



THE INFLUENCE OF TAX SERVICE QUALITY AND TAX SOCIALIZATION ON INDIVIDUAL TAXPAYER COMPLIANCE IN THE REGIONAL TAX OFFICE OF THE RIAU ISLANDS

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Abstract

This research investigates how taxpayer compliance at the Riau Islands Regional Tax Office is affected by two factors: the quality of tax services and tax socialization efforts. The researchers surveyed 116 individual taxpayers and analyzed their responses using regression analysis. The findings revealed that both factors positively influenced compliance levels. Specifically, each unit improvement in tax service quality led to a 0.227 unit increase in compliance, while each unit increase in tax socialization resulted in a 0.479 unit rise in compliance. Together, these two factors account for 34.9% of the variations in taxpayer compliance behavior. Based on these results, the study recommends enhancing both service quality and socialization activities to boost tax compliance in the region.

Keywords: Tax service quality, Tax socialization, Taxpayer compliance

INTRODUCTION

Tax is one of the main sources of income for the country, used to fund various development programs and public services. This is proven by the contribution of tax revenue to the country's income.

Table 1. Contribution of Tax Revenue to State Income

	2020	2021	2022	2023
State Revenue (in billion rupiahs)	1.628.950,53	2.006.334,00	2.630.147,00	2.634.148,90
Tax Revenue (in billion rupiahs)	1.285.136,32	1.547.841,10	2.034.552,50	2.118.348,00
% Contribution	78.89%	77.15%	77.36%	80.42%

Source: BPS, processed by the author

The percentage of tax revenue contribution to state income tends to increase, and nominal tax revenue continues to grow gradually. This reflects economic growth, which causes tax revenue to rise annually. The number of tax revenue is certainly supported by taxpayers' compliance in fulfilling their tax obligations.

Voluntary compliance is one of the main goals of the tax reform carried out by the Directorate General of Taxes (DGT) through the Tax Administration Core System Renewal Program (PSIAP). PSIAP aims to redesign tax administration business processes by building an information system based on Commercial Off-the-Shelf (COTS) software and improving the tax database. This system is expected to make tax administration become user-friendly, more reliable, integrated, accurate, and certain. PSIAP is expected to provide various benefits for taxpayers, such as easier access to tax information, improved service quality, and reduced potential tax disputes. Accounts on the DGT portal, taxpayers can directly view information related to their tax obligations, such as outstanding taxes, payments made, and other obligations that need to be fulfilled. This is expected to increase transparency and accountability in tax administration, thus encouraging voluntary compliance among taxpayers.

Therefore, taxpayer compliance in fulfilling their tax obligations is crucial to ensuring optimal state revenue. However, the level of taxpayer compliance in Indonesia remains a challenge to address. Various factors can affect taxpayer compliance, including the quality of services provided by tax authorities and tax socialization efforts.

Excellent services from tax officers can increase taxpayer satisfaction and trust in the tax system. Friendly, fast, and accurate service can make it easier for taxpayers to fulfill their



tax obligations. A study by I Gusti Ayu Mirah Sri Wijayani (2019) found that service quality positively influences taxpayer compliance at KPP Pratama Denpasar Timur. However, a study by Mir'atusholihah, Srikandi Kumadji, and Bambang Ismono (2011) found that while service quality has an influence on increasing taxpayer compliance, it is not significant.

Tax socialization plays an important role in enhancing taxpayer compliance. By increasing awareness and understanding of the importance of taxes for national development, socialization can help encourage taxpayers to fulfill their obligations. This can be done through various methods such as seminars, advertisements, or direct engagement with the public. Research by Ajat Sudrajat and Arles Parulian Ompusunggu (2015) found that tax socialization positively influences taxpayer compliance in South Jakarta. Taxpayer compliance is also shaped by individual perceptions, as explained by the Theory of Planned Behavior. This theory suggests that attitudes towards a behavior, like tax compliance, reflect a person's positive or negative evaluation of that behavior. Nugroho (2018), applying this theory in a study at KPP Pratama Semarang Barat, concluded that effective tax socialization improves taxpayer knowledge, which in turn leads to more positive attitudes towards tax obligations.

