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MODERATING REGIONAL TAX REGULATION ON SERVICE QUALITY TO TAXPAYERS COMPLIANCE USING PARTIAL LEAST SQUARE

Eddy Poernomo1, Rusdi N. Hidayat2, Bambang Widjanarko Otok3

1,2,3 Doctor of Business Administration, Lecturer of FISIP UPN Veteran Surabaya.

ABSTRACT

Purpose of this study was to determine the moderating influence of Regional Tax Regulations on the service quality on tax compliance business areas Restaurant in Mataram with Partial Least Square (PLS) approach. The results showed the model tax compliance business areas Restaurant is a model fit and high accuracy based on the value of R², Q². Regional Tax Regulation which moderate the quality of taxpayer services have influence which is strengthening against the Taxpayer Compliance. This proved empirically by the local tax rules if balanced good service quality will strengthen tax compliance, so as to provide a stimulant to improving the financial performance Mataram City.

Key words: Regional Tax Regulations, Taxpayer Compliance, Moderating, Partial Least Square

1. INTRODUCTION

Taxes as a source of revenue for the state has an important role from time to time. This is related to the function of the tax itself is the function budget and regulator function. Budgetary function, taxes are a source of government revenue to finance public government spending. Regulator function, the tax is used as a tool to organize or carry out government policy in the areas of social, economic, political, cultural, quality and defense [1]. Taxpayer compliance can be identified from taxpayer compliance in registering, adherence to deposit return, Tax, compliance in the calculation and payment of taxes owed, and compliance in the payment of arrears. Compliance issues become important because of non-compliance will simultaneously lead to an effort to avoid the tax, such as tax evasion and tax avoidance, which results in reduced deposit tax funds to the state treasury.

Factors that influence the success of taxation is the law, and the taxpayer [2]. Taxpayers are factors inherent in the taxpayer. Increased tax compliance can be separated from factors Act and tax laws and individual factor, namely the attitude of the public taxpayer. Both of these factors will affect the compliance community to meet its obligations in the field of taxation. Tax obligations are highly depend on the existence of a connecting factor between taxation jurisdictions on the one hand and the taxpayer or taxable event on the other hand [3].

The study of factors that influence the behavior of tax compliance, one of which is through the central factor of an individual's behavior is that behavior is influenced by individual intentions against certain behavior such [4]. While the intention to behave is influenced by the attitude variable, subjective norms and perceived behavioral control. Bobek & Hatfield [5] and Mustikasari [6] by adding the variable of moral obligation, as variables that affect intentions and intentions affect all three variables forming the other. This theory is based on the postulate the theory that behavior is a function of the information or confidence / trust that stand out about the behavior. Therefore, an increase in tax compliance will improve the success of tax revenue [7-11].

Taxation is not an easy job in addition to the active role of taxation officials, also demanded taxpayer awareness of itself. Other efforts are no less important is to increase taxpayer satisfaction through improved quality of service to the taxpayer. Improving the quality and quantity of services will have an impact on increasing the satisfaction of the taxpayer that is expected to have an impact on taxpayer compliance in pay or settle taxation liabilities [12]. Excellent service by tax officials is the expectations of the taxpayers, it is certainly becoming one of the motivations of taxpayers to settle their tax obligations. Quality of services provided by tax officers are expected to have an impact on the financial performance in terms of revenues or increase in government expenditure (budget ) Mataram City [9-13].

Another problem is the legislation in this regard Mataram Regional Regulation have not been effectively implemented, sanctions and fines are still weak especially with respect to the tax which would be expected to give satisfaction to the taxpayer if it is implemented effectively and efficiently. Problems are also very important is the legislation in this regard Mataram Regional Regulation, in particular with regard to the tax certainly expected to give a stimulant to improving the financial performance Mataram City.

In this study examined the indicators and variables that affect the quality of taxpayer services, regulation of local taxes, the level of satisfaction of the taxpayer, the attitude of the taxpayer and tax compliance theoretically, which is then compiled into a theoretical model which will be evidenced by the data field becomes based model data. The study was conducted in the field of business respondents Restaurant PLS approaches. PLS do not assume any particular distribution for parameter estimation, the parametric techniques to test the significance of the parameters is not required. The amount of structural path coefficient stability of these estimates was evaluated using t-test statistics obtained from bootstrapping procedure [14,15].

