

The Effect of Tax Knowledge and Quality of Fiscus Services on the Awareness of Paying Taxes (Case Study of Individual Tax Payer Registered At Serang District)

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Abstract: The government's efforts to extend and intensify taxation are one of the ways to increase state revenues independently. This is not easy, because it demands an active role for the tax officer, as well as the taxpayer's awareness and willingness. The lack of public willingness to pay taxes is inseparable from the lack of knowledge about tax regulations and the quality of financial services. This research was conducted to determine the effect of tax knowledge and the quality of tax authorities on awareness of paying taxes. Data collection is done through the distribution of questionnaires that have been tested for validity and reliability. This research was conducted at KPP Serang Regency. The sample size is 50 individual taxpayers. The research method used is an empirical method with descriptive and verification approaches because there are variables that will be explained and explored how much influence these variables have—statistical data analysis using multiple regression analysis.

Keywords: Tax knowledge, quality of tax authorities, awareness of paying taxes.

I. INTRODUCTION

Until now, Indonesia is still a developing country that incessantly carries out development in all fields that aim to advance the welfare of the community as mandated in the opening of the 1945 Constitution. In order to meet the needs of State Expenditure, the government always seeks to collect and explore potential sources of State Revenue both through Domestic Revenues (Tax Revenues & Non-Tax Revenues) and Grant Receipts. Of the 2 (two) sources of revenue, the most dominant is domestic revenue, especially from the tax sector as the primary contributor in the APBN.

The government continually strives to explore various tax potentials and improve tax compliance from the public. Various efforts to create a community that has a good appreciation of tax obligations and not only look at the perspective of taxpayers but needs to consider other aspects. Simultaneously there are fundamental problems with Indonesian taxation, namely the first problem with taxpayers. The second problem related to the tax apparatus is regarding the human resources owned by the Tax Service Office, and the third problem in the tax system is related to the Tax Ratio (tax ratio to GDP), which is still low (<http://www.ortax.org>). The size of the tax gap can reflect the

level of tax compliance. In general, the performance of public tax revenues shows an increasing trend. The total tax revenue that was successfully collected by the Directorate General of Taxes from year to year has always experienced a significant increase. This is also reflected in the tax ratio, which is the ratio of total Tax to GDP, which tends to increase, however when compared to the tax ratio of several countries in Asia, Indonesia's tax ratio is still low. There are two main implications related to the low ratio number. First, on the one hand, it reflects the low tax compliance of the people so that the amount of Tax collected is still relatively small compared to the tax base (tax base). Second, the relatively low amount of Tax collected compared to the existing tax base also provides hope for further tax revenue increases [1]. The above description can be an indication that the level of Indonesian people's awareness of taxation is still relatively low. In 2013, the level of compliance of the Indonesian people as taxpayers (WP) was still low. This fact is proven based on the number of taxpayers who submit the Annual Personal Tax Return of only 8.5 million of the total workforce of 110 million people. Thus the WP OP ratio recorded that delivered the Annual SPT of 7.7%, which can be interpreted that the level of compliance of the Indonesian people to submit SPT is still low. (www.tribunnews.com)

The reason for the low level of awareness, among others, is the principle of taxation, namely the results of tax collection that cannot be directly enjoyed by taxpayers [2]. People feel they never know the original form of the money they spend to pay taxes. According to [3], various issues that affect taxpayer awareness are grouped into two, namely, internal factors such as tax institutions, including tax regulations that may still be considered complicated, not yet simple in supporting taxpayer information technology and HR professionalism (sources human power). External factors can come from self taxpayers and the environment that is not good, so that taxpayers do not comply.

The issuance of Law Number 28 the Year 2007 regarding General Provisions and Tax Procedures (KUP) is known as the Self Assessment System, which gives trust to taxpayers to calculate, pay, and report the Tax payable

themselves. The Self Assessment System is embraced, so in addition to relying on awareness and honesty of taxpayers, adequate taxation technical knowledge also plays an important role, so that taxpayers can carry out their tax obligations correctly and adequately. Because through this system, each taxpayer is obliged to fill in themselves and submit the Annual Notification Letter (SPT) correctly, completely, and clearly [4].

