

## Analysis of the Influence of Tax Service, Tax Advertising, and Zakat Policy as a Reduction of Taxable Income to Tax Paying Compliance for Individual Taxpayers in the Tax Service Office Pratama Sawangan, Depok, West Java

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### *ABSTRACT*

*This study aims to understand the influence of independent variables (tax service, tax advertising, and zakat policy as reduction of taxable income) on the dependent variable (taxpaying compliance). Partial test results indicate that the variables ( $X_1$ ) and ( $X_2$ ) have a positive and significant influence on tax paying compliance of Muslim individual Taxpayers. The variable significance level ( $X_1$ ) is 0.310, and the variable significance level ( $X_3$ ) is 0,506. Partial testing of advertisement variables of tax equal to 0.014, which indicates that tax advertisement partially has no positive and significant effect to Taxpayer compliance. The statistical testing revealed that the variables ( $X_1$ ,  $X_2$  and  $X_3$ ) have a positive and significant influence on the dependent variable ( $Y$ ).  $F_{arithmatic}$  of 29, 395 >  $F_{table}$  of 2.69 with a significance level of 0.000 < 0.1*

*Keywords: Service, Advertising, Zakat Policy, taxable Income, Compliance*

### INTRODUCTION

Taxation is a financial instrument with potential, and is part of a country's income. Taxes could serve as an expression of both loyalty and concern of citizens to their country, as most of the state treasury derives from the tax fund. Taxation accounts for 78% of state revenue and budget expenditure (*APBN*). On this basis, the government continues to expand its tax fund acquisition (Mukiyanto & Hendrian, 2008).

Tax funds are allocated to protect the country or public interests, such as funding transportation facilities (roads/bridges) and paying the salary of government employees. Every country

has a different policy system of tax imposition.

Taxation systems differentiate by management practices, legal bases, institutional management, tax rates, citizen status, cost deduction and tax credits (Farid, 2008).

Indonesia validated its tax determination system at the time of independence. The foundation for basis the determination of tax collection in Indonesia was Article 23 A Amendment to the 1945 constitution that reads "other taxes and levies that are of a coercive nature for the purposes of the states shall be governed by the law."

Indonesian economic development was influenced by tax regulation, as tax is the one of instruments that can't be

released by the economic activity. This was corroborated by Putri (2014) who stated that tax is the main contributor to state revenue.

The problem of tax compliance has been a recurring issue until recently. The Tax Service Office, Pratama Sawangan, Depok, West Java, is the institution under direct responsibility to the office of West Java III region, which administrates the Individual Taxpayer and Governmental/ Institutional Taxpayer. An

interview with a staff member in the Tax Service Office Pratama Sawangan, Depok, West Java, revealed that many taxpayers don't report on their tax obligation and pay their tax expenses.

This information can be proved based on the increase of individual and institutional taxpayers registered in The Tax Service Office Pratama Sawangan Depok West Java, while the amount of reporters and taxpayers have significantly declined (2017).

**Table 1** The Rates of Taxpayer Compliance Percentage in the Tax Service Office Pratama Sawangan, Depok

No	Tax Period	The number of Taxpayer and SPT Required	The number of Tax Effective Required	The number of Reported Periodic SPT	Ratio of The Rate Taxpayer Compliance
1.	2015	1.777.42	141.731	51.400	36,26%
2.	2016	1.976.26	151.485	57.650	38,05%
3.	2017	2.142.58	169.152	54.500	32,21%

Source: Data from Tax Service Office Pratama Sawangan, Depok, 2018

This table shows the rates of taxpayer compliance percentage in the Tax Service Office Pratama Sawangan, Depok, West Java during 2015-2017. The table highlights that the rates of Taxpayer compliance in the Tax Service Office Pratama Sawangan, Depok, West Java is quite low.

The number of taxpayers have increased but the effectiveness of tax collection and reporting does not follow, and taxes are not paid in a timely manner. It is the challenge for the tax servers in The Tax Service Office Pratama Sawangan, Depok, West Java to explore the factors that affect the taxpayer compliance rate.

In addition to monitoring individual taxpayer compliance, the government as tax regulator also has to pay attention the tax service aspect in order to ensure the taxpayer feels comfortable and secured. To increase taxpayer satisfaction, which would hopefully increase taxpayer compliance, excellent service quantity and quality is required.

Another factor that can influence the taxpayer is tax advertising as found by previous research which stated that advertising was the key to success of an online buy and sell site to intrigue the consumer.

Tax advertising in the television, radio and social-media, was expected to educate and persuade the taxpayer to comply (Winata & Nurcahya, 2017).

Tax advertising part of government efforts to increase taxpayer compliance. In addition to the provision of excellent quality service and socialization of tax advertising, the government also innovates to increase compliance.

The enactment of implementation of zakat policy as a deductible of taxable income occurred so that Muslim taxpayers aren't too burdened but still bear the mandatory contribution. In essence, tax and zakat are two different aspects.

Zakat is the Muslim compulsory action to Allah SWT, which a criteria time and certain level must be upheld. Tax is a government determined rule that citizens must obey (Uzaifah, 2010).

