

THE ANALISIS EFFECT OF AWARENESS OF THE TAXPAYER AND SERVICE TAX AUTHORITIES ON TAX COMPLIANCE (CASE RESEARCH ON NORTH KARAWANG PRIMARY TAX SERVICES OF 2018)

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ABSTRACT---The purpose of this research was to determine the effect of awareness of the tax payer and service tax authorities on tax compliance. This research was conducted at the Pratama Karawang North Tax Service Office in 2018. This research uses a quantitative approach. The sample is taken by convenience sampling technique, with a sample size of 100 respondents. Data collection methods related to research use question naire methods in the form of statements. The partial test results (t) show that the awareness of the tax payer and service tax authorities at the Pratama Karawang North Tax Service Office in 2018 have an effect on Taxpayer Compliance. Simultaneous Test Results (F) show that all independent variables have a joint effect on the dependent variable.

Keywords--- taxpayer awareness, service tax authorities, tax compliance.

I. INTRODUCTION

Background

Implementation of a series of good governance system in harmony with applicable laws, in order to actualize the welfare of the community and carry out development in various fields, the government must manage its financing well, one of which is in managing state revenue. There are 2 (two) types of revenue are income from taxes and income not from taxes, income not from taxes can be from natural resource results, loans obtained from other country and so on. However, the most dominant income is tax revenue, tax is a large income for the Republic of Indonesia. The tax collected by the government will be used annually to finance development activities and other activities that can incur routine financial expenditure, because taxes have become a source of the main income and predominant tend to be used for state funding in accordance with those listed in the UUD 1945 Article 23A which contains as follows: "All taxes and other levies that are forcing to be used for State purposes based on the law". Based on data from the North Karawang Tax Service Office, the ratio of personal compliance in 2017 for non-employee individuals is as much as 51% and personal employees are as much as 62%. In 2018, non-employee personal tax compliance has decreased to 30% and employee personal tax compliance has increased by 64%.

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Tax compliance Graphic Taxpayer North Karawang Tax Service Primary Office 2017-2018



This ratio has informed that the tax compliance of individuals non-employee has decreased significantly and the taxpayer of individual employees has increased so that this shows a phenomenon that can be investigated.

Thus based on background descriptions and various research results that have shown that taxpayers have a dominant role to be able to help increase state revenues in tax revenue and taxpayer conditions are expected to be able to contribute to tax revenue receipts, the authors are interested in conducted a research with the title *"The Analisis Effect Of Awareness Of The Taxpayer And Service Tax Authorities On Tax Compliance (Case Research On North Karawang Primary Tax Services Of 2018)."*

I.1 b. Formulation of the Problem

The formulation of the problem can be formulated as follows:

1. How does the influence of taxpayer's awareness of tax compliance in North Karawang Primary Tax Office in 2018?
2. How does the influence of tax authority services on tax compliance in North Karawang Primary Tax Office in 2018?
3. How does the awareness of taxpayers and service tax authorities affect tax compliance at the North Karawang Primary Tax Office in 2018?

I.2 c. Research Purposes

In accordance with the formulation of the problem, the objectives of this research are as follows:

1. To find out the influence of Taxpayer awareness of Tax compliance at the North Karawang Primary Tax Service Office in 2018.
2. To find out the effect of service tax authorities on tax compliance at the North Karawang Primary Tax Service Office in 2018.

3. To find out the effect of awareness of taxpayers and service tax authorities on tax compliance at the North Karawang Primary Tax Office in 2018.