Handayani's (2016) research at KPP Pratama Bandung Cibeunying also used the Theory of Planned Behavior to explore the impact of tax service quality on taxpayer compliance. The study found that high-quality service fosters a positive attitude towards tax authorities, which subsequently strengthens the intention to comply with tax obligations. Similarly, Fitria and Siregar's (2017) study at KPP Pratama Pekanbaru Tampan showed that tax socialization and service quality jointly contribute to taxpayer compliance. Taxpayers who receive good services and understand their obligations through effective socialization are more likely to adopt a positive attitude towards fulfilling their tax responsibilities.

The Riau Islands Regional Tax Office (Kanwil DJP), a vertical unit of the Directorate General of Taxes, aims to increase taxpayer compliance in the region. According to their 2023 performance report, the compliance rate for corporate and individual taxpayers submitting Annual Income Tax Returns (SPT) reached 97.46%, with 229,424 SPTs submitted. To achieve this, the tax office implemented various measures, such as intensifying indirect outreach through multiple channels (including social media), hosting webinars, and providing technical support to KPP. Outreach, as a form of tax socialization, aims to enhance public knowledge, skills, and attitudes regarding tax compliance. The Riau Islands Regional Tax Office's outreach efforts in 2023 exceeded targets, achieving 84% of the goal with a performance index of 120%. These efforts included informing taxpayers about complaint submission through official channels, educating them via mass and social media, offering regular training, and setting up a social media team to produce creative content and disseminate tax information.

In addition, the Riau Islands Regional Tax Office assessed the effectiveness of outreach and public relations in boosting taxpayer awareness and compliance. They improved the capacity of their call center, website, mobile tax unit services, and outdoor media, and partnered with tax volunteers (students and professional associations) to assist taxpayers with filing their Annual Tax Returns. The effectiveness of outreach and public relations efforts in 2023 scored 81.83, surpassing the target of 80, with an achievement rate of 102.28%. With strong outreach initiatives, high-quality services, and a nearly 100% compliance rate, this study seeks to investigate the influence of tax service quality and tax socialization on individual taxpayer compliance in the Riau Islands Regional Tax Office.

Based on the background discussed above, this research aims to address two key questions. **First**, it seeks to determine whether the quality of tax services influences individual taxpayer compliance in the Regional Tax Office (Kanwil DJP) of the Riau Islands. **Second**, the research investigates whether tax socialization has an impact on individual taxpayer compliance



in the same regional tax office. These questions are essential for understanding the factors that may affect taxpayer behavior and compliance within this specific context.

This study focuses on individual taxpayer compliance within the working area of the Riau Islands Regional Tax Office, specifically individual taxpayers registered at KPP Pratama Batam Selatan, KPP Pratama Batam Utara, KPP Pratama Tanjung Pinang, KPP Pratama Bintan, KPP Pratama Tanjung Balai Karimun, and KPP Madya Batam. The study aims to provide both theoretical and practical benefits. Theoretical benefits include an examination of how the quality of services offered by the Tax Office and their efforts to inform taxpayers influence taxpayer compliance. By understanding this relationship, the study hopes to contribute valuable insights to the field. On the practical side, the study will offer useful recommendations to the Directorate General of Taxes (DJP). These recommendations will assist in developing better policies and strategies to encourage more taxpayers to comply with tax regulations. This may involve improving service quality and increasing the frequency of activities designed to educate taxpayers about their obligations. Overall, the study seeks to enhance both understanding and practice in the area of taxpayer compliance.

