

Original Research Article

THE IMPACT OF SERVICE QUALITY AND TAX SOCIALIZATION ON TAXPAYER AWARENESS PERFORMANCE (OPTIMIZATION OF REGIONAL TAX REVENUE IN MIMIKA DISTRICT, CENTRAL PAPUA PROVINCE)

Comment [AG1]: Correct the spelling

ABSTRACT

Taxation plays a crucial role as the largest source of income for governments, including local governments such as Mimika Regency, Papua Province. Therefore, the impact of Tax Socialization, Taxpayer Compliance and Awareness, and Service Quality on Taxpayer Service Performance remains relevant to be studied. This study employs an empirical test with 100 taxpayer respondents in Mimika Regency, Papua Province, Indonesia. Hypothesis testing was conducted using Structural Equation Modeling – Partial Least Square (SEM-PLS).

The results of the test prove that service quality, tax socialization, and taxpayer awareness have a positive influence on taxpayer compliance. Service quality, tax socialization, and taxpayer awareness also have a positive influence on service performance. Taxpayer compliance does not have a positive influence on service performance, but taxpayer awareness does.

The theoretical implications of this research information serve as a guide for researchers to develop tax and tax knowledge, and the determinants of non-compliance can be used for future research. From a policy maker's perspective, this information will assist tax authorities in developing tax education programs.

Comment [AG2]: State the topic and objective of the study at the beginning for better clarity. Add statistics to put weight to your abstract.

Keywords: Tax socialization, taxpayer compliance, taxpayer awareness, service quality, and service performance.

1. INTRODUCTION

Taxes have a very important role, firstly as the largest source of income for the country, including for the regions. In fact, it can be said that taxes are the foundation of development. Taxes are used to finance various expenditures, including expenditures for development (BapendaMimika, 2022).

Tax payments are a manifestation of state obligations and taxpayer participation in state financing and national development. In accordance with the philosophy of tax law, paying taxes is not only an obligation, but also the right of every citizen to participate in state financing and national development (Directorate General of Taxes, 2022).

Comment [AG3]: This reference is not on the reference list, Revise throughout.

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Furthermore, responsibility for tax payment obligations, as an illustration of state obligations in the field of taxation, lies with members of the community to fulfill these obligations. This is in accordance with the self-assessment principle implemented in the Indonesian Taxation System. The government, through the Directorate General of Taxes, has the task of providing guidance/counseling, services and supervision (Directorate General of Taxes, 2022).

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In implementing the tax function, public services become one of the visible measures of government performance. Public service quality in government institutions is very important and must continue to be evaluated (Sukesi and Yunaidah, 2020). Taxpayer compliance includes calculating, depositing and reporting taxes (Putu and Asmara, 2019). This compliance is defined as a condition in which taxpayers fulfill their tax obligations and exercise tax rights correctly in accordance with applicable tax regulations and laws (Sukesi and Yunaidah, 2020).

Comment [AG6]: In the reference list there is (2019),intext (2020 & 2019).. Consistency is important. Also you have overused this reference ...Find other scholars who researched similar issues and replace.

Based on the tax system in Indonesia, taxpayers have the responsibility to determine their own tax obligations and pay and report taxes accurately and on time. Factors that can increase Taxpayers Compliance include tax knowledge and tax awareness. The self-assessment system aims to make it easier for people to report and pay their own taxes (Asrinanda, 2018).

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Taxation socialization is an effort carried out by the Directorate General of Taxes (Andreas and Savitri, 2015). Through taxation socialization, information and guidance is delivered to taxpayers so that they understand all aspects of taxation (Wardani and Wati, 2018).

Public services, such as tax institutions, require strategies to improve service quality which is an important factor for increasing customer satisfaction (Sukesi and Yunaidah, 2019). Service quality starts with the proper design and implementation of the service system (Akhil and Suresh, 2021). Service quality assessments help identify areas of improvement and create competitive advantage.

The Indonesian government has carried out various tax extensification programs to expand the taxpayer base. This program seems to be quite effective in increasing the number of registered taxpayers and reporting annual tax returns. An increase in the number of Annual SPT reports can also be indicated as economic growth. As the economy grows, more people have income and become taxpayers.

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The number of active taxpayers in Mimika Regency has increased in all types of taxes from 2019 to 2023. The most significant increase occurred in Advertising Tax (44.4%), followed by Restaurant Tax (41.2%), and Land and Building Tax (32.4%). This increase shows the potential for greater regional income from the tax sector.

In the Mimika Regency area there are 10 types of sources of levies originating from taxes, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Ground Water Tax, Parking Tax, Non-Metal and Rock Mineral Tax, Land and Building Tax in the Rural Sector and Urban, BPHTB Tax (<https://bapendamimika.id/information>).

