Effect of the Application of North Malang Service Application (APEL MALANG) and Tax Service Quality on Taxpayer's Compliance
(Study on Taxpayers at KPP Pratama Malang Utara)

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ABSTRACT

This research aims to determine effect of the application of North Malang Service Application (APEL MALANG) and tax service quality on taxpayer's compliance at KPP Pratama Malang Utara. This study used quantitative method with data collection techniques using questionnaires. Population in this research are individual non-employee taxpayers and corporate taxpayers in KPP Pratama Malang Utara. Data analysis techniques using multiple regression analysis. The research results can be concluded that application of North Malang Service Application (APEL MALANG) and the tax service quality has a positive effect on taxpayer's compliance in KPP Pratama Malang Utara. That means, application of APEL MALANG is appropriate with the needs of taxpayers in the digital era for facilitate the work of taxpayers. In addition, the tax service quality also important to motivating taxpayers to believe that the tax authorities have good performance and responsible.

Keywords: APEL MALANG, Tax Service Quality, Taxpayer Compliance

1. INTRODUCTION

The biggest source of state revenue is obtained from tax revenue. In the 2018 State Budget (APBN), income from taxes contributes 85.4% or Rp 1,618 trillion of total state revenue (Kemenkeu, 2017). Revenue from the tax sector is then used to run the wheels of government and provide access to basic services for the community. Over the past 10 years, the realization of tax revenue has never reached the revenue target. Whereas every year the tax revenue target always experiences a large increase (Liputan 6, 2019). The achievement of the tax revenue target depends on taxpayer compliance. With the change in the taxation system in Indonesia from an official assessment system to a self assessment system, it provides an opportunity for taxpayers to calculate, deposit and report their own taxes according to regulations.

This study chose KPP Pratama Malang Utara as the object of research. Preliminary survey results conducted by KPP Pratama Malang Utara showed that the percentage of taxpayer compliance levels in KPP Pratama Malang Utara from 2014 to 2018 tended to increase. In 2014 it was 75%, in 2015 it was 76%, in 2016 it was 78%, in 2017 it was 103%, and in 2018 it was 96% (KPP Pratama Utara Malang, 2020). From the last 5 years it can be seen that in KPP Pratama Malang Utara can achieve the realization of tax revenue, while in other years it has not reached the tax revenue target set. Not achieving the tax revenue target shows that there are still taxpayers who are not compliant in paying taxes. Non-compliance of taxpayers will lead to tax avoidance efforts so that the level of tax compliance is lower.

Taxpayer compliance, which is where taxpayers fulfill their tax obligations and carry out their tax rights properly and correctly in accordance with applicable tax laws and regulations (Ilhamsyah, 2016). Taxpayer compliance is important because it will affect the realization of the tax revenue target. Therefore, the tax authority continues to strive to improve taxpayer compliance. Tax morale theory explains that between the community and the government has an implicit contract where people realize that they have rights and obligations as taxpayers (Simanjuntak & Mukhlis, 2012).

The first independent variable in this study is the application of the North Malang Service Application (APEL MALANG). APEL MALANG is an innovation developed by KPP Pratama Malang Utara to support taxation activities carried out by taxpayers by providing various service features (Rahmadina, 2019). A good application of APEL MALANG requires collaboration from the taxpayer to use the application. Based on tax morale theory, if the tax authority can fulfill taxpayer rights in the form of demands in the taxation system, namely the development of service innovations in accordance with technological developments, taxpayers will tend to be obedient in paying taxes (Simanjuntak & Mukhlis, 2012: 102). In this case, the application of APEL MALANG is expected to be able to improve taxpayer compliance in meeting its tax obligations. In addition, the convenience provided from this application is expected to be effective and efficient in maximizing tax revenue.

The second independent variable in this study is the tax services quality. The tax services quality can be interpreted as a way for tax officials to assist, manage, or prepare all the needs needed by someone in this case is a taxpayer (Jatmiko, 2006). Based on tax morale theory, good service and treatment from the tax authorities is a form of fulfillment of community rights as taxpayers so that it can be a factor driving tax compliance in paying taxes (Simanjuntak & Mukhlis, 2012: 102). Therefore, the tax services quality must continue to be improved so that taxpayers feel valued and respected and provide satisfaction to taxpayers so as to improve taxpayer's compliance.

From the explanation above, the formulation of the problems in this study include: 1) Does the application of the North Malang Service Application (APEL MALANG) have a positive effect on taxpayer's compliance? 2) Does the tax services quality have a positive effect on taxpayer's compliance?

