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QUALITY OF TAX SERVICE AT PRATAMA CIREBON ONE TAX SERVICE OFFICE

Abstract. Quality is often interpreted as an everything that satisfies the customer or lives up to expectations. Service quality assessment is carried out at the time of the service implementation, namely when there is contact between service recipients or consumers and the public with the party providing or service officers. The quality of tax services can be seen from the characteristics of professionalism of officers in providing services in accordance with the demands of taxpayers, it seems that in reality public service providers are not always able to feel and understand the public desire of taxpayers appropriately. This research aims to find out the quality of tax services at the Cirebon One Primary Tax service office. This research applies qualitative method, research design refers to field observation, and interview and documentation study to obtain data and information. The quality of tax services will be seen in terms of equality, fairness, loyalty and responsibility. The quality of tax services has not fully fulfill the demands of taxpayers, if the government is able to show the benefits of the tax system has been ensured that the public performs tax obligations correctly in accordance with tax laws and increasingly achieves expectations. The results show that if the officer performs his duties with creativity, innovation and commitment, it can encourage all elements of the taxpayer public to increasingly trust and grow compliance to pay taxes, as the fulfillment of shared needs and caring attitudes for others. This is allowing that the tax can treat the community more voluntarily in fulfilling obligations to the state for the nation's welfare.

Keywords: Service Quality; Similarity; Fairness; Loyalty and Responsibility.

I. Introduction

The service quality can be interpreted as everything that satisfies the customer or according to the required necessities. Taxpayer awareness is a factor in

the high level of compliance of taxpayers in complying with tax obligations. To become an independent nation, the government has to be able to increase state revenues, one of which is from taxes. An independent

nation cannot be separated from the role of its community and administratively as well as operationally continues to demand the ability of the Directorate General of Taxation to be able to achieve the acceptance target as expected, and the government wishes to encourage a sense of responsibility and can provide quality services to the community. Given how important receipts from the tax sector are, therefore the obligation of citizens in paying taxes is contained in the 1945 Constitution Article 23A states "Taxes and other levies that are coercive for the purposes of the state are regulated by law".

The provision of public services by the state to its citizens is one form of transaction between the state and its citizens; the public wants to see clearly, what has been implemented with the tax money they have paid, whether the service becomes smooth, whether the means associated with the public interest are getting better and noticed by the government. As contained in (Indonesia [7]) on public services that: "The state is obliged to serve every citizen and resident to fulfill its basic rights and needs within the framework of public services. Quality can be used to assess or determine the level of adjustment of a thing to its requirements or specifications (Pasolong [10]).

To creating easy access the extent of the services quality provided by tax officials, there needs to be criteria that indicate whether a service provided is qualified or not. The service quality in practice has not been so evident about the equal treatment for the taxpayer public that approaches the element of justice, especially for a pluralistic society. The reality is that the submission of Annual Notification Letter (SPT) has not been able to build public awareness of taxpayers because the quality of tax services provided by tax officials has not fulfilled public expectations. Taxpayer satisfaction in the management of government tax receipts is more informed about the level of misappropriation than concrete evidence of infrastructure development, economic improvement and social welfare.

According to the research from Bătrâncea et.al., [3] on the tax compliance model with an emphasis on the economy and a behavioral perspective is conveyed

so that governments and tax authorities should consider that model when designing fiscal policy. Those Aspects considered are sociological and psychological factors, which form compliance, namely, attitudes, beliefs, norms, perceptions, motivations. The research, authors, looked at the impact that tax officials' services have on taxpayers on sociological and psychological factors such as beliefs, norms, and motivations. The Research conducted by (Efebera, Hayes, Hunton, & O'Neil [5]) as they have historically been viewed as having an immaterial impact on Federal tax revenues. However, the earned income tax credit (EITC with the title of the research *Tax Compliance Of Intention Of Low Incomes Individual Tax Payers in 2004*) explained in the research that compliance and intention have a positive relationship that is with the perception of shares to the tax system, normative expectations in compliance and punitive giving.

At this time, the role of tax has dominated the Domestic Government in the Indonesian State Budget. The government set a target of IDR1,861.8 trillion In the Draft State Budget (RAPBN) 2020. The target is 13.3% higher than the projected tax revenue in 2019 of 1,643.1 trillion. Meanwhile, the tax ratio is targeted to reach 11.5% of GDP by 2020. This is also higher than the 2019 tax ratio of 11.1% (Badan Pusat Statistik, [2]). According to (UU No. 27 TH 2007 [15]), tax is a mandatory contribution to the State owed by a person or entity that is coercive under the Law by not getting directly rewarded and used for the purposes of the State for the greatest communities prosperity.