Research that discusses the impact of service quality on service performance is still rarely conducted. In general, there are not many service quality variables that recommend using more service quality dimension items for public services. Previous research generally only adapts 5 service quality dimension items such as dimensions: physical evidence (tangible), reliability, responsiveness, assurance, empathy. Research objects include restaurants, banks, airlines, e-commerce services, educational institutions, automotive vehicle taxes.

For public services such as tax institutions, it is still rare to reveal more service quality dimension items which include, among others: reliability, responsiveness, competence, courtesy, credibility, access, communication and understanding.

The empirical phenomenon related to regional tax service obligations in this research is regarding the function of the Mimika Regency Bapenda (Regional Revenue Agency) institution to realize Mimika regional development, the Bapenda institution serves to fulfill regional tax administration such as hotel tax, restaurant tax, entertainment tax, advertising tax, parking tax, ground water tax, non-metallic mineral and rock tax, general street lighting tax.

Based on the description of the background and research problems, research questions can be formulated, first, how does service quality affect taxpayers' compliance, taxpayers' awareness and service performance? Second, how does tax socialization affect taxpayers' compliance, taxpayers' awareness, and service performance? Third, what is the influence of taxpayers' compliance and taxpayers' awareness on service performance?

Literature Review and Hypotheses Development

Service quality begins with proper design and implementation of the service system (Akhil and Suresh, 2021). Furthermore, to assess service quality, it is necessary to find various attributes that define customer perceptions of service quality. In addition, conducting a service quality assessment will help to identify areas of improvement and create competitive advantages.

Services that meet quality standards are services that meet the needs and expectations of consumers and the community (Handoko, 2021). In improving consumer service quality, it is necessary to identify the dimensions of service quality that consumers perceive and assess overall service quality (Jun and Palacios, 2016).

Jun and Palacios, (2016) revealed 9 (nine) dimensions of service quality, including: reliability, responsiveness, competence, courtesy, credibility, access (access), communication, and understanding. These dimensions are said to be characteristic of service quality for public services.

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Meanwhile, Sermin and Rahaman (2021), stated that there are 10 dimensions of service quality, including: reliability, responsiveness, competence, access, courtesy, communication, credibility, security and understanding/knowing the customer, and physical evidence (tangible). However, the version of the service quality dimension model that has been determined only includes 5 dimensions, namely: physical evidence (tangible), reliability, responsiveness, assurance and empathy. William et al., (2018) divide service dimensions into 12 of them: reliability, service competence, responsiveness, credibility, ability to understand needs, accessibility, courtesy, communication capability, security, tangibility, resilience and safety.

William et al., (2018), further explains the above dimensions including resilience, involving recovery methods to reduce the consequences of service disruptions if or when they occur (the ability to bounce back) and steps to reduce the possibility of experiencing disruptions. Safety, leads to efforts to promote and maintain service operations that are conducive to the health and safety of workers. Security refers to work conditions such as: feelings of risk, danger, minimizing or eliminating doubts.

Socialization Taxation

Taxation socialization is an effort made by the Directorate General of Taxes (DJP) to provide understanding, information and guidance to all taxpayers (WP) regarding their rights and obligations in taxation (Andreas & Savitri, 2015; Wardani & Wati, 2018).

The main objective of taxation socialization is to increase taxpayer compliance in carrying out their obligations, namely: Reporting Periodic Tax Returns and Annual Tax Returns correctly and on time, Paying taxes on time and in accordance with the provisions, and not committing tax violations,

To achieve this target, taxation socialization activities can be divided into three focuses, namely: 1) socialization to prospective taxpayers (prospective taxpayers), 2) socialization for new taxpayers, and 3) socialization for registered taxpayers (Andreas & Savitri, 2015).

The implementation of taxation socialization can be realized in two ways, namely: 1) direct socialization, which involves direct interaction with taxpayers or prospective taxpayers (prospective taxpayers), and 2) indirect socialization, which is aimed at the community without or with little interaction with participants. (Vionita&Kristanto, 2018).

Taxpayers Awareness

Taxpayer awareness is a situation where a person knows, understands, respects and obeys applicable tax provisions, and has the sincerity and willingness to fulfill tax obligations (Hartono, 2021). Knowledge about the importance of the obligation to pay taxes leads to compliance, discipline and a more critical mindset.

Tax awareness (taxpayers awareness) is the willingness to fulfill tax obligations, thereby contributing to the development of the country. Taxpayer awareness has a logical impact on taxpayers, namely the willingness of taxpayers to contribute funds for the implementation of tax functions by paying taxes on time and in the right amount (Subarkah, 2017).

Indicators of taxpayer awareness include: (1). Building positive perceptions about tax obligations, (2). Learn about tax character liability, (3). Increase taxpayer knowledge about tax regulations, and (4). Periodic tax outreach (Andreas and Savitri, 2015).

