

## Original Research Article

# THE IMPACT OF SERVICE QUALITY AND TAX SOCIALIZATION ON TAXPAYER AWARENESS PERFORMANCE: CASE FROM MIMIKA, PAPUA, INDONESIA

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### 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.

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

### 1. INTRODUCTION

Public services become one of the visible measures of government performance when the tax function is implemented. Public service quality in government institutions is essential and must continue to be evaluated (Sukesi&Yunaidah, 2020). Taxpayer compliance includes calculating, depositing, and reporting taxes (Putu & Asmara, 2019). This compliance is a condition in which taxpayers fulfill their tax obligations and exercise tax rights correctly by applicable tax regulations and laws (Sukesi&Yunaidah, 2020).

Tax knowledge and awareness can increase taxpayer compliance. The self-assessment system aims to make it easier for people to report and pay their taxes (Asrinanda, 2018). Taxation socialization is an effort by the Directorate General of Taxes (Andreas & Savitri, 2015). Through taxation socialization, information and guidance are delivered to taxpayers so that they understand all aspects of taxation (Wardani&Wati, 2018).

Public services, such as tax institutions, require strategies to improve service quality, essential in increasing customer satisfaction (Sukei&Yunaidah, 2020). Service quality starts with adequately designing and implementing the service system (Akhil & Suresh, 2021). Service quality assessments help identify areas of improvement and create a competitive advantage.

From 2019 to 2023, the number of active taxpayers in Mimika Regency increased for all types of taxes. 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 more significant regional income from the tax sector.

In the Mimika Regency area, there are 10 types of levies originating from taxes: 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, and BPHTB Tax (<https://bapendamimika.id/information>).

Research that discusses the impact of service quality on service performance is rarely conducted. Few service quality variables are recommended for public services, so more service quality dimension items are needed. Previous research generally only adapts 5 service quality dimension items: physical evidence (tangible), reliability, responsiveness, assurance, and empathy. Research objects include restaurants, banks, airlines, e-commerce services, educational institutions, and automotive vehicle taxes.

It is still rare to reveal more service quality dimension items for public services such as tax institutions, 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 concerns the function of the Mimika Regency Bapenda 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, groundwater tax, non-metallic mineral and rock tax, and 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, awareness, and service performance? Second, how does tax socialization affect taxpayers' compliance, awareness, and service performance? Third, what is the influence of taxpayers' compliance and awareness on service performance?

Service quality begins with adequately designing and implementing the service system (Akhil & Suresh, 2021). Furthermore, to assess service quality, various attributes that define customer perceptions of service quality must be found. In addition, conducting a service quality assessment will help identify areas for 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 & Palacios, 2016).

Jun & Palacios(2016) revealed 9 (nine) dimensions of service quality: reliability, responsiveness, competence, courtesy, credibility, access, communication, and

understanding. These dimensions are said to be characteristic of service quality for public services.

William et al. (2018) divide service dimensions into 12: reliability, service competence, responsiveness, credibility, ability to understand needs, accessibility, courtesy, communication capability, security, tangibility, resilience, and safety. William et al. (2018) further explain 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 and 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).

To achieve this target, taxation socialization activities can be divided into three focuses, namely: 1) socialization to 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: 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 when a person knows, understands, respects, obeys applicable tax provisions, and is sincere and willing to fulfill tax obligations (Hantono, 2021). Knowledge about the importance of the obligation to pay taxes leads to compliance, discipline, and a more critical mindset.

Indicators of taxpayer awareness include (1) building positive perceptions about tax obligations, (2) learning about characters' tax liability, (3) increasing taxpayer knowledge about tax regulations, and (4) periodic tax outreach (Andreas & Savitri, 2015).

### **Taxpayers Compliance**

Taxpayer awareness is a situation in which a person knows, understands, respects, and obeys applicable tax provisions and is sincere and willing to fulfill tax obligations (Hantono, 2021). Knowledge about the importance of the obligation to pay taxes leads to obedience, discipline, and a more critical mindset toward the role of taxes in nation-building.

A similar opinion was expressed by Andreas and Savitri (2015), who defined taxpayer 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 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.

## 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 emphasizes overall team performance, considering that community interactions involve not only one team member but also the entire unit as the representative face of the organization (Christensen-Salem et al., 2021). Service performance involves reliability, responsiveness, assurance, and empathy, as shown by team members in customer service. 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 performance. SERVPERF is not very different from SERVQUAL because it only measures consumer or customer perceptions and does not compare them with their expectations. This means this model only evaluates based on perceptual dimensions (Duan, et al., 2015).