Indonesia is a country with a majority Muslim population. Zakat could be an instrument to ensure of Indonesian Muslims citizen pay taxes. Because of this, the government issued zakat policy as a deductible of taxable income. This policy alleviates Indonesian Muslims obligation to pay taxes.

The government expected a definite advantage of this policy, especially as it's increasing the tax funds received.

## LITERATURE REVIEW AND HYPOTHESES

### *a. The Influence of Tax Service on Compliance of Individual Taxpayers*

Attribution theory states that human behavior is caused by external and internal factors. External factors come from outside the individual, while the internal factors come from within the individual.

People are not only a personal being, but also a social being. Therefore, human behavior is also influenced by external factors.

Satisfactory taxation service is an external factor that can improve taxpayer compliance. Taxpayers who feel eased, happy and satisfied will fulfill their voluntary tax obligations (Septarini, 2015).

Hary, Kerthadi, & Riyadi (2014) state that tax service is a service of government agencies, namely the Directorate General of Taxes, that are specifically authorized to handle the tax problem. As explained in the sub-section of tax service as a public service, the services provided by the Directorate General of Taxes, certainly differs from the services provided by the organization or business entity that is profit oriented.

Excellent service enables organizational loyalty by providing the best service and ensuring convenience. Silalahi (2015) showed that there is a

positive and significant influence of tax service on individual taxpayer compliance.

If the taxpayer is satisfied with the services provided by the tax officer, to the taxpayer will be encouraged to comply in carrying out their tax obligations.

Other research that shows the influence of tax service on Taxpayer compliance is research from Utami (2012) and Alabede (2011), which states that the influence of service quality on the level of compliance.

If the quality of service is better, it will increase the level of taxpayer compliance. As the level of service quality increases, this will encourage taxpayers to perform their obligations. The first hypothesis is:

H1: Tax services have a positive and significant effect on compliance of individual taxpayers.

### *b. The Influence of Tax Advertisements on Compliance of Individual Taxpayers*

Nawangarsi (2010) in Rachman, Tahar & Kartika (2014) stated that advertising is a means used by the Directorate General of Taxes to promote and inform the public about the importance of taxes for the development of the country.

Tax advertisements are used as a tool of public socialization to disseminate government programs to influence the broad audiences to encourage compliance with tax laws. The statement is in line with Awareness-Trial-Reinforcement (AATR) theory.

According to Alo Liliweri (1992: 62) in Monica (2015), this theory teaches that: "The audiences can be influenced by advertising, the result is that we get a group of people who still use or buy the products." Components contained in this theory are as follows:

**Awareness → Trial → Reinforcement**

Communication must be used to get a group of people to use the product regularly. Communication delivery techniques include awareness, trial, and reinforcement. In essence, each ad must be organized in such a way that the contents of the message should be able to awaken and produce awareness (audience awareness). The awareness, both individuals and the public, encompasses that their needs are noticed by the mass media, moreover that their needs are greatly addressed by the mass media, furthermore that their needs are highly noticed by the product companies advertised through mass media. The first attempt is to produce an audience awareness that the product being advertised exists.

The second hope is that after awakening the awareness of each ad must strongly affect the audience, especially cognitively, so that the audience immediately tries (Trial) the process shown by the ad. The third hope is a process of affirmation/reinforcement. The ads displayed must have a certain strength of attitudes (positive attitudes toward the program/product).

If this theory is applied in the context of this study, tax advertisements serve the government by awakening awareness (public awareness). Once the public awareness of the tax advertisement appears, it is expected to make the audience finally decide to try (Trial) the program/product.

By seeing the ad more than once it is expected to generate interest and desire to continue using the product (reinforcement). According to Ibrahim (2007), in Trisnawati & Sari (2014), advertising is a form of presentation of promotions and ideas related to goods or services in a non-personal manner that requires payment.

Advertising is one example of the introduction of goods and services to the public. The goal depends on whether an agency or company is either improving,

persuading or informing. In accordance with functions of persuasion, improvement and informing, of the purpose of tax advertisement is to give information, coax/invite and improve taxpayer compliance.

The existence of tax advertisement display is certainly expected to assist taxpayers in understanding tax laws. The understanding of the tax regulations will affect the level of taxpayer compliance. Trisnawati and Sari (2014) state that tax advertisements influence taxpayer compliance level. The second hypothesis is:

H2: Tax Advertising has a positive and significant effect on taxpayer compliance.

*c. The influence of Zakat Policy as deduction of Taxable Income on Compliance of Individual Taxpayers*

Theory of Planned Behavior (TPB) explains that the behavior caused by the individual arises because of the intention to behave. Before an individual does something, the individual will have confidence in the outcome of their behavior. Then a decision of whether or not to act will occur (Violita, 2016).

Zakat policy as reduction of taxable income is part of the attitude or behavior of the government with the intention to provide incentives, encouragement or motivation to the taxpayer to be obedient to their tax obligations.