Taxpayers Compliance

Taxpayer awareness is a situation where a person knows, understands, respects and obeys applicable tax provisions, and has the sincerity and willingness to fulfill tax obligations (Hartono, 2021). Knowledge about the importance of the obligation to pay taxes leads to obedience, discipline, and a more critical mindset towards the role of taxes in nation building.

A similar opinion was expressed by Andreas and Savitri (2015) who defined Taxpayers Awareness as an understanding of how to calculate and pay tax obligations. This awareness will create tax awareness in society. A positive assessment of the government's performance in carrying out its functions also encourages individuals or communities to comply with their tax obligations. Thus, the higher the public's awareness of taxation, the higher the level of compliance in paying taxes.

Tax awareness is important to increase tax compliance, which will ultimately contribute to the country's development. This awareness has a logical impact on taxpayers, namely their willingness to contribute funds for the implementation of tax functions by paying taxes on time and in the right amount (Subarkah, 2017).

Comment [AG11]: Now you are using "&", throughout the document you have been using "and" on your references, consistency is key. Revise throughouts

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Taxpayers Awareness is an important factor in increasing tax compliance and encouraging country development. Tax awareness indicators can be implemented through various efforts, such as education, outreach and simplifying the tax system.

Service Performance

Service performance refers to the extent to which a unit can collaborate in serving the community and contribute to each other as well as the level of sacrifice made to achieve team goals. This concept places greater emphasis on overall team performance, considering that community interactions do not only involve one team member, but involve the entire unit as the representative face of the organization (Christensen-Salem, et al., 2021). Service performance involves aspects such as reliability, responsiveness, assurance and empathy shown by team members in providing services to customers. By implementing high service standards, service performance reflects the skills and willingness of team members to complete basic service-related activities.

One of the popular models for measuring service performance is SERVPERF (short for service performance). This model measures service quality through consumer or customer perceptions of the company's actual performance. SERVPERF is not much different from SERVQUAL, because it only measures consumer or customer perceptions and does not compare them with their expectations. This means that this model only evaluates based on perceptual dimensions (Duan, et al., 2015).

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Service performance is an important factor in determining customer satisfaction. SERVPERF is one of the popular models for measuring service performance through consumer or customer perceptions (Gronroos (2020); Parasuraman, Zeithaml & Berry (2021)). It is important for organizations to understand the dimensions of service performance and the factors that influence customer satisfaction so they can improve their service performance.

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In the conceptual framework, Figure 1 provides a description of the theoretical and logical arguments that describe the relationship between research variables. Sukesni and Yunaidah (2020), stated that taxation socialization has a positive impact on Taxpayers Compliance. This finding is in line with more recent research (Febriani and Rahayu, 2020; Arifianto & Rahayu (2023); and Sutrisno, E., & Susanti, D. (2023).), which shows that service quality has a positive and significant effect on Taxpayers Compliance. Thus, it confirms that service quality has a positive effect on service performance.

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Tax awareness, as recognized by Hartono (2021), mediates the relationship between taxation socialization and Taxpayers Compliance. This means that tax awareness is a link between the level of taxation socialization experienced by taxpayers and the level of compliance they show. Apart from that, another finding from this research is that service performance has a positive impact on Taxpayers Compliance (Mulyani & Lestari, (2023); Wulandari & Hasanah (2023)).

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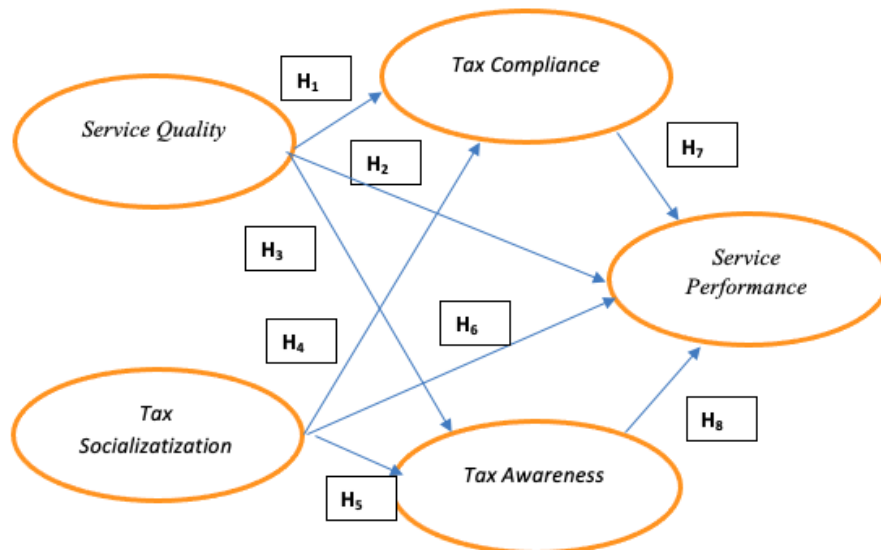


Figure 1. Conceptual Framework

Hypothesis Development

Service quality in the context of taxation has become the main focus in academic literature and empirical research (Sania and Yudianto, 2018). In the Indonesian context, tax services have developed in a digital or electronic direction, such as e-systems, which shows a significant transformation in service provision (Sukeesi and Yunaidah, 2020).