Figure 1 describes the theoretical and logical arguments in the conceptual framework that describe the relationship between research variables. Sukesu&Yunaidah (2020), stated that taxation socialization has a positive impact on Taxpayers Compliance. This finding aligns with more recent research Febriani&Rahayu(2020) which shows that service quality has a positive and significant effect on Taxpayers Compliance. Thus, it confirms that service quality positively affects service performance.

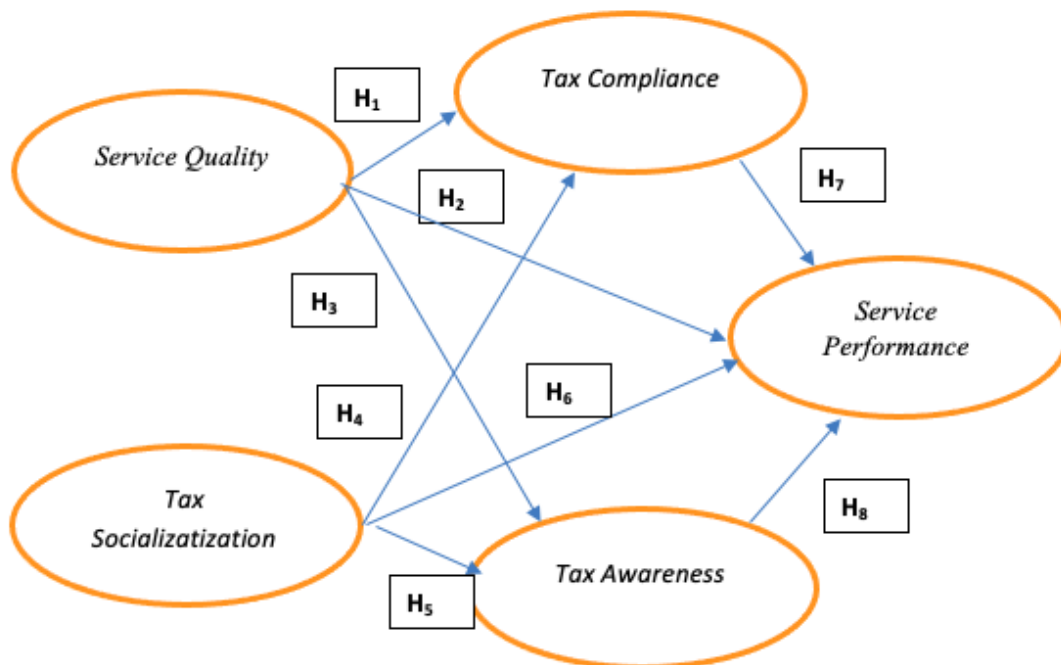


Figure 1. Conceptual Framework

## Hypothesis Development

Service quality in the context of taxation has become the main focus in academic literature and empirical research (Sania & 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 (Sukesi & Yunaidah, 2020). In a theoretical view, tax service quality is understood as a dynamic condition involving products, services, resources, processes, and environments that can meet or even exceed stakeholder expectations (Sukesi & Yunaidah, 2020). These factors involve reliability, responsiveness, assurance, empathy, and tangibility, which positively and significantly influence Taxpayers' Compliance with motor vehicle tax payments (Sukesi & Yunaidah, 2020). In the context of satisfaction and taxpayer awareness, the study of Nurhayati et al. (2015) indicates that taxpayer satisfaction with tax services raises awareness of fulfilling tax obligations on time. Similar conclusions were also found in research by Silalahi (2015), which states that taxpayer satisfaction motivates compliance with tax obligations and ultimately can increase tax revenue. Referring to the results of this research, it can be assumed that improving the quality of tax services, primarily through aspects such as reliability, responsiveness, assurance, empathy, and tangibility, will result in positive perceptions of taxpayers. So, the hypothesis statement:

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 (Kleven et al., 2020). This understanding can reduce the potential for tax avoidance and minimize taxpayer non-compliance. In this context, taxpayer compliance includes the taxpayer's willingness to comply with applicable tax regulations as regulated by the Taxation Law.