The quality necessity of tax services is a shared responsibility between officers of the Directorate General of Taxation and the taxpayer community. The quality of tax services is currently one of the crucial issues for officers of the Directorate General of Taxation and a demand of taxpayers. As stated in the regulation of the Director General of Taxation Number PER-02/PJ/2017 concerning Amendments to the Regulation of the Directorate General of Taxation Number PER-27/PJ/2016 concerning Standards of Service in the Integrated Service Office of the Tax Service Office.

Moreover, it is also listed also in article 7 point a in the circular of the Director General of Taxation Number SE-55/PJ/2008 concerning the quality of tax services.

(Chaizi [4]) stated that tax administration reform is an improvement or improvement of performance in the administration, either individually, group or institutionally. The goal is to be more efficient, economical and fast. This can happen if; (1) Simplified tax structure for ease, compliance and administration, (2) a suitable reform strategy shall be put forward, (3) a strong political commitment to improving tax administration. Awareness and compliance of taxpayers in tax obligations is an important factor for the increase of tax recipients of a country, therefore there is a necessity to be a regular review of the factors that affect the compliance level of taxpayers.

At the Cirebon One Primary Tax Service Office, where taxpayers who perform tax obligations in Tax Service Office Pratama Cirebon One in the annual reporting notification of personal tax persons tax year 2016–2018. In 2016, of the number of registered taxpayers, 134,188 people reported that notification letter amount 28,026 people. In 2017, amount 29,518 registered taxpayers who reported notification letter amount 27,670 people. While in 2018 from the number of registered taxpayers amount 31,243 people who reported notification letter amount 29,939 people.

Tax Service Office Pratama Cirebon One has the number of private taxpayers registered in 2018 tax

year of 31,243 taxpayers. The large number of taxpayers has the same characteristics as other taxpayers registered in Tax Service Office Pratama, especially in Cirebon. Cirebon City as one of the cities that is being improved and developed in West Java is considered potentially in ranking income from the tax sector and increasing public participation in tax administration. The tax potential spread in Cirebon City area is very wide in collecting tax receipts; the administrative area of Cirebon City covers an area of 37.54 Km.

Service areas include housing complexes, shopping complexes, transportation, warehousing, shopping centers, universities, educational institutions, retail trade centers, government offices, office buildings, hospitals, banks, and others, and have a variety of business types, namely industrial businesses, construction, accommodating services, transportation, warehousing, trade, restaurants, companies and other businesses. The working area of Tax Service Office Pratama Cirebon One includes 5 (five) sub-districts consisting of 22 (twenty-two) sub districts. The wide working area and large business potential has not been balanced with the service quality.

Taxpayers who perform tax obligations in Tax Service Office Pratama Cirebon One in this case the reporting of the annual tax return of private persons in the period of 2016–2018 tax years is presented in (Table 1) below.

Table 1. – Tax Service Office Taxpayer Compliance Statistics Primary Cirebon One

Classifications	2016	2017	2018
1. Registered Taxpayers Must Be Notified	134.188	29.518	31.243
• Organization	8.128	3.199	3.192
• OP Non-Employee	13.166	4.439	6.528
• OP Employee	112.894	21.880	21.523
	2016	2017	2018
2. Realization Of Notification Letter	28.026	27.670	29.939
• Organization	2.069	2.069	2.220
• OP Non-Employee	3.830	4.240	4.693
• OP Employee	22.127	21.361	23.026

Source: (Pemerintah Republik Indonesia, 2019)

Based on table 1, it appears that tax receipts obtained by Tax Service Office Pratama Cirebon One during the last 3 (three) years have experienced ups and downs. In 2016, Tax Service Office Pratama Cirebon One collected taxes worth 656,062.61 million rupiah, decreased in 2017 to 604,188.85 million rupiah, then increased in 2018 to 720,874.15 million rupiah.

II. Research problems

Based on the description in the background of the research there are several problems in the implementation of the quality of service in the primary tax office Cirebon One is as follows:

1. Public taxpayers have not received services in the same treatment provided by tax officials.
2. Consistency in service, honesty, fair treatment and loyalty in the implementation of taxpayers is still low.
3. The readiness and responsibility of the officer in serving has not been as expected.
4. Limitation of taxpayers' digital capabilities in the application of modernization of taxation

The system of tax service information and officers have not maximally implemented physical facilities.

III. Research method

In this study, the approach used is qualitative research. (Moleong [9]) defined qualitative methodology as a research procedure as a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior.

This approach is directed at the background of the individual holistically (intact). Therefore, in this case, it should not isolate an individual or organization into variables or hypotheses, but it is necessary to view it as a whole. This research requires primary data and secondary data. Primary data is data obtained from the collection information from informants and field condition records obtained through observations at the research site using interview guidelines. While the secondary data is obtained from the literature and documentation study owned by the Tax Service Office of Pratama Cirebon One.

