

## Competency of Tax Employee Communication on Tax Paying Behavior in Taxpayer in Medan City

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### Abstract

*The purpose of this study was to analyze the effect of tax employee communication competence on tax paying behavior and analyze the magnitude of the correlation between taxpayer characteristics in influencing tax employee communication competence on tax paying behavior among taxpayers Medan city tax. The theory used is the theory of communication competence, theory of competence and theory of behavior. The researcher used a quantitative approach with the correlational method. The population is all individual taxpayers who are active and registered until the end of 2019 in the city of Medan. The research sample was 100 respondents using purposive proportional random sampling technique. Data collection techniques were carried out through questionnaires. The results of the study indicate that there is an influence of communication competence on the behavior of paying taxes among taxpayers in the city of Medan. This is evidenced by the value of  $t$  arithmetic  $> t$  table which is  $9.612 > 1.984$  at a significance level of 0.05. Then the characteristics of taxpayers seen from education, age, and occupation do not affect the communication competence of tax employees on tax-paying behavior. This is because the path coefficient value has a very small value  $< 0.05$ . Meanwhile, the characteristics of taxpayers based on gender also influence the communication competence of tax employees on tax-paying behavior, which shows that women tend to be more obedient than men in terms of tax-paying behavior.*

### Keywords

communication competence; tax paying behavior; taxpayer



## I. Introduction

Communication plays an important role in carrying out the goals and functions in an organization. The success of communication that is carried out either personally, in groups or in organizations, is determined whether or not the communication is effective. The effectiveness of the communication process if the sender of the message (communicator) can convey the intended messages to the recipient of the message (communicant) properly. In the sense that the communicant can understand and fully understand the message conveyed by the communicator. Then the communicator has the hope that the feedback from the communicant will be in accordance with the communicator's expectations if the message is delivered properly. As well as the opinion of Mulyana (2014: 102) which says that communication will produce effects for the communicant according to the expectations of the communicator if the communication is effective.

Increasing employee performance is very closely dependent on the communication system used. The duties and obligations of an agency in serving the community, such as in a

public service office, cannot be separated from the basis of communication. Effective communication that occurs between employees and the community as service recipients will improve service quality. Employees are said to be the main asset and have a strategic role in an agency. Therefore, in achieving the agency's goals and showing a good image for the agency in the eyes of the public, it is expected that every employee will produce good performance. Effective communication will create good coordination in achieving agency goals. It takes good coordination between employees and has a good interaction relationship with the community.

This study emphasizes the interpersonal communication competence that occurs between tax employees and taxpayers. Interpersonal communication has an effect in trying to influence other people individually. Because the perpetrators of communication in delivering messages or information are carried out directly face to face, and do not use media so that there is no distance between the communicator and the communicant. Interpersonal communication between tax officials and taxpayers will be achieved, if the communicant (taxpayer) interprets the message or information received has the same understanding as that intended by the communicator (tax employee).

The Directorate General of Taxes (DGT) is a government agency tasked with securing state revenues which has more than 42,000 employees and is spread throughout Indonesia. The number of employees within the scope of the DGT is empowered to be able to secure tax revenues, which every year the tax target continues to increase (<https://www.pajak.go.id/id/tas-dan-function-0>). Tax officials are required to make the public comply with their tax obligations, make the public understand the role and function of taxes for state development. To realize the duties of the DGT, tax officials play a role in providing information and consultation related to taxation to taxpayers and prospective taxpayers. Tax officials in providing information and explanations related to taxation are expected to have the same thought so that there will be no different interpretations by taxpayers. Besides that, tax employees are required to be able to respond quickly in responding to any tax problems experienced by taxpayers.

Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public. People who pay taxes will not feel the benefits of taxes directly, because the tax is used for public purposes, not for personal gain. Taxes are one source of government funds for development, both the central and regional governments. Tax collection can be forced because it is carried out according to the law. (Siregar, R. et al. 2019)

Spitzberg and Cupach view that communication competence is seen from a person's ability to communicate effectively (Liliweri, 2015: 412). Communication here is not only seen from verbal communication but also non-verbally. For this reason, in order for communication to be considered effective, tax officials must have a good personality, attitude and use a communication style like a customer service bank to customers. This is more or less felt to increase the sense of satisfaction for taxpayers with tax services. So that it has a positive influence on the behavior of taxpayers in fulfilling their obligations in terms of reporting and paying taxes. Tax officials can get to know taxpayers more closely, using language that is easy to understand, because not all taxpayers understand the language of the law.