II. LITERATURE REVIEW

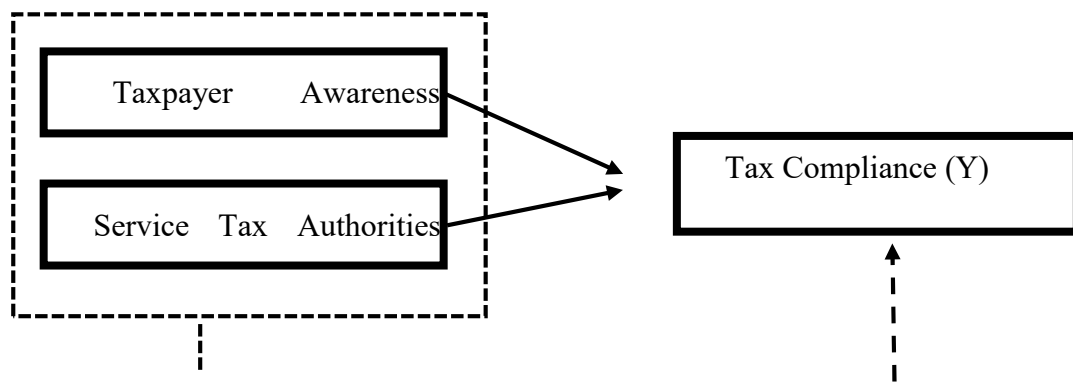
a. Taxpayer Awareness

According to Pohan's opinion (2014: 125) about taxpayer awareness that:

"Taxpayer awareness at this time is still relatively low. The phenomenon is not only found among the lower classes of society who have limited insight and knowledge about tax, but also among the people in the class community who really know the function and the tax statutory provisions for taxation." Nur Uswatun Khasanah (2017: 17) states that: "To increase public awareness in paying taxes, understanding is needed for the community why they have to pay taxes and what is the function of state revenue from taxes". Hence, the community needs to understand the importance of tax imposed by the government is to ensure adequate funding for the projects for the well-being of the community (Saudi, 2018). Thus, the community and the government must have mutual understanding and awareness on the tax matter in order to provide better service and contribute to the well-being of the society. The importance of tax could be ignored by the public and the government plays an important role to ensure that the welfare of the society is being taken care of. The rise of the cost of medical and the cost of infrastructure must be taken into consideration by the authority and therefore, the tax also could increase from time to time. Putut Priambodo (2017: 18) states that, "Service is a way of serving (helping to take care of and prepare everything needed by someone). While the tax authorities are tax officers "Meanwhile, according to Masruroh and Zulaikha (2013: 25), having an opinion about the service and can be explained as follows: "A process of assistance to others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success". Siti Kurnia Rahayu (2010: 138) states that, "Compliance means submitting to or complying with teachings or rules. Hence, tax compliance can be interpreted as submitting, obeying and complying with taxpayers in carrying out their taxation rights and obligations in accordance with applicable tax laws".

a. Theoretical framework

Theoretical framework is a flow that visualizes thinking methods that are written into a form that is related to the variables to be observed and the procedures for measurement and expectations of research results. Theoretical framework in this research can be described as follows.



Picture 2.1 Theoretical Framework

Explanation:

Y : Dependent Variable = Tax compliance

X₁ : Independent Variable 1 = Taxpayer awareness

X₂ : Independent Variable 2 = Service Tax Authorities

→ : Influence of variables X₁ and X₂ on Y

→▶ : The influence simultaneously on Y by X₁ and X₂ variables

e. Hypothesis of the Research

1. Taxpayer awareness on Tax Compliance

"Awareness is a state that is understood, while taxation is a tax subject. Tax awareness is an awareness that understands tax regarding. The positive rating of taxpayers for the implementation of state functions by the government will move the public to pay taxes. Therefore, awareness of taxpayers about taxation is needed to increase taxpayers' requests (Jotopurnomo and Mangoting, 2013) ". In raising the level of tax compliance required the quality of taxpayer awareness that will result in the interpretation and implementation of responsibilities regarding taxation. Tax payers must be considered and obediently to indirect taxes must be included in national development. Research conducted by Kundalini (2015) Related to "Taxpayer Awareness of Tax Compliance." As follows:

H_{o1} : Taxpayer awareness has no effect on taxpayer compliance

H_{a1} : Taxpayer awareness affects Tax compliance

2. Quality of service tax authorities for tax compliance

"Own services in the taxation sector can be interpreted as services provided to taxpayers by the Directorate General of Taxes (Dirjen Pajak) to help taxpayers meet their tax compliance. Tax services are included in public services because they are run by government agencies, aiming to meet the needs of the community and in the context of implementing laws statutory and not profit oriented "(Jotopurnomo and Mangoting, 2013).“ Quality services are services that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously. With the improvement of service quality, it is hoped that it will foster a sense of awareness to the public to be willing to pay taxes which will then have a positive impact on state revenues. The increase in tax revenue, especially for individuals who have been the most income of state revenues and can provide a positive meaning for the country's development. An increase in state tax revenue can be an important element of assessment that the performance of the organization with all its quality services and the performance of its employees has shown good results.

"Arya Yogatama Research (2014) "Analysis of Factors Affecting Personal Tax Compliance (Research in the KPP Semarang Candisari Area) shows research results that Service tax authorities, Perceptions on the Use of Tax Money Transparently and Accountability and Perceptions of the Effectiveness of Taxation Systems have a positive and significant effect on tax compliance, while taxation socialization has no significant effect on compliance." Based on the description above, it is found that the research hypothesis is as follows:

H_{o2} : The quality of the service tax authorities does not affect the compliance of taxpayer

H_{a2} : The quality of the service tax authorities affects on Taxpayer Compliance

3. Taxpayer awareness and Service tax authorities for taxpayer compliance

Research of the Pertiwi Kundalimi (2015) "The Influence of Taxpayer awareness and Tax Employee Services on Tax compliance in the Temanggung Regency Primary Tax Service Office in 2015, showed the results of research that the level of Taxpayer awareness and service of tax employees affected the level of tax compliance on the Tax Office of Temanggung Regency in 2015." Then the hypothesis can be formulated as follows:

H₀₃ : Tax Awareness and Service tax authorities do not have simultaneously effects on Tax compliance

H_{a3} : Tax Awareness and Service tax authorities have simultaneously effects on the taxpayer compliance

III. RESEARCH METHOD

III.1 a. The method used

The approach used in this research is a quantitative approach, the quantitative approach focuses on theoretical testing and also takes measurements on research variables using numbers and data analyzed with applicable statistical procedures.

The form used in this research involves 2 (two) independent variables, there are: Taxpayer awareness and Service tax authorities that are identified to affect the dependent variable which in this case is the level of personal tax compliance at the North Karawang Primary Tax Service Office in 2018.

b. Collecting Data Method

1. Population, Samples, and sampling techniques

a. Population

In this research, the population is individual taxpayers registered in North Karawang Primary Tax Service Office. Researchers take this population because there are more taxpayers who are private taxpayers compared to corporate taxpayers. North Karawang taxpayers based on 2018 data are 55,860 taxpayer compliance.

b. Samples

The sample in this research is an element of the population which in this case is an individual taxpayer registered at North Karawang Primary Tax Service Office. The criteria taken for the sample are individual taxpayers, who are registered or who have a tax ID (NPWP) on North Karawang Primary Tax Service Office. The sample is a respondents whose numbers are determined through data on the number of individual taxpayers registered with North Karawang Primary Tax Service Office. The number of samples taken in this research uses calculations through the Slovin formula, as follow:

$$n = \frac{N}{1 + Ne^2}$$

Explanation:

n : Sample

N : Population

E : Error rate estimation

1 : Constant number

So, the sample used is as follows:

$$n = \frac{55.860}{1 + 55.860(0,1)^2}$$
$$n = \frac{55.860}{1 + 55.860. 0,01}$$
$$n = \frac{55.860}{1 + 558.6}$$
$$n = 99.82$$

Rounded up to 100 respondents

c. Sampling Technique

The sampling technique in this research uses the Convenience Sampling technique. Convenience Sampling Technique is a technique of determining samples by chance, members of the population found by researchers and willing to be sample (respondents) and filling out questionnaires that have been provided and can be sampled from the population taxpayers that registered at North Karawang Primary Tax Office.

d. Data Types and Sources

The type of data in this research are primary data obtained directly from respondents by distributing questionnaires to members of the population (Individual Taxpayers registered at the North Karawang Tax Service Office), primary data used in this research are questionnaires that contain questions about the Taxpayer level awareness and Quality of service tax authorities for tax compliance.

e. Data Collecting Technique

IV. The technique applied to data collection is done by distributing questionnaires that have been made by researchers, so that the data used are primary data types. This questionnaire is closed characteritic required for all respondents who have been willing to fill out the questionnaire and are eligible to be sampled to immediately collect the questionnaire to the researcher.