Masutra & Bidin (2015) state that the implementation of zakat policy as a deduction of taxable income by the government is an incentive given to the people in order to increase Taxpayer compliance.

The Government has confidence with the motivation of the implementation of Zakat Policy as Reduced Taxable Income will increase Taxpayer compliance. The statement supports the

research of Siswantoro & Nurhayati (2012), stating that zakat as a deductible of taxable income is a motivation from the government to improve taxpayer compliance.

His research states that zakat as a deductible taxable income represented by motivation variable states that the variable has a positive and significant influence. The third hypothesis is:

H3: Zakat Policy as deduction of Taxable Income has a positive and significant effect on Compliance of individual taxpayers.

## RESEARCH METHOD

### *a. Type of Research*

This study uses associative research with a quantitative approach. Associative research is used to find the relationship between variables.

The method and type of quantitative data used is primary data and secondary data. Data collection techniques include surveys and questionnaires (questionnaire) for primary data.

Questionnaires will be given to individual taxpayers registered in the Tax Office Sawangan, Depok, West Java. Questionnaires are distributed so respondents can reveal things that are confidential. The sampling technique in this research use the technique of Incidental Sampling.

### *b. The Sampling and Population*

Sampling was taken by the researcher using slovin formulation or calculation formula of the sample size. The slovin formulation is a formula for calculating the minimum number of samples. The slovin formulation was introduced by Slovin in 1960.

The slovin formulation is commonly used in survey research where

the overall population is so large that a formula is needed to obtain a smaller sample but can represent the entire population. The formulation of retrieval in this study is as follows (Husein, 2008):

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

Explanation:

n = Sample size

N = population size

e = Value of error rate

This study uses the value of error rate (e) of 10%. The rate of belief in this research is significantly equal to 90%. Therefore the calculation is:

$$n = \frac{162.163}{1 + 162.163 (10\%)^2}$$

Then obtained value of  $n = 99,93$ .

### *b. Measurement of Scale*

The measurement scale used in this research is likert scale 1-5. According to Sugiyono (2010) likert scale explains the answer of attitudes, opinions, and perceptions about social phenomena with a gradation from very positive to very negative.

The research instruments used in the form of questionnaires where questions and statements are submitted by the respondent. After collecting the data, the data can be processed by using a multiple linear regression analysis tool.

## ANALYSIS AND DISCUSSION

This research was conducted at Tax Service Office Pratama Sawangan, Depok, West Java, using questionnaires. Questionnaires were distributed directly to subjects that met the predetermined criteria. The study subject is an individual

taxpayer registered in the Tax Service Office Sawangan, Depok, West Java.

Individual taxpayers in the Tax Service Office Sawangan, Depok, West Java as of March 2018 totalled 162.163

inhabitants. 100 questionnaires were distributed to respondents.

The acquisition of questionnaires distributed to the respondents can be seen in below of the table.

**Table 2** Distribution of Questionnaires

Questionnaires	Total	Percentage %
Questionnaires distributed	100	100%
Questionnaires returned	100	100%
Questionnaires unreturned	0	0%
Questionnaires could be processed	100	100%
Questionnaires couldn't be processed	0	0%

Source: Questionnaires Distributed, 2018

**Table 3** Result of Descriptive Statistic Test

	N	Minimum	Maximum	Mean	Deviation Standard
X <sub>1</sub>	100	1	5	3,81	,499
X <sub>2</sub>	100	2	5	3,82	,562
X <sub>3</sub>	100	1	5	3,82	,661
Y	100	1	5	3,88	,606
<b>Valid N (listwise)</b>	100				

Source: SPSS Output, 2018.

The independent variable of service tax (X<sub>1</sub>) has a minimum value of 1, a maximum value of 5, and a mean (3.81) with a standard deviation of 0.499. The tax ad variable (X<sub>2</sub>) has a minimum value of 2, a maximum value of 5 and a mean value of 3.82 with a default deviation of 0.562.

The zakat policy variable as a deductible of taxable income (X<sub>3</sub>) has a minimum value of 1, a maximum value of 5 and a mean value of 3.82 with a standard deviation of 0.661. The dependent variable (Y) tax pay compliance in this research has a minimum value of 1, a maximum value of 5 and a mean value of 3.88, with a standard deviation of 0.606.

### Quality Data Test

#### a. Data Validity Test

**Table 4** The Result of Validity Test on Tax Service Variable

Statements of Tax Service Variable (X <sub>1</sub> )	Value of r <sub>arithmetic</sub>	Value of r <sub>table</sub>	Criteria
P1	0,382	0,13	<b>Valid</b>
P2	0,407	0,13	<b>Valid</b>
P3	0,370	0,13	<b>Valid</b>
P4	0,348	0,13	<b>Valid</b>
P5	0,408	0,13	<b>Valid</b>

P6	0,566	0,13	<b>Valid</b>
P7	0,493	0,13	<b>Valid</b>
P8	0,469	0,13	<b>Valid</b>
P9	0,399	0,13	<b>Valid</b>
P10	0,453	0,13	<b>Valid</b>
P11	0,324	0,13	<b>Valid</b>
P12	0,396	0,13	<b>Valid</b>
P13	0,362	0,13	<b>Valid</b>