2. LITERATURE REVIEW

2.1. Tax Morale Theory

Tax morale theory was proposed by Frey (2003) by using a community psychology approach and assuming that between the community and the government has an implicit contract where people realize that they have rights and obligations as taxpayers. Society will be guided regarding civic virtue in the form of intrinsic motivation in fulfilling its tax obligations. The virtues of these citizens will emerge as a result of fulfilling the rights of the community so that the community feels satisfied and becomes a motivating factor for increasing tax compliance.

2.2. Taxpayer's Compliance

Taxpayer's compliance is the behavior of a taxpayer in carrying out taxation rights and fulfilling his taxation obligations including registering, calculating, paying, and reporting the tax due in accordance with applicable tax laws. According to Handayani (2016: 13) taxpayer's compliance is divided into two, namely enforced compliance and voluntary compliance. Enforced compliance is compliance that arises because of an element of coercion. Voluntary compliance is compliance that comes from within a person. According to Widodo (2010: 68) taxpayer's compliance is divided into two namely formal compliance and material compliance. Formal compliance is a condition where taxpayers fulfill their obligations formally in accordance with the provisions of the tax law. Material compliance is a condition where the taxpayer complies with all material tax provisions in accordance with the law.

2.3. Application of North Malang Service Application (APEL MALANG)

The application of APEL MALANG is a process or method of utilizing the system used by taxpayers to carry out tax obligations by utilizing the features provided. The application can be used by all taxpayers registered in KPP Pratama Malang Utara. The purpose of the application of APAL MALANG is to provide effectiveness, efficiency, convenience, and security for taxpayers in fulfilling their tax obligations.

2.4. Tax Service Quality

Tax service quality is the service provided by tax employees to taxpayers who have tax interests in accordance with predetermined procedures. The tax service quality can be assessed as good or bad by using several criteria / dimensions. Parasuraman et.al (1988) describes SERVQUAL (service quality) which is used to assess customer perceptions of the tax service quality of an organization. There are five dimensions of assessment of service quality, including: tangible, empathy, reliability, responsiveness, assurance.

2.5. Development of Hypotheses

2.5.1. Effect of Application of North Malang Service Application (APEL MALANG) Against Taxpayer's Compliance

Modernization of the tax administration system through the application of APEL MALANG is made as a solution to the desires of taxpayers who need ease and effectiveness in terms of taxation. Application of MALANG APEL in accordance with the needs of taxpayers will certainly be responded positively by taxpayers so as to increase taxpayer compliance. In this

condition, the application of APEL MALANG aims to provide effectiveness, efficiency, convenience, and security to taxpayers as users. The convenience provided by the application will help taxpayers to complete their work in terms of fulfilling tax obligations. Thus based on tax morale theory, the better the application of APEL MALANG, the higher the taxpayer's compliance. H1: Application of North Malang Service Application (APEL MALANG) affects positive taxpayer's compliance.

2.5.2. Effect of Tax Service Quality on Taxpayer's Compliance

The tax service quality is a service effort to provide satisfaction to taxpayers continuously. Satisfaction of the taxpayer is believed to have a direct influence on the compliance of taxpayers in fulfilling their tax obligations. Quality of service can be seen from the way the tax authorities communicate with taxpayers, the completeness of facilities, and reciprocity provided by taxpayers. In addition, the fiskus must have adequate tax knowledge in order to help taxpayer problems properly. Good service from the tax authorities can also be proven by the ability to carry out tasks in accordance with tax regulations. The more tax service quality provided by tax officials, the taxpayer will feel respected and satisfied with the services provided so that it can encourage obedience to pay taxes (Maria, 2018: 25). H2: The tax service quality affects the taxpayer's compliance.

3. RESEARCH METHOD

This study will prove the truth of the tax moral theory by examining the effect of the application of the APEL MALANG (X1) and the tax service quality (X2) on tax compliance (Y). Data collection techniques in this study was to use a closed questionnaire. The population in this research are individual non-employee taxpayers and corporate taxpayers in KPP Pratama Malang Utara until 2018 as many as 21,821 taxpayers. The sampling technique uses simple random sampling. The number of samples in this study was determined as many as 100 taxpayer as respondents.