The emergence of case related to the quality of tax authorities, the taxpayers feel that the tax money they pay is not appropriately managed and honestly. Cooperation between tax officials and taxpayers is still prevalent in negotiating tax values. For this reason, the Directorate General of Tax (DGT) must eradicate the habits of unscrupulous tax supervisors. During this time, the tax inspector uses the taxpayer's commonness to frighten in terms of paying taxes. When taxpayers are in a weak position, tax officials will invite taxpayers to negotiate the amount of liability. Negotiation is what will lead to actions detrimental to the state [1]. DGT strives to restore its image in the eyes of the community so that public awareness of the importance of taxes for development will increase through the transparency of performance and payment procedures.

This research was motivated because of the relatively low level of awareness of paying taxes, especially personal taxpayers, understanding of taxpayers on regulations that are still low and the presence of unscrupulous tax officials who do not provide quality services following established standards are also motivated because of differences in the results of studies previous.

Research [5] shows that awareness of paying Tax partially has a positive and significant effect on the willingness to pay taxes while knowledge and understanding of tax regulations partially do not affect the willingness to pay taxes. While research from [6] shows that awareness of paying taxes, knowledge of tax regulations, understanding of tax regulations, perceptions of the effectiveness of the taxation system, service quality affects the willingness to pay taxes.

The studies above that underlie this study in this study also used two independent variables to see the effect on the willingness to pay taxes. The two variables used are replications of previous research. The independent variables used in this study include taxpayer knowledge, service quality of the taxation apparatus, and the dependent variable is awareness of paying taxes. Meanwhile, several studies that have been done previously relating to the level of tax compliance, many of which examine the Agency WP and WP PBB (Land and Building Tax) and research that examines the WP Individual Person explicitly is still rarely done. This raises a research gap that requires research that explicitly examines WP Individuals (WP OP).

II. LITERATURE REVIEW

A. Theoretical Foundations.

1. Taxes

Tax is the most important and the most prominent state revenue for that Tax is the most crucial thing in increasing national development. Below is the definition of Tax. According to [1], "Tax is people's contribution to the state treasury based on the law (which can be forced) by not getting complimentary services (contra) which can be directly demonstrated and which are used to pay public expenses."

a. Tax Knowledge

1) Definition of Knowledge

Knowledge is the property or content of the human mind, which is the result of the human effort process to know. Taxpayers can obtain knowledge of tax regulations through a seminar on taxation, counseling, and training conducted by the Director-General of Taxes. Understanding comes from the word understanding, which means to understand right, while understanding is the process of doing the way.

Knowledge, according to [2], is: "Knowledge is the result of tofu, which occurs after people make sense of particular objects. Sensing occurs through the human senses, namely the sense of sight, hearing, smell, taste, and touch. Knowledge is an essential domain for the formation of a person's behavior".

2) Understanding Tax Knowledge

This taxation knowledge is not only a conceptual understanding based on the Taxation Law, Minister of Finance Decree, Circular, Decree, but also demands the ability or technical skills on how to calculate the amount of tax owed. Vast knowledge and insight into taxpayers have an impact on the higher level of tax compliance.

[3] states that knowledge and understanding of tax regulations are: "The process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge and understanding of the intended taxation regulations understand and understand the general provisions and procedures for taxation (KUP), which include how to submit a Tax Return (SPT), payment, place of payment, fines, and the deadline for payment or SPT reporting".

3) Factors Affecting Tax Knowledge

Two factors influence Tax Knowledge, according to [4]:

a) Internal factors include:

1) Education

Educational figures of the 20th century M. J. Largevelt cited by [4] defines that education is every effort, influence, protection, and assistance provided to children aimed at maturity. Whereas GBHN Indonesia defines another, that

education as an essential effort to become a personality and ability inside and outside of school and lasts a lifetime.

