

# The Effect of Service Quality

*by I W Widnyana*

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## The Effect of Service Quality to Build Taxpayer Trust and Satisfaction on Increasing Taxpayer Compliance in Gianyar Regency

I Gede Putu Artawan<sup>1</sup> | I Wayan Widnyana<sup>2</sup> | I Gusti Agung Teja Kusuma<sup>3</sup>

<sup>1</sup>Student of Management Master of  
Universitas Mahasaraswati  
Denpasar

<sup>2</sup>Universitas Mahasaraswati  
Denpasar

<sup>3</sup>Universitas Mahasaraswati  
Denpasar



### Abstract

This paper reveals that the revenue target in the sector has not been achieved land and building Tax (PBB) in Gianyar Regency. This research is motivated by the desire to measure the importance of service quality performance to increase taxpayer trust and satisfaction in order to increase taxpayer compliance. Insights on various literatures have provided an explanation, there is a tendency for the management of the tax sector to be less aware of building value together with the community / taxpayer. Ideas important is to show the importance of tax sector managers to realize that the quality that has been built is meaningless if it is not able to have an effect on increasing taxpayer trust and satisfaction so as to increase taxpayer compliance. A type of quantitative research, using a pre-existing measurement scale with a PLS-based SEM analysis tool. Taxpayers do need the satisfaction they feel. This finding is evidenced by the satisfaction of taxpayers mediating well the effect of service quality on taxpayer compliance, also taxpayer satisfaction is able to mediate the effect of trust on taxpayer compliance. While service quality fails to directly affect taxpayer compliance, service quality can affect trust, trust affects taxpayer satisfaction, and taxpayer satisfaction affects taxpayer compliance. The quality built by the manager of the tax sector should be led to the creation of greater trust and satisfaction to increase taxpayer compliance.

**Keywords:** service quality, trust, taxpayer satisfaction, and taxpayer compliance.

## 1 | INTRODUCTION

Tax is one of the sources of state revenue which is very important for governance and implementation of development in Indonesia. The main problem faced by the Indonesian government is the level of compliance of taxpayers to pay taxes

is still low compared to other countries in South-east Asia. The percentage of individual income tax revenues to GDP in Indonesia is the lowest among neighboring countries, at 1.3 percent compared to Thailand at 1.9 percent, in the Philippines at 2.1 percent, and in Malaysia at 2.7 percent. (Rosid *et al.*, 2016). In 2018, the tax ratio only reached 10.3%,

below the 11% target stipulated in the 2018 State Budget Financial Note (Rahmayanti et al., 2020). The low condition of taxpayer compliance is indicated by the low tax revenue compared to the amount of tax revenue determination in most regions.

Taxpayer compliance is inseparable from the role of the Government in responding to the wishes of taxpayers for public satisfaction as taxpayers for service delivery. So that public compliance with paying taxes (Jaya et al., 2017; Walsh, 2012) in addition to satisfaction with services, public trust in the government and legal system will encourage the willingness of taxpayers to pay taxes if the funds obtained from tax expenditures are distributed evenly to finance all the needs and management of the country. (Winda, 2016). This is contrary to research conducted by Thondro (2018) which shows that trust in government agencies does not tend to have an impact on tax morale.

Various explanations that have been delivered, show that there are various consequences of unsatisfactory service, which have an impact on public trust, resulting in an unexpected effect on taxpayer compliance. The problem is very interesting to conduct research on the effect of service quality to build taxpayer trust and satisfaction on increasing taxpayer compliance.

## 2 | LITERATURE REVIEW

Most definitions of service quality are seen from the perspective of customers such as Lewis (1989), Moore (1987) and Creedon (1988) states, "Having consistency meets or exceeds customer expectations". The impact of this definition, the performance of service quality emphasizes more on the comparison between the expected service quality and what the customer feels (Parasuraman et al., 1985) which is known as the expectation gap model and the next perception becomes SERVQUAL.