In a theoretical view, tax service quality is understood as a dynamic condition involving products, services, resources, processes and environments that are able to meet or even exceed stakeholder expectations (Sukeesi and Yunaidah, 2020). These factors involve dimensions such as reliability, responsiveness, assurance, empathy, and tangibility which positively and significantly influence Taxpayers Compliance in motor vehicle tax payments (Sukeesi and Yunaidah, 2020).

In the context of satisfaction and Taxpayers Awareness, the study of Nurhayati et al. (2015) and Astuti et al., (2023) indicate that taxpayer satisfaction with tax services raises awareness of fulfilling tax obligations on time. Similar conclusions were also found in research by Silalahi (2015), Arifin & Istiqomah. (2022) and Yulianti & Safitri. (2023) which states that taxpayer satisfaction motivates compliance with tax obligations, and ultimately can increase the amount of tax revenue.

Referring to the results of this research, it can be assumed that improving the quality of tax services, especially through aspects such as reliability, responsiveness, assurance, empathy and tangibility, will result in positive perceptions of taxpayers. So the hypothesis statement:

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H1: Service quality has a positive effect on taxpayers' awareness

Apart from service quality, taxpayers' understanding of tax regulations also has a significant role in determining the level of compliance (Mostofa et al., 2016; Kleven et al., 2020). Taxpayers who have a good understanding of tax regulations tend to be more compliant in carrying out their tax obligations (Palil, 2005; Slemrod & Blumenthal, (2020). This understanding can reduce the potential for tax avoidance and minimize taxpayer non-compliance.

Taxpayers Compliance, in this context, includes the taxpayer's willingness to comply with applicable tax regulations, as regulated in the Taxation Law. This compliance is crucial, especially in implementing a self-assessment system to increase state revenues (Mahendra & Sukartha, 2011 and Ghani et al. (2021). In the context of taxation, the quality of service by the tax authorities can motivate taxpayers to comply with their tax obligations (Syahril , 2013; Susmita & Supadmi, 2016; and Besley & Ghatak, 2022).

H2: Service quality has a positive effect on taxpayers' compliance

Service quality is an important factor that determines the service performance of an organization. Service quality refers to the level of service excellence that customers perceive compared to their expectations (Parasuraman, Zeithaml, & Berry, 1985). Service performance, on the other hand, refers to the results achieved by an organization in providing services to customers (Gronroos, 2007).

Comment [AG19]: Too old, Find recent studies

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Research shows that there is a positive relationship between service quality and service performance. Good service quality can improve service performance by: increasing customer satisfaction (Zeithaml, Parasuraman, & Berry, 1990), increasing customer loyalty (Reichheld & Sasser, 1990), increasing customer retention (Rust, Zahorik, & Keiningham, 1994) and increase positive word-of-mouth (Anderson, 1998)

The concept of service quality starts with designing and implementing an appropriate service system (Akhil & Suresh, 2021). A well-designed service system will help an organization to provide consistent and high-quality service to customers. Careful application of design and implementation will create a foundation for sustainable service quality development (Parasuraman, Zeithaml, & Berry, 1985). Based on the description above, the hypothesis statement is structured as follows:

H3: Service quality has a positive effect on service performance.

Tax socialization is seen as important in efforts to increase public awareness and compliance in fulfilling tax obligations (Andreas and Savitri, 2015). A similar statement explains that tax socialization has a role in increasing tax compliance, especially prospective taxpayers, and to suppress taxpayer non-compliance caused by their ignorance (Herawati, Lusiana and Tabroni, 2017).

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Herawati, Lusiana and Tabroni (2017) revealed that if the tax socialization process is carried out correctly, it will help taxpayers understand the regulations, including their tax obligations. It is also said that understanding taxation is significantly related to taxpayer compliance in fulfilling their tax obligations. Vionita and Kristanto, 2018); Wardani and Wati, 2018; Sukesi and Yunaidah, 2020), stated that socialization of taxation has a positive effect on taxpayer compliance. Based on the description so that the hypothesis statement:

H4: Socialization taxation has a positive effect on taxpayers' compliance

Tax Regulations define Taxpayers Compliance as a process where Taxpayers understand and know tax regulations, laws and procedures and apply them to carry out tax activities such as paying taxes, reporting SPT, etc. (Adiasa, 2013; Darmawan & Yuliasih 2022).

Taxpayers who do not understand tax regulations well tend to disobey taxpayer orders (Julianti, 2019). Without an understanding of taxes and their benefits, people cannot be willing to pay taxes (Susilawati and Budiarta, 2013).