LITERATURE REVIEW

Theory of Planned Behaviour

According to Ajzen (as referenced in Ompusunggu, 2015), the Theory of Planned Behavior (TPB) identifies three key elements that determine behavioral intentions. First, individuals develop either favorable or unfavorable **attitudes** toward specific actions based on their personal evaluations. Second, they experience social influences through **subjective norms**, where their decisions are shaped by their perceptions of what others expect them to do. Third, they assess their **perceived behavioral control**, which involves evaluating their capability to perform the action, considering both personal capabilities (internal factors like skills) and situational factors (external elements like available opportunities). These three components work together to shape how likely someone is to perform a particular behavior.

When broken down further: behavioral attitude represents how positively or negatively someone views an action; subjective norms encompass the social pressures that influence decision-making; and perceived behavioral control reflects one's self-assessed ability to carry out the behavior successfully.

Quality of Tax Services

The service referred to in this research is the service in the taxation sector, defined as the service provided by the Directorate General of Taxes as the service provider to taxpayers as customers.

Zeithaml, Bitner, and Gremler (as cited in Wijayani, 2019) outline five key dimensions of service quality. The first dimension, **reliability**, evaluates how consistently and accurately a service provider delivers on their promises. The second dimension focuses on **tangible** elements, including physical facilities, equipment, staff appearance, and communication materials that represent the service provider's physical presence. **Responsiveness**, the third dimension, measures how quickly and willingly providers deliver their services. The fourth dimension, **assurance**, relates to how well employees demonstrate knowledge, professionalism, and expertise to build customer confidence. The final dimension, **empathy**, reflects the provider's ability to show sincere concern and understanding of customer needs through personalized attention.

Tax Socialization

In the Great Dictionary of the Indonesian Language (KBBI), the meaning of socialization is a learning process for a member of society to recognize and appreciate the culture of their environment. In this study, the variable used is tax socialization, which means



the process of introducing taxes to the community to help them understand the importance of taxes themselves.

According to Barus, as cited in Akbar (2019), several indicators influence tax socialization. First, the existence of seminars that highlight the importance of tax payment within the community plays a crucial role. Second, providing taxpayers with brochures related to taxation is essential for spreading awareness. Third, it is important for officers or counselors to have a strong understanding of tax material when delivering socialization efforts. Fourth, taxpayers should have access to comprehensive tax information through the internet or news pages from collecting agencies. Lastly, regular updates about taxation through various media, such as newspapers, magazines, journals, or public service advertisements on television, are vital for keeping the public informed.

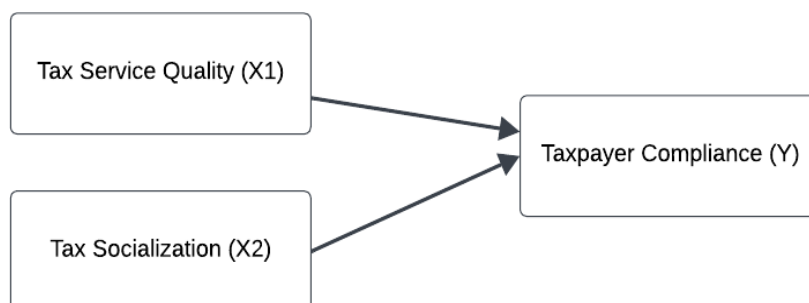
According to Wijayanto and Yushita, as cited in Prasetyo (2022), tax socialization is evaluated based on several key aspects. First, the **tax socialization procedures** must adhere to applicable tax regulations and be organized by the Directorate General of Taxes. The goal of these procedures is to provide knowledge and insights about taxes to the public. Second, **the frequency of tax socialization** is important; it should occur periodically to keep taxpayers informed about continuous changes and updates in tax regulations. This periodic approach ensures that taxpayers receive accurate information, helping them fulfill their tax obligations with fewer mistakes. Third, the **clarity of tax socialization** is crucial; the information provided must be clear and understandable for taxpayers. Lastly, the aspect of **tax knowledge** highlights that the primary purpose of tax socialization is to enhance taxpayers' understanding of tax matters, which will aid them in meeting their tax obligations in the future.