RESULTS AND DISCUSSION

1. Descriptive Statistics of Research Variables

The description of the data is carried out to describe the research process to the research results obtained from the research questionnaire given to respondents. Respondents in this research are taxpayers registered with North Karawang Primary Tax Office. In this research there are two independent variables; the influence of taxpayer awareness and service tax authorities and one dependent variable is tax compliance. Measuring these variables uses a 4 (four) Likert scale points where each question is to measure each answer from the respondent, starting from the respondent's answer Strongly Agree (Scale 1) to the answer Very Disagree (Scale 4).

Descriptive statistics need to be used to measure how much the independent variable assessed the dependent variable in a questionnaire. The following descriptive statistics explain the variables in the research described in terms of the mean

(average). Descriptive statistics of the results of this research are shown in the table below:

Table 4.1. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Tax compliance	100	1,00	4,00	2,7163	0,26103
Taxpayer awareness	100	1,00	4,00	2,8740	0,34308
Service tax authorities	100	1,00	4,00	2,5620	0,40070

Source: data processed with SPSS 24 (2019)

The descriptive statistics table explains the data into a clearer form of each of the variables, that is tax compliance, taxpayer awareness and service tax authorities. Following is an explanation of the descriptive statistical table of each variable.

1. Tax compliance (Y)

Based on the outputs, it is explained that the number of respondents in the tax compliance variable were 100 people. A minimum value of 1.00 means that the lowest response for this variable is strongly agreed (SS). The maximum number of 4.00 which means that the highest response that is strongly disagree (STS) is indicated by the mean number (average) of 2.7163 which indicates the average respondent chose to agree (S) with a standard deviation of 0.26103.

2. Taxpayer awareness (X1)

Based on the outputs above, it is explained that the number of respondents in the tax compliance variable were 100 people. A number of values is 1.00 which means that the lowest response for this variable is strongly agreed (SS). The maximum number of 4.00 which has the highest response that is strongly disagree (STS) is indicated by the mean number (average) of 2.8740 which indicates the average respondent chooses to agree (S) indicated by the standard deviation of 0.34308.

3. Service tax authorities (X2)

Based on the output above, it is explained that the number of respondents in the service tax authority variable were 100 people. A minimum value of 1.00 which has the lowest response for this variable is strongly agreed (SS). The minimum number of 4.00 which means the highest response is strongly disagree (STS) indicated by the mean number (mean) of 2.5620 which indicates the average respondent chose to agree (S) with a standard deviation of 0.40070.

2. Validity and Reliability Test Results

a. Validity Test Result

Validity test has the aim to prove that the appropriate use of a tool for estimating the object being measured, so that the data obtained in line with the purpose for the estimation. The results of the validity test of this research are described as follows:

1. Tax compliance (Y)

Tax compliance in this research is the dependent variable. The variables were assessed using a Likert scale of 1 to 4 through 8 statements. The following are the results of the validity test that has been processed in each variable tax compliance statement item:

Table 4.2. Validity Test Result –Tax compliance (Y)

Questions Item	Sig.	r-Count	Conclusion
KWP1	0,000	0,611	Valid
KWP2	0,036	0,210	Valid
KWP3	0,000	0,426	Valid
KWP4	0,000	0,611	Valid
KWP5	0,000	0,648	Valid
KWP6	0,003	0,394	Valid
KWP7	0,000	0,403	Valid
KWP8	0,000	0,406	Valid

Source: data processed with SPSS 24 (2019)

Based on the chart, it can be seen that the value of Sig. or P-value of less than 0.05 for each item of questions overall, then it can be concluded that all question items on the tax compliance variable (Y) are valid.

