Antecedent Compliance of Individual Taxpayers with Tax Morale as A Coding in KPP Pratama Gianyar

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Abstract: In the midst of the Covid-19 outbreak, the Indonesian government is running a number of programs to encourage national economic recovery. The government issued Law Number 7 of 2021 concerning Harmonization of Tax Regulations which is projected to increase tax revenue. Law Number 7 of 2021 concerning Harmonization of Tax Regulations provides an opportunity for taxpayers participating in the tax amnesty to report or disclose tax obligations that have not been fulfilled voluntarily in 2022, namely through a voluntary disclosure program. This program aims to improve the voluntary compliance of taxpayers and is organized based on the principles of simplicity, legal certainty, and expediency. This study aims to examine the effect of implementing a voluntary disclosure program, the quality of tax services, and understanding taxation on individual taxpayer compliance. In addition, moderation testing is also carried out, namely the tax morale of individual taxpayers. This study analyzed primary data from a questionnaire distributed to 150 individual taxpayers registered at the Gianyar Primary Tax Service Office which is divided into four districts, namely Gianyar, Klungkung, Karangasem and Bangli for taxpayers who participated in the voluntary disclosure program. Testing of research variables was carried out using the Partial Least Square method with the SmartPLS application version 3.2.9. The results showed that the implementation of the voluntary disclosure program, the quality of tax services and understanding of taxation had a positive and significant effect on taxpayer compliance at KPP Pratama Gianyar. Then, the results of other tests, namely tax morale as a moderation, can strengthen the influence of voluntary disclosure programs, the quality of tax services and understanding of taxpayer compliance at KPP Pratama Gianyar.

Keywords: voluntary disclosure program, quality of tax service, understanding of taxation, taxpayer compliance, tax morale

Introduction

The existing tax collection system in Indonesia uses a *self-assessment system,* which still has weaknesses in terms of taxpayer compliance because it is very influential in showing or determining the behavior of taxpayers in the implementation of their rights and responsibilities in the tax sector. Based on that, the taxpayer's sense of compliance is a classic problem that tax authorities continuously feel. The feeling of compliance of taxpayers in central Indonesia must be addressed, because if it continues to fall, state revenues will be disrupted. According to (Putri & Setiawan, 2017) , the implementation of the tax collection system has great consequences, so it requires knowledge of taxpayer awareness, regulations on running laws, a sense of obedience and also tax morale in applying the existing requirements of each taxpayer. Several internal and external factors can result in the level of compliance of each taxpayer. One of the elements that can influence this is the level of service, understanding of taxes and *tax morale* of taxpayers in implementing all their tax obligations. The state that acts as a policy maker during this pandemic condition makes it a big challenge to continue to be able to optimize state revenue. One of the subjects of the current taxpayer is the Individual taxpayer who shares his contribution the highest and this is very important towards tax collection. Therefore, the emphasis for this research is to focus on individual taxpayers who have been registered with KPP Pratama Gianyar. The percentage of compliance of individual taxpayers in KPP Pratama Gianyar for 2019-2021 is as follows:

Table 1 Compliance Rate Wajib Individual Tax di KPP Pratama Gianyar

Year	WPOP Listed	WPOP Effective	Incoming Tax Returns	Compliance Level
2019	159.355	86.184	74.034	85.90 %
2020	263.309	93.919	72.036	76.70 %
2021	272.780	99.188	89.635	90.37 %

Source: Gianyar Primary Tax Service Office, 2022

The table above illustrates the growth in the number of individual taxpayers registered in the KPP Pratama Gianyar Regency between 2019 and 2021. The average value of registered taxpayers increases every year, although the taxpayer's sense of compliance in submitting annual tax returns and paying taxes is not fully realized. Based on this figure, the taxpayer's sense of compliance in carrying out their obligations is still quite low because it has not reached 100 percent and all individual taxpayers who should fulfill their obligations have not fully carried out properly. Various efforts have been made by the government in increasing tax compliance, especially during the pandemic and Indonesia's economic recovery. The Government of Indonesia continues to support revenue optimization by carrying out the tax reform process as outlined in the Tax Harmonization Law. One of the HPP Laws regulates the establishment of a voluntary disclosure program (PPS) which is valid from January 1, 2022 to June 30, 2022 and is regulated in the Regulation of the Minister of Finance (PMK) Number 196 / PMK.03 / 2021. The voluntary disclosure program is a new strategy that advocates a preference for taxpayers to be able to convey their assets and tax liabilities that cannot be freely disclosed. This voluntary disclosure program will certainly not be carried out appropriately and successfully if the taxpayer does not make a significant contribution. The choice of each taxpayer is based on their views on the new regulations governing this voluntary disclosure program because it is implemented by taxpayers, the knowledge of the taxpayers is very important for the implementation of the policy in early 2022 (Ningtyas & Aisyaturrahmi, 2022).