2) *Interests*

Interest is interpreted as a tendency or a strong desire for something with high knowledge supported by sufficient interest from someone who will likely behave following what is expected.

3) *Experience*

An experience is an event experienced by someone (Middle Brook, 1974) quoted by [5], saying that there is no experience at all. A psychological object tends to be negative toward the object to be the basis for forming the attitude of personal experience that must leave a strong impression. Therefore attitudes will be more easily formed if the personal experience in a situation that involves emotions, appreciation, the experience will be more profound and longer-lasting.

4) *Age*

The age of the individual is calculated from birth until the birthday. The more mature the level of maturity and strength of a person will be more mature in thinking and working. In terms of public trust, a more mature person will be more trusted than someone who is not yet mature enough. This is as a result of the experience and maturity of his soul; the older a person is, the more conducive to using coping with the problem at hand.

b) *External factors include:*

1) *Economy*

In meeting primary or secondary needs, families with functional economic status are more easily fulfilled compared to families with low economic status; this will affect the need for information, including secondary needs. So it can be concluded that the economy can affect one's knowledge of various things.

2) *Information*

Information is the whole meaning; it can be interpreted as a person's notification of new information about a matter providing a new cognitive basis for the formation of attitudes towards it. Suggestive messages are carried by the information if the direction of a particular attitude. This approach is usually used to use public awareness of an innovation that influences behavior change, usually used through mass media.

3) *Culture / Environment*

The culture in which we lived and grew up has a significant influence on our knowledge. If a region has a culture always to maintain environmental hygiene, then it is very likely to influence the formation of a personal attitude or attitude of a person.

4) *Tax Knowledge Indicator*

Indicators of taxpayers know and understand tax regulations, according to [6] are as follows:

1) *Ownership of NPWP*

Every taxpayer who has income is obliged to register to obtain a Taxpayer Identification Number (NPWP) whose function is as a unique identity for tax administration facilities.

2) *Knowledge and understanding of rights and obligations as a taxpayer*

If taxpayers know their rights and obligations as taxpayers, they will pay and report their taxes. Taxpayers have clear rights and obligations in law.

3) *Knowledge and understanding of tax sanctions*

The more they know and understand the taxpayers regarding tax regulations, the more they know and understand the taxpayers of the sanctions that will be received if they neglect their tax obligations. This, of course, will encourage every taxpayer to obey and carry out their obligations properly.

4) *Knowledge and understanding of PTKP (Non-Taxable Income), PKP (Taxable Income), and tax rates.*

Knowing and understanding PTKP, PKP, and applicable tax rates will encourage taxpayers to calculate their taxes correctly.

5) *Knowledge and understanding of tax regulations through information dissemination conducted by the Tax Office (KPP) Office of taxation information dissemination efforts is another factor in the success of realizing people to be aware and care about taxes.*

6) *Knowledge and understanding of tax regulations through tax training.*

2. *Service*

a. *Definition of Service*

Excellent service is one of the requirements for an organization's success. The definition of service quality, according to Wyckop, cited by [7] states that: "Service quality is a measure of how well the level of service provided can match customer expectations. Quality of service can be realized through the fulfillment and desires of customers and the accuracy of its delivery to balance customer expectations".

b. *Definition of Fiscus Services*

A service can be said to be good if the business is run by what is expected. Quality services are services that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously. [8] state that the tax authorities are as follows: "Services that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously."

[9] States that the demand for services that are fast, easy, cheap, and accurate is the hope of the people, to carry out tax obligations. Based on the explanation above, the importance of service quality for taxpayers is an essential factor for the Tax Office to increase the willingness to pay taxes on taxpayers so that state revenue through the tax sector can be more. Providing excellent service to taxpayers, taxpayers will always fulfill their obligations to pay taxes because by providing excellent service to taxpayers, taxpayers will feel happy and feel facilitated and assisted in settling their tax obligations. This is indeed not separated from the vital role carried by each tax official.