2. Taxpayer awareness (X1)

The independent variable 1 (X1) in the research is Taxpayer awareness. Measurement of variables is carried out with 5 statement items with each statement using a Likert scale of 1 to 4. The following is a table of results from the validity test that researchers have carried out for each item of variable statement taxpayer awareness:

Tabel 4.3. Validity Test Result –Taxpayer awareness (X1)

Questions Item	Sig.	r-Count	Conclusion
SWP1	0,000	0,400	Valid
SWP2	0,000	0,627	Valid

SWP3	0,000	0,760	Valid
SWP4	0,000	0,543	Valid
SWP5	0,000	0,619	Valid

Source: data processed with SPSS 24 (2019) In accordance with the table, it can be seen that the value of Sig. or p-value is less than 0.05 for each item of the whole question, then it can be concluded that all the question items in the variable taxpayer awareness (X1) are valid.

3. Service tax authorities(X2)

The independent variable 2 (X2) in this research is the Service tax authorities. The measurement of variables is carried out with 5 statement items with each statement using a Likert scale of 1 to 4. The following is the result of the validity test that is processed on each item of the service tax authority variable statement:

Table 4.4 Validity Test Result – Service tax authorities (X2)

Questions Item	Sig.	r-Count	Conclusion
PF1	0,000	0,515	Valid
PF2	0,020	0,232	Valid
PF3	0,000	0,807	Valid
PF4	0,000	0,895	Valid
PF5	0,000	0,807	Valid

Source: data processed with SPSS 24 (2019)

In accordance with the table it can be seen that the value of Sig. or a p-value is less than 0.05 for each item in overall question, then it can be concluded that all question items are variable service tax authorities (X2) are valid.

b. Reliability Test Results

"Measuring instruments that are used to weigh each variable using a questionnaire, consisting of several statements, it is necessary to test the reliability of each variable used. Reliability tests are carried out to measure the consistency or stability of one's answers over time to a statement so that a statement the questionnaire can be said to be reliable or not" (Ghozali, 2013: 87). The results of the reliability test in the research can be explained in the table below:

Realibilities Test Result Table

Variable	N of Items	Cronbach's Alpha	Standard	Conclusion
Taxpayer awareness	8	0,636	0,60	Reliabel
Service tax authorities	5	0,671	0,60	Reliabel
Tax compliance	5	0,667	0,60	Reliabel

Source: data processed with SPSS 24 (2019)

In accordance with the table can be assessed for the results of the reliability test of each variable produces a value that matches the test criteria. Each of the variables used for this observation, including tax compliance, service tax authorities and awareness of the obligation to have Cronbach's Coefficient Alpha exceeds 0.60. Then, it can be concluded that each instrument used is reliable.

3. Classical Assumption Test Results

a. Normality Test Results

Normality test data can use the Kolmogorov-Smirnov (K-S) test, if the significance value is above 5%, it can be said that the data is normal dissemination or vice versa if the significance value is below 5%, it can be said that the data is not normal dissemination. The normality test results of this research are shown in the table below:

Normality Test Result Table
One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.14330172
Most Extreme Differences	Absolute	.066
	Positive	.066
	Negative	-.058
Test Statistic		.066
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the truesignificance.