Taxpayer Compliance

According to Nurmantu, as cited by Rahayu (2010:138), tax compliance is defined as a condition where taxpayers fulfill all their tax obligations and exercise their tax rights. Nasucha further elaborates on taxpayer compliance, as cited in Rahayu (2010:139), by identifying four key aspects that define it. The first aspect is the **self-registration obligation**, which requires taxpayers to register themselves for tax purposes. The second aspect involves **compliance with submitting tax return notices**, ensuring that taxpayers report their income accurately and on time. The third aspect is **compliance with the calculation and payment of owed taxes**, meaning that taxpayers must correctly calculate how much tax they owe and pay it accordingly. Lastly, the fourth aspect is **compliance with the payment of arrears**, which refers to fulfilling any outstanding tax obligations that may have accumulated. Together, these aspects provide a comprehensive framework for understanding taxpayer compliance.

Framework of Thinking

Picture 1. Framework of Thinking



Source: Processed by the Author Referring to Wijayani (2019)

The regression equation used in this research is:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$



Description:

Y : Taxpayer Compliance

X1 : Tax Service Quality

X2 : Tax Socialization

α : Constant

β : Coefficient of each Independent Variable

ε : Error

Research Hypotheses

Based on the explanation above, the author summarizes the hypothesis as follows:

H₁ : Tax service quality has a positive effect on taxpayer compliance

H₂ : Tax socialization activities have a positive effect on taxpayer compliance

METHODS

Research Design

This research employs a quantitative approach, utilizing primary data collected through a questionnaire. The study focuses on two types of variables. The **independent variables** include the quality of tax office service (X1) and tax socialization activities (X2). These variables are expected to influence the outcome of the study. The **dependent variable** is the compliance of individual taxpayers (Y), which represents the main focus of the research. By analyzing the relationships between these variables, the study aims to gain insights into factors that affect taxpayer compliance.

The object of this study is individual taxpayers registered at the tax office in the research location. The research location is the Regional Office of the DJP in the Riau Islands, which has six tax offices, including KPP Pratama Batam Utara, KPP Pratama Batam Selatan, KPP Pratama Tanjung Pinang, KPP Pratama Bintan, KPP Pratama Tanjung Balai Karimun, and KPP Madya Batam.

Population and Sample

Population is the entire set of elements in a study, including both objects and subjects, with specific characteristics (Amin et al., 2023). The population in this study consists of all individuals classified as active individual taxpayers who are paying their tax obligations and registered at the Tax Office under the jurisdiction of the Regional Office of the DJP in the Riau Islands.

A sample is a part of the population that serves as the actual data source in a study, meaning it is a portion of the population that can represent the whole population (Amin et al., 2023). In this research, the sampling technique used is Simple Random Sampling, where members of the sample are selected randomly without considering the strata present in the population (Sugiyono in Amin et al., 2023).

Roscoe in Sugiyono (2010) explains that an adequate sample size for research is at least 30 people and at most 500 people. Additionally, if the research involves correlation or multiple linear regression, the sample size should be at least 10 times the number of variables being studied. In this study, there are two independent variables and one dependent variable, so the minimum sample size is 30 respondents..

Research Instrument

The data used in this study will be primary data, and the method of data collection will be through a questionnaire. The questionnaire questions relate to the demographics of the respondents and their views on service quality, tax socialization, and compliance of individual taxpayers. The instructions for filling out the questionnaire are made simple and clear to help respondents complete their answers thoroughly. The questionnaire will be distributed via Google Forms for ease of completion.



The questionnaire used is a closed-ended survey where respondents will select from the available answers and choose the option that they think best reflects their actual situation. The measurement scale used in this study is an attitude scale with a Likert scale, which includes five response options: Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), and Strongly Disagree (SD). The researcher needs definite answers from respondents, so there is no "Unsure" option. Each item in the questionnaire has the following scores:

Table 1. Likert Scale Scores in The Questionnaire

Statement	Scores
Strongly Agree (SA)	5
Agree (A)	4
Neutral (N)	3
Disagree (D)	2
Strongly Disagree (SD)	1

Source: Sugiyono (2010)

Data Analysis

When conducting research that relies on questionnaires, preliminary testing of the survey instrument is essential since the research outcomes heavily depend on the quality of collected data. The effectiveness of data collection is directly linked to the quality of the measurement instrument used. Septianingrum (as cited in Wijayani, 2019) emphasizes that a quality research instrument must satisfy two crucial criteria: validity and reliability. Consequently, this study will evaluate both the validity and reliability of its questionnaire before proceeding with the main research.