Self-attitudes or behaviors, motivations, expectations, experiences, the surrounding environment and everything new can all be supporting variables in the construction of the perception of the taxpayer (Aruan et al., 2017). In this regard, the amount of taxpayer compliance can be influenced by two elements, namely from an internal and external point of view (Widagsono, 2017). One of the external factors is the services provided by tax officers. The *tax authority* has duties and responsibilities for the levy of government revenues regarding tax collection. According to (Heriyah, 2020), tax services and taxpayer mindset can advance the percentage of taxpayer compliance. Excellent service that meets dexterity, responsiveness, accuracy, sympathy will have a good impact on the ability of taxpayers to carry out their tax duties. If the better the service obtained, the more aware the taxpayer and the regulations will be obeyed. Environmental factors from an internal point of view that are very influential and inherent in each individual are regarding the taxpayer's understanding of taxation. (Masruroh, 2013) defines the meaning of tax in (Zahrani, 2019) means a process in knowing taxation and being able to apply the knowledge appropriately to fulfill tax obligations. Taxpayers are expected to have an understanding of taxation. This can be obtained through socialization by the government, counseling, and seminars related to taxation. Because it is so important to build a tax compliance in order to achieve optimal tax revenue. Related topics of non-compliance with taxes can also be investigated from the point of view of individual motivation, namely morality. Morality in this case tax morale or *tax morale* can review the riddle related to the reasons people are willing to pay taxes. When a person believes, with regard to a rule of law that is in sync with his moral values, then they are more likely to obey the law (Mahmudah & Iskandar, 2017). If a person has a *tax morale*, it can create a sense of compliance that can be beneficial for the tax authorities and the taxpayer himself.

Tax morale is an intrinsic motivation that appears from the obligation to pay taxes because this spirit has an influence on the progress of the country as a source of financing for all needs. In fulfilling tax obligations, taxpayer support is needed which can be realized through intentions and good faith in a sincere, open, and timely manner. Therefore, high tax awareness is needed, namely *tax morale* which can be a basic motivation and important capital to cultivate tax awareness and can be a prospect in increasing the tendency to fulfill tax obligations (Asih & Adi, 2020). (Lumtter & Singhal, 2014) also have a thought when the morals of taxation have a broader meaning than just a sense of tax compliance. In this regard, the researcher made a research plan that has the title, namely "*Antecedent* of Taxpayer Compliance with *Tax Morale* as a Moderation in KPP Pratama Gianyar". Based on the introduction given, then the purpose to be realized in this study is to see how taxpayers view the voluntary disclosure program, assess the influence of the quality of tax services and understanding of taxation that affects taxpayer compliance and to know whether the taxpayer tax morale in KPP Pratama Gianyar can moderate the influence of the voluntary

disclosure program, the quality of tax services and the understanding of taxation on the compliance of individual taxpayers in KPP Pratama Gianyar.

Method

This research was conducted in the KPP Pratama Gianyar work area from May to June 2022. This study used quantitative data types and collection techniques with questionnaires. The data acquisition process is carried out *offline* at KPP Pratama Gianyar to find respondents and also *online* both disseminating or filling out questionnaires through *google forms* by sharing via *Whatsapps, Instagram* and *Telegram.* The total population of taxpayers was 240 people and only 150 people were sampled. The variables used are the voluntary disclosure program, the quality of tax services, understanding taxation and taxpayer compliance and *tax morale.* Data analysis method using *Smart*PLS software version 3.2.9 PLS *(Partial Least Square).* Smart PLS is divided into 2 models, namely *Outer Model* and *Inner Model. The outer model* consists of validation tests and reability tests, while *the inner model* consists of coefficients of determination and hypothesis tests.