Source: data processed with SPSS 24 (2019)

From the results above, it can be seen the significance number in the normality test using kolmogorov-smirnov which is worth 0.200, this value exceeds 0.05 which means the data is normally disseminated, then the assumption of normality in this research is fulfilled.

b. Multicollinearity Test Results

The fact that there is sufficient correlation between independent variables with one another is multicollinearity. The good thing is, the regression model must have no correlation between independent variables. The requirement to use multiple regression analysis is to use a multicollinearity test, to indicate whether there is multicollinearity between independent variables. The multicollinearity test results of this research are presented in the table below:

Table. Multicollinearity Test Results

	Collinearity Statistics		Kesimpulan
	Tolerance	VIF	
Taxpayer awareness	0,999	1,001	There is no multicollinearity
Service tax authorities	0,999	1,001	There is no multicollinearity

Source: data processed with SPSS 24 (2019)

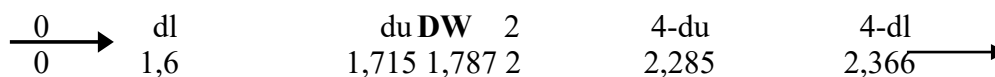
In accordance with the table, the estimated results of the Variance Inflation Factor do not show the existence of an independent variable, in this case the variable taxpayer awareness and service tax authorities that produce VIF numbers less than 10 which means there is no correlation between the independent variables. Thus, it can be concluded that there is no Multicollinearity among independent variables in the regression model, resulting in assumptions for Multicollinearity already being fulfilled.

c. Autocorrelation Test Results

To find out whether there is a deviation assumed classic autocorrelation or not, which is a residual in one research with another research the regression model using the autocorrelation test. One system to find whether there is or not an autocorrelation is byusing the Durbin Watson Test (DW). From the results of the Autocorrelation test with Durbin Watson (DW), the results as follow:

Tabel. Hasil Uji Autokorelasi Autocorrelation Test Results

	K	n	dL	dU	4-dU	4-dL	DW	Kesimpulan
Multiple Regression Model	2	100	1,634	1,715	2,285	2,366	1,787	There are no autocorrelation

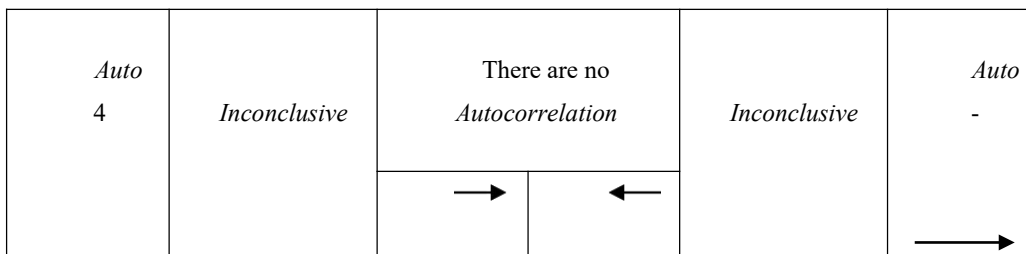


Source: data processed with SPSS 24 (2019)

The autocorrelation test that has been carried out through Durbin Watson can be described as follows:

Picture

Autocorrelation Test Results Picture



0	dl	du DW 2	4-du	4-dl
0	1,6	1,715 1,787 2	2,285	2,366

Because the DW value of 1.787 exceeds the value of du: 1.715 and less than 4-du, 2.285, it can be concluded that the regression model does not occur Autocorrelation, then it is fulfilled for the Autocorrelation assumption.

d. Heteroscedasticity Test Results

The situation when there is a difference in the variance of the residuals in the regression model is called heteroscedasticity. The requirement of a good regression model that there is no heteroscedasticity. Heteroscedasticity test results of this research are presented in the table below:

Table
Heteroscedasticity Test Results

	Sig.	Kesimpulan
Taxpayer awareness	0,106	Tidak terdapat heteroskedastisitas
Service tax authorities	0,460	Tidak terdapat heteroskedastisitas

Source: data processed with SPSS 24 (2019)

In accordance with the results of the above output, all variables can be seen: taxpayer awareness and service tax authorities have a Sig. above the value of 0.05, so it can be concluded that all variables are free from heteroscedasticity so that the assumption of heteroscedasticity is fulfilled.

4. Hypothesis Test Results

a. Determination Coefficient Test Results

"Analysis of the coefficient of determination (R2) is used to identify the percent value of the influence of the independent variable in a simultaneous way to the dependent variable" (Priyatno, 2013). "If the adjusted R2 value is not far from 1, it means that the independent variable provides almost all the information needed to predict the variation of the dependent variable tax compliance".