It takes awareness that comes within oneself so as to encourage a person's willingness to fulfill his obligations as a taxpayer, namely paying taxes, because since the issuance of Law Number 6 of 1983, which was later amended by Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP) is known as the self-assessment system. This system gives full confidence to taxpayers to calculate the tax payable, pay taxes, and report

the tax return (SPT) to the tax office. With the implementation of the system self-assessment, it is necessary to increase knowledge and understanding of taxes, in addition to the awareness and honesty of taxpayers, so that their tax obligations are carried out properly and correctly. This system will work effectively with the increasing awareness of taxpayers.

The task of DGT is to formulate and implement technical standardization in the taxation sector. One of the main tasks of the DGT is to carry out central tax collection and collection administration. The Tax Service Office (KPP) Pratama is an operational unit office that has the task of carrying out tax counseling activities, providing tax services, and supervising taxpayers' tax obligations. This research focuses on KPP Pratama which is included in the working area of Medan city. The distribution of KPP Pratama that are included in the Medan city area consists of West Medan KPP Pratama, Medan Belawan KPP Pratama, East Medan KPP Pratama, Polonia KPP Pratama, Medan City KPP Pratama and Medan Petisah KPP Pratama. The city of Medan is included in the work area of the Regional Office of the Directorate General of Taxes North Sumatra I, which in the first semester of 2020 only reached Rp. 7.7 trillion or around 36.54% of the target of 21.08 trillion, with a growth percentage of 14.22%.

For 5 (five) years starting from 2015 the Pratama KPPs in the city of Medan have fluctuated, where almost all of the KPP Pratama in the last three years have not reached the revenue target. Below is shown the percentage of achievement of KPP Pratama receipts that are included in the area of the city of Medan.

**Table 1.** Percentage of Revenue Achievement KPP Pratama Medan City Area

No	Working area	Acceptance Achievement (%)				
		2015	2016	2017	2018	2019
1	KPP Pratama Medan West	75,84	97,39	83,44	104,48	104,32
2	KPP Pratama Medan Belawan	119,50	92,30	103,08	88,50	114,84
3	KPP Pratama Medan East	72,82	127,41	87,40	88,01	93,48
4	KPP Pratama Medan Polonia	119,65	136,19	101,76	78,88	102,90
5	KPP Pratama Medan Kota	72,51	133,91	85,41	93,44	95,24
6	KPP Pratama Medan Petisah	76,95	116,32	91,74	94,59	90,72

*Source: Data and Information Directorate of Taxation, 2020*

In addition to the data on the percentage of revenue achievement for several Primary Taxpayers that have not reached the target, data on the realization of income tax receipts for individual taxpayers also shows that the results have not been optimal, where there has been a decrease in tax revenues from 2017 to 2019. The results of special income tax for individual taxpayers for five years the last year as of 2015-2019 can be seen in the following table:

**Table 2.** Personal Income Tax Revenue Realization at KPP Pratama Medan City Area

Name KPP Pratama	Total Revenue Realization (Rp)				
	2015	2016	2017	2018	2019
KPP Pratama Medan Barat	57.632.191.682	298.884.834.110	69.025.279.333	57.856.295.051	53.443.657.347
KPP Pratama Medan Belawan	18.397.808.000	117.039.668.493	44.519.664.841	28.049.986.967	25.606.529.537
KPP Pratama Medan Timur	107.681.411.832	858.556.682.173	229.502.085.581	136.236.763.103	148.029.194.707
KPP Pratama Medan Polonia	87.752.497.097	1.267.794.990.038	245.436.665.059	212.750.676.928	206.271.666.650

KPP Pratama Medan Kota	155.261.972.235	1.256.335.776.785	253.453.340.622	16.235.782.304	180.795.490.778
KPP Pratama Medan Petisah	71.741.929.652	546.640.278.828	128.193.097.944	88.071.840.199	107.640.398.406
<b>Total</b>	<b>498.467.810.498</b>	<b>4.345.252.230.427</b>	<b>970.130.133.380</b>	<b>685.201.344.552</b>	<b>721.786.937.425</b>
<b>Naik/Turun</b>		<b>771,72%</b>	<b>-77,67%</b>	<b>-29,37%</b>	<b>5,34%</b>

*Source: Directorate of Taxation Data and Information, 2020*

From table 2 above it can be said that the behavior of taxpayers, especially individuals, is still not optimal in fulfilling their tax obligations to pay taxes. Where every year there is always an increase in the number of individual taxpayers, which means there is a potential tax that should be paid, but the last three years have shown a decline. In 2016 tax revenues increased sharply due to the Tax Amnesty program, so that the decline in 2017 was quite drastic. Then in 2018 there was a decrease of 29.37% as well as the realization of 2019 revenues, which were still below 2017.