Result and Discussion
Result

In this study, validity testing used *convergent validity* and *discriminant validity*. Based on *the rule of thumb,* to assess *convergent validity* is seen from the value of *the loading factor* more than 0.7. Figure 1 shows that all indicators of each variable have a *loading factor* value greater than 0.7, then the indicators on the model are declared valid.
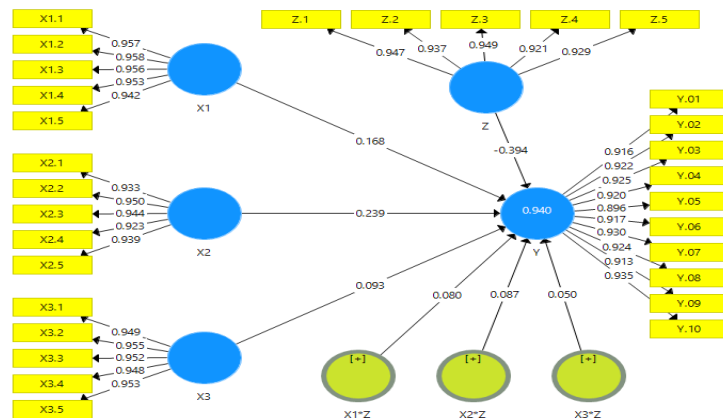
Source: Primary Data processed, 2022.

Figure 1 Path Diagram

Apart from being seen from the *loading factor* value, the AVE value in each construct must also be considered to meet the *convergent validity* requirement. Table 2 shows that the AVE value of each variable has a value greater than 0.5, then the *convergent validity* condition has been met.

Table 2 *Average Variance Extracted (AVE)* Values

No.	Variable	Ave	Value Limit	Ket.
1	Voluntary Disclosure Program (X1)	0.909	>0,500	Fulfilled
2	Quality of Tax Service (X2)	0.880	>0,500	Fulfilled
3	Understanding Taxation (X3)	0.905	>0,500	Fulfilled
4	Taxpayer Compliance (Y)	0.846	>0,500	Fulfilled
5	*Tax Morale* (Z)	0.877	>0,500	Fulfilled
6	Voluntary Disclosure Program * *Tax Morale* (X1*Z)	1.000	>0,500	Fulfilled
7	Quality of Tax Service * *Tax Morale* (X2*Z)	1.000	>0,500	Fulfilled

| 8 | Understanding Taxation * *Tax Morale* (X3*Z) | 1.000 | >0,500 | Fulfilled |

Source: Primary Data processed, 2022.

Furthermore, *discriminant validity* testing was carried out by comparing the square root of the AVE of each construct in the model with correlations between other constructs. Table 3 shows the AVE square root value of a construct is greater than the correlation between cosntruks hence the discriminant validity test has been met.

Table 3 Values of *the Fornell-Lacker Criterium*

No.	Variable	X1	X2	X3	Y	Z	X1*Z	X2*Z	X3*Z
1	X1	**0.953**	0.726	0.550	0.796	-0.639	0.373	0.699	0.634
2	X2	0.726	**0.938**	0.674	0.871	-0.713	0.677	0.563	0.619
3	X3	0.550	0.674	**0.951**	0.720	-0.540	0.654	0.659	0.414
4	Y	0.796	0.871	0.720	**0.920**	-0.865	0.706	0.734	0.668
5	Z	-0.639	-0.713	-0.540	-0.865	**0.937**	-0.561	-0.531	-0.483
6	X1*Z	0.373	0.677	0.654	0.706	-0.561	**1.000**	0.640	0.509
7	X2*Z	0.699	0.563	0.659	0.734	-0.531	0.640	**1.000**	0.664
8	X3*Z	0.634	0.619	0.414	0.668	-0.483	0.509	0.664	**1.000**

Source: Primary Data processed, 2022.

Reliability tests can be seen from the values of *Cronbach's alpha* and *composite reliability*. Table 4 shows values greater than 0.7 it can be concluded that the reliable conditions have been met by all variables.

Table 4 Values of *Cronbach's Alpha* and *Composite Reliability*

No.	Variable	Cronbach's Alpha	Composite Reliability	Ket.
1	Voluntary Disclosure Program (X1)	0.975	0.980	Fulfilled
2	Quality of Tax Service (X2)	0.966	0.973	Fulfilled
3	Understanding Taxation (X3)	0.974	0.979	Fulfilled
4	Taxpayer Compliance (Y)	0.980	0.982	Fulfilled
5	*Tax Morale* (Z)	0.965	0.973	Fulfilled
6	Voluntary Disclosure Program * *Tax Morale* (X1*Z)	1.000	1.000	Fulfilled
7	Quality of Tax Service * *Tax Morale* (X2*Z)	1.000	1.000	Fulfilled
8	Understanding Taxation * *Tax Morale* (X3*Z)	1.000	1.000	Fulfilled

Source: Primary Data processed, 2022.

