lack of education and knowledge of the community itself about tax regulations (F. Y. Putri & Fidiana, 2020).

According to the Directorate General of Taxes (DGT), the submission of 2021 Annual Tax Returns was 12,481,644 in which 95.3 percent were through e-filing, e-form, and e-SPT. The DGT source also stated that the number of 2021 tax return reports increased by 13.30% or 1,461,642 tax returns. The comparison of tax return reports with the number of 2020 tax returns on the same date was 11,020,002 tax returns. Similarly, electronic tax return reports, namely through e-filing, e-form, and e-SPT, also grew by 11.70% or 1,244,789 tax returns more than the previous year, where a total of 10,647,673 tax returns were collected (Resmi, 2018).

The 2021 tax returns increased by 13.3% or 1,461,642 tax returns, if compared with the number of 2020 tax return reports on the same date was 11,020,002 tax returns. Electronic tax return reporting also grew by 11.7% or 1,244,789 tax returns more than in 2020, totaling 10,647,673 tax returns (Rifana et al., 2021).

In accordance with Law No. 36 of 2008 regarding tax imposition, the government does it in the form of tax collection from taxpayers, which in essence, the collection is a manifestation of one of the service obligations and the community's participation, in this case, the taxpayers directly and collectively carry out their tax obligations as needed in accordance with the function of the tax itself, which is the budgetary function for state financing and the regulatory function for national development (Rohmah & Herwinarni, 2018).

According to Erard and Feinstein, as quoted by Chaizi Nasucha and reasserted in Siti Kurnia's research, the understanding of taxpayer compliance is a sense of guilt and shame, taxpayers' perception of the fairness and equity of the tax burden borne by taxpayers, and the effect of satisfaction with government services (Salmah, 2018). Meanwhile, according to Safri Nurmanto in Siti Kurnia Rahayu, tax compliance can be defined as a condition or situation where the community as taxpayers fulfill all tax obligations and exercise their tax rights (Samadiartha & Darma, 2017).

Norman D. Nowak (in Permata Sari et al., 2019) states: "A climate of compliance and awareness of fulfilling tax obligations, reflected in a situation where:

1. Submitting a Notification Letter must be timely.
2. The taxpayer has no tax arrears for all types of taxes, except for tax arrears that have obtained permission to instalment or postpone tax payments.
3. A Public Accountant or Government Financial Supervisory Agency has audited the Financial Statements with an Unqualified Opinion for three consecutive years.
4. The taxpayer has never been convicted of committing a crime in the field of taxation based on a court decision.

From the statement above, it can be concluded that Taxpayer Compliance is a condition where taxpayers must fulfill all tax obligations and also must exercise their tax rights. Such taxpayer attitudes must have a sense of responsibility as citizens, not just fear of being subjected to sanctions from the applicable tax law, and Taxpayers who submit Notification Letters on time (Sasmita, 2015).

According to Pandji Santosa, public service is the provision of services, either by the government, the private sector on behalf of the government, or the private sector to the community, with or without payment to meet the needs and or interests of the community.

The concept of public service explained by Valerie A. Zeithaml (1990) in Pandji Santosa's book conceptualizes the quality of public service in two senses, that is expected service and perceived service (Resmi et al., 2021). Both are formed by the dimensions of service quality, namely tangibles (touchable), reliability, credibility, responsiveness, competence, friendliness, safety, access, communication, and understanding the customer (Wahyuni, 2019).

Counseling is an important factor in taxpayer awareness to pay taxes. In addition, counseling can be effectively received by taxpayers. The impact is also not irresponsible, that is, state revenue will increase if taxpayers are aware of paying taxes (Suhono et al., 2022).

The efforts of the Director General of Taxes in providing information, understanding, and guidance to the community, especially Taxpayers and the regulations that govern it, are the implementation of tax socialization (Natariasari & Hariyani, 2023). When the community understands, it is expected to motivate and increase the level of taxpayer compliance. The indicators of the Director General of Taxes consist of counseling, conveying information from tax officers, installing billboards, discussions with taxpayers and community leaders, and creating websites (Risawati, 2020). Socialization carried out through electronic or print media is counseling. This counseling is sometimes carried out in various areas that have large tax capacity and require all related information (Meiryani et al., 2022). Information provided directly by Taxpayers is a presentation of news obtained by Taxpayers from related taxes about taxes (Supriyono et al., 2021).