**Table 5** The Result of Validity Test on Tax Advertising Variable

Statements of Tax Advertising Variable ( $X_2$ )	Value $r_{count}$	Value $r_{table}$	Criteria
P14	0,257	0,13	<b>Valid</b>
P15	0,240	0,13	<b>Valid</b>
P16	0,435	0,13	<b>Valid</b>
P17	0,522	0,13	<b>Valid</b>
P18	0,540	0,13	<b>Valid</b>
P19	0,422	0,13	<b>Valid</b>

**Table 6** The Result of Validity Test on Zakat Policy as Deduction of Taxable Income Variable

Statements of Zakat Policy ( $X_3$ )	Value $r_{arithmetic}$	Value $r_{table}$	Criteria
P 20	0,553	0,13	<b>Valid</b>
P 21	0,393	0,13	<b>Valid</b>
P 22	0,614	0,13	<b>Valid</b>
P 23	0,542	0,13	<b>Valid</b>
P 24	0,472	0,13	<b>Valid</b>
P 25	0,595	0,13	<b>Valid</b>
P 26	0,522	0,13	<b>Valid</b>
P 27	0,590	0,13	<b>Valid</b>
P 28	0,561	0,13	<b>Valid</b>

**Table 7** The Result of Validity on Tax Paying Compliance Variable

Statements of Tax Paying Compliance (Y)	Value $r_{arithmetic}$	Value $r_{table}$	Criteria
P 29	0,559	0,13	<b>Valid</b>
P 30	0,494	0,13	<b>Valid</b>
P 31	0,719	0,13	<b>Valid</b>
P 32	0,655	0,13	<b>Valid</b>
P 33	0,504	0,13	<b>Valid</b>
P 34	0,654	0,13	<b>Valid</b>
P 35	0,634	0,13	<b>Valid</b>
P 36	0,659	0,13	<b>Valid</b>
P 37	0,599	0,13	<b>Valid</b>

Based on the result of data validity for all variables are used in this study can

be concluded valid, caused has a value of  $r_{arithmetic} > r_{table}$ .

b. The Result of Reliability Test

**Table 8** The Result of Reliability Test

Variables	Cronbach's Alpha	N of Items	Criteria
Tax Service (X <sub>1</sub> )	0,786	13	<b>Reliable</b>
Tax Advertising (X <sub>2</sub> )	0,671	6	<b>Reliable</b>
Zakat Policy as Reduction Taxable Income (X <sub>3</sub> )	0,870	9	<b>Reliable</b>
Tax Paying Compliance (Y)	0,809	9	<b>Reliable</b>

The table showed that Cronbach's Alpha value of X<sub>1</sub> Variable of tax service is 0,86, X<sub>2</sub> variable of tax advertising equal to 0,671, X<sub>3</sub> variable of zakat policy as deductible of taxable income equal to 0,870 and variable Y tax pay compliance pay equal to 0,809.

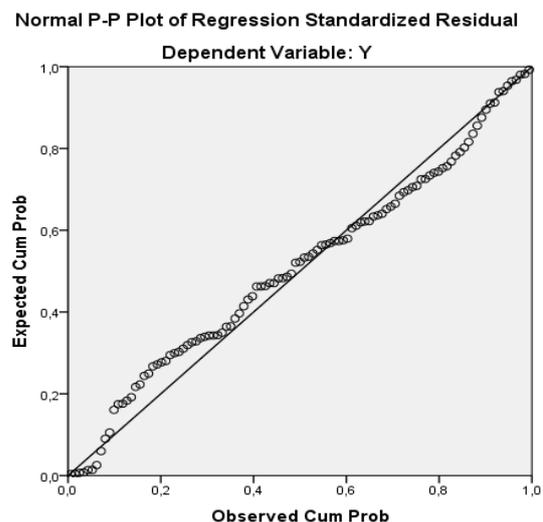
So, it can be concluded that all statements in this questionnaire are reliable because all variables have Cronbach's Alpha value greater than 0,60. The information demonstrates that each statement item in the questionnaire is able to obtain consistent data, meaning that when the items are re-submitted the same relative answer as the previous answer will be obtained.

*The Result of Classic Assumptions*

a. Normality Test

The normal probability plot graph above that has been obtained from the normality test results highlights that the spots spread around the diagonal line. The spread also follows the direction of the diagonal line.