Table
Determination Coefficient Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.836 ^a	.699	.692	.14477	1.787

- a. Predictors: (Constant), Service tax authorities, Tax Awareness
- b. Dependent Variable: Tax Compliance

Source: data processed with SPSS 24 (2019)

Based on the table, it can be seen that the coefficient of determination that valued by Adj.R2 is 0.692. This means that 69.2% of the variations contained in the tax compliance dependent variable can be described by independent variables (taxpayer awareness and service tax authorities). While the value of 30.8% (100% -69.2%) is illustrated by other variables not included in this research.

b. Partial Test Results (T-test)

The T test was used to identify the effect of each independent variable on the dependent variable.

Table
Partial Test Results (T-test)

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sign.	Tolerance	VIF
	B	Standard Error	Beta				
1 (Constant)	.619	.156		3.955	.000		
Taxpayer awareness	.291	.042	.382	6.858	.000	.999	1.001
Pelayanan Fiskus	.492	.036	.756	13.549	.000	.999	1.001

- a. Dependent Variable: Tax compliance

Source: data processed with SPSS 24 (2019)

1. Taxpayer Awareness

In accordance with the results of the t-test, the taxpayer awareness variable has a Significance number of 0,000 or less than 0.05 with an accuracy rate of 95%, then H0 is rejected and Ha is accepted so that taxpayer awareness has a significant effect on tax compliance.

2. Service tax authorities

In accordance with the results of the t-test, the service tax authority variable has a Significance number of 0,000 or less than 0.05 with an accuracy rate of 95%, then H0 is rejected and Ha is accepted so that the service tax authority has a significant effect on tax compliance.

c. Simultaneous Test Results (F-Test)

The F-test or the simultaneous regression coefficient, that is to know the effect of the independent variables simultaneously on the dependent variable.

Hypothesis Formulation:

H0: $\beta_1 = \beta_2 = \dots = \beta_k = 0$, or

H0: The variables taxpayer awareness and service tax authority variables simultaneously have no influence on tax compliance.

Ha: $\beta_1 \neq \beta_2 \neq \dots \neq \beta_k \neq 0$, or

Ha: The variables taxpayer awareness and service tax authorities simultaneously influence the taxpayer compliance.

Basic decision making:

- e. "If significant Value is less than 0.05, then Ho is rejected (statistically significant).
- f. "If the Significant value is more than 0.05, then Ho is accepted (not statistically significant) ".

Table
Simultaneous Test Results (F-Test)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.712	2	2.356	112.422	.000 ^b
	Residual	2.033	97	.021		
	Total	6.745	99			

a. Dependent Variable: Tax compliance

b. Predictors: (Constant), Service tax authorities, Taxpayer awareness

Source: data processed with SPSS 24 (2019)

Based on the simultaneous test above, the Sig. or p-value of 0,000. Because the significant value is very less than 0.05

with an accuracy rate of 95%, it means that H₀ is rejected and H_a is accepted, so that the variable taxpayer awareness and service tax authorities simultaneously affect tax compliance.

V. Discussion of Research Results

a. Taxpayer awareness toward taxpayer compliance

The first hypothesis in the research is taxpayer awareness influences tax compliance. This research results in the conclusion that taxpayer awareness influences tax compliance, this is in line with observations made by Kundalini (2015) who found that "taxpayer awareness has an effect on tax compliance ". However, this is not in line with observations carried out by Lydiana (2016) who argue that" taxpayer awareness has no effect on tax compliance ". The results of this research have explained that the more taxpayers have a high awareness of the role they have as taxpayers, the interpretation and implementation of taxation obligations will be very good, and then can increase the level of tax compliance. Taxpayers must have awareness and consideration that tax is one way to participate in the process of developing the country.