The main method of analysis in this study is qualitative data. Where analysis requires drafting very broad information, moving from conversation or writing to files and making decisions whether analyzing data by hand or computer (Imam Ghozali [6]). Data analysis is the process of composing data so that it can be interpreted widely. Building data means classifying it into patterns, themes or categories. Interpretation means classifying it to the results of analysis, explaining patterns or categories, looking for relationships between various concepts that become the basis theory. The data analysis steps in this study used interactive model data of analysis techniques (B. Miles, Huberman, & Saldana [1]; Sugiyono [14]) for data analysis conducted through data collection, data reduction; display data; and conclusion drawing/verification.

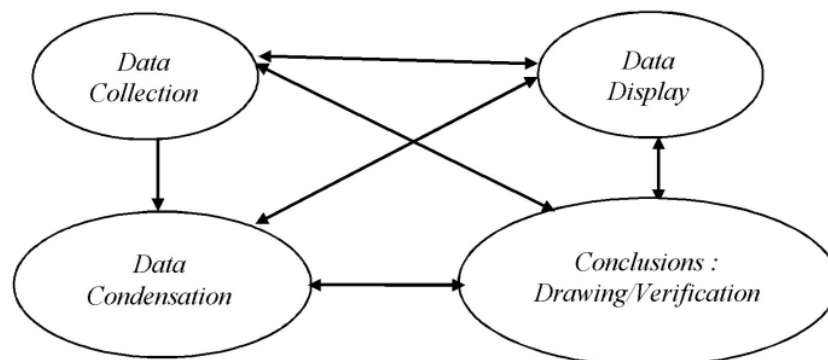


Figure 1. Components in Data Analysis of Data Validity

Source: (B. Miles et al. [1]; Sugiyono [14])

In this study to test the validity of data used data triangulation techniques that combine from various data collection techniques with triangulation, then actually researchers collect data with triangulation, then actually researchers collect data that simultaneously tests the credibility of data, namely checking data credibility with various data collection techniques and various data sources (Sugiyono [13]).

Triangulation Techniques, means researchers use different data collection techniques to obtain data from the same source. Researchers used participatory observations, in-depth interviews, and documentation for the same data source simultaneously. The implementation of services at the Primary Tax Office is based on tax regulations and tax administration that is effective, efficient, and trusted by the public, by prioritizing the public interest of taxes. This research was conducted to describe and analyze the quality of service by tax officers Cirebon One by using four aspects, namely *equality*, *equity*, *loyalty*, *responsibility*, and factors that contribute to the service quality and the ideal service quality model in the Tax Service Office Pratama Cirebon One.

It seems that the response of the informant of the tax service operator regarding the quality of tax services almost provides positive information because it always takes refuge in the name of rules and regulations. However, when paying attention to the informant's answer about the quality of tax services provided by tax service officials, taxpayers aren't generally satisfied with the tax services at the Cirebon One Primary Tax Service Office. This reality provides an overview of the gap or gap that inhibits between tax service officials and the taxpayer public regarding the quality of tax services at the Cirebon One Primary Tax Service Office.

IV. Result and discussion

– Analysis of the tax services quality at the Office of Tax Services Pratama Cirebon one

The Research on the tax services quality at Tax Services Office Pratama Cirebon One was conducted by analyzing four aspects. These are namely

the aspect of equality seems that taxpayer services performed both primary and secondary still need to be improved, as a result of the lack of optimal administrative system, especially the modernization process has not been maximized and the taxpayer public considers the element of taxpayers still need to be improved in serving taxpayers. The tax service of administration system is still unable to create an equitable bargaining position between the tax officer as the implementer of the law and the taxpayer public as the recipient of the tax service. The main obstacles lie in human resource incompetence, role incompetence and weak bargaining power.

Equity aspects have not shown attitudes and actions that have not been neutral, there is still a discriminatory not all taxpayers are treated equally, social and economic values are enforced, so that the neutrality of officers and honesty in providing services is still difficult to prove. In this study, the element of *equity* (*fairness*) is measured by fair service, accuracy of service in accordance with the provisions, fairness in the time of tax service, fairness of officers to the rules of tax services, fairness in tax laws and the suitability of services provided with applicable provisions. With the fulfillment of the principle of fairness in tax collection, it is very unlikely that taxpayers in neglecting their obligations, taxpayers will prefer to comply in terms of fulfilling their tax obligations rather than having to bear the sanctions given. Generally compliance in fulfilling its tax obligations is a fair taxation system".