Paramartha's research (2016) concluded that tax knowledge has a positive effect on the agency's Taxpayers Compliance with KPP PratamaGanyar. Siregar (2012) in his research also shows that tax knowledge has a positive effect on corporate compliance for taxpayers.

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Understanding taxes and their benefits is important to improve Taxpayers Compliance. Where taxation socialization can increase taxpayers' understanding of tax obligations. Research shows that taxation socialization influences taxpayers' perceptions, and is expected to also influence Taxpayers Compliance (Fitriani & Yuliati 2022; Kurniawan, 2023). Therefore, hypothesis H5 is proposed:

H5: Taxation socialization has a positive effect on Taxpayers Awareness

Tax socialization is defined as efforts made by the Directorate General of Taxes to provide understanding, information and guidance for all taxpayers (Andreas & Savitri, 2015). Knowledge gained through taxation socialization broadens the understanding of individual taxpayers, increases their awareness, and ultimately, increases compliance in paying taxes (taxpayers compliance) (Sania & Yudianto, 2018).

Sania and Yudianto (2018) emphasize the importance of taxpayer awareness in implementing a self-assessment system. Increasing Taxpayers Awareness can encourage their motivation to comply in carrying out their tax obligations (taxpayers compliance).

The self-assessment system guides taxpayers to better understand tax regulations and carry out their tax obligations well. Thus, structured taxation socialization helps create a better understanding of tax laws, encourages Taxpayers Awareness, and ultimately, increases Taxpayers Compliance (Andreas & Savitri, 2015). Therefore, a better understanding of tax obligations and increased Taxpayers Awareness can have a positive impact on the implementation of tax services. Based on the description, the hypothesis statement is:

H6: Taxation socialization has a positive effect on service performance

Based on previous research, taxpayer awareness has a crucial role in establishing Taxpayers Compliance (Ariesta, 2017). This awareness not only includes understanding taxation, but also reflects the level of knowledge and awareness of tax law (Hartono, 2021). It was found that the higher Taxpayers Awareness, the better their compliance in paying taxes (Lydiana, 2018; Lestari, 2017; Hartono, 2021).

In addition, tax awareness (taxpayers awareness) appears as an important mediator in the relationship between taxation socialization (tax socialization) and taxpayer compliance (Ariesta, 2017; IMF, 2022). If the public is provided with tax understanding, information and guidance through taxation socialization, this can increase Taxpayers Awareness, which in turn will influence their motivation to comply with their tax obligations (Lydiana, 2018).

Furthermore, this research considers the impact of tax law knowledge through taxpayer awareness on Taxpayers Compliance (Hartono, 2021). The results of this research can

provide a more holistic understanding of the factors that influence Taxpayers Compliance and their implications for service performance.

Based on the description so that the hypothesis statement:

H7: Taxpayers compliance has a positive effect on service performance

The level of tax awareness reflects a person's understanding of the meaning, function and role of taxes. In line with the literature, the level of understanding of taxpayers can influence awareness of the implementation of tax obligations, increasing Taxpayers Compliance in paying taxes (Faizin, 2016). Previous research by Manuputy and Sirait (2016), Faizin (2016), Setyaningrum (2017), Setiyani (2018), Wulandari (2015), and Puspita (2016) shows that Taxpayers Awareness positively influences Taxpayers Compliance. However, different findings by Danarsi (2017) show that Taxpayers Awareness does not have a significant impact on Taxpayers Compliance. Therefore, critical analysis of theoretical thinking from Manuputy and Sirait (2016), Faizin (2016), Setyaningrum (2017), Setiyani (2018), Wulandari (2015), and Puspita (2016) needs to be considered to describe the influence of Taxpayers Awareness on Taxpayers Compliance in more detail and contextually.

Comment [AG24]: Make sure all these references are on the reference list

Taxpayers Awareness shows a person's level of understanding of the meaning, function and role of taxes. The higher the level of understanding, the better the awareness and compliance in paying taxes. This is in line with research by Faizin (2016), Manuputy&Sirait (2016), Setyaningrum (2017), Setiyani (2018), Wulandari (2015), and Puspita (2016) which shows that Taxpayers Awareness has an effect on compliance.

Research by Arifianto, (2022), Puspitasari& Rahmawati (2023) and Hasanah & Darmawan (2023). shows that tax sanctions have a positive effect on Taxpayers Compliance. This shows that taxpayers' perceptions of sanctions can influence compliance and, ultimately, service performance. Based on this description, the research hypothesis formulated is.

H8: Taxpayers Awareness has a positive effect on service performance.

2. MATERIAL AND METHODS

The inclusion criteria for this research population are individual/corporate taxpayers (tax subjects) in Mimika Regency in accordance with the Tax Laws which apply as the unit of analysis in this research. In drawing samples using non-probability as well as the accidental sampling technique. (Mufarikoh, 2020: 39). Meanwhile, based on the criteria of Hair et al. (2019) a good sample size for SEM is at least 100 samples.