Table 5 shows that the *R-square* value of 0.940 in other words the value of the coefficient of determination for the individual taxpayer compliance construct is 94.0%, which means that it belongs to the category of very strong (*high*). The R-square value of Taxpayer Compliance of 94.0% indicates that the Variable of Taxpayer Compliance can be explained by the variables of the voluntary disclosure program, the quality of tax services, and the understanding of taxation as well as the variable of tax *morale* moderation of 94.0% while the remaining 6.0 % can be explained by other variables that were not found in this study.

Table 5 *R-Square* Values

No.	Free variables	Free variables	R Square	R Square Adjusted
1	Voluntary Disclosure Program (X1)	Taxpayer Compliance (Y)	**0.940**	**0.937**

Source: Primary Data processed, 2022.

The *path coefficient* value indicates the direction of influence of the exogenous variable on its endogenous variable. The significance rate used was 5% with a table-T value of 1.64. The T-statistical value > 1.64 indi-

cates the hypothesis is accepted, while if the T-statistical value < 1.64 indicates the hypothesis is rejected. Then, the P-values must be < 0.05 for the hypothesis to be accepted.

Table 6 *Bootstrapping* Results

No.	Influence	Path Coefficient	T hit	P	Ket.
1	(X1) → (Y)	0.168	3.035	0.001	Significant
2	(X2) → (Y)	0.239	3.454	0.000	Significant
3	(X3) → (Y)	0.093	2.598	0.005	Significant

Source: Primary Data processed, 2022.

Table 6 above shows that for the hypothesis 1 (H1) the value of sig. The P-Values are below 0.05 which is 0.001 and the t-statistical value is 3.035 > 1.64. Then for the hypothesis 2 (H2) the value of the sig. The P-Values are below 0.05 which is 0.000 and the t-statistical value is 3.454 > 1.64. Then, for the hypothesis of 3 (H3) the sig value. The P-Values are below 0.05 which is 0.005 and the t-statistical value is 2.598 > 1.64.

Table 7 *Bootstrapping* Results

No.	Influence	Path Coefficient	T hit	P	Ket.
1	(X1*Z) → (Y)	0.080	2.022	0.022	Significant
2	(X2*Z) → (Y)	0.087	1.784	0.037	Significant
3	(X3*Z) → (Y)	0.050	1.701	0.045	Significant

Source: Primary Data processed, 2022.

Table 7 above shows that for hypothesis 4 (H4) or moderation 1 sig value. P-Values are below 0.05 which is 0.022 and the t-statistical value is 2.022 > 1.64. Then, for hypothesis 5 (H5) or moderation 2 sig values. *P-Values* are below 0.05 which is 0.037 and the t-statistical value is 1.784 > 1.64. Then, for hypothesis 6 (H6) or moderation 3 sig values. *P-Values* are below 0.05 which is 0.045 and the t-statistical value is 1.701 > 1.64. According to (Solimun, 2019) the types of moderation that exist, so it can be concluded in this study that measures the morale of the tax, all hypotheses are included in the type of Pseudo Moderation.

Discussion

This voluntary disclosure program is a program that can be followed by participants in the tax amnesty program, so the success of the voluntary disclosure program is also expected to be successful as in the implementation of the tax amnesty program. So, based on the results of the study, it can be concluded that the variables of the voluntary disclosure program have a positive and significant influence on the compliance of individual taxpayers in KPP Pratama Gianyar. This research is in line with the research conducted by (Wirawan & Noviari, 2017), (Karnedi & Hidayatulloh, 2019), dan (Axel & Mulyani, 2019) which was about tax amnesty in 2016-2017. Tax amnesty is a program that is again implemented by the government in order to increase state revenue in the field of taxation. The taxpayer must know and understand the tax amnesty. According to research, these two factors are very important for people to engage in tax amnesty. The tax amnesty policy has similarities to the voluntary disclosure program in 2022 and on the other hand, there is still limited research related to this policy because it has only been in effect from the beginning of 2022. These studies show the results that government programs, one of which is tax amnesty in 2016-2017, have a positive and significant effect on taxpayer compliance. So it can be concluded that the more taxpayers know about the government program, namely the voluntary disclosure program and the more taxpayers understand the policy balanced with the voluntary intention to want to follow it, so that the more taxpayers who participate, it can increase state revenue and can increase the level of taxpayer compliance and can be a consideration in measuring the level of taxpayer compliance in the KPP Pratama Gianyar area.