The graph shows that the regression model is variable, because the normality assumption requirement has been met. The results and explanation of the normality test data in this research are as follows:



**Figure 1** The Result of Data Normality Test Graphically

Source: SPSS Output, 2018

**Table 9** The Result of Normality Test Statistically

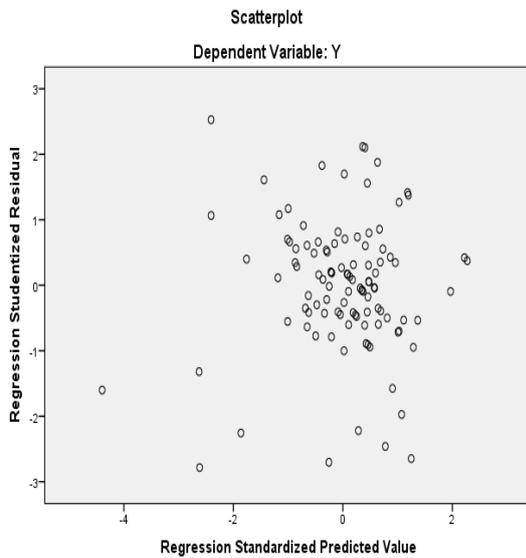
Individual Taxpayer Compliance	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
	,082	94	,129	,982	94	,213

a. Lilliefors Significance Correction  
Source: SPSS Output, 2018

The table above explains that the value significance obtained is  $0,129 > 0,1$ . The value of significance obtained is greater than the level of significance level used by

researchers is equal to 0,1. It represent that in the case of normality test in the data processed is normally distributed.

b. Heterocedaticity Test



**Figure 2** The Result of Heterocedaticity Test  
Source: SPSS Output, 2018

The scatter plot charts show that the dots spread randomly and spread either above or below zero (0) from the vertical axis or Y axis.

Based on the results of the heterocedaticity test, as described in the picture above, it can be concluded that this

regression model does not occur heterocedaticity.

The result of multicorolation test can be seen on the below of table:

**Table 10** The Result of Multicorolation Test

Model	Collinearity Statistics	
	Tolerance	VIF
X1	,611	1,637
X2	,602	1,661
X3	,695	1,440

a. Dependent Variable: Y

Source: SPSS Output, 2018

The table above explains that the VIF (variance-inflating factor) value obtained from the resulted data is smaller than 10 and the tolerance value is greater than 0,10.

This indicates that no symptoms of multicollinearity occur between the independent variables. The allowed VIF (variance-inflating factor) limit is only 10, so the above data can be sure to avoid multicollinearity symptoms. The result of the Autocorrelation Test can be seen in the below table.

**Table 11** The Result of Autocorrelation Test (Durbin Waston version)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Waston
<b>1</b>	,691 <sup>a</sup>	,477	,461	,44524	2,032

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

Source: SPSS Output, 2018

Based on the data that has been processed above, the existence of autocorrelation is:

1. If DW value is between  $d_U$  to  $4 - d_U$ , the correlation coefficient is equal to zero (0). This indicates that there is no autocorrelation.
2. If  $DW < d_L$ , the correlation coefficient is greater than zero (0). This indicates a positive correlation.

3. If DW is between  $4 - d_U$  and  $4 - d_L$ , no conclusions can be drawn.

Based on the description of several categories, the processed data is in accordance with the terms and conditions in the first category with the representation that the value of DW lies between the value of  $d_U$  up to  $4 - d_U$ , as the value is  $1.7364 < 2.032 < 2.2636$ .

### The Result of Determination (Adjusted R<sup>2</sup>)

The summary model of the table reflects the value of double correlation coefficient (R) of 0,691. This indicates that the variables of tax service, tax advertisement and zakat policy as a deductible of taxable income on individual taxpayer compliance have a very strong relationship. The table

also highlights that the coefficient of determination (R Square) is 0,477 and the value of Adjusted R Square is 0,461.

This means that 46,1% are explained by tax advertising and zakat policy as tax deductible taxable income and the other 53,9% is explained by other variables that do not exist in this research.

**Table 12** The Result of Determination (Adjusted R<sup>2</sup>) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Waston
<b>1</b>	,691 <sup>a</sup>	,477	,461	,44524	2,032

a. Predictors: (Contans) (X<sub>1</sub>, X<sub>2</sub>, & X<sub>3</sub>).

b. Dependet variabel: Y

Source: SPSS Output, 2018

### The Result of Multiple Linier Regression Equation

The r regression equation in this study has a constant value of 0.858. This signifies that if the variable of tax service, tax advertising, and zakat policy as deduction of taxable income is considered constant or zero (0) then individual taxpayer compliance will increase by 85,8%.

The regression coefficient on tax service variable (X<sub>1</sub>) is 0,359. This a. indicates that if the tax service variable increases one unit then the tax compliance variable for Individual Taxpayer will increase 0,359 units or increase 35,9% provided that other variables are considered constant. The regression coefficient on the tax advertising variable is 0, -049.

Therefore, if the tax ad variable increases one unit then the tax compliance variable for the individual taxpayer will

increase only by 4,9% with the other constant variable. Coefficient regression on the variable of zakat policy as a deductible of taxable income is 0,482. This shows that if the variable of zakat policy as deductions of taxable income increases one unit then tax compliance variable for individual Taxpayer will increase 48,2% with other constant variables recorded.

### The Result and Analysis of Hypothesis Test

a. The Influence of Tax Service on Tax Paying Compliance for Individual Taxpayer

As variable tax services with a value of 3.127  $t_{\text{arithmatic}} > t_{\text{table}}$  1,660 or significance value less than 0,1 (0,002 < 0,1), it can be concluded that H<sub>0</sub> rejected and H<sub>1</sub> accepted, meaning that tax services partially have a significant effect on individual taxpayer compliance.