Table 1. Respondent

Respondent	<i>Frequency</i>	<i>Percent</i>
Gender		
1. Male	58	58
2. Female	42	42
Age		
1. 18 – 25 years	12	12
2. 26 – 33 years	23	23

3. 35-41 years	55	55
4. > 42 years	10	10
Education		
1. High school	67	67
2. Vocational	10	10
3. Undergraduate	22	22
4. Master degree	1	1
Company		
1. PT (Perseroan Terbatas)	19	19
2. CV (Persekutuan Komanditer)	10	10
3. UD (Usaha Dagang)	48	48
4. Others	23	23
Period		
1. <years	26	26
2. 2 - 6 years	21	21
3. 6 - 9 years	23	23
4. ≥ 9 years	30	30
Income per years		
1. < Rp. 600,000,000	64	64
2. Rp. 600,000,000 – 1,000,000,000	14	14
3. Rp. 1,000,000,000 – 5,000,000,000	20	20
4. ≥ Rp. 5,000,000,000	2	2

The meaning that can be drawn from the data is that taxpayers in Mimika Regency are dominated by men aged 35-41 years with a high school/equivalent education. Micro and small businesses dominate the business landscape in Mimika Regency, with many new entrepreneurs starting their businesses in recent years. The majority of taxpayers have a turnover of less than Rp. 1 billion per year.

This information can be used to create targeted policies to increase tax compliance, develop tax coaching and education programs that suit the needs of entrepreneurs, promote and encourage the growth of small and medium businesses in Mimika Regency.

The variables used as measurement instruments in this research were adapted from previous studies, including: the taxpayers compliance variable which was adapted from Savitri and Musfaldy's research. (2016), consisting of 3 statement items; tax socialization variable adapted from Savitri and Musfaldy's research. (2016), which consists of 5 statement items; variable taxpayer awareness (taxpayers awareness) adapted from research (Savitri and Musfaldy, 2016; Andreas and Savitri, 2015) which consists of 4 statement items; service quality variables adapted from research (Savitri and Musfaldy, 2016; William et al., 2018; Jun and Palacios, 2016); which consists of 10 statement items; and the service performance variable which was adapted from research from Christensen-Salem, et al., (2021), which consists of 4 statement items.

Comment [AG25]: Correct this intext reference. This is what happens when you use paraphrasing tools. They mix up things

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Based on the validity test, it shows a sig value of less than 5%, meaning that all indicators show a test value. Validity is the accuracy or accuracy of an instrument in measurement.

Table 2. Reliability

	Cronbach's Alpha	N of Items
<i>Tax Compliance</i>	.883	8
<i>Tax Socialization</i>	.551	5
<i>Tax Awareness</i>	.800	6
<i>Service Quality</i>	.953	24
<i>Service Performance</i>	.936	9

Based on the Cronbach's Alpha value, it is greater than 0.5, so it shows that the reliability test value can be used to determine the consistency of the measuring instrument, whether the measuring instrument used is reliable and remains consistent if the measurement is repeated.

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This research uses a time series survey. In this research, a questionnaire is used as an instrument to collect data by distributing it to taxpayers both offline and online.

In order for the data collected to be useful, it must be processed and analyzed first so that it can be used as a basis for decision making. The aim of the data analysis method is to interpret and draw conclusions from the amount of data collected.

Descriptive analysis contains data regarding the description of the answers of respondents who filled in the questionnaire data in the research. Descriptive analysis reflects the description of variables from respondents. The data analysis tool used to determine the quantity and percentage of the demographic characteristics of respondents in this research is descriptive statistics. The demographics of respondents in this study were reviewed from data on name, gender, age, highest level of education, occupation/profession, length of work, income level/monthly income, type of business.

The first step in analyzing the data to be obtained from research is to carry out validity and reliability tests on the data collection obtained, in this case the results of the answers to the questions distributed (Rukajat, 2018). The selection of statistical models for this research used SEM-PLS (Structural Equation Model-Partial Least Square).

3. RESULTS AND DISCUSSION

The average tax compliance score is 4.2363. This value shows that the overall level of tax compliance is quite high. Respondents generally have a good understanding of their tax obligations and try to fulfill them. The overall standard deviation is 0.5434. This value shows that there is quite large variation in the level of tax compliance between respondents. Some respondents may have compliance levels that are much higher or lower than average.

Table 3. Descriptive

Variabel	Mean	Std. Deviation
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Variabel	Mean	Std. Deviation
<i>Tax Compliance</i>	4.2363	0.5434
Taxation socialization	4.1480	0.5670
<i>Tax Awerness</i>	4.1750	4.1750
<i>Service Quality</i>	4.0950	0.5401
Service performance	4.0734	0.4912

Based on the analysis of the descriptive table of tax compliance, it can be concluded that the level of Taxpayers Compliance is classified as moderate. Although the majority of respondents understand their obligations and comply in several aspects, there are still several areas that need improvement, especially in terms of willingness to pay tax arrears.