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In the 2000s, SERVQUAL was criticized for being too generic to measure service quality. Experts develop various service quality measures for specific services, one of which is in the public service sector such as Chatzoglou et al. (2013) modified SERVQUAL to measure the quality of public service centers.

Trust is defined as the belief that arise because the customer was satisfied and comfortable for the fulfillment of the responsibility of providers of goods and services. Trust is a willingness to be available to exchange with partne<sup>8</sup> trusted, because of its reliability and integrity. Trust is a willingness or belief of an exchange partner to build a long-term relationship to produce positive work (Crosby et al. 2000 in Yulianto and Waluyo, 2004: 349).

Trust exists when a group believes in the trustworthiness and integrity of a partner. Trust is an expectation held by an individual that someone's speech is reliable. A trusted group needs to have high integrity and can be trusted, which are associated, with quality, namely: consistent, competent, honest, fair, responsible, helpful and kind (Morgan and Hunt, 2004 in Yulianto and Waluyo, 2004: 350). Trust is a number of specific beliefs about the integrity, honesty of the trusted party and the ability to keep promises (Luarn and Lin, 2003: 156).

Customer Satisfaction, Kolter (1997) gives meaning, namely the level of a person's feelings after comparing the performance (or results) that are felt compared to expectations. To be able to do something of greater value, it is not enough just to provide service, but must be able to provide satisfaction to customers. Customer service is determined by the supplier or service provider, while customer satisfaction is determined by the customer. Although the two things are slight differences, they are very important. It is true that customers are not always right, however customers are still customers. This means that solving problems is often more important than determining who is right.

Customers who are not satisfied they will be disappointed, with that disappointment the customer will take action to complain, or do nothing at all (silence). Engel, et al. (1994) suggested forms of taking action resulting from dissatisfaction with the quality of

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service delivered to customers, including: 1.Voice response; 2. Personal response (private response); 3. Third-party response; Achieving satisfaction can be a simple or complex process, and it is complex. In this case, the role of each individual in the service counter is very important and affects the satisfaction that is formed. To be able to know the level of customer satisfaction better, it is necessary to also understand the causes of satisfaction.

According to Tjipto<sup>4</sup> (2004: 110), consumer loyalty is a customer commitment to a brand, store or supplier based on very positive traits in long-term purchases. From this understanding it can be interpreted that brand loyalty is obtained because of a combination of satisfaction and complaints. Meanwhile, customer satisfaction comes from how much the company's performance is to cause this satisfaction by minimizing complaints so that long-term purchases made by consumers are obtained.

Interest (intention) to carry out buying behavior is part of consumer loyalty. Many behaviors do not buy but are classified as loyal because they are based on strong intentions. There is buying behavior but not based on interest, this condition is known as false loyalty. Usually this kind of behavior is forced. Furthermore, there is behavior that intends but does not make a purchase, this is mostly due to lack of purchasing power, and the best behavior is to show a purchase because it is supported by an interest in buying. The lowest level of loyalty is not showing buying behavior and having no interest.

In the context of taxpayer compliance, it is very good to measure interest compared to behavior. Many taxpayers engage in compliant behavior out of fear of being punished not because of self-conscious interest. But it is ideal to measure compliance interest in supporting compliance behavior as taxpayers.

Tax compliance is a taxpayer has the willingness to fulfill their tax obligations in accordance with the applicable rules without the need of holding the examination, thorough investigation, warning, or threat and application of legal or administrative sanctions (James in Santoso, 2008).