**Table 13** The Result of Partial Statistic Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
<b>1(Constant)</b>	,858	,375		2,291	,024
<b>X1</b>	,359	,115	,295	3,127	,002

<b>X2</b>	-049	,103	,-045	,-476	,635
<b>X3</b>	,482	,081	,526	5,937	,000

The results are consistent with Nafsi's (2014) research titled "Effect of tax authorities Services, Tax Penalties, and Consciousness Taxpayer on Compliance Taxpayers against Perpetrators of Micro Small & Medium Business After application of Government Regulation No. 46 of 2013 period".

The results of this study support Social Learning Theory. This theory states that human behavior emerges as a result of observation and experience. Taxpayers will fulfill their tax obligations if they observe that the process is not difficult, that they are served by qualified human resources that treat them well, and have reasonable references (attentional process).

The results of these observations will be stored in the memory (retention process), and then manifested in the behavior of tax compliance (reproduction motoric).

Excellent service will certainly produce excellent outputs as well. The better the service provided by the tax officers, the more satisfied and happy the taxpayer will be.

Service is an attitude of self-reflection that can lead to positive or negative responses. If the service provided by the tax officer does not satisfy the taxpayer, then the taxpayer compliance level will decrease. Attitudes or actions of tax officials have a major influence on taxpayer compliance levels.

Tax officers are the main foundation that can attract the attention of the taxpayers. Quality tax service from tax officers is part of process of encouraging taxpayer compliance. Tax service is an important point that must be considered by the tax officer. Providing quality service is the most important task that should be done by tax officials.

Tax officers should be able to be role models for taxpayers to be obedient

in paying taxes. The level of service quality will correlate with the level of taxpayer compliance. The quality of service tax officers of course greatly affects the level of compliance of taxpayers.

b. Influence of Tax Advertising on Tax Paying Compliance for Individual Taxpayers

As the tax advertising variable with a value of  $t_{arithmetic}$  is equal to 0,  $-476 <$  from  $t_{table}$  1,660 and the significance value is greater than 0.1 it can be concluded that  $H_2$  is refused and  $H_0$  is accepted. This suggests that tax advertising does not have a partially significant effect on compliance of individual taxpayers. This is based on the data processing that the taxpayer's partial significance to the compliance of paying tax of Personal Taxpayer is based on the significance value of a bigger than 0.1.

The results of this study indicate that there is a very low relationship between tax advertising and individual taxpayer compliance. As for the direction of the opposite negative effect, the taxpayer compliance will decrease.

Tax Advertising has no influence on the compliance of taxpayers. The results of the research on the (X2) variables are not in line with the theory of Awareness-Trial-Reinforcement (A TR), which states that: "If the audience can be affected by advertising, people will use or buy the products of the ads."

The fact that tax advertising aired by the government both in mass media and electronic media has not successfully created an audience awareness.

If the tax advertising does not generate awareness to the audience (taxpayer), then the government's expectation that the message will cause compliance has not been fulfilled.

If the public is not awakened by the tax advertising then there will be no interest to try (Trial) the program/product, and it will not generate interest or desire (reinforcement) to continue to comply with tax regulations from the government. So, the results of tax advertising aired by the government does not have a positive and significant effect on taxpayer compliance.

In this theory, individual behavior arises because of intention. Positive government attitudes to continuously improve taxpayer compliance by providing motivation and knowledge in the form of socialization embodied in tax advertising has not been successful.

Many factors affect these circumstances. Perception is also a major factor in the establishment of taxpayer compliance with tax regulations.

The results of this study are not in accordance with the research that has been done by Trisnawati and Sari (2014), titled "The Influence of Tax Service, Tax Advertising, And Taxpayer Awareness To Taxpayer Compliance in Tax Service Office Pademangan on Period 2011." His research stated that tax advertising has a positive effect on taxpayer compliance.

Another study that states a positive influence between advertising and taxpayer compliance is Christian (2013), whose research proves that taxpayer compliance is influenced by informative factors of tax advertising.

This is contrary to Waluyo's (2014) study, which stated that tax advertising did not had a positive and significant effect on taxpayer compliance.

This can happen because the communication between tax authorities and taxpayers exists through various print media and electronic media, and not all taxpayers know or understand the meaning and message of tax advertising to be submitted by the Tax Authorities.

Another influencing factor is the possibility of the limitations or characteristics of the respondents that

produce different effects. Interviews with several taxpayers in the Tax Service Office Pratama Sawangan, Depok, West Java, Taxpayers suggest that tax advertising is not done regularly, so the information related to taxation can't be absorbed thoroughly.

This is certainly one of the factors that support the absence of influence between tax advertisement variables ( $X_2$ ) because tax advertising display has not been done on a regular basis, so the public is not awakened if only with the ad publisher once. If the government continues with tax advertisements, they should be broadcasted regularly and repeatedly so that the public understanding of taxes more broadly and public awareness will increase.