The method of data analysis used in this study is the statistical analysis and multiple linear regression analysis. The initial stages of data analysis were carried out with validity and reliability tests, descriptive statistics, The normality test, multicollinearity test, heteroscedasticity test (classic assumption tests), multiple linear regression analysis, F test, t test, coefficient of determination test. The general equation of multiple linear regression analysis is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \qquad (1)$$

Information:
Y   : taxpayer's compliance
X1   : APEL MALANG
X2   : tax service quality
α   : constanta

β   : regression coefficient
e   : standard error

The variable taxpayer's compliance in this study were measured using 4 (four) indicators in the study conducted by Wardani and Wati (2018), including: compliance in registering a Taxpayer Identification Number (NPWP), compliance in the calculation of tax payable, compliance in paying taxes owed, compliance in reporting Notification Letter (SPT).

The variable application of the APEL MALANG in this study was measured using 4 (four) indicators in the study conducted by Wardani and Juliansya (2018), among others: the effectiveness of the application of the APEL MALANG, the efficiency of the application of the APEL MALANG, the ease of using the features provided in the application, and security guarantee for application users.

The variable tax service quality in this study was measured using 5 (five) indicators in the study conducted by Naik (2010), namely: Tangible (Available of facilities; Cleanliness, ambience, maintenance, etc.; Layout; Staff performance), Emphaty (Attention and patience, Ease for communication), Reliability (Speed of service; Accuracy of service), Responsiveness (Speed of response to complain; Concern and desire for assisting), Assurance (Security for transactions; Staff attitude; Concern for customers)

4. RESULTS AND DISCUSSION

4.1. Validity Test

Based on the test results of the instruments used, it can be seen that the r table value of taxpayer's compliance variables, the application of the APEL MALANG, and the tax service quality is 0.334 with a significance level of α = 0.05 or 5%. Each question in the research instrument has a value of r count > r table. Thus it can be concluded that the results of the validity of research instruments to measure the variables declared valid.

4.2. Reliability Test

Based on the test results of the instruments used, it can be seen that the Cronbach Alpha value of each research variable includes taxpayer's compliance variable of 0.8651, application of the APEL MALANG variable is 0.9694, and the variable tax service quality of service is 0.9406. Cronbach Alpha value of all variables is > 0.05. Therefore, it can be concluded that the research instrument used for each variable in this study is declared reliable.

The description of respondents in general can be described as follows:

No	Gender	Number of Respondents	Percentage
1	Male	49	49%
2	Female	51	51%

Figure 1 Number of Respondents by Gender

Based on figure 1, it can be seen that the questionnaire given to taxpayers is filled more by female taxpayers than male taxpayers, which is 51 respondents. The difference between female respondents and male respondents is very small. This condition is due to female taxpayers who come to KPP Pratama Malang Utara more than male taxpayers and many female taxpayers who work as entrepreneurs by owning their own businesses both Micro, Small and Medium Enterprises (UMKM) and in the form of bodies. In addition, female respondents tend to be more obedient than male respondents.

No	Age	Number of Respondents	Percentage
1	<20 years	6	6%
2	21-30 years	49	49%
3	31-40 years	27	27%
4	41-50 years	16	16%
5	>50 years	2	2%

Figure 2 Number of Respondents by Age

Based on figure 2 it can be seen that the number of respondents who filled out the questionnaire in KPP Pratama Malang Utara based on age was dominated by taxpayers with the age of 21-30 years which was 49 respondents. That is because the age of 21-30 is a productive age which generally has a good work productivity and is able to commit to be aware of fulfilling their tax obligations. In addition, the age category of 21-30 years is generation Y who always follows the development of technology so that respondents are greatly helped by the application of APEL MALANG.

No	Type of Taxpayer	Number of Respondents	Percentage
1	Individual non-employee taxpayers	79	79%
2	Corporate taxpayers	21	21%

Figure 3 Number of Respondents by Type of Taxpayer

Based on figure 3 it can be seen that the number of respondents who filled out the questionnaire was dominated by individual non-employee taxpayers, which was 79 respondents. This condition is due to the number of non-employee personal taxpayers registered in KPP Pratama Malang Utara more than the number of corporate taxpayers and many of the non-employee personal taxpayers are aware of their obligations to comply with taxes.