Thus the author conducted a study titled "The Influence of Taxpayer Awareness, Attitudes of Tax Service Officials, and Taxpayer Counseling on Taxpayer Compliance."

## RESEARCH METHOD

This type of research is causal comparative research, which is a type of research with the characteristic problem of a cause-and-effect relationship between two or more variables. This

causal comparative research also includes studies that identify the facts that occur as the influenced variables and investigate the influencing variables. This research was conducted on MSME actors in Medan City in April 2022, followed by data analysis and research report preparation from May to October 2022 (Sepriana, 2021).

The population in this study is 100 people who have businesses in the fields of Culinary, Services, Production, and Livestock & Fisheries (Amah et al., 2021). The population in this study is the community that reports and pays income tax, namely the actors of MSMEs in Medan City.

## RESULT AND DISCUSSION

The Department of Cooperatives and Small and Medium Enterprises is one of the regional apparatus in carrying out government duties and affairs in the field of cooperatives and small and medium enterprises with a work scope to assist the Mayor of Medan in carrying out autonomous tasks, deconcentration tasks, and assistance tasks in the field of cooperatives and Micro, Small and Medium Enterprises (Ashari & Susilowati, 2023b). Thus, in carrying out the tasks as referred to above, the Medan City MSME Cooperative Department has the following functions:

- a. Preparing regional policy concepts, regulations, and standard implementation of tasks.
- b. Department tasks in empowering institutional and cooperative efforts, cooperation, and facilitation of cooperatives and micro, small and medium enterprises.
- c. Planning, implementing, and controlling medium-term, annual development in the field of cooperatives and micro, small, and medium enterprises in accordance with established regulations and standards.
- d. Conducting coordination and partnership cooperation with relevant parties in the development and improvement of cooperative businesses/micro, small and medium enterprises in accordance with established regulations and standards.
- e. Carrying out other tasks given by the Mayor in accordance with its duties and functions.
- f. Providing necessary input to the Mayor in accordance with its field and functions.
- g. Reporting and being accountable for the implementation of duties and functions to the Mayor through the City Secretary, in accordance with its duties and functions.

### Description of Respondents

The following is a special description for Micro, Small and Medium Enterprises based on age and education.

## 1. Age Businessman

Table 1. Characteristics of Respondents by Age

Age	Amount	Percentage
20-30	5	8.6%
31-40	21	52.2%
41-61	15	39.2%
Amount	41	100%

Source: Processed Primary Data

## 2. Education Respondents

Table 2. Characteristics of Respondents Based on Education Level

NO	Education	Amount	Percentage
1	Middle School/Equivalent	18	44%
2	SMA/Equivalent	23	56%
	Amount	41	100%

### Analysis Data

#### Test Normality

The Normality Test is a test of the normality of data distribution on Taxpayer Compliance, Taxpayer Awareness, Tax Service Attitudes and Tax Education. Seems like Asymp value . Sig (2-tailed) has a value of 0.099 which is greater than 0.05, meaning that the variable Y; X1; X2, X3 are normally distributed.

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		41
Normal Parameters <sup>a,b</sup>	Means	-.1246063
	std. Deviation	2.22823394
Most Extreme Differences	absolute	.126
	Positive	.106
	Negative	-.126
Test Statistics		.126
asymp. Sig. (2-tailed)		.099 <sup>c</sup>

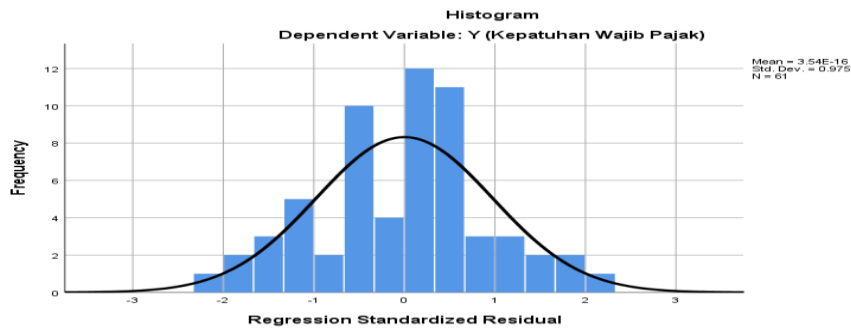


Figure 1. Histogram Graph of Normality Test Results

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is one that does not have heteroscedasticity. The results of the heteroscedasticity test can be seen in the following Glesjer test table This:

Table 4. Heteroscedasticity Table

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	3.075	.901			3.412	.001
X1	-.048	.018	-.356		-2.697	.010
X2	-.038	.019	-.283		-1.982	.053
X3	.013	.019	.099		.691	.493

a. Dependent Variable: Abs\_RES

### Test Multicollinearity

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between independent variables. Multicollinearity can be detected by tolerance and VIF values. The cutoff value that is often used to indicate the presence of multicollinearity is a tolerance value  $<0.1$  or equal to a VIF value  $>10$ .

Table 5. Test Multicollinearity

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	std. Error	Betas				tolerance	VIF

1 (Constant)	-4,888	5,336		-.916	.366			
X1 (Taxpayer Awareness)	.369	.103	.452	3,572	.001	.702	1,425	
X2 (Attitude of Fiscal Service)	.459	.149	.389	3,069	.004	.698	1,434	
X3 (Taxpayer Counseling)	.157	.153	.110	1021	.314	.975	1,026	

### Linear Regression Testing Simple

This analysis is used to test the first and second hypotheses, namely to determine the partial effect of the independent variables in the form of Taxpayer Awareness, Attitudes of Fiscal Services and Tax Counseling on the dependent variable Taxpayer Compliance.

#### 1) Hypothesis test First

This test aims to test the first hypothesis which states that there is an effect of Taxpayer Awareness on Taxpayer Compliance.

Table 6. Results of Regression Analysis of Taxpayer Compliance

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	std. Error	Betas			
1 (Constant)	7,779	3,789			2053	.047
X1 (Taxpayer Awareness)	.553	.096	.678		5,755	.000

#### a. Dependent Variable: Y (Taxpayer Compliance)

Based on the table above, the regression equation model that can be formed is as follows:

$$Y = 7.779 + 0.000 X1$$

Where:

Y = Taxpayer Compliance variable

X1 = Mandatory Awareness variable Tax

#### Testing the Attitude of Fiscal Services

This test aims to test the hypothesis which states that there is an influence of Attitudes of Fiscal Services on Compulsory Compliance Tax.

Table 7. Regression Analysis Results of Attitudes of Fiscal Service

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	1980	5.141		.385	.702
X2 (Attitude of Fiscal Service)	.768	.143	.652	5.363	.000

Based on the calculation results table above the equations that can be formed are as follows:

$$Y = 1.980 + 0.000 X$$

Where:

Y = Taxpayer Compliance variable

X2 = Attitude of Fiscal Service Service variable

- A constant value of 1.980 means that if the Taxpayer Awareness level is 0.768 then the Taxpayer Compliance level is 1,980.
- The value of the regression coefficient ( *b* ) is 0.143, meaning that if the level of Attitude of Fiscal Service changes by one unit, it will change the level of Taxpayer Compliance by 0.143.

From the results of these calculations, the value of the regression coefficient is positive and also the correlation coefficient of 5.363, this indicates that Fiskus Services have a positive influence on Taxpayer Compliance. Meanwhile, the t-value of 5.363 indicates that the Attitude of Fiscal Services has a significant effect on Taxpayer Compliance because the t-count > t-table is 2.021 at a significant 5% and *degree of freedom* (n – 1) = 40.

Thus, the second hypothesis which states that there is an effect of Fiscal Services on Taxpayer Compliance is accepted (Setini et al., 2020).

#### Tax Service Testing

This test aims to test the hypothesis which states that there is an effect of Tax Services on Compulsory Compliance Tax.