2. METHODOLOGY

The data in this study using primary data [14], namely through a survey of respondents in the business Restaurant in Mataram City, then performed the analysis by modeling SEM PLS [9-11]. Moderating SEM is done by using Partial Least Square (PLS) with steps as follows:

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• Interaction latent variable i.e. getting the multiplication of indicator variables moderating (regional tax regulations) with variable moderating (service quality) [14, 16].
• Outer Model, covering the validity test results from the loading factor, and reliability test seen from the composite reliability. Indicator is valid if it has a value of loading factor > 0.5, and is said to be reliable if the reliability of composite values > 0.6 [7, 8].
• Inner Model, this test can be seen the results of that test weight inner value research hypothesis through bootstrap sample t test and goodness of fit models. Models can be declared to have the goodness of fit if it has a value of R-Square > 0 and high accuracy if the value $Q^2 = 1 - (1 - R^2) (1 - R^2) (1 - R^2) > 0.35$ [17].
Conceptual study are presented as follows.

Fig. 1. Conceptual Model Taxpayer Compliance Restaurant Business Sector

2. RESULTS AND DISCUSSION

Measurement models consist of validity and reliability test. Detailed results are presented in the following table.

Table 1. Test Validity and Reliability Indicators On Latent Variables

<table>
<thead>
<tr>
<th>Variables</th>
<th>Indicators [9-11]</th>
<th>Validity</th>
<th>Composite Reliability (C-R)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service quality (SQ)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Physical evidence (Tangible)</td>
<td>0.903</td>
<td>16.720</td>
<td>0.942</td>
</tr>
<tr>
<td>Reliability (X1.3)</td>
<td>0.939</td>
<td>23.927</td>
<td></td>
</tr>
<tr>
<td>Responsiveness (X1.3)</td>
<td>0.922</td>
<td>23.104</td>
<td></td>
</tr>
<tr>
<td>Assurance (X1.4)</td>
<td>0.954</td>
<td>25.827</td>
<td></td>
</tr>
<tr>
<td>Repayment (X1.5)</td>
<td>0.668</td>
<td>10.225</td>
<td></td>
</tr>
<tr>
<td>Regional Tax Regulation (RTR)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax payment (X2.1)</td>
<td>0.918</td>
<td>140.615</td>
<td>0.877</td>
</tr>
<tr>
<td>Overlapping rules (X2.3)</td>
<td>0.783</td>
<td>36.153</td>
<td></td>
</tr>
<tr>
<td>X2.1X1.1</td>
<td>0.845</td>
<td>64.495</td>
<td></td>
</tr>
<tr>
<td>X2.1X1.2</td>
<td>0.985</td>
<td>61.615</td>
<td></td>
</tr>
<tr>
<td>X2.1X1.3</td>
<td>0.869</td>
<td>67.627</td>
<td></td>
</tr>
<tr>
<td>X2.1X1.4</td>
<td>0.876</td>
<td>67.718</td>
<td></td>
</tr>
<tr>
<td>X2.1X1.5</td>
<td>0.736</td>
<td>42.478</td>
<td></td>
</tr>
<tr>
<td>X2.2X1.1</td>
<td>0.897</td>
<td>150.332</td>
<td>0.978</td>
</tr>
<tr>
<td>X2.2X1.2</td>
<td>0.954</td>
<td>299.263</td>
<td></td>
</tr>
<tr>
<td>X2.2X1.3</td>
<td>0.946</td>
<td>293.252</td>
<td></td>
</tr>
<tr>
<td>X2.2X1.4</td>
<td>0.940</td>
<td>220.700</td>
<td></td>
</tr>
<tr>
<td>X2.2X1.5</td>
<td>0.802</td>
<td>63.390</td>
<td></td>
</tr>
<tr>
<td>X2.3X1.1</td>
<td>0.838</td>
<td>63.464</td>
<td></td>
</tr>
<tr>
<td>X2.3X1.2</td>
<td>0.852</td>
<td>69.513</td>
<td></td>
</tr>
<tr>
<td>X2.3X1.3</td>
<td>0.851</td>
<td>69.630</td>
<td></td>
</tr>
<tr>
<td>X2.3X1.4</td>
<td>0.950</td>
<td>63.519</td>
<td></td>
</tr>
<tr>
<td>X2.3X1.5</td>
<td>0.797</td>
<td>62.685</td>
<td></td>
</tr>
<tr>
<td>Taxpayer satisfaction (TS)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perception (Y1.1)</td>
<td>0.962</td>
<td>237.012</td>
<td>0.900</td>
</tr>
<tr>
<td>Performance (Y1.2)</td>
<td>0.972</td>
<td>283.527</td>
<td></td>
</tr>
<tr>
<td>Expectation (Y1.3)</td>
<td>0.977</td>
<td>326.525</td>
<td></td>
</tr>
<tr>
<td>Taxpayer behavior (TB)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Satisfaction and fairness (Y2.1)</td>
<td>0.736</td>
<td>10.325</td>
<td>0.796</td>
</tr>
<tr>
<td>Tax evasion (Y2.2)</td>
<td>0.688</td>
<td>10.567</td>
<td></td>
</tr>
<tr>
<td>Refuse (Y2.3)</td>
<td>0.830</td>
<td>15.434</td>
<td></td>
</tr>
<tr>
<td>Taxpayer Compliance (TC)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Calculation of taxes (Y1.1)</td>
<td>0.885</td>
<td>79.678</td>
<td>0.514</td>
</tr>
<tr>
<td>Delinquency payments (Y1.2)</td>
<td>0.887</td>
<td>70.565</td>
<td></td>
</tr>
<tr>
<td>Tax Reporting (Y1.3)</td>
<td>0.877</td>
<td>97.034</td>
<td></td>
</tr>
</tbody>
</table>