Thus, to improve tax compliance, it is still necessary to increase education and socialization about tax obligations, simplify the process of reporting tax returns and paying taxes, provide incentives for taxpayers who comply, and strictly enforce the law against tax violations.

Interpretation of descriptive statistics in Table 3. regarding tax awareness with the average tax awareness score being 4.1750. This value shows that in general, respondents have a high level of tax awareness. The majority of respondents (more than 50%) most likely chose the answer "agree" or "strongly agree" for all statements.

The overall standard deviation is 0.5954. This value indicates that there is considerable variation in the level of tax awareness among respondents. Some respondents may have a much higher or lower level of tax awareness than the average.

Even though respondents generally have relatively high tax awareness, the data shows that there is still room to increase awareness in terms of, first, paying taxes according to the amount they should: Education and stricter law enforcement are needed to increase tax compliance. Second, increasing the feeling of pleasure in carrying out tax obligations: Efforts are needed to increase understanding of the benefits of taxes and build a sense of nationalism in paying taxes. Overall, the data shows that respondents have a high level of tax awareness. However, there is considerable variation in the level of tax awareness among respondents. Efforts need to be made to increase tax awareness for respondents who have a lower level of awareness.

Interpretation of descriptive statistics about service quality with the average score for all questions is 4.0950, indicating that overall, respondents are satisfied with the service quality they receive. The standard deviation for all questions is relatively low (average 0.5401), indicating that there is quite high consensus among respondents regarding service quality. Based on the Service Quality table data, overall taxpayers in Mimika Regency, Papua, are quite satisfied with the quality of service at the tax office.

Service performance with the average service performance score in all questions is 4.0734. This shows that overall, service performance is considered good. The overall standard deviation is 0.4912. This value shows that there is quite small variation in the service performance scores across all questions. This means that the majority of service performance scores are around average.

Table 4. Quality Criteria

	<i>AVE</i>	<i>Composite Reliability</i>	<i>R Square</i>	<i>Cronbachs Alpha</i>
Tax awareness	0.493	0.853	0.255	0.808
Tax compliance	0.554	0.908	0.173	0.888
Service perform	0.672	0.948	0.635	0.937
Service quality	0.555	0.961		0.957
Tax socialisaion	0.526	0.768		0.549

A good AVE value is required to have a value greater than 0.50. This value meets the requirements in accordance with the specified minimum AVE value limit, namely 0.50. Apart from being measured by assessing convergent validity and discriminant validity, the outer model can also be done by looking at the reliability of the construct or latent variable which is measured by the composite reliability value. A construct is declared reliable if the composite reliability has a value > 0.6, then the construct is declared reliable. From the SmartPLS output results in the table, the composite reliability value for all constructs is above 0.60. With the resulting values, all constructs have good reliability in accordance with the required minimum value limits.

Based on the AVE value, composite reliability and Cronbach alpha are greater than 0.6 so they are declared reliable. The R square value for tax awareness is 0.255, indicating that the strength of the tax awareness model can be explained by the independent variables, namely tax socialization and service quality of 25.5%; The R square value for tax compliance is 0.173, indicating that the strength of the tax awareness model can be explained by the independent variables, namely tax socialization and service quality of 17.3%; The R square value for service performance is 0.635, indicating that the strength of the tax awareness model can be explained by the independent variables, namely taxation socialization, service quality, tax awareness and tax compliance, which is 63.5%.

Table 5. Hypotheses testing

	Original Sample (O)	Standard Error (STERR)	T Statistics (O/STERR)	sig value	Decision
H1	0.027	0.221	0,120	0.904	Accepted
H2	0.120	0.160	2.750	0.000	Rejected
H3	0.729	0.063	11.530	0.000	Rejected
H4	0.470	0.165	2.856	0.000	Rejected
H5	0.490	0.168	2.911	0.000	Rejected
H6	0.170	0.104	2.632	0.000	Rejected
H7	-0.048	0.088	0,540	0,297	Accepted
H8	0.115	0.118	2.976	0.000	Rejected

The results of testing the first hypothesis, service quality has no positive effect on taxpayer awareness. Therefore, the significance value (sig value) = 0.904 > 0.05 (significance level).

This means that H_0 is accepted, so there is not enough evidence to conclude that service quality has a positive effect on Taxpayers Awareness.

For the second hypothesis, service quality has a positive effect on taxpayer compliance with a significance value (sig value) = $0.000 < 0.05$ (significance level). So there is sufficient evidence to conclude that service quality has a positive effect on Taxpayers Compliance.