C. Fiscus Service Indicator

Tax services are formed by the dimensions of the quality of human resources (HR), tax provisions, and tax information systems. Quality standards of excellent service to the taxpayer community will be met if the HR performs their duties in a professional, disciplined, and transparent manner. [10] states that indicators of the quality of financial services include:

- 1) Fiscus is expected to have competence, skills, knowledge, and experience in tax policy, tax administration, and legislation.
- 2) Fiskus has high motivation as a public servant.
- 3) Expansion of Integrated Service Sites (TPT). TPT can facilitate the supervision of the service process provided to taxpayers.
- 4) The taxation information system and the tax administration system are prime service systems for taxpayers to become even more real.

Quality Fiscus is a tax office that provides accurate information about matters relating to taxation and its calculation procedures and does not carry out tax evasion or other actions that are not by applicable regulations and SOPs. Taxpayers can recognize taxes from services provided by the tax authorities. The satisfaction of taxpayers in obtaining financial services is expected to affect taxpayer compliance in paying taxes.

3. Tax Pay Awareness

Consciousness is an element in humans who can understand reality and how to act or respond to reality. [11] state that: “Willingness to pay tax is a value that is willing to be contributed by someone (stipulated by the regulations) used to finance general state expenditure by not getting direct services (contra-achievement) directly”.

B. Framework for Thinking

By looking at the description above, the conceptual framework that will be built in this study is as follows as in Figure

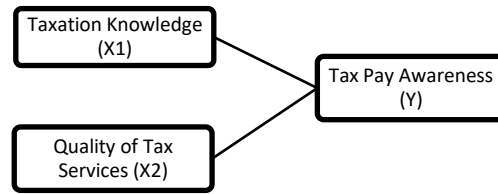


Figure 1 Effect of Tax Knowledge and Quality of Tax Services on Tax Pay Awareness

Based on the framework of thought and literature review proposed in this study, the hypotheses that can be described are:

- H1: Taxation Knowledge influences Tax Paying Awareness at Serang Regency KPP;
- H2: The Quality of Tax Services Affects Awareness of Paying Taxes at Serang Regency KPP
- H3: Knowledge of Taxation and Quality of Tax Services affect Tax Paying Awareness.

III. RESEARCH METHODS

A. Research Approach

The approach used in this research is quantitative. The purpose of this study is to test hypotheses and to provide an explanation of the phenomenon of relationships between variables.

B. Population and Samples / Types and Sources of Data

1. Population and Samples

[12] explains that the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that have been determined to be studied and drawn conclusions by researchers. The populations in this study are all Individual Taxpayers who are registered at the Serang Regency Tax Office (KPP). Furthermore, understanding the sample is part of the population selected by following specific procedures so that it can represent the population [13]. The sampling technique used in this study is a nonprobability sampling. According to [12], non-probability sampling is a sampling technique that does not provide equal opportunity for each element or member to be selected as a sample, while the sampling technique in this study uses incidental sampling. Incidental sampling is the determination of samples that are accidentally encountered by researchers who are seen as suitable sources of data [12].

According to Roscoe in [12], “A decent sample size in research is 30 to 500, besides if the research will conduct multivariate analysis (correlation or regression), then the number of sample members is at least ten times the variable studied “. The sampling technique in this study used incidental sampling with the number of samples used based on Roscoe’s theory of 200 respondents or 50 times the number of variables studied.

2. Data Collection Techniques and Instruments

Data collection techniques in this study using a questionnaire or questionnaire. The questionnaire is distributed to individual taxpayers who are registered at the Serang Regency Tax Office (KPP). According to [13], “the questionnaire method is a way to collect primary data using a set of questions about the variables measured through careful planning and arranged in such a way so that the answers to all questions can describe the actual state of variables.” Before distributing the questionnaire, the researcher submitted a permit to research the relevant agencies, after being informed then the questionnaire was distributed. Questionnaires distributed to respondents were closed regarding Taxation Knowledge, Tax Service quality, and Tax Awareness. The questionnaire was then filled out after being filled out, the questionnaire was returned to the researcher for use as data material in this study.