The data analysis techniques used in this research encompass several key components. First, **classical assumption tests** are conducted to validate the regression model. The normality test, as described by Ghozali in Wijayani (2019), assesses whether the residuals of the regression model are normally distributed. If this assumption is violated, statistical tests may become invalid, especially for small sample sizes. This test employs the Kolmogorov-Smirnov method, concluding that data is normally distributed if the significance value exceeds 0.05.

The heteroscedasticity test is conducted to ensure consistent variance in the regression model's residuals across all observations. Using the Breusch-Pagan method, the absence of heteroscedasticity is confirmed when the significance level exceeds 0.05. Additionally, the multicollinearity test assesses potential relationships between independent variables within the regression model. For the model to be considered statistically sound, there should be no significant correlation between independent variables. This is verified when the Variance Inflation Factor (VIF) remains below 10 and the tolerance value stays above 0.10.

Following these classical assumption tests, **multiple linear regression analysis** is performed to evaluate the combined effects of independent variables on the dependent variable (Wijayani, 2019). The resulting regression equation reflects the relationships identified in the research model.

The **goodness of fit test** employs multiple approaches to evaluate how independent variables influence the dependent variable. One key measure is the coefficient of determination (R^2), which quantifies the extent to which independent variables explain the dependent variable's variation. R^2 values range from 0 to 1, with values closer to 1 indicating stronger explanatory power. According to Wijayani (2019), the F test determines whether the regression model is appropriate for data analysis. The t test examines the individual impact of each independent variable on the dependent variable. Using a 0.05 significance threshold, if a variable's significance value falls below this level, it indicates that the independent variable has a meaningful individual effect on the dependent variable. These statistical methods collectively provide a thorough approach to analyzing and understanding the relationships between variables in the study.



RESULTS AND DISCUSSION

Overview

The questionnaire was distributed to individual taxpayers within the jurisdiction of the DJP Riau Islands Regional Office, and a total of 116 filled questionnaires were collected. Below is a description of the respondents based on the tax office (KPP) where they are registered:

Table 3. espondents Based on Registered Tax Offices (KPP)

KPP Terdaftar	Frequency	Percentage (%)
KPP Pratama Batam Utara	6	14
KPP Pratama Batam Selatan	26	22
KPP Madya Batam	12	10
KPP Pratama Tanjung Pinang	31	27
KPP Pratama Bintan	21	18
KPP Pratama Tanjung Balai Karimum	10	9
TOTAL	116	100

Source: Processed by the author

Instrument Test

To test the quality of data from the questionnaire, validity and reliability tests must be conducted first. The validity test results indicate that all items in the questionnaire regarding Tax Service Quality, Tax Socialization, and Taxpayer Compliance have a positive correlation, with the calculated correlation coefficient (*r*hitung) exceeding the table value (*r*tabel) of 0.1824, and are at a significance level below 0.05. The table value (*r*tabel) is determined based on the degrees of freedom, which is $N-2$ or 114 ($116-2$). It can be concluded that all items in this research instrument are valid and suitable for use as measurement tools.

The reliability test of the data shows that all items in the questionnaire are reliable and dependable, as the Cronbach's Alpha value is greater than 0.6. The values of Cronbach's Alpha are as follows:

Table 4. Reliability Test

Variable	<i>Cronbach's Alpha</i>
Tax Service Quality (X1)	0,720
Tax Socialization (X2)	0,699
Taxpayer Compliance (Y)	0,723

Source: Processed using JAMOV

Based on this, it can be concluded that all variables have met the reliability criteria and are dependable, thus they can be used in the research.