The third hypothesis, service quality has a positive effect on service performance with a significance value (sig value) = $0.000 < 0.05$ (significance level). This means that H_0 is rejected, so there is sufficient evidence to conclude that service quality has a positive effect on service performance. Likewise with the fourth hypothesis, socialization taxation has a positive effect on taxpayers' compliance with a significance value (sig value) = $0.000 < 0.05$ (significance level). So it can be said that H_0 is rejected, so there is sufficient evidence to conclude that taxation socialization has a positive effect on taxpayers' compliance.

Keli,a, taxation socialization has a positive effect on taxpayer awareness with a significance value = $0.000 < 0.05$ (significance level). So there is sufficient evidence to conclude that taxation socialization has a positive effect on Taxpayers Awareness.

Sixth, socialization taxation has a positive effect on service performance with a significance value (sig value) = $0.000 < 0.05$ (significance level). So there is sufficient evidence to conclude that taxation socialization has a positive effect on service performance.

However, for the seventh hypothesis taxpayers compliance does not have a positive effect on service performance. Significance value (sig value) = $0.297 > 0.05$ (significance level), so there is not enough evidence to conclude that Taxpayers Compliance has a positive effect on service performance.

The final hypothesis, taxpayers' awareness has a positive effect on service performance. Significance value (sig value) = $0.000 < 0.05$ (significance level). So there is sufficient evidence to conclude that Taxpayers Awareness has a positive effect on service performance.

Overall, the results of this test prove that service quality, taxation socialization, and Taxpayers Awareness have a positive effect on compliance and service performance. Taxpayers Compliance does not have a positive effect on service performance. Taxpayers Awareness has a positive effect on service performance.

Discussion

The research results show that socialization has a positive effect on tax awareness. This shows the theory of Kurniawan (2014), Wulandari (2015), and Puspita (2016). So the higher the socialization of taxes, the higher the performance of tax services will be.

Service quality has a positive effect on tax awareness, this shows that the higher the service quality, the higher the tax awareness (Nurhayati et al., 2015) (Silalahi, 2015) Sukesi and Yunaidah (2020),

The results of this research show that service quality has a positive effect on tax service performance, so that the higher the tax service quality, the tax service performance will also increase. This supports the opinion (Choi et al., 2014) (Akhil and Suresh, 2021).

The research results show that socialization has a positive effect on tax compliance, this supports the opinion (Tiraada, 2013). (Winerungan, 2013). Faizin (2016), Wulandari (2015), Sudrajat and Ompusunggu (2015), and Puspita (2016), so that the higher the socialization of taxation, the more tax compliance will increase. The positive influence of taxation socialization on taxpayer compliance, because it shows that the higher the taxation socialization, the more taxpayer compliance will increase. This supports the theoretical thoughts of Faizin (2016), Wulandari (2015), Sudrajat and Ompusunggu (2015), and Puspita (2016) regarding the influence of taxation socialization on taxpayer compliance

The research results show that compliance does not have a positive effect on tax service performance. This does not support the opinion (Andreas and Savitri, 2015) that tax compliance will result in higher tax service performance.

The research results show that awareness will positively mediate socialization on tax service performance, this is proven because the influence is greater than the effect of socialization on tax service performance

4. CONCLUSION

The test results prove that service quality, tax socialization, and Taxpayers Awareness have a positive influence on Taxpayers Compliance. Service quality, taxation socialization, and Taxpayers Awareness have a positive influence on service performance. While Taxpayers Compliance does not have a positive influence on service performance, Taxpayers Awareness has a positive influence on service performance.

Managerial Implications

These managerial implications focus on concrete steps that can be taken by the Mimika Regency Regional Revenue Service to improve its service performance, such as, firstly increasing Taxpayers Compliance, by combining economic and behavioral approaches such as implementing strict sanctions for tax violations, but still prioritizing education and coaching, providing rewards and incentives for compliant taxpayers (tax discounts, gifts, etc.), and collaborating with the private sector and civil society organizations to increase tax awareness.

Second, improving the quality of service by increasing the number of tax payment counters and expanding service hours, providing training to tax officers to provide excellent service, and opening access to public information regarding the performance of the Regional Revenue Service.

Research Limitations

1. As the taxpayer environment changes, research on taxpayer behavior will take place. Development of an approach that combines both economic and behavioral approaches to tax compliance. Taxpayers are undoubtedly influenced by both economic and other motives, and a successful strategy for tax compliance must weight all relevant factors and their interactions.
2. This study investigates taxpayers' views on the level of tax knowledge, the perceived complexity of the income tax system and the reasons underlying non-compliance behavior. Taxpayers appear to have a lack of knowledge about the technical aspects of the income tax system.

Suggestions for Further Research

First, from the perspective of tax literature, this information will serve as a guide for researchers to develop knowledge of taxation and taxation complexity measures. Also, information about possible determinants of noncompliance could be used for future research. Second, from a policy maker's perspective, this information will help tax authorities to develop their tax education and simplification programs so they can be better understood by taxpayers.

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