The quality of service is determined by comparing the service actually received by the taxpayer with the expected level of service. The taxpayer will comply with his tax obligations if the tax authorities provide the highest level of service to his taxpayer. Therefore, fiscus must constantly improve the quality of its services in order to improve taxpayer compliance, seeing taxpayers as customers who must be happy. This research is in

line with the research by (Susmita & Supadmi, 2016), (Pebrina & Hidayatulloh, 2020), and (Atarwaman, 2020) which found that taxpayers who receive high-quality services from tax authorities are more likely to pay taxes on time. As a result, the greater the level of taxpayer services offered, the higher the level of taxpayer compliance. Taxpayers will be more likely to pay their taxes if the tax authorities provide high-quality services. The purpose of taxation services is to make it easier, safer, and more certain for taxpayers to fulfill their tax obligations and rights. Good service can help taxpayers when facing problems in the calculation, deposit, and reports generated by taxpayers, thus allowing them to feel happier, better understand, and understand the tax obligations that must be fulfilled. The results of this study provide evidence that there is a positive influence of the good image displayed by the tax fiscus in this case KPP Pratama Gianyar. The quality of adequate service can be seen starting from physical facilities such as good infrastructure and facilities in the office, adequate technology and tax officers who are quick to follow up on complaints submitted so that taxpayers will tend to be obedient in paying their taxes. So, the better the services provided to taxpayers, the higher the level of taxpayer compliance at KPP Pratama Gianyar.

Understanding taxation can be interpreted as a person's ability to understand tax regulations in accordance with applicable laws and regulations. (Masruroh, 2013) describes taxation as a process by which the taxpayer understands what a tax is and how to pay it. Increasing awareness of tax regulations, both formal and non-formal, will have a positive influence on taxpayer compliance in paying taxes, because low taxpayer compliance is caused by the low understanding and attitude of taxpayers and tax officers. This research is in line with the research carried out by (Cahyani & Noviari, 2019) dan (Ghailina As'ari, 2018) states that the more taxpayers know the tax regulations, the more the taxpayers know the fines that will be applied if they violate the law. Then, the level of tax understanding is influenced by how well the taxpayer understands the exact taxation rules. Taxpayers who have knowledge of taxes are more likely to comply with the law and are less likely to violate it. The understanding of taxpayers in KPP Pratama Gianyar has been fully implemented or realized in terms of taxpayers who have been able to apply their understanding through tax reporting through the e-filling system. This can be influenced by someone's intentions, if the higher the motivation to want to learn, the more familiar with tax regulations. KPP's attention is still needed by the general public to provide more knowledge about taxes so that people can comply with taxes because it is considered that if more attention is given to taxpayers, it will give confidence that fulfilling tax rules is not difficult if taxpayers are indeed confident and trying to be better.

This voluntary disclosure program is one of the rules in the 2022 HPP Law that is expected to be utilized by the public, which is the same as tax amnesty in 2016. This research is supported by (Rahayu, 2017), (Alfiyah & Latifah, 2017) and (Wirawan & Noviari, 2017), tax amnesty is one of the policies of tax authorities to offer non-compliant taxpayers the opportunity in declaring their income and paying taxes voluntarily through the provision of incentives. Tax amnesty is beneficial to taxpayer compliance. The positive influence of tax amnesty suggests that the greater the tax amnesty, the more the level of compliance of the taxpayer will increase, and vice versa. One of the objectives of this tax amnesty is the same as a voluntary disclosure program to encourage taxpayer compliance so that national economic growth can flourish and private people can thrive can prosper the people. If more and more taxpayers know about this program and are willing to voluntarily follow it, which is then strengthened by tax morale, then taxpayer compliance will be much improved. Factors from within a person, namely morals, are also very necessary in complying with tax regulations. If a person has a high level of trust in the prevailing government or legal system, his tax morale will be greater. This is supported by research (Sriniyati, 2020) that states tax morals show a positive and significant influence on individual taxpayer tax compliance. This shows that a person's tax morale can increase compliance in carrying out tax obligations. Therefore, intrinsic motivation has the power to persuade people to abide by laws and regulations that in this case are willing to voluntarily participate in voluntary disclosure programs so that which has an impact on taxpayer compliance which is much more improved. So, it can be concluded that this voluntary disclosure program coupled with the taxpayer's tax morale awareness will increase taxpayer compliance at KPP Pratama Gianyar. So that the existence of tax morale can strengthen the relationship between the voluntary disclosure program and taxpayer compliance. The more taxpayers who participate in the voluntary disclosure program balanced with high taxpayer morale the more taxpayer compliance will increase.