Classical Assumption Test

In this research, all variables have passed the classical assumption tests, detailed as follows:

Table 5. Classical Assumption Test

Test	Method	Prob.	Description
Heteroscedasticity	Breusch-Pagan	0.211	Failed heteroscedasticity test
Multicollinearity	<i>Variance Inflation Factor</i> (VIF)	1,24	Free from symptoms of multicollinearity
Normality	Kolmogorov-Smirnov	0,224	Normally distributed

Source: Processed using Jamovi

Multiple Regression Test

Table 6. Multiple Regression Test

R-Square	0,349
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Prob > F				0,000
JPM	Coef	Std. Err	z	P > z
X1	0,227	0,0590	3,85	< .001
X2	0,479	0,1048	4,57	< .001
cons	7,801	1,7876	4,36	< .001

Source: Processed using JAMOV

Based on the regression results from Table 6, the regression equation is as follows:

$$Y = 7,801 + 0,227X_1 + 0,479X_2$$

From the multiple regression equation, the following interpretations can be made: (1) The constant value of 7.801 indicates that if the variables of tax service quality (X1) and tax socialization (X2) are both equal to zero, the compliance of taxpayers would be 7.801. (2) The regression coefficient for the tax service quality variable (X1), which is 0.227, suggests that tax service quality has a positive influence on taxpayer compliance. Specifically, for every unit increase in tax service quality, taxpayer compliance will increase by 0.227. (3) The regression coefficient for the tax socialization variable (X2), which is 0.479, indicates that tax socialization also has a positive impact on taxpayer compliance. Thus, for each unit increase in tax socialization, taxpayer compliance will increase by 0.479.

Coefficient of Determination (R²) Test

Based on Table 6, the adjusted R² value for this model is 0.349, which means that approximately 34.9% of the variation in taxpayer compliance can be explained by the independent variables in this study, namely tax service quality and tax socialization. The remaining variation is attributed to other factors not included in the model.

F Test (Simultaneous)

The results from the regression in Table 6 indicate that both independent variables (Tax Service Quality and Tax Socialization) have a significant simultaneous effect on the dependent variable (Taxpayer Compliance), as evidenced by a Prob>F value of 0.000, which is less than 0.05.

t Test (Partial)

Hypothesis testing is evaluated using the t-probability value with a significance level of 0.05. Based on Table 6, the t-probability value for the Tax Service Quality variable is <0.001, which is less than 0.05, indicating that tax service quality has a significant effect on taxpayer compliance. Meanwhile, the t-probability value for the Tax Socialization variable is also <0.001, which is again less than 0.05, signifying that tax socialization significantly influences taxpayer compliance.

The Influence of of Tax Service Quality on Taxpayer Compliance

The regression analysis reveals that tax service quality has a positive coefficient of 0.227, meaning that for each unit improvement in service quality, taxpayer compliance increases by 0.227 units when other factors remain unchanged. With a significance level of 0.05, the results confirm that tax service quality significantly influences taxpayer compliance. This finding validates the first hypothesis (H₁) and demonstrates that enhanced tax service quality in tax offices directly correlates with improved individual taxpayer compliance.

This relationship has been consistently supported by previous research. Wijayani's 2019 study at KPP Pratama Denpasar Timur found a positive connection between service quality and individual taxpayer reporting compliance. Similar findings were reported by Mir'atusholihah et al. (2011) at KPP Pratama Malang Utara and Gunawan (2018) at KPP Pratama Surabaya Selatan, all confirming that better service quality leads to increased compliance.

The research highlights how service elements, including staff courtesy, efficiency, information clarity, and professionalism, contribute to overall service quality through five key dimensions: tangibles, reliability, responsiveness, assurance, and empathy. This aligns with the



Theory of Planned Behavior, which suggests that behavioral intentions are shaped by attitudes, subjective norms, and perceived behavioral control. In the tax context, taxpayers' attitudes toward their obligations are influenced by their experience with tax service quality. Additionally, Sari's 2017 research demonstrates that superior service quality builds taxpayer trust in tax authorities, subsequently boosting compliance levels. These findings collectively suggest that enhancing tax service quality serves as an effective strategy for improving taxpayer compliance.