4.3. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Application of the APEL MALANG	100	22	44	33,59	4,938
Tax Service Quality	100	34	52	42,66	4,751
Taxpayer's Compliance	100	21	40	30,82	3,783
Valid N (listwise)	100				

Figure 4 Descriptive Statistics Result

Based on figure 4 it can be seen the results of descriptive statistics of the application of the APEL MALANG variables have a mean value of 33.59. Based on the mean value, respondents' answers from the 11 statement items given in the questionnaire indicate that the application of the APEL MALANG is considered good to help taxpayers in fulfilling their tax obligations. The mean value of the tax service quality variable shows the number 42.66. Based on the mean value of respondents' answers to 13 items of statements in the questionnaire shows that the tax service quality is considered very good so that taxpayers feel satisfied with the service. Based on the results of descriptive statistics for taxpayer's compliance variables have a mean value of 30.82. Based on the mean value, the respondent's answer from the 10 item statements given in the questionnaire shows that taxpayer compliance is considered good so that the target of tax revenue realization will be easier to achieve.

4.4. Normality Test

		Unstandardized Residual
N		100
Normal Parameters [a,b]	Mean	-,0000001
	Std. Deviation	27,49647331
Most Extreme Differences	Absolute	,062
	Positive	,062
	Negative	-,037
Kolmogorov-Smirnov Z		,618
Asymp. Sig. (2-tailed)		,840

Figure 5 Normality Test Results

Based on figure 5 it can be seen that the Asymp. Sig. value (2-tailed) of 0.840. This shows the Asymp. Sig. value (2-tailed)> 0.05. From the results of the normality test it can be concluded that the data in this study are normally distributed.

4.5. Multikolinearity Test

Variable	Tolerance Value	VIF	Information
Application of the APEL MALANG	0,997	1,003	Free of Multikolinearitas
Tax Service Quality	0,997	1,003	Free of Multikolinearitas

Figure 6 Multikolinearity Test Result

Based on figure 6 it can be seen that the tolerance value and VIF of each independent variable are the same. The application of the APEL MALANG variable and tax service quality variable have a tolerance value of $0.997 \geq 0.1$ and a VIF value of $1.003 \leq 10$, so it can be concluded that there are no symptoms of multikolinearity between the independent variables in the regression model.

4.6. Heteroscedastisity Test

Variable	Sig.	Standard	Information
Application of the APEL MALANG	0,298	0,05	No heteroscedastisity occurred
Tax Service Quality	0,944	0,05	No heteroscedastisity occurred

Figure 7 Heteroscedastisity Test Result

Based on figure 7, the significance value of the application of the APEL MALANG variable is 0.298 and the significance value of the tax service quality variable is 0.944. This shows the significance value of each independent variable> 0.05. So that it can be concluded that the regression model in this study did not occur heteroscedasticity problems

4.7. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,615	3,157		3,679	,000
	Application of the APEL MALANG	,163	,072	,212	2,249	,027
	Tax Service Quality	,322	,075	,405	4,289	,000

Figure 8 MultipleLinear Regression Analysis Results

Based on figure 8, the multiple linear regression model can be described as follows:

$$Y = 11{,}615 + 0{,}163X_1 + 0{,}322X_2 + e$$

The value of the regression coefficient of the application of the APEL MALANG (X1) of 0.163 and marked positive indicates a positive relationship (unidirectional) between the variable application of the APAL MALANG with taxpayer's compliance. That is, if there is an increase in the application of the APEL MALANG by 1 unit it will lead to an increase in the level of tax compliance by 0.163 assuming other variables have not changed and vice versa.

The regression coefficient value of the tax service quality variable (X2) of 0.322 and positive sign indicates a positive (unidirectional) relationship between the tax service quality variable with taxpayer's compliance. This means that if there is an increase in the tax service quality by 1 unit it will lead to an increase in the level of tax compliance by 0.322 assuming other variables do not change and vice versa.

4.8. Simultaneous Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	394,304	2	197,152	18,704	,000
	Residual	1022,456	97	10,541		
	Total	1416,760	99			

Figure 9 Simultaneous Test Results (F Test)

Based on the F distribution table, the F table value is 3.09. From figure 9 it can be seen that the significance value of $0,000 <0.05$ so that H$_0$ is rejected and H$_1$ is accepted. Therefore, it can be concluded that the application of the APEL MALANG (X1) and tax service quality (X2) simultaneously affect the taxpayer's compliance (Y).

4.9. Partial Test (t Test)

Based on figure 9 it can be seen that the application of the APEL MALANG variable has a t table of 1,980. Based on the partial significance test results, it can be seen that partially the application APEL MALANG has a significance value of $0.027 <0.05$. This means that the application of the APEL MALANG has a positive effect on taxpayer compliance, so that H1 is accepted.