The results of tax revenues that had not reached the target at the KPP Pratama in the city of Medan as well as the decline in income tax receipts for individual taxpayers in the city of Medan, showed that there were still the low awareness and concern of taxpayers on their tax obligations. This is influenced by the lack of understanding of taxpayers about the tax itself. This is where the role of tax officials is required to have the ability to communicate to provide understanding to taxpayers and invite taxpayers to comply with their obligations. Differences in culture, education level, type of work, and age also play a role in the failure to understand taxpayers.

This study is to see whether the communication competence possessed by tax employees can affect the behavior of taxpayers in paying taxes. As well as looking at the relationship between education level, gender, age, and type of work of taxpayers in influencing the communication competence of tax officials on tax-paying behavior among taxpayers in Medan.

## II. Review of Literature

### 2.1. Communication

Carl Hovland, Janis and Kelley (Riswandi, 2013: 1) communication is defined as the process of delivering a stimulus in the form of words through a communicator with the aim of changing or shaping the behavior of the person receiving the stimulus (the communicant). The communication process occurs when in delivering a message with a specific purpose, there is interaction with one another who communicates. Communication is generally done verbally so that both the communicant and the communicator can easily understand. Non-verbal communication is generally done if verbally has limitations so that it can still be understood by the communicant. As well as doing body movements, showing attitudes such as smiling, shaking his head, shrugging his shoulders, looking at the eyes and others.

### 2.2. Communication Competence

Citing Spitzberg and Cupach (1989), Adyawanti (2017: 104) explains that a person's ability to adapt and communicate effectively with all social situations over time is said to be a communication competency, which is influenced by everyone's motivation and knowledge. Similarly, Singh (2002) states that communication competence is the ability to state, listen, listen, document, convey, debate and analyze using communication tools. In addition,

Spitzberg and Cupach (in Liliweri, 2015: 410) define interpersonal communication competence as a relational competence that explains the extent to which the functional goals of communication in the relationship are met through interaction and cooperation in accordance with the interpersonal context.

### **2.3. Definition of Tax and Taxpayer**

The definition of tax and taxpayer according to the Taxation Law Number 6 of 1983 which was updated by Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP) is as follows: Tax is a mandatory contribution to the state that debts owed by individuals or entities that are coercive in nature based on the law, without receiving direct compensation and are used for the needs of the state for the greatest prosperity of the people. Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations. Taxpayers can be divided into two, namely: Individuals and Entity

### **2.4. Theory of Planned Behavior**

Theory of Planned Behavior is a development of the previous theory, namely Theory of Reasoned Action proposed by Icek Ajzen and Martin Fishbein (1980). TRA was originally based on the following assumptions: 1) humans will generally do something rational; 2) humans consider the information they receive; and 3) humans tend to consider the actions they take (Azwar, 2007: 11).

The theory of planned behavior is one of the theories used in measuring or predicting a person's behavior. This theory explains that beliefs have a big influence on attitudes towards certain behaviors. Three components consisting of attitudes, internalized behavioral control and subjective norms interact to be the determinants of intentions that determine whether the behavior in question will be carried out or not. Attitudes towards behavior are influenced by beliefs that predict whether the actions taken are in accordance with the wishes. Actions that are believed to be normative and the motivation to take these actions form a subjective norm within a person. A person's ability to manage behavior control is determined by the existence of various previous experiences and several things that he predicts (Mahanggoro, 2018: 89).

### **2.5. Tax Paying Behavior**

Skinner's as quoted by Notoatmodjo (2007: 133) defines behavior as the result of a person's response to external stimuli (stimulus). According to Notoatmodjo, human behavior is an activity or a person's action with a very broad scope, where the action can be observed directly or cannot be observed. While the definition of behavior according to Wawan (2017: 48) is a person's response to an action or stimulus that can be observed and has a frequency, duration and purpose consciously or unconsciously.

Benjamin Bloom (1908) distinguishes behavior in three domains, namely cognitive (cognitive), affective (affective), and psychomotor (psychomotor). Then Bloom's theory was developed so that human behavior is divided into three domains or domains, namely (Notoatmodjo, 2007: 139): knowledge, attitude and practice

The tendency of a person's behavior is shown from one's attitude towards an object, one's beliefs and feelings in certain situations, and one's perception of an object. If a person has a perception of something that is stated to be good or positive, the behavior that is raised is also good.