Table 8. Results of Tax Service Analysis

Coefficients <sup>a</sup>
---------------------------

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	22,324	4,967		4,494	.000
X3 (Taxpayer Counseling)	.322	.223	.226	1,445	.156

a. Dependent Variable: Y (Taxpayer Compliance)

Based on the calculation results table above the equations that can be formed are as follows:

$$Y = 22.234 + 0.322 X$$

- A constant value of 22.324 means that if the level of tax counseling is 0.322 then the level of taxpayer compliance is 22,324.
- The value of the regression coefficient ( *b* ) is 0.322, meaning that if the level of taxpayer awareness changes by one unit, it will change the level of taxpayer compliance by 0.322.

From the results of these calculations, the regression coefficient value is positive and also the correlation coefficient is 0.223, this indicates that tax counseling has a positive influence on taxpayer compliance. While the t value is 1.445 indicating that tax counseling has a significant effect on taxpayer compliance because the t count > t table is 2.201 at a significant 5% and *the degree of freedom* (n – 1) = 40.

Thus, the third hypothesis which states that there is an effect of tax counseling on taxpayer compliance is accepted.

#### Multiple Linear Regression Testing

Multiple regression tests are used to answer the third hypothesis which states that awareness of taxpayers and service of taxpayers have a positive and significant effect on taxpayer compliance.

Table 9. Coefficient of Determination

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.765 <sup>a</sup>	.585	.551	2,283	1,454

The coefficient of determination ( $R^2$ ) between Taxpayer Awareness and Tax Employee Service is 0.765 with a coefficient of determination of 0.585 ( *R Square* ) (Kotsopoulos et al., 2019) . Thus it can be stated that the variance of Taxpayer Compliance can be explained by

Taxpayer Awareness, Attitude of Fiscal Service and Tax Counseling of 58.5% and the rest is influenced by factors other than Taxpayer Awareness, Attitude of Fiscal Service and Tax Counseling (Ashari & Susilowati, 2023a).

Table 10. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	-4,888	5,336		-. 916	.366
X3 (Taxpayer Counseling)	.157	.153	.110	1021	.314
X2 (Attitude of Fiscal Service)	.459	.149	.389	3,069	.004
X1 (Taxpayer Awareness)	.369	.103	.452	3,572	.001

a. Dependent Variable: Y (Taxpayer Compliance)

The equations that can be formed from the results of the regression test calculations are as follows:

$$Y = 4.888 + 0.001X_1 + 0.004X_2 + 0.314X_3 + e$$

The explanation of the equation is:

1. From the regression equation, a constant value of 4.888 is obtained. This means that if the level of Taxpayer Awareness, Attitude of Fiscal Service and Tax Counseling is 0, then the level of Taxpayer Compliance is 4,888.
2. The regression coefficient value of Taxpayer Awareness is 0.157, indicating that if the Compulsory Awareness increases by one unit assuming a variable other independent is fixed, then the level of Taxpayer Compliance will increase by 0.157.
3. Fiscal Service Attitude coefficient value 0.459 This shows that if there is a change in Tax Officer Services by one unit, the other independent variables remain the same, then there will be a change in the increase in Taxpayer compliance by 0.459.
4. The coefficient value of Tax Counseling is 0.369. This indicates that if there is a change in Tax Officer Services by one unit, the other independent variables remain the same, there will be a change in the increase in Taxpayer compliance by 0.369.
- 5.

## CONCLUSION

Based on the introduction, literature review, and data processing and discussion carried out in the previous chapters, the following conclusions can be drawn:

1. There is a positive and significant influence of taxpayers' awareness, fiscal service attitudes, and tax counseling on taxpayer compliance. This implies that the higher the taxpayers' awareness, the attitude of fiscal services, and tax counseling towards taxpayer compliance, the higher the level of taxpayer compliance will be, which will increase tax revenue. Conversely, if taxpayers' awareness, the attitude of fiscal services, and tax counseling towards taxpayer compliance are low, the level of compliance will also decrease, and revenue will also be low.
2. Taxpayer awareness, fiscal service attitudes, and tax counseling towards taxpayer compliance can be achieved if there is cooperation between taxpayers and tax officers. The coefficient value (Adjusted R Square) is 0.585. This means that 58.5% of the change or variance in taxpayer compliance can be explained by the variable of taxpayer awareness, the attitude of fiscal services, and tax counseling towards taxpayer compliance, with the remaining 41.5% influenced by other factors.

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