b. Service tax authorities toward taxpayer compliance

The second hypothesis in this research is that service tax authorities influence tax compliance. This research results in that service tax authorities influence tax compliance. This is in line with research conducted by Yogatama (2014) which also found that "service tax authorities have an effect to taxpayer compliance. "This result explains that good and quality service is a service that can provide an opinion of customer satisfaction and remains within the standard procedures that apply and can be accounted for and carried out repeatedly or continuously. Quality service if it has been improved is expected to make public awareness to be able to voluntarily want to carry out their obligations as taxpayers that is paying taxes, which will have an impact on increasing state income (Saudi, 2018). During this time, an increase in personal tax revenue is excellent that can have a very significant effect to help the development of the country. One of the assessments of organizational performance can be assessed by increasing tax revenue as a result of doing good and quality service and employee performance shows good results.

c. Taxpayer awareness and Service Tax Authorities toward Taxpayer Compliance

The third hypothesis in this research is that taxpayer awareness and service tax authorities simultaneously influence tax compliance. This research results found that taxpayer awareness and service tax authorities simultaneously influence tax compliance. This is in line with observations has been carried out by Pertiwi Kundalami (2015). These results explain that taxpayer awareness that arises to carry out tax obligations and is supported by qualified service tax authorities produces a sense of comfort for taxpayers in carrying out their obligations as taxpayers. Awareness and good service are the main factors for increasing taxpayer compliance.

VI. Rekomendation

a. For the Tax Service Office

To be able to motivate taxpayers to increase their taxpayer awareness, the tax office should provide counseling and information, especially for taxpayers who are registered at the North Karawang primary tax service office especially those in the remote areas about the importance of taxes for the country, information about regulations and the provisions

applicable in the legislation on taxation in terms of calculation, payment and reporting of taxes that are appropriate so that tax revenue can increase and tax compliance also increases, in addition it is expected that the tax authorities can improve services properly by providing comfort to taxpayers so that taxpayers do not feel reluctant to come to pay and report their taxpayers. Then the tax authorities must also be more friendly in providing services and have broad competence and insight so that if the taxpayer has problems in terms of taxation can overcome it quickly and accurately.

b. For taxpayers

Taxpayers are expected to increase awareness as taxpayers so that it can lead to compliance in carrying out obligations as obedient citizens especially those related to taxes.

VII. Conclusion

In accordance with the results of the research, the following conclusions can be obtained:

1. Based on the results of the t-test, variable taxpayer awareness has a significance value of 0,000, then H₀ is rejected and H_a is accepted so that taxpayer awareness has a significant effect on tax compliance. The results of this research have explained that the more taxpayers have a high awareness of the role they have as taxpayers, so that the interpretation and implementation of tax obligations will be very good, then it can raise the level of tax compliance. Taxpayers must have awareness and consideration that tax is one way to participate in the process of developing the country.

2. Based on the result of t-test, the service tax authority variable has a significance value of 0,000, then H₀ is rejected and H_a is accepted so that the service tax authority has a significant effect on tax compliance. Service tax authorities affect tax compliance. These results explain that good and quality service is a service that can provide an opinion of customer satisfaction and remain within the standard procedures that apply and can be accounted for and carried out repeatedly or continuously. Quality service if it has been improved is expected to create public awareness to be able to voluntarily want to carry out their obligations as taxpayers that is paying taxes, which will have an impact on increasing state income. During this time, an increase in personal tax revenue is excellent that can have a very significant effect to help the development of the country. One of the assessments of organizational performance can be assessed by increasing tax revenue as a result of doing good and quality service and employee performance showing quite good results.

3. Based on the results of simultaneous tests of sig. or a p-value of 0,000 then H₀ is rejected and H_a is accepted, so that the variable taxpayer awareness and service tax authorities simultaneously influence tax compliance. Taxpayer awareness and service tax authorities jointly influence tax compliance. These results explain that taxpayer awareness that arises to carry out tax obligations and is supported by qualified service tax authorities produces a sense of comfort for taxpayers in carrying out their obligations as taxpayers. Awareness and good service are the main factors to increase tax compliance.

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