Tax compliance intention scale has been developed by Bornman, and Wessels (2017) found two dimensions, namely administrative compliance and tech-

nical compliance. Almost similar to the taxpayer compliance intention scale developed by Gangl et al. (2013),

## 3 | HYPOTHESES

<sup>9</sup> Silalahi et al., (2015) states that the quality of tax services consisting of reliability, responsiveness, assurance, empathy and physical evidence has a significant effect on taxpayer satisfaction. Ardiyansah et al. (2016), stated that tax authorities have a direct significant effect on taxpayer satisfaction. Diza et al., (2016) state that there is a positive and significant effect of service quality on customer satisfaction at PT. FIFGROUP Manado. Sugiharto (2015) states that the quality of prepaid electricity services of PT PLN (Persero) S2JB Jambi has an influence on customer satisfaction. Haryanto (2013) states that service quality, facilities and prices simultaneously have a positive and significant effect on service user satisfaction. Service quality, facilities and prices partially have a significant effect on service user satisfaction at the Samsat Manado office. Thegar (2018) states that service quality variables have a significant effect with a positive regression coefficient on customer satisfaction in the Raja Ampat Tourism Area. Based on the description and findings, the hypothesis of this study is:

H<sub>1</sub> : Service quality has a positive and significant effect on taxpayer satisfaction

Nurhadi et al., (2018) states that there is a positive and significant influence on service quality with service consumer trust delivery of packages PT. Indonesian post. Ahdyanugroho (2018) states that service quality affects customer trust in King Clean in DI Yogyakarta. In the research, Kartikasari et al., (2014) stated that service quality had a positive effect on patient trust in RSBK. Unidha (2017) states that service quality directly affects customer trust in Malang. Supanu (2019) states that there is a weak but positive relationship between service quality and trust in Five Star Hotels in Thailand.

<sup>2</sup> H<sub>2</sub>: Service quality has a positive and significant effect on trust



Anam et al., (2019) stated that tax authorities have a positive effect on taxpayer compliance at KPP Pratama Salatiga. Purba (2017) states that tax authorities have a positive and significant effect on the formal compliance of taxpayers at the Batam Pratam<sup>9</sup> Tax Service Office. Silalahi et al., (2015) stated that the quality of tax services consisting of reliability, responsiveness, assurance, empathy and physical evidence has a significant effect on taxpayer compliance. Ardiyansah et al., (2016), stated that tax authorities have a significant effect on taxpayer compliance. Research by Nurhayati et al., (2015) states that the service quality of tax officers has a significant effect on taxpayer compliance at the <sup>3</sup>bojonagara Bandung Indonesia Tax Office (KPP). Based on the description and findings, the hypothesis of this study is:

H<sub>3</sub> : Service quality has a positive and significant effect on taxpayer compliance

Although many studies show that satisfaction can lead to trust (Zanin, 2017), there are studies. recent shows that brand trust affects satisfaction (Sayed & Behboudi, 2017). Other research also proves that trust in institutions can lead to life satisfaction (Ciziceno, Marco and Travaglino, 2019). Several studies such as Pratiwi and Seminary (2015) state that there is a positive and significant effect of trust on customer satisfaction at the Dauh Ayu Savings and Loans Cooperative. Soegoto (2013) states that partially perceived value and trust have a significant effect on customer satisfaction at PT. Pandu Express. Setiawan et al., (2016) stated that trust has a positive and significant effect on customer satisfaction. Diza et al., (2016) stated that there is a positive and significant effect of trust on consumer satisfaction at PT. FIFGROUP Manado Branch. In the research of Pontoh et al., (2014) stated that trust has a positive and significant effect on customer satisfaction at the Manado Branch of BRI Bank. Khakim et al., (2015) stated that there is a positive and significant influence between customer trust on customer satisfaction, <sup>3</sup> the Pizza Hut Simpang Lima Semarang Branch. Based on the description and findings, the hypothesis of this research is:

H<sub>4</sub> : Trust has a positive and significant effect on taxpayer satisfaction

Ratmono and Cahyonowati (2013) state that belief in law and taxation determines individual taxpayer compliance more than tax checks and penalties. Research by Huda et al., (2015) states that trust has an effect on tax compliance. Arismayani et al., (2017) stated that the level of trust in the government and the law has a significant individual effect on taxpayer compliance. Research by Guzel et al., (2019) states that there is a positive and statistically significant relationship of trust in the government on tax compliance, the case in Turkey. Based on the description and findings, the hypothesis of this study is:

H<sub>5</sub> : Trust has a positive and significant effect on taxpayer compliance

Amin et al., (2013) stated that loyalty of Muslim and non-Muslim customers to Islamic banks is influenced by satisfied customers, as well as image and trust in Islamic banks. Nurfatmah's research (2013) states that taxpayer satisfaction has a partially significant effect on taxpayer compliance. Khakim et al., (2015) stated that there is a positive and significant influence between customer satisfaction and loyalty at Pizza Hut Simpang Lima Semarang Branch. Hadiwijaya et al., (2019) state that there is a positive and significant influence between service satisfaction and tax compliance at the UPTD Palembang Regional Revenue Office, South Sumatra Province. Based on the description and findings, the hypothesis of this research is:

H<sub>6</sub> : Taxpayer satisfaction has a positive and significant effect on taxpayer compliance

Ardiyansah et al. (2016), stated that service The tax authorities affect the taxpayer compliance variable with the taxpayer satisfaction variable as an intervening variable. Research by Hidayat et al., (2014) states that taxpayer satisfaction has the largest indirect effect in Indonesia between service quality and taxpayer compliance. Sefnedi & Indra's research (2019) states that restaurant taxpayer satisfaction acts as a mediating variable between the dimensions of empathy, reliability, responsiveness, assurance and restaurant taxpayer loyalty in West Pasaman agency. Research by Minh et al., (2016), revealed that service quality and customer satisfaction are important antecedents of customer loyalty and customer satisfaction mediates the effect of service quality

on customer loyalty in the Vietnam Retail Banking Sector. Research by Ishak et al. (2017) states that customer satisfaction is able to mediate (full mediation) in influencing service quality on customer loyalty in Islamic Banks in Indonesia. Based on the description and findings, the hypothesis of this study is:

H<sub>7</sub>: Taxpayer satisfaction plays a positive role in mediating the effect of service quality on taxpayer compliance.

Zulistiyowati (2015) states that there is an indirect effect of the trust variable on the taxpayer compliance variable through the satisfaction variable. Rizkiawan (2019) states that consumer satisfaction can mediate the influence of trust on the interest in revisiting the Wonogiri Healthy Charity Hospital. Research by Sitorus et al., (2018) states that the mediating effect of customer satisfaction on the influence of service quality and customer trust on customer loyalty has more power than the direct influence of service quality and customer trust on customer loyalty. Based on the description and findings, the hypothesis of this study is:

H<sub>8</sub>: Taxpayer satisfaction plays a positive role in mediating the effect of trust on taxpayer compliance.

#### 4 | RESEARCH METHODOLOGY

This research uses quantitative research. Quantitative research is used to examine specific populations or samples, data collection using research instruments, quantitative / statistical analysis, with the aim of testing predetermined hypotheses (Sugiono 2011). The location of this research is the Regional Financial and Asset Management Agency (BPKAD) Gianyar Regency, which is located at Jalan Ciung Wanara No. 16 Gianyar.

The population in this study were taxpayers of Rural and Urban Land and Building Tax (PBB-P2) in Gianyar Regency. The number of samples in this study using the formula Rao Purba (2006) in Kharis (2011; 50) as many as 96 respondents. Data collection techniques that researchers use to analyze data in accordance with the research objectives, is to use a set of questions (questionnaires) that are

submitted to respondents. In determining the score, a Likert scale is used, which way measurement by exposing a person to several questions and being asked to provide answers. From the answers they gave, then a weighted value or score was given for each answer (Singarimbun, 1985). The scoring based on the Likert scale is: Strongly Agree (SS) was given a score of 5; Agree (S) is given a score of 4 Disagree (KS) is given a score of 3; Disagree (TS) was given a score of 2; and Strongly Disagree (STS) given a score of 1.