In accordance with the assumption of Cognitive Response theory proposed by Aakers and Jhon G. M (1987: 255), there is a weak relationship between the ability of the audience, to remember the contents of a message with changes in the attitude of the audience in accordance with the message be delivered.

Attitudes can be changed by changing the opinions or information that a person has about an object (Nugraha, 2016). In addition to regular tax advertising, submissions should be more effective, and the government should provide an information or socialize taxes by installing banners or slogans related to the importance of compliance with tax regulations.

The installation of banners or slogans in strategic places that can be read and seen by the public societies, will increase the knowledge and information tax regulations. Knowledge will then increase, directly boosting awareness and. Another factor that supports this is taxpayer perception of tax advertising.

Perception of tax advertisement can influence compliance. Jalaludin Rachmat in Monica (2015) argued that "perception is the experience of objects, events or relationships obtained by

inferring information and interpreting messages".

### c. The Effect of Zakat Policy as a Deductible of Taxable Income on Taxpayer Compliance

As variables of zakat as a deductible of taxable income with  $t_{\text{arithmetic}}$  of 5,937 >  $t_{\text{table}}$  1,660 or more significance value < 0,1 (0,000 < 0,1), it can be concluded that  $H_0$  is rejected and  $H_3$  is accepted, which means that tax service significantly influences partial compliance.

The results of this study is in accordance with Aisyah Pratiwi's research (2016), titled "The Effect of Zakat as Reduced Taxable Income on Taxpayer Compliance for Private persons in the Office of Tax Service Madya of Semarang City".

His research stated that the zakat policy as a deductible of taxable income had a positive effect on compliance, as the significance value obtained is less than 0,1.

The zakat policy as a deductible of taxable income is applied by the government with the aim of increasing compliance and to alleviate the double burden of giving carried by Muslim taxpayers. The policy received a positive response from this cohort.

The double burden considered to incriminate the Muslim taxpayers is minimized by the policy. The results of this study are also in line with the theory of attribution and theory of theory of planned behavior.

In Theory of Planned Behavior (TPB) there are three categories that can influence intentions in determining attitude. One of the factors driving these intentions is the beliefs about the normative expectations of others and the motivation to meet those expectations.

Normative beliefs arise from the influence of others and the motivation to agree to those expectations. From these meanings it can be concluded (normative

beliefs) that motivations that comes from outside the person or (others) will affect t behavior.

The existence of encouragement in the form of motivation from the government with the implementation of zakat policy as a deduction of taxable income is a positive thing that certainly does not invite negative perceptions of taxpayers.

The implementation of zakat as a deductible of taxable income is not solely to lighten the double burden, but to increase individual compliance.

Minimizing the burden of the people is a step that should be done by the government. The implementation of zakat policy as a deductible of taxable income in Indonesia is the government's effort to continuously monitor the compliance of individual taxpayers, especially Muslims.

The policy is applied so that an individual does not evade their obligation to pay taxes.

Despite this policy, tax revenues are reduced and zakat funds will increase. But with the increase of zakat fund receipts the distribution will be widespread and taxpayer funds will benefit.

Government efforts to improve compliance to find a comparable instrument can be taken equally. By understanding the intersection between tax and zakat, the new innovation is set by the government in the form of zakat policy as a deductible taxable income.

Zakat is an instrument deemed to be commensurate with taxes, although the policy is stipulated as an incentive or incentive for an individual Muslim taxpayers to obey government tax regulations.

The government has high hopes for taxpayersto continue to improve their compliance in paying compulsory levies, namely taxes. The loss of multiple burdens borne by an individual taxpayers certainly motivates individual Muslim

taxpayers to obey their obligation to pay taxes.

The main factor driving the results of this study indicates that the zakat policy as a deductible of taxable income is positively influential because Indonesia is a predominantly Muslim country.

The policy is considered appropriate for the Indonesian context. The dominance of the population who embraced Islam became an idea and motivation for the government to apply the zakat policy as a deductible of taxable income. In essence, the policy is the government's efforts to continuously raise awareness and compliance of various individual Islamic taxpayers.

### The Result of Simultaneously Statistic Test

F test, or simultaneously statistical test, is performed to prove whether the independent variables simultaneously or in whole have an effect on the dependent variable. The result of F statistic test can be seen in the table below:

If the probability value is less than 0.1 then  $H_1$  is accepted and  $H_0$  is rejected. If the probability value is greater than 0.1 then  $H_1$  is rejected and  $H_0$  is accepted. F statistic test results can be seen in the table above, the table shows that the value of  $F_{arithmetic}$  obtained from the data processing is equal to 29,208 >  $F_{table}$  that is equal to 2.083 with a significance level of 0.000 < 0,1.

**Table 14** The Result of Simultaneously Statistic Test

<b>Anova</b>					
Model	Sum of Square	Df	Mean Square	F	Sig.
<b>Regression</b>	17,370	3	5,790	29,208	,000 <sup>b</sup>
<b>Residual</b>	19,031	96	,198		
<b>Total</b>	36,401	99			

a. Dependent Variabel: Y  
Source: Output SPSS, 2018

Based on the acquisition value of significance smaller than the significance level it can be concluded that  $H_1$  is accepted the tax service, tax advertising and zakat policy as a deduction of taxable income on tax compliance, have a positive and significant influence on compliance.