C. Data Analysis Techniques.

The data analysis technique used in this study is a descriptive statistical analysis. Statistical analysis is analyzing data by describing data that has been collected by researchers statistically [12]. Descriptive statistics are used to determine the description of data so that the data can be understood clearly. This can be seen in the mean, median, mode, standard deviation, maximum value, and minimum value [13].

IV. RESEARCH RESULTS AND DISCUSSION

A. Research Results.

1. First Hypothesis Results and Analysis

The purpose of hypothesis testing is to find out the first hypothesis whether there is an influence of Tax Knowledge on Tax Paying Awareness. The following are the results of simple regression tests that have been processed using the SPSS version 21 program are as follows:

Table 1 Simple Linear Regression Test Results for the Effect of Tax Knowledge on Tax Paying Awareness

Nilai r		Nilai t		Sig.	Konstanta (a)	Konstanta (b)
r _{hitung}	r ²	t _{hitung}	t _{tabel}			
0,524	0,274	8,646	1,972	0,000	19,983	0,282

a. Regression Equation

Based on the results of the partial regression test in the table above, it can be seen that the constant value is 19.983 and the Tax Knowledge Knowledge regression coefficient is 0.282 so that the regression equation can be made as follows: $Y = 19.983 + 0.282X$

From the equation that has been made above, it can be seen that if Tax Knowledge is constant, the value of Tax Paying Awareness will be 19.983. So based on these equations, it can also be seen if Tax Knowledge increases by one unit, the value of Tax Paying Awareness will increase by 0.282. The

positive value of the regression coefficient also shows that Knowledge of Taxation has a positive effect on Tax Paying Awareness.

b) Simple Determination Coefficient

Based on the table above, it can be seen that the value of the simple coefficient of determination (r²) is 0.274. This value shows that Tax Knowledge influences 27% of Motivation to Pay Taxes in Serang Regency KPP. Furthermore, the remaining 73% is influenced by other factors.

c) Significance Test with Test t

Based on the table above, it can be seen that the t-count is 8.646, while the t-table at a significance level of 5% is 1.972, the t-count is greater than t-table (8.646 > 1.972). Furthermore, the sig value in the above table is 0,000, which means that there is a significant relationship in Tax Knowledge on Tax Paying Awareness. This is due to the significance value smaller than the value of $\alpha = 5\%$ (0,000 < 0.05).

So from the results of the hypothesis test in the table above, it can be concluded that Taxation Knowledge has a positive and significant effect on the Awareness of Paying Taxes of Individual Taxpayers in Kabupaten Serang Primary Tax Office so that the first hypothesis is accepted.

2. Second Hypothesis Testing

Hypothesis testing aims to find out the second hypothesis is there an influence on the Quality of Tax Services on Tax Paying Awareness. Following are the results of a simple regression test that has been processed using SPSS version 21;

Table 2 Simple Linear Regression Test Results for the Effect of Quality of Tax Services on Tax Paying Awareness

Nilai r		Nilai t		Sig.	Konstanta (a)	Konstanta (b)
r _{hitung}	r ²	t _{hitung}	t _{tabel}			
0,524	0,274	8,646	1,972	0,000	19,983	0,282

a. Regression Equation

Based on the table above, it can be seen that the constant value of 23,975 and the regression coefficient of Tax Service Quality of 0.416 so that from these results can be made the following regression equation: $Y = 23,975 + 0.416X$

From the equation that has been made, it can be seen if the Quality of Tax Services is constant, then the value of the Tax Paying Awareness variable will be 23,975. So based on the above equation, it can be seen, if the Tax Service Quality rises by one unit, the Tax Paying Awareness value will rise 0.416. The positive value of the regression coefficient also shows that the Quality of Tax Services has a positive effect on Tax Paying Awareness.