Variables are all forms or things that refer to the characteristics or attributes of an individual or an organization that can be measured or observed (Creswell et al, 2012,; 76) Based on the research problem, theoretical basis, the concept of variable measurement, and previous research so that the types and forms of variables and indicators can be identified are: 1) The exogenous variable(X) consists of five dimensions, namely; direct or evidence tangible (X<sub>1</sub>); reliability or reliability (X<sub>2</sub>); responsiveness or responsiveness (X<sub>3</sub>); Service guarantee or assurance (X<sub>4</sub>); and empathy or empathy (X<sub>5</sub>). 2) The endogenous variable (Y) consists of two dimensions, namely: administrative compliance (Y<sub>3.1</sub>) and technical compliance (Y<sub>3.2</sub>). 3) Intervening variable or commonly called the second independent variable, namely: Trust (Y<sub>1</sub>) and Satisfaction Taxpayer (Y<sub>2</sub>).

A total of 96 respondents were involved in this study as the sample size was obtained based on the calculation of the characteristics of sample the respondent used to determine the diversity of respondents as in Table 1 .

Based on Table 1, there were more male respondents, aged 50-57 more years, dominated by private employees, residence in Kab. Gianyar more, with more owner status.

#### 5 | RESULT AND DISCUSSION

Table 2

From the results of the validity test by involving 30 respondents showed a significant positive correlation of each indicator (r value  $\geq 0.30$ , Sugiyono, 2010) and Cronbach Alpha for each dimension and reli-

able construct (Cronbach's Alpha > 0.60, Supranto, 2005).

In this study, it can be seen that all variables having an AVE value above 0.5 meet the requirements for discriminant validity (Fornell & Larcker, 1981). The square root of average variance extracted ( $\sqrt{\text{AVE}}$ ) value of each variable is mostly above the correlation coefficient value between variables. Based on the results of the evaluation, inner model the research data is measured by the relationship between the coefficient of determination ( $R^2$ ) in the three equations. The model results are as follows:

$$Q^2 = 1 - (1 - R1^2) (1 - R2^2) (1 - R3^2)$$

$$Q^2 = 1 - (1 - 0.738) (1 - 0.771) (1 - 0.851)$$

$$= 1 - (0.262) (0.229) (0.149)$$

$$= 1 - 0.0089$$

$$= 0.991 = 99.1\%$$

Table 3 shows the results of the hypothesis test. H1 test results ( $\beta = 0.643$ , t-statistic = 5.060, sig = 0.000). that service quality has a positive and significant effect on taxpayer satisfaction can be supported. H2 ( $\beta = 0.859$ , t-statistic = 16.330, sig = 0.000). that service quality has a positive and significant effect on taxpayer trust can be supported. H3 ( $\beta = 0.085$ , t-statistic = 0.891, sig = 0.373) that service quality has no effect on taxpayer compliance, hypothesis 3 is not supported. H4 ( $\beta = 0.262$ , t-statistic = 2.042, sig = 0.042), that trust has a positive and significant effect on taxpayer satisfaction can be supported. H5 ( $\beta = 0.329$ , t-statistic = 3.109, sig = 0.002) that trust has a positive and significant effect on taxpayer compliance can be supported. H5 ( $\beta = 0.555$ , t-statistic = 5.670, sig = 0.000) that mandatory satisfaction has a positive and significant effect on taxpayer compliance can be supported. Table 3 Tables 4 and 5

Based on Table 5 above, Taxpayer Satisfaction ( $Y_2$ ) is able to mediate the indirect effect of Service Quality (X) on Taxpayer Compliance ( $Y_3$ ). Whereas the mediation effect of Taxpayer Satisfaction ( $Y_2$ ) on the effect of Service Quality (X) on Taxpayer Compliance ( $Y_3$ ) is Full Mediation. Meanwhile, Taxpayer Satisfaction ( $Y_2$ ) is able to mediate the indirect effect of Trust ( $Y_1$ ) on Taxpayer Compliance ( $Y_3$ ). Whereas the mediation effect of Tax-

payer Satisfaction ( $Y_2$ ) on the influence of Trust ( $Y_1$ ) on Taxpayer Compliance ( $Y_3$ ) is Partial Mediation. Figures 1 and 2