The Influence of Tax Socialization on Taxpayer Compliance

The statistical analysis indicates that the tax socialization variable has a coefficient of 0.479, demonstrating that each unit increase in tax socialization efforts leads to a 0.479 unit rise in taxpayer compliance, holding other variables constant. The significance level (α) of 0.05 confirms that tax socialization substantially influences taxpayer compliance. This finding shows that enhanced tax socialization activities by tax service offices directly boost individual taxpayer compliance, thereby confirming the second hypothesis (H_2).

Previous research consistently supports this relationship. Ompusunggu's 2015 study at the Jakarta Selatan Regional DJP Office demonstrated a positive link between tax socialization and individual taxpayer compliance. Similar conclusions were reached by Fitria and Siregar (2017) at KPP Pratama Pekanbaru Tampan, and Handayani (2016) at KPP Pratama Bandung Cibeunying, all showing that increased socialization efforts improve compliance levels.

These studies highlight how effective tax socialization enhances taxpayers' comprehension of their obligations. The use of diverse communication channels, including seminars, workshops, brochures, and digital platforms, helps disseminate clear tax regulation information. This aligns with the Theory of Planned Behavior, which suggests that knowledge and understanding influence attitudes and behaviors. In taxation, effective socialization improves taxpayers' understanding of their responsibilities, leading to better compliance. Furthermore, Nugroho's 2018 research reveals that systematic and ongoing tax socialization efforts increase taxpayers' awareness about the importance of timely and accurate tax payments. This evidence suggests that effective socialization strategies are crucial for enhancing taxpayer compliance.

CONCLUSION

The research findings lead to three key conclusions. First, at the DJP Regional Office in the Riau Islands, tax service quality demonstrates a significant positive impact on individual taxpayer compliance, with each unit improvement in service quality resulting in a 0.227 unit increase in compliance. Second, tax socialization efforts also show a significant positive effect, where each unit increase in socialization activities leads to a 0.479 unit improvement in taxpayer compliance. Finally, when examined together, tax service quality and tax socialization have a substantial combined influence on individual taxpayer compliance at the Riau Islands DJP Regional Office, collectively accounting for 34.9% of the variations in compliance behavior.

Recommendation

Based on this study's results, several recommendations can be proposed. Future researchers should consider incorporating additional variables that might affect taxpayer compliance, such as tax penalties, regulatory understanding, or economic considerations. Furthermore, they might explore the potential moderating effects of variables like taxpayer awareness, tax morale, or digital literacy on the relationship between service quality, socialization, and compliance. Expanding the geographical scope of research would provide broader insights into how these factors influence taxpayer compliance across Indonesia. Researchers should also consider diversifying their data collection approaches by incorporating



qualitative methods like in-depth interviews and Focus Group Discussions (FGD) alongside traditional questionnaires.

For the Riau Islands DJP Regional Office, priority should be given to enhancing tax service quality through specialized training programs for tax officials, particularly within the Service Section. The office should also intensify and diversify its tax socialization initiatives across all Tax Offices using various effective communication channels. Furthermore, investing in the development of Tax Counseling personnel through comprehensive training programs is crucial. At the national level, the Directorate General of Taxes should develop strategic approaches to boost taxpayer compliance while ensuring adequate resource allocation for improving both service quality and socialization programs.

Limitations

This study focused only on two independent variables—service quality and tax socialization—without considering other potential factors that could influence taxpayer compliance, such as economic status, education level, or previous experiences with the tax system. This narrow focus may overlook important contextual influences. Besides that, the use of a questionnaire as the primary data collection method may introduce bias, as respondents might provide socially desirable answers rather than their true opinions. Additionally, the reliance on self-reported data may lead to inaccuracies.

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