b) Simple determination coefficient

Based on the table above, it can be seen that the value of the simple determination coefficient (r²) is 0.259. This value

indicates that 25% of Tax Paying Awareness in Serang Regency KPP is influenced by the Quality of Tax Services, while other factors influence the remaining 75%.

c) Significance Test with Test t

Based on the table above, it can be seen that the t-value is 8,327, while the t-value at the 5% significance level is 1.97202. If the value of the t-count is compared with the t-table, it can be seen that the t-count is greater than the t-table (8,327 > 1,972). Furthermore, the value of sig. equal to 0,000, which means there is a significant relationship on the Quality of Tax Services to Tax Pay Awareness. This is due to the significance value smaller than the value of $\alpha = 5\%$ (0,000 < 0.05).

From the results of the second hypothesis test, it can be concluded that the variable Tax Service Quality has a positive and significant effect on the Awareness of Paying Personal Taxes at the Serang Regency Tax Office (KPP) so that the second hypothesis is accepted.

3. Multiple Linear Regression Analysis

Multiple linear regression test is a test used to answer the fourth hypothesis, which states that Tax Knowledge and Quality of Tax Services together have a positive and significant effect on Tax Paying Awareness. The results of multiple linear regression tests that have been processed using the SPSS version 21 program are as follows:

Table 3 Multiple Linear Regression Test for the Effect of Tax Knowledge and Quality of Tax Services on Awareness of Paying Taxes

Variabel Bebas	Nilai r		Nilai F		Sig	Konstanta (a)	Konstanta (b)
	r hitung	r ²	F hitung	F tabel			
X1	0,624	0,390	41,76	2,68	0,005	15,418	0,117
X2					0,000		0,228

a. Multiple Regression Equations

Based on the table above, it can be seen that the constant value of 15.418 and the regression coefficient of Tax Knowledge and Quality of Tax Services, each of 0.117; 0,228; so that these results can be made a regression equation as follows:

$$Y = 15,418 + 0,117 X1 + 0,228 X2$$

Based on these equations, it can be seen that:

- 1) The constant value is 15.418, which means that if the independent variable (free) is Tax Knowledge and Quality of Tax Services is constant, then the value of the dependent variable (bound), namely Tax Paying Awareness will be 15.418.
- 2) The regression coefficient value of Taxation Knowledge is 0.117, which means that if there is an increase in one unit in Taxation Knowledge, the value of Tax Pay Awareness will increase by 0.117.

- 3) The regression coefficient value of Tax Service Quality is 0.228, which means that if there is an increase in one unit in Tax Service Quality, the value of Tax Pay Awareness will increase by 0.228.

b. Coefficient of Determination

In the table above, it can be seen that the simple determination coefficient (r²) value is 0.390. This shows that Tax Paying Awareness in Serang Regency KPP is influenced by Tax Knowledge and Tax Service Quality by 39%, while the remaining 61% is influenced by other factors not hypothesized in this study.

c. Significance Test with F Test

Based on the table above, it can be seen that the value of F-count is 41.768. When compared with F-table at a 5% significance level of 2.685, the F-count value is greater than F-table (41.768 > 2.685). Sig value in table 28 above 0.000 shows that Tax Knowledge and Quality of Tax Services on Tax Paying Awareness simultaneously have a significant effect. The value of sig causes this. 0,000 < 0.005. From the results of the hypothesis test that has been done, it can be concluded that Knowledge of Taxation and Quality of Tax Services simultaneously have a positive and significant effect on the Awareness of Paying Personal Taxpayers in Serang Regency KPP, so that the third hypothesis is accepted.

B. Discussion.

1. Effect of Tax Knowledge on Awareness of Paying Taxes

Based on the testing of hypotheses that have been done, the results show that the first hypothesis, namely Knowledge Taxation has a positive and significant effect on the Awareness of Paying Personal Taxpayers in the Serang KPP received. This can be seen from the positive value of the regression coefficient, which is 0.282, and the t-count obtained is 8.646, which is higher than the t-table of 1.972 at a significance of 5% (8.646 > 1.972). Besides, the significance value of Tax Knowledge on Tax Paying Awareness is less than 0.05 (0,000 < 0.05), which indicates that Taxation Knowledge has a significant effect on Tax Paying Awareness.