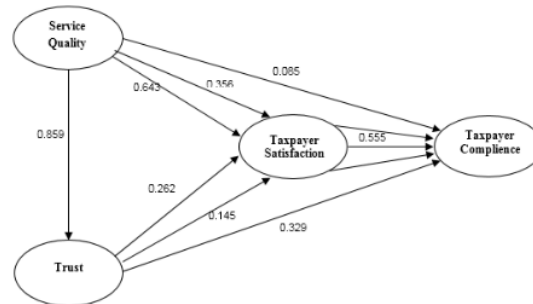


FIGURE 1: Research Results Model

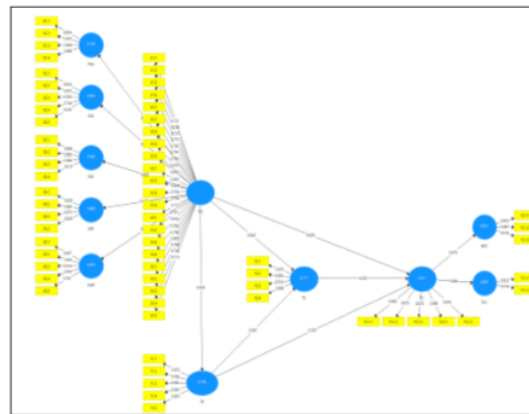


FIGURE 2: PLS Result

The results show that all channels have a significant effect except that the service quality pathway on increasing taxpayer compliance has no direct effect. This means that taxpayers will behave obediently if they have felt the quality of services received which causes satisfaction, as well as the level of trust in tax administrators, the better, the taxpayers will feel more satisfied. However, in this case, the direct relationship between service quality and taxpayer compliance has not been able to influence compliance. The characteristics of the taxpayers who were caught in the sample in this study apparently have their own way of thinking. In implementing their tax compliance, it is more likely that they will increase if they have felt satisfaction with the service they



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feel. Taxpayer satisfaction is a key word to create an intention to comply with tax obligations.

The importance of increasing satisfaction is evidenced by the satisfaction of taxpayers being able to mediate service quality towards full taxpayer compliance. Service quality has an effect on taxpayer satisfaction in line with the research of Silalahi et al., (2015) which states that the quality of tax services consisting of reliability, responsiveness, assurance, empathy and physical evidence has a significant effect on taxpayer satisfaction. Ardiyansah et al., (2016), stated that tax authorities have a direct significant effect on taxpayer satisfaction.

Service quality has an effect on trust, agrees with the research of Nurhadi et al., (2018) which states that there is a positive and significant influence on service quality with consumer confidence in the package delivery service of PT. Indonesian post. Ahdyanugroho (2018) states that service quality affects customer trust in King Clean in DI Yogyakarta. Service quality has not been able to influence taxpayer compliance directly supporting the research of Brata et al., (2017) which states that taxpayer services have an insignificant effect and have a negative relationship with taxpayer compliance. Mahfud et al., (2017), stated that the quality of taxation services has no effect on taxpayer compliance.

Trust has an effect on taxpayer satisfaction in line with the previous research of Sayed & Behboudi, (2017) that shows brand trust affects satisfaction. Other research also proves that trust in institutions can lead to life satisfaction (Ciziceno, Marco and Ravaglino, 2019). Khakim et al., (2015) stated that there is a positive and significant influence between customer trust on customer satisfaction, at the Pizza Hut Simpang Lima Semarang Branch.

Trust has an effect on taxpayer compliance in line with the research of Ratmono and Cahyonowati (2013) which states that belief in law and taxation determines the compliance of individual taxpayers more than tax audits and penalties. Guzel et al., (2019) stated that there is a positive and statistically significant relationship of trust in the Government on tax compliance, the case in Turkey.