Table 1 shows the value of loading factor and T -statistics each latent variable an indicator on the services quality (SQ), Regional Tax Regulation (RTR), taxpayer satisfaction (TS), Taxpayer Behavior (TB), and Taxpayers Compliance (TC). Loading value and T -statistics of all the indicators in each latent variable is greater than 0.5 and larger than the T -table = 1.96, then all indicators as valid and significant in shaping the latent variable. As for the reliability of Table 1 also shows that the all latent variable gives the value of Composite Reliability (C-R) above its cut-off value of 0.7, it can be said of reliable.

Structural Model (Inner Weight) partial least square with the bootstrap to test hypotheses of the study through the t test, and bootstrap stop if the original estimate and bootstrap estimate has a value approaching. Results of original estimates and estimates bootstrap, B = 500 is presented in the following figure.
The test results can be seen from the complete model R-square value that describes the goodness-of-fit of the model. R-square value recommended is greater than zero. R-square values are presented in Table 2 below:

**Table 2. Goodness of Fit of R-Square Restaurant Business Sector**

<table>
<thead>
<tr>
<th>Exogenous variables</th>
<th>Endogenous variables</th>
<th>R-Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service quality(SQ)</td>
<td>Taxpayer satisfaction(TS)</td>
<td>0.209</td>
</tr>
<tr>
<td>Taxpayer satisfaction(TS)</td>
<td>Taxpayer behavior(TB)</td>
<td>0.206</td>
</tr>
<tr>
<td>Service quality(SQ), Regional Tax Regulation(RTR), Service quality(SQ) Regional Tax Regulation(RTR), Taxpayer satisfaction(TS)</td>
<td>Taxpayer behavior(TB)</td>
<td>0.041</td>
</tr>
</tbody>
</table>

Table 2 can be interpreted as follows:
- proportion of the variable services quality (SQ) in explaining the variation around the variable Taxpayer Satisfaction (TS) of 0.209.
- proportion of the variable taxpayer satisfaction (TKWP) in explaining the variation around taxpayer behavior variables (TB) of 0.206.
- proportion of the variable services quality (SQ), regional tax regulation (RTR), interaction services quality (SQ) with regional tax regulation (RTR), Taxpayer satisfaction (TS) and taxpayer behavior (TB) variables in explaining the variation around the Taxpayer Compliance (TC) of 0.041.

Results of all the R² value is greater than zero. It means that this research model already meets the required Goodness of Fit. Value Q² = 1 - (1 - R²) = 1 - (1 - 0.209) = 1 - 0.791 = 0.208, meaning that tax compliance models have a high accuracy.

Structural model (inner weight) partial least square with bootstrapping can show significant influence between exogenous and endogenous [14][15]. Of the appropriate model in Figure 2, can be interpreted each path coefficient. The coefficients of these pathways is hypothesized in this study, which can be presented in the following structural equation

\[
TS = 0.092 SQ \\
TB = 0.075 TS \\
TC = 0.700 SQ + 0.326 RTR + 0.893 SQ\cdot RTR + 0.054 TS + 0.233 TB, R^2 = 0.414
\]

Results structural path coefficient (Inner Weight) and more significance values shown in Table 3.