Representation of probability values far below 0,1 means the better and the positive. The conclusion obtained from the data is that, if the better quality of tax services provided by the tax officer, compliance level will increase. The more routine the tax advertising and socialization is, the more the level of public understanding of taxation will increase, directly affecting the tax pay compliance rate.

The test results are simultaneously in accordance with the theory of

attribution and theory of planned behavior (TPB). Both theories stated that one's motivation in fulfilling tax obligations is determined by external factors and internal factors. External factors are represented by the attitude of the government that provides motivation and all the ease to continue to improve compliance. This is also evident in the theory of planned behavior (TPB) which explains that behaviors arise because of intention.

The intention of behaving is determined by three factors: by providing quality and optimal services; providing knowledge and understanding embodied in tax advertisement; and endeavoring to lighten the double burden of tax and zakat by the implementation of zakat policy as a deductible of taxable income.

Variable ( $X_3$ ) Zakat as a deductible of taxable income, the implementation of the policy with a good intention of eliminating the double burden of tax and zakat obligations certainly does not get a negative response from the community.

The implementation of these policies has been embraced by the community as they ease the burden of dependents. Taxation and obligatory zakat will increase zakat tax compliance.

As the probability value is far from 0,1, if all three dependent variables are applied simultaneously then there will be a strong influence on the tax pay compliance level. Applications of the dependent variables that has been done simultaneously will certainly provide a stronger impetus to the taxpayer to be able to fulfill their tax obligations.

Variable tax service may affect positive to compliance pay tax or variable (Y) if supported by the implementation of tax advertisement in which contains elements of education and understanding directly to the taxpayers. With education and understanding taxpayer knowledge will increase. After knowing and understanding the taxpayer will be obedient to the tax regulation.

Supported by quality services, the Taxpayer compliance level will increase. Another mitigation that can support and encourage Taxpayer compliance rates for Compulsory is by eliminating the double burden it incurs.

## CONCLUSION

Based on the data that has been obtained and the using multiple regression model testing (multiple regression) and assistance program software SPSS of 23 version, conclusions are as follows:

1. Multiple linear regression test partially found that  $X_1$  variable of tax service has positive and significant effect to Taxpayer compliance tax for

individual Taxpayer. Quality and optimal service will certainly give satisfaction to Individual Taxpayers. Therefore satisfaction will impact the level of compliance.

2. The results of multiple linear regression test partially found that ( $X_2$ ) does not positively and significantly effect on the tax paying compliance for taxpayers. Many factors cause this to happen, such things include the implementation of tax advertisements undertaken by the government that is less effective because the delivery is not done in a sustainable manner.
3. Multiple linear regression test partially found that the variable  $X_3$  zakat policy as a deductible of taxable income has a positive and significant impact on tax paying compliance for individual taxpayers. Implementation of zakat policy as a deduction of taxable income that aims to lighten the burden of tax will be motivation to obey and comply with tax regulations.
4. Based on the simultaneously multiple linear regression test, variable  $X_1$  tax service,  $X_2$  variable of tax advertisement and  $X_3$  variable of zakat policy as deductions of taxable income has an influence on variable (Y) compliance to pay Individual Taxpayer Tax.  $X_3$  variable has more dominant influence than  $X_1$  variable and  $X_2$  variable to dependent variable (dependent) or variable (Y) tax paying compliance for individual Taxpayer. This possibly occurred because the implementation of the three strategies are mutually sustainable, as there is no other reason for taxpayersto disobey the tax regulations.

### Limitation of Research

1. This study only examines the influence of independent variables (tax service, tax advertising, and zakat policy as deduction of taxable income) on dependent variable tax paying compliance) at Tax Office Pratama Sawangan, Depok, West Java.
2. Authors equate perceptions between an individual who works as an employee and an individual who conducts business or free work.
3. This study used questionnaires in data collection, so the data collected only describes the perception of Muslim individual taxpayers.
4. The sample used in this study has met the minimum limit in sampling but only limited to Muslim individual taxpayers who are reporting their tax obligations in the Tax Service Office Pratama Sawangan, Depok, West Java.
5. Sample selection was only limited to individuals found at the time of sampling, so it can't be known specifically from the sub-district where the Individual Taxpayer came from and nor the percentage of each region of origin.

### Recommendations for the Management of Tax Agency

1. Regular evaluations related to government taxes need to be done so that the level of service quality adds to the convenience of taxpayers to encourage compliance.
2. Socialization of taxation that can apply in various ways to follow the pattern of the development of advanced times can be done by the government to provide a deepen understanding about the importance of paying taxes. Education in other forms can also help with these objectives

3. Implementation of relevant and sustainable policies between one strategy and other strategies can also be done, then the implications of one strategy can have a positive impact on other strategies.

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