Taxpayer satisfaction affects taxpayer compliance, agreeing with the research of Amin et al., (2013)

10 stating that the loyalty of Muslim and non-Muslim customers to Islamic banks is influenced by satisfied customers, as well as the image and trust in Islamic banks. Nurfatmah's research (2013) states that taxpayer satisfaction has a partially significant effect on taxpayer compliance. Taxpayer satisfaction plays a role in mediating service quality with taxpayer compliance supporting research Ardiyansah et al., (2016), stating that taxpayer services have an effect on taxpayer compliance variables with taxpayer satisfaction variables as an intervening variable. Research by Hidayat et al., (2014) states that taxpayer satisfaction has the largest indirect effect in Indonesia between service quality and taxpayer compliance. Taxpayer satisfaction plays a role in mediating trust in taxpayer compliance, supporting research Zulistiowati (2015) states that there is an indirect effect of the trust variable on the taxpayer compliance variable through the satisfaction variable. Rizkiawan (2019) states that consumer satisfaction can mediate the influence of trust on the interest in revisiting the Wonogiri Healthy Charity Hospital.

## 6 | CONCLUSION AND RECOMMENDATION

An important conclusion in this study is that taxpayer satisfaction is something that needs to be considered in order to increase taxpayer compliance, by means of satisfaction, the perceived service quality and trust in the government will be able to generate interest in carrying out tax obligations so that taxpayer compliance can be improved, thus quality of service that is already good can lead to taxpayer satisfaction. Tax management by the government causes taxpayer trust and satisfaction to increase. although good service quality has not been able to directly increase compliance.

Limitations of this research is the sample used is still limited to rural and urban land and building tax taxpayers. Suggestions for further research to be carried out on other types of taxes that are managed by district governments. So that the results are able to represent more broadly. In addition, future researchers can modify the research model by adding and developing indicators and other variables.



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**TABLE 1:** Characteristics of Respondents as Sample

Criteria	Number	Percentage (%)
Gender	69	71,9
Male	27	28,1
Female		
Total Respondents	96	100
Age:	17	17,7
17-25 years	13	13, 5
26-23 years	15	15.6
34-41 years	12	12.5
42-49 years	31	32.3
50-57 years	8	8.3
> 58 years		
Total Respondents	96	100
Occupation:	6	6.4
Student / Student	18	19.1
Civil	14	14.9
Servant BUMN / BUMD	37	39.4
Employee Private Employee	19	20 , 2
Other		
Total Respondents	96	100
Residence:	82	85.4
Kab. Gianyar	14	14.6
Outside District. Gianyar		
Total Respondents	96	100
Status as tax subjects:	87	90.7
Owner	9	9.3
Tenants / Managers		
Total Respondents	96	100

**THE EFFECT OF SERVICE QUALITY TO BUILD TAXPAYER TRUST AND SATISFACTION ON INCREASING TAXPAYER COMPLIANCE IN GIANYAR REGENCY**