**Table 3. Inner weight test on taxpayer compliance Restaurant business field with bootstrap samples (B = 500)**

<table>
<thead>
<tr>
<th>Regression variable</th>
<th>Endogenous variable</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T-value</th>
<th>Sig.</th>
<th>Bootstrapped 95% Confidence Interval</th>
<th>B (Mean)</th>
<th>Standard Error</th>
<th>Bootstrapped 95% Confidence Interval</th>
<th>B (Mean)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service quality(SQ)</td>
<td>Taxpayer satisfaction(TS)</td>
<td>0.092</td>
<td>0.096</td>
<td>5.456</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer satisfaction(TS)</td>
<td>Taxpayer behavior(TB)</td>
<td>0.075</td>
<td>0.084</td>
<td>2.639</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer satisfaction(TS)</td>
<td>Taxpayer Compliance(TC)</td>
<td>0.700</td>
<td>0.702</td>
<td>2.584</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regional Tax Regulation(RTR)</td>
<td>Taxpayer Compliance(TC)</td>
<td>0.326</td>
<td>0.455</td>
<td>3.231</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer satisfaction(TS)</td>
<td>Taxpayer Compliance(TC)</td>
<td>0.054</td>
<td>0.047</td>
<td>2.279</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service quality(SQ)</td>
<td>Regional Tax Regulation(RTR)</td>
<td>0.893</td>
<td>0.910</td>
<td>2.335</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer behavior(TB)</td>
<td>Taxpayer Compliance(TC)</td>
<td>0.233</td>
<td>0.233</td>
<td>12.047</td>
<td>Significant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Based on Table 3, the interpretation of each path coefficients are as follows:

- Service quality (SQ) positive and significant impact on the level of taxpayer satisfaction (TS). This can be seen from the path coefficient is positive for 0.092 with the value of T-statistics for 2.565 greater than t-table = 1.96 from the level of significance (α) determined by 0.05. Thus service quality (SQ) direct effect Taxpayer Satisfaction (TS) of 0.092, which means that every increase in service quality (SQ) it will raise the level of taxpayer satisfaction (TS) of 0.092.

- Taxpayer satisfaction (TS) positive and significant impact on the attitude of taxpayers (TB). This can be seen from the path coefficient is positive for 0.075 with the value of T statistics for 2.459 were greater than t-table = 1.96 of significance level (α) which was set at 0.05. Thus taxpayer satisfaction (TS) direct effect Taxpayer behavior (TB) of 0.075, which means that every increase in taxpayer satisfaction (TS) will raise Taxpayer behavior (TB) of 0.075.

- Service quality (SQ) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.700 with a value of T statistics for 2.159 were greater than t-table = 1.96 of significance level (α) which is set at 0.05. Thus service quality (SQ) direct effect Taxpayer Compliance (TC) of 0.700, which means that every increase in service quality (SQ) will raise the Taxpayer Compliance (TC) of 0.700.

- Regional Tax Regulations (RTR) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.526 with a value of T statistics for 2.381 were greater than t-table = 1.96 of significance level (α) which is set at 0.05. Thus the Regional Tax Regulation (RTR) direct effect Taxpayer Compliance (TC) of 0.526, which means that every increase in Regional Tax Regulations (RTR) will raise the Taxpayer Compliance (TC) of 0.526.

- Satisfaction level of Tax Payer (TS) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path marked positive coefficient of 0.048 with a value of T statistics for 2.279 were greater than t-table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer Satisfaction Level (TS) direct effect Taxpayer Compliance (TC) of 0.048, which means that every taxpayer rise Satisfaction (TS) will raise the Taxpayer Compliance (TC) of 0.048.

- Regional Tax Regulation (RTR) moderates the services quality (SQ) and significant positive effect on the Taxpayer Compliance (TC). This can be seen from the path coefficient that is positive for 0.893 with a value of T-Statistic for 2.135 greater than t-table = 1.96 of significance level (α) which was set at 0.05. Thus the Regional Tax Regulation (RTR) which reinforce the moderating variable in influencing the services quality (SQ) of the Taxpayer Compliance (TC) of 0.893.

- Taxpayer behavior (TB) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.233 with a value of T statistics for 12.047 were greater than t-table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer behavior (TB) direct effect Taxpayer Compliance (TC) of 0.233, which means there is an increase each taxpayer behavior (TB) will raise the Taxpayer Compliance (TC) of 0.233.

3. CONCLUSION

The results showed the PLS SEM approach that taxpayer compliance structural model is the model fit and high accuracy based on the value of $R^2$ and $Q^2$. Indicator on the quality of taxpayer services, local tax regulations, the level of satisfaction of the taxpayer, the taxpayer attitudes as well as tax compliance is valid and reliable. The services quality (SQ) affect the taxpayer satisfaction (TS), taxpayer satisfaction (TS) affect the taxpayers behavior (TB) and the taxpayer compliance (TC), then taxpayers behavior (TB) affect the taxpayer Compliance (TC), Regional tax regulation (RTR) moderates the services quality (SQ) and significant positive effect on the taxpayer compliance (TC). This can be seen from the path coefficient that is positive for 0.893 with a value of 2.135 T-Statistics greater than t-table = 1.96 of significance level which was set at 0.05. The regional tax regulation (RTR) which reinforce of the moderating services quality (SQ) variable in influencing the taxpayer Compliance (TC) of 0.893. This proves empirically in Mataram city with the local tax regulations if balanced good service quality will strengthen tax compliance, so as to provide a stimulant to improving the financial performance.

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