Aspects of loyalty shows that transparency and accountability of services have not been able to be realized in real terms, due to the lack of fulfillment of basic rights of public needs of taxpayers, concerning procedures and mechanisms of service work are less informative, less accommodating, inconsistent, limited facilities, facilities and infrastructure services, so as not to guarantee legal certainty, time and cost, and allow actions that indicate discrepancies. Aspects of responsibility as a public service management tool have not been so evident in the ability to improve the public satisfaction index of taxpayers. Public services

conducted by government officials are still found a point of weakness so that it can not fulfill the quality expected by the taxpayer public, marked by the number of public complaints of taxpayers. As a result of the imbalance between the services needed and the expected results.

To improve voluntary taxpayer compliance, good service is required for taxpayers, equality, fairness and openness in implementing tax regulations. Therefore, quality services provided by tax organizations can build taxpayer compliance if the commitment applied as one of the supporting achievements of the expectations of the Cirebon One Primary Tax Service Office. Commitment in quality service becomes one of the main principles in tax collection as the embodiment of state obligations. Although taxpayers are given the trust to calculate report and pay the amount of tax owed, taxpayers must remain honest and always stick to the provisions of applicable tax laws.

If the government is able to show the benefits of the tax system, it is certain that the public wants to carry out its tax obligations correctly in accordance with tax legislation. Therefore, it is appropriate for the government to improve the tax system, not only based on its tax rules, but also to regulate the benefits of the tax obligations for the public will carry that out. According to (UU No. 28 Tahun 2007 [16]) concerning the Fourth Amendment to (Presiden Republik Indonesia [12]) concerning General Provisions and Procedures for Taxation of taxpayer compliance can be identified as taxpayer obligations in taxation.

Formal compliance in taxation means the state of taxpayers who carry out their rights and obligations in a disciplined manner in accordance with applicable laws and regulations (Widjaya [17]). Compliance in taxation is the level to which taxpayers comply with tax laws. Submission compliance is part of an individual's moral obligations. Norma cannot be separated from the honesty of taxpayers in fulfilling their tax obligations. Perceived behavioral control

in the context of taxation is how strong a taxpayer's level of control is in displaying certain behaviors, such as reporting their income lower, reducing the burden that should not be reduced to income, and other tax non-compliance behaviors.

Letter submission compliance (filing compliance) context of the implementation of *self-assessment* system is closely related to the level of compliance of taxpayers in the payment of correct and honest taxes. However, in reality, the implementation of taxation with a *self-assessment* system shows the level of compliance of taxpayers is still low so that it demands the Tax Service Office always to conduct coaching and supervision in taxation for taxpayers.

Commitment in the tax system there are limitations (*constraints*) as an indicators that indicate the level of compliance (*tax compliance*) of taxpayers. Among others, it concerns the timing of the implementation of tax obligations (*time compliance*) and the amount of taxable compliance. Taxpayers are said to be non-compliant or non-compliant if they do not carry out their tax obligations (not registering themselves, not paying and reporting their taxes correctly) in accordance with the set period, or the amount paid is lower than the actual one. Based on the Law on General Provisions of Taxation, the taxpayers are referred to as follows:

1. Timely in delivering the Notification Letter;
2. Have no tax arrears for all types of taxes, except tax arrears that have obtained permission to installment or delay the payment taxes;
3. Financial Statements are audited by public accountants or government financial supervisory institutions with unqualified opinions for 3 (three) consecutive years; and Never been convicted of a criminal offence in the field of taxation based on the decision of a Court that has had a permanent legal force in the last 5 (five) years.

Researchers visualize the ideal model of ideal tax service quality proposal at the Office of Tax Services Pratama Cirebon One below:

V. Conclusion

proved. For *equity*, *aspects* have not shown a neutral attitude and action, there are still differences in services, because not all taxpayers are treated equally. While the aspect of *loyalty* has not been optimal as real shows that transparency and accountability of services have been realized and felt by the public. Aspects of responsibility as a public service management tool have not been so evident in the ability to increase public satisfaction of taxpayers.

So if the tax officer can carry out the four aspects according to (Miller [8]) said that: “The important elements of the quality of tax services are *Equality* (equality of tax services), *Equity* (fairness), *Loyalty*, *Responsibility*, and *Commitment* to factors that con-

tribute to improving the service quality and supporting the quality model of service. These are in accordance with the expectations of taxpayers, and then the quality of tax services is carried out well. This is based on the type of bureaucratic behavior that consistently provides quality services to all parties

regardless of political affiliation, social status and so on. If it fulfill or exceeds taxpayer expectations or the smaller the gap between the fulfillment of the promise and the expectation of the taxpayer is the closer the measure of performance to the standards expected by the taxpayer.

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