**TABLE 2:** Test Results of the Validity and Reliability of Research Instruments

Variable	Dimension	Indicators	Correlation	Cronbach's Alpha
Quality of Service (X)	Tangibles (X1)	Services performed have been supported by information technology systems (X1.1)	0.350	0.717
		Providing a comfortable waiting room (X1.2)	0.493	
		Employee using polite (X1.3)	0.722	
		Availability of manuals or brochures / leaflets on local tax services (X1.4)	0.543	
	Reliability (X2)	Availability of service in accordance with the time promised (X2.1)	0.510	0.857
		availability of services with a sincere interest in resolving the taxpayer's problems (X2.2)	0.615	
		Services provided are appropriate (X2.3)	0.562	
		Services provided are responsible (X2.4)	0.630	
	Assurance (X3)	Services provided are error free (X2.5)	0.458	0.850
		Finishing services accurately or timely (X3.1)	0.571	
		Resolving problems quickly (X3.2)	0.529	
		Always willing to help taxpayers (X3.3)	0.495	
	Physical Security (X4)	Always to prioritize the needs or concerns of taxpayers (X3.4)	0.622	0.743
		Provide information or communicate effectively (X4.1)	0.592	
		Providing secure services (X4.2)	0.623	
		politely Providing services (X4.3)	0.551	
Taxpayer Satisfaction (Y)	Empathy (X5)	Employees master tax service regulations or procedures (X4.4)	0.477	0.709
		Give attention to each taxpayer (X5.1)	0.536	
		Provide convenience in every service (X5.2)	0.610	
		Providing sympathetic services (X5.3)	0.615	
	Trust (Y1)	Providing services to each taxpayer (X5.4)	0.562	0.751
		Providing time to solve problems faced by taxpayers (X5.5)	0.630	
		Having Trust (Y1.1)	0.587	
		Trust (Y1.2)	0.706	
	Taxpayer Satisfaction (Y2)	No doubt (Y1.3)	0.666	0.765
		Confidence (Y1.4)	0.568	
		No doubt (Y1.5)	0.543	
		Satisfied with tax officer services. (Unification is done because the PBB tax service officer is more general in nature) (Y2.1)	0.595	
Taxpayer Compliance (Y3)	Technical compliance (Y3.1)	Satisfied with additional services (Y2.2)	0.575	0.765
		Satisfied with the level of service at the tax office (Y2.3)	0.611	
		Satisfaction with the tax office ( satisfaction with the company's or corporate brandagency)(Y2.4)	0.619	
		The importance of paying his taxes on time (Y3.1.1)	0.703	
Taxpayer Compliance (Y3)	Technical compliance (Y3.2)	paying taxes in an accurate way (Y3.1.2)	0.679	0.765
		Paying extra taxes on time if found any additional amount of liabilities (Y3.1.3)	0.540	
		Not Consider to manipulate the amount of liabilities to be paid (Y3.2.1)	0.734	
		Considering not reporting all income on tax returns (Y3.2.2)	0.728	

**TABLE 3:** Direct Effect

Relationship Direct	Path Coefisient	t Statis-tics	Sig	Hypo-theses	Remark
Service quality (X) → Taxpayer satisfaction (Y2)	0.643	5.060	0.000	H1	Positive Significant
Service quality (X) → Trust (Y1)	0.859	16.330	0.000	H2	Positive Significant
Service quality (X) → Taxpayer Compliance (Y3)	0.085	0.891	0.373	H3	Not Significant
Trust (Y1) → Taxpayer satisfaction (Y2)	0.262	2.042	0.042	H4	Positive Significant
Trust (Y1) → Taxpayer compliance (Y3)	0.329	3.109	0.002	H5	Positive Significant
Taxpayer satisfaction (Y2) → Taxpayer compliance (Y3)	0.555	5.670	0.000	H6	Positive Significant

**TABLE 4:** Indirect Effect and Total Effect

Relationship Indirect	Effect	Indirect	Effect Total	T statistic	Sig	Re-mark
Direct : X → Y2	0.643	0.643	0.643	0.448	0.001	Significant
Indi- : X → Y2 → Y3	0.085	0.643X0.555 = 0.356	0.085+ 0.356 = 0.441			
Direct : Y1 → Y2	0.262	0.262	0.271	2.111	0.035	Significant
Indi- : Y1 → Y2 → Y3	0.329	0.262 x 0.555 = 0.145	0.329 + 0.145 = 0.474			

**TABLE 5:** Recapitulation of Test Results of Mediation Variables

No	Mediation Variable Taxpayer	Effect of				Kot
		(A)	(B)	(C)	(D)	
1	Service quality (X) -> Taxpayer compliance (Y3)	0.085 (No Sig)	0.442 (Sig)	0.643 (Sig)	0.555 (Sig)	Full Mediation
2	Trust (Y1) -> Taxpayer Compliance (Y3)	0.329 (Sig)	0.474 (Sig)	0.262 (Sig)	0.555 (Sig)	Partial Mediation



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