The quality of tax service is a customer's evaluation of the perceived level of service compared to the expected level of service. In research, service quality is defined as the capacity of an organization to meet or exceed consumer (Artha & Setiawan, 2016) expectations because service quality is very important in improving taxpayer compliance, so the government or tax officials as the authority must constantly update and improve the quality of service. Improving customer satisfaction in the taxation system is essential to provide faster, more effective, and transparent services. This research was supported by (Dahlan et al., 2021), (Putri & Setiawan, 2017), and (Gustiari & Suprasto, 2018) which found that taxation services partially or simultaneously had a positive and significant effect on the compliance of individual taxpayers. Taxpayers realize that the services they receive take time, but this is not an obstacle because tax officers are very helpful and honest in providing services. Internal factors, such as morality, are also important in complying with tax regulations. Tax morale will be higher if a person has a high level of trust in the government or the appropriate legal system. This is supported by research (Pranata & Setiawan, 2015) that moral obligations have a positive influence on taxpayer compliance in paying taxes. According to (Torgler, 2003) the morale of the tax affects the occurrence of tax compliance behavior. As a result, tax morale, as an inherent motivator, has the capacity to encourage individuals to comply with rules and regulations and get good service from tax authorities, thereby significantly improving taxpayer compliance. So, it can be concluded that the awareness of taxpayer tax morale can strengthen taxpayer compliance. So that this tax morale can strengthen the relationship between the quality of tax services and taxpayer compliance at KPP Pratama Gianyar. The better the quality of services provided by the tax authorities is balanced with the high morale of the taxpayer, the more taxpayer compliance will be much improved.

One way that the government can do to increase tax revenue is by increasing people's understanding of taxation. The attitude and behavior of taxpayers are influenced by their knowledge of tax rules and regulations, and these factors together determine how successful the process of collecting such taxes is. According to research (Mutia, 2014), (Fitriadi, 2022), and (Zahrani, 2019) expressing the magnitude of understanding has a positive and significant influence on the compliance of taxpayers. This suggests that with the increase in taxation knowledge, taxpayer compliance will increase as a result of an increase in the taxpayer's ability to understand tax legislation. Taxpayers who fully understand tax legislation will be able to choose better measures within the limits of the law. Without any coercion, the taxpayer will voluntarily and consciously fulfill his tax obligations. Internal factors, such as morality, are also important in complying with tax regulations. Tax morale will be higher if a person has a high level of trust in the government or the appropriate legal system. Internal aspects, such as tax morals, as an inner impulse from within to pay taxes, can strengthen the relationship between the level of understanding of each taxpayer and the sense of tax compliance. This is supported by research (Widi Artha & Setiawan, 2016) that states morals have a positive effect on individual taxpayer compliance and the higher the moral obligation will affect the higher the level of compliance of individual taxpayers. Therefore, tax morals as an intrinsic motivation for each individual have the power to persuade taxpayers to always obey laws and regulations and continue to improve their understanding so that it has an impact on taxpayer compliance which is much improved. So, based on the explanation above, it can be concluded in this study that with the understanding of taxation from taxpayers coupled with the taxpayer's tax morale awareness, it will increase taxpayer compliance in KPP Pratama Gianyar. So that the existence of tax morale can strengthen the relationship between the quality of tax services and taxpayer compliance. The better the taxpayer's understanding and the understanding is applied to the maximum balanced with the high morale of the taxpayer, the more taxpayer compliance will be much improved.

Conclusion

Based on the description of the results of the analysis and discussion, it can be concluded that the voluntary disclosure program, the quality of tax services, and the taxation experience have a positive and significant effect on taxpayer compliance at KPP Pratama Gianyar. Then, *tax morale* as a moderation can strengthen the influence of voluntary disclosure programs, the quality of tax services, and taxation security on taxpayer compliance in KPP Pratama Gianyar. With regard to theoretical implications, it can contribute insight into the factors capable of influencing the level of compliance of individual taxpayers, reinforcing the existence of an attribution theory that tax compliance will be influenced by internal and external factors that determine taxpayers in behaving obediently or not to tax obligations. Related to practical implications, this

study can motivate individual taxpayers to optimize the increase in the fulfillment of their tax obligations, bagi the KPP Pratama Gianyar in improving the quality of tax services is the material for consideration of information to examine more deeply the compliance of individual taxpayers in order to increase the government's efforts in dealing with taxpayers who are less compliant in fulfilling their obligations. Furthermore, this research is used as a reference for policy decision making in the field of taxation.

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