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Influence of tax officer service quality and knowledge of tax on individual taxpayer compliance in tax office (kpp) Bojonagara Bandung

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Abstract

This research is conducted to determine how much influence the quality of tax officer service and knowledge about tax, have on the compliance of taxpayers. This research also seeks to understand the influence of knowledge of tax on individual taxpayer compliance KPP (Tax Office) Bojonagara Bandung, Indonesia. The usefulness of this research is expected to develop knowledge and to solve problems. The method used is *explanatory research*, by distributing questionnaires. The statistical data analysis used is multiple regression. The simultaneous test result indicates that the quality of tax officer's service and knowledge of tax give a significant influence on the compliance of tax payers in Tax Office (KPP) Bojonagara Bandung. Meanwhile, service quality of tax officer gives a significant influence on taxpayer compliance with the measurement of influence at about 61.7%. Meanwhile knowledge of tax does not give any significant influence on Taxpayer compliance with the score of influence is 14.2%.

Keywords: Service Quality, Knowledge of tax, Taxpayer Compliance

1. Introduction

Taxpayer compliance is an important aspect of enhancing state revenue from the tax sector. A high level of service quality from tax officers will encourage taxpayers to perform their obligation of paying taxes. If a good number of taxpayers are compliant in paying and reporting Annual Tax return, the ratio of tax compliance will increase.

According to Agus Martowardojo (2011) ^[1], the number of individual taxpayers in filing annual income tax return (SPT) is still very low, only 8.5 million workers out of the total amount of 110 million workers. From the number of tax payers, the annual tax return ratio of active workers in Indonesia annual tax return is only 7.73 percent, it is still inadequate if it is compared to the ratio of annual tax return in Japan which is 50 percent of the population. This is caused by low tax payer compliance in paying taxes.

According to one employee of tax office (KPP) Bojonagara, to date there are still taxpayers who are not punctual in the delivery of the annual tax return, this applies to both Company Tax payers and individual taxpayers Agus Kusumah, (2012) ^[2] It can also be seen from the ratio of the level of taxpayer compliance who reported the annual tax return from 2008 to year 2011 in Bandung small Tax office (KPP Pratama) shown in the table below;

Table 1: Ratio of level of taxpayers compliance in annual tax return reporting year 2008 to 2011 in Tax Office (KPP Pratama Bandung)

Year	Level of Taxpayer compliance (%)			
	Bojonagara	Cibeunying	Cicadas	Karees
2008	35%	60%	56%	57%
2009	32%	51%	51%	37%
2010	35%	37%	58%	82%
2011	52%	33%	21%	57%

Source: compiled from Bandung Tax office (KPP PRATAMA)