The variable tax service quality has a t table value of 1.980. Based on the results of the partial significance test can be seen that partially the tax service quality has a significance value of $0,000 <0.05$. These conditions mean that the tax service quality has a positive effect on taxpayer compliance, so H2 is accepted.

4.10. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,528ª	,278	,263	3,247

Figure 10 Determination Coefficient (R^2)

Based on figure 10, the R-Square value is 0.278 or 27.8%. This means that as much as 27.8% of taxpayer's compliance levels are influenced by variables used in the equation model in this study, namely the application of the North Malang Service Application (APEL MALANG) (X1) and the tax service quality (X2). While the remaining 72.2% level of taxpayer compliance is affected by other factors outside this study.

5. DISCUSSION

5.1. Effect of Application of the North Malang Service Application (APEL MALANG) on Taxpayer's Compliance

The results showed that the application of the North Malang Service Application (APEL MALANG) had a positive effect on taxpayer's compliance in KPP Pratama Malang Utara. The more effective, efficient, easy and safe application of the APAL MALANG, the better the application of the APEL MALANG, causing an increase in taxpayer's compliance. The research's results are in accordance with the tax moral theory by Frey (2003) which states that a taxpayer will be motivated to be obedient in paying taxes if the tax authority meets the taxpayer's demands relating to the development of service innovation. When the tax authority fulfills the taxpayer's rights with the application of APEL MALANG which can be accessed online, the taxpayer feels satisfied. This makes taxpayers directly facilitated in fulfilling their tax obligations.

Based on the results of the study in figure 1 shows that there are more female taxpayers than male taxpayers to be respondents. The difference in the number of respondents between male and female is not significant. Torgler and Schaltegger (2005) state that female have higher levels of tax compliance than male. Female taxpayers will obediently pay taxes on the grounds of conscience or have a guilty conscience if they do not pay taxes (Debbianita and Carolina, 2013). These feelings of guilt make female taxpayers have the awareness to pay taxes on time. Therefore, this research shows that the good application of the APEL MALANG can be the motivation of taxpayers to be obedient in fulfilling their tax obligations.

5.2. Effect of Fiscus Service Quality on Taxpayer Compliance

This research's results showed that the quality of the tax service has a positive effect on taxpayer's compliance in KPP Pratama Malang Utara. The better the tax service quality, it will increase taxpayers' trust in the tax authorities and lead to a sense of satisfaction from taxpayers so as to increase taxpayer's compliance in meeting their tax obligations.

Based on the results of the study in figure 1 shows that the number of respondents in this study was dominated by female taxpayers than male taxpayers. Taxpayers can feel the quality of the tax authorities if the taxpayer comes to the office. This condition proves that the tax service quality is felt more by female taxpayers than male taxpayers because taxpayers who come to the office are dominated by female taxpayers. Female respondents tend to have a greater ethical sense than male respondents (Fallan, 1999).

This study's results are in accordance with the tax morale theory by Frey (2003) who states that a taxpayer will be obedient in paying taxes if the tax authority fulfills taxpayer rights in the form of good service quality. Good services include several things, including: tangible, empathy, reliability, responsiveness, assurance. The existence of good service from the tax authorities will make taxpayers feel valued and respected. This will then give a positive impression to the taxpayer and have an impact on the satisfaction and trust of the taxpayer so that it can increase taxpayer's compliance in meeting its tax obligations.

6. CONCLUSIONS

Application of North Malang Service Application (APEL MALANG) has a positive effect on taxpayer's compliance in KPP Pratama Malang Utara. These results support the tax morale theory which states that the ability of tax authorities to provide service innovation will increase taxpayer's compliance.

The tax service quality has a positive effect on taxpayer's compliance in KPP Pratama Malang Utara. This result supports tax morale theory which states that the compliance of taxpayers will increase if the taxpayer is satisfied with the services provided by the tax authority.

Further researchers are advised not only to use closed questionnaires but also to provide open questionnaires to provide freedom of answer to taxpayers. Then, do research on the application of the APEL MALANG to taxpayers who are dominated by male taxpayers as respondents so that it can be compared differences in the results of his research. In addition, the next researchers are expected to be able to add to the research respondents

by considering the services of the tax authorities felt by taxpayers who do not come directly to the office.

The effect of the application of the MALANG APEL and the quality of the tax service to taxpayer's compliance, the KPP Pratama Malang Utara is advised to provide socialization related to the use of MALANG APEL to taxpayers and improve the reliability of the tax service quality through the provision of the same service for all taxpayers quickly and right.

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