2. Effect of Quality of Tax Services on Tax Paying Awareness

The results of the second hypothesis namely the Quality of Tax Services have a positive and significant effect on the Awareness of Paying the Taxpayers of Individual Persons at KPP Pratama Serang Regency. This can be seen from the positive value of the regression coefficient which is 0.416 and the t-count of 8.3327 is greater than the table of 1.972 (8.332 >> 1.972) at a significance of 5%. In addition, the significance value of the Quality of Tax Services on Tax Paying Awareness obtained is 0,000 so that it is smaller than 0.05 (0,000 < 0.05) which means that the Quality of Tax Services has a significant effect on Tax Paying Awareness.

3. Effect of Tax Knowledge and Quality of Tax Services, and Tax Paying Awareness

The third hypothesis in this study is Knowledge of Taxation and Quality of Tax Services which together have a positive and significant effect on Tax Paying Awareness received. This can be seen from the positive value of the regression coefficient which is 0.117, 0.228, and 0.280 and the resulting F-count is 41.768, while the F table is 2.685, so it can be seen that the F-count value is greater when compared to the F table which is (41.768 > 2.685) at the significance of 5 %. In addition, the significance value of Service Quality and Taxation Knowledge on Tax Pay Awareness is 0,000, which means that the significance value is smaller than 0.05 (0,000 < 0.05). Based on these results it can be concluded that Knowledge of Taxation and Quality of Tax Services together have a significant effect on Tax Paying Awareness.

Knowledge of Taxation and Quality of Tax Services is an important factor in raising awareness of Paying Taxes of Individual Taxpayers at the Serang Regency Tax Office (KPP). With adequate knowledge of one's taxation, it will increase the awareness of individual taxpayers in paying their tax obligations. This is because taxpayers already understand and understand about taxation and the benefits of paying taxes and caring and tax conscious taxpayers. The Quality of Tax Services also needs to be improved. If tax officials provide satisfactory tax service quality, this can increase taxpaying awareness of taxpayers. This is because taxpayers feel they are served well, so they are comfortable and satisfied with the services provided.

Thus, if the Personal Taxpayer has adequate knowledge, the quality of tax services provided by the officer is good and satisfying, then the Awareness of Paying the Personal Taxpayer Tax will increase.

V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion.

This study aims to determine the effect of knowledge Taxation and Quality of Tax Services on Awareness of Paying Taxes of Individual Taxpayers in Serang Regency KPP. Based on the results of the research described in the previous chapter, the following conclusions can be drawn:

1. Taxation Knowledge has a positive and significant effect on Personal Taxpayers Paying Tax Awareness at Serang Regency Tax Office.
2. The Quality of Tax Services has a positive and significant effect on the Awareness of Paying Taxes of Individual Taxpayers in Serang Regency KPP.
3. Knowledge of Taxation and Quality of Tax Services have a positive and significant effect together on the Awareness of Paying Taxes of Individual Taxpayers in Serang Regency KPP.

B. Suggestions

Based on the results and conclusions of the study discussed by researchers, the following suggestions can be proposed as follows:

1. Based on the results of the study, the Knowledge of Taxpayers of Individual Taxpayers towards Tax Paying Awareness needs to be improved. Individual taxpayers can increase understanding knowledge by understanding Tax, tax rates, the benefits of paying taxes, and the usefulness of taxes for the country. Understanding of taxation can be obtained by taxpayers independently by learning to read articles, books, newspapers or the internet. In addition, taxpayers can participate in tax socialization held by tax officials to increase taxpayers' understanding of taxation.
2. It is recommended for further researchers to add other factors that can be more influential on Tax Paying Awareness. Because in this study the three factors used only affect 39% of Tax Paying Awareness.

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