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

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. Based on the description above, the hypothesis statement is structured as follows:

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

A similar statement explains that tax socialization increases tax compliance, especially among prospective taxpayers, and suppresses taxpayer non-compliance caused by ignorance (Herawati et al., 2018). The tax socialization process is done 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 (Sukesi & Yunaidah, 2020; Vionita & Kristanto, 2018; Wardani & Wati, 2018), stated that socialization of taxation has a positive effect on taxpayer compliance. Based on the description so the hypothesis statement:

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

Without understanding taxes and their benefits, people cannot be willing to pay taxes (Susilawati and Budiarta, 2013). Understanding taxes and their benefits is essential to improving taxpayer 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 Taxpayer's Compliance. 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 individual taxpayers' understanding, increases their awareness, and ultimately increases their compliance in paying taxes (Sania & Yudianto, 2018). The self-assessment system guides taxpayers to better understand tax regulations and carry out their tax obligations well. Thus, structured taxation socialization helps better understand tax laws, encourages taxpayer awareness, and ultimately increases taxpayer compliance (Andreas & Savitri, 2015). Therefore, a better understanding of tax obligations and increased taxpayer awareness can positively impact the implementation of tax services. Based on the description, the hypothesis statement is:

H6: Taxation socialization has a positive effect on service performance

This awareness includes understanding taxation and reflects the level of knowledge and awareness of tax law (Hantono, 2021). It was found that the higher Taxpayers Awareness, the better their compliance in paying taxes. Furthermore, this research considers the impact of tax law knowledge through taxpayer awareness on Taxpayers Compliance (Hantono, 2021). The results of this research can provide a more holistic understanding of the factors that influence Taxpayer Compliance and their implications for service performance.

H7: Taxpayers compliance has a positive effect on service performance

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 that apply to the unit of analysis in this research. Non-probability and accidental sampling techniques are used to draw samples. (Mufarrikoh, 2020).

**Table 1. Respondent**

<b>Respondent</b>	<b>Frequency</b>	<b>Percent</b>
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 data suggest that taxpayers in Mimika Regency are dominated by men aged 35-41 with a high school or equivalent education. Micro and small businesses dominate the business landscape in Mimika Regency, with many new entrepreneurs starting their businesses in recent years. Most 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, and 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 taxpayer's compliance variable, which was adapted from Savitri & Musfiaily (2016), consisting of 3 statement items; the tax socialization variable adapted from Savitri & Musfiailyresearch (2016), which consists of 5 statement items; variable taxpayer awareness adapted from research (Savitri and Musfiaily, 2016; Andreas & Savitri, 2015) which consists of 4 statement items; service quality variables adapted from research (Savitri & Musfiaily, 2016; William et al., 2018; Jun & 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.

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
Tax Compliance	.883	8
Tax Socialization	.551	5
Tax Awareness	.800	6
Service Quality	.953	24
Service Performance	.936	9

The Cronbach's Alpha value 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.

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.

The data collected must first be processed and analyzed so that it can be used as a basis for decision-making. The data analysis method aims to interpret and draw conclusions from the amount of data collected.

Descriptive analysis contains data regarding the answers of respondents who filled out the questionnaire data in the research. It 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, and type of business.

The first step in analyzing the data 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**

<b>Variabel</b>	<b>Mean</b>	<b>Std. Deviation</b>
<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 taxpayer compliance is classified as moderate. Although most respondents understand their obligations and comply in several aspects, several areas still 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 respondents generally 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 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 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 high 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 with a lower awareness level.

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 a relatively high consensus among respondents regarding service quality. Based on the Service Quality table data, overall, taxpayers in Mimika Regency, Papua, are pretty satisfied with the quality of service at the tax office.

Service performance: 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 a 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**

	<b>AVE</b>	<b>Composite Reliability</b>	<b>R Square</b>	<b>Cronbachs Alpha</b>
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 measured 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 are reliable in accordance with the required minimum value limits.

Based on the AVE value, composite reliability and Cronbach alpha are more significant 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**

	<b>Original Sample (O)</b>	<b>Standard Error (STERR)</b>	<b>T Statistics ( O/STERR )</b>	<b>sig value</b>	<b>Decision</b>
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

## Discussion

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

Service quality positively affects tax awareness; the higher the service quality, the higher the tax awareness (Nurhayati et al., 2015; Silalahi, 2015; Sukesu&Yunaidah, 2020).

This research shows that service quality has a positive effect on tax service performance, so the higher the tax service quality, the higher the tax service performance will also increase. This supports the opinion (Akhil & Suresh, 2021; Choi et al., 2014).

The research results show that socialization positively affects tax compliance; this supports the opinion of Sudrajat&Ompusunggu (2015) 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 Sudrajat&Ompusunggu (2015) 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 &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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