## 2.6. Hypothesis

Is a provisional guess or tentative answer to a problem in research, As a strong conjecture that may be true, and needs to be proven, the hypothesis should rely on a theory that already has strength (Yusuf, 2014: 136). As in line with the opinion of Kholil (2016) which states that the hypothesis is based on the theories used as the basis in research, therefore the hypothesis should not conflict with the views of the theory used in the study.

The hypothesis formulated in this study is as follows:

H0: There is no effect of tax employee communication competence on tax paying behavior among Medan city taxpayers.

Ha: There is an effect of communication competence of tax officials on the behavior of paying taxes among Medan city taxpayers.

## III. Research Methods

This study uses a quantitative approach based on the philosophy of positivism with the correlational method. This method is used in researching certain populations or samples, collecting data, conducting quantitative/statistical analysis, in order to produce answers to the established hypotheses (Sugiyono, 2016: 10). Quantitative research emphasizes analysis of data in the form of numbers and processed by statistical methods.

## IV. Result and Discussion

### 4.1. The Effect of Communication Competency on Tax Paying Behavior among Taxpayers in Medan City

This is demonstrated through hypothesis testing and regression analysis (see the results of significance) and t-test (comparing the value of tarithmetic and ttable).The results of hypothesis testing can be seen in the table below:

**Table 1.** Nilai Koefisien Regresi Variabel X terhadap Y

Variable	N	Sig.	T <sub>count</sub>	t <sub>table</sub>
Communication competence (X) on tax paying behavior (Y)	100	0,000	9,612	1,984

*Source: Data Processing Results with SPSS, 2020*

In table 5.1 shows the X variable (communication competence) has a significance value of 0.000 (sig < 0.05). The value calculated is 9.612 while the ttable is 1.984. So the comparison is  $t_{count} > t_{table}$  ( $9.612 > 1.984$ ) which means that H0 is rejected and Ha accepted, in other words a significant influence on the behavior of the communication competence paying taxes among taxpayers in the city of Medan. These results also state the persistence of the theory of communication competence from Brian Spitzberg and William Cupach and the theory of competence from Lyle M. Spencer and Signe M. Spencer which are used as the basis for this research.

The variables in this study are communication competence as the independent variable and the variable of paying tax behavior as the dependent variable. Spitzberg and Cupach formulate communication competence into three parts, namely knowledge + skills + motivation. Meanwhile, Spencer and Spencer assess competence into five parts, namely knowledge, skills, self-concept, traits and motives that exist in communicators (Sudarmanto, 2014: 53). The researcher researched by combining Spitzberg and Cupach's theory of communication competence and adding two indicators to Spencer's and Spencer's theory of

competence by emphasizing on communication competence which was then formulated in the form of five to six statements each for each indicator.

From the results of respondents' answers as taxpayers assessing tax employees within the city of Medan have met the indicators of communication competence above. The results are visible on the answers of respondents who agree and strongly agree 59.4% for indicators of knowledge (knowledge), 64.2% for indicators of skills (skills), 60.8% for the indicators of the concept of self (self-concept), 54% for the trait indicator, and 65.2% for the motivation indicator.

In the first indicator, it is said that knowledge is information about a particular thing or field that a person must know. Knowledge can be obtained in various ways including through the learning process or from daily life experiences (Rosawatiningsih, 2019: 90). In carrying out their duties, tax employees are required to have extensive knowledge of taxation, in order to support services to taxpayers. Tax officers as communicators are tasked with providing information and educating taxpayers to fulfill their tax obligations. The findings in this study found that the knowledge of tax employees in the city of Medan was good, of which 36% said the level of knowledge of tax employees was high, even 22% said it was very high. The percentage is stated in the respondents' answers to the statements in the questionnaire.

Skill as a second indicator is defined as the ability that a person has to carry out his duties. The ability referred to here is the ability that supports the realization of effective communication with taxpayers. Such as the ability to convey tax information so that it can be understood by taxpayers, as well as the ability to convince, persuade and influence taxpayers, the use of simple language adjusts to the taxpayer's understanding. The research findings assess the skills possessed by tax employees are in the high category as much as 46% and those who assess the very high category are 26%.

The third indicator motivation in realizing communication competence. Motivation is something that encourages someone to think so that they take action. Tax officials in their duties to inform and educate taxpayers about taxation, require a strong motivation that underlies the realization of the purpose of the communication. For example, tax officials provide convenience for taxpayers by reporting online, to make it easier for taxpayers in the area to adjust taxes using local languages, and tax officials explain and respond to questions from taxpayers. With the motivation that underlies the purpose of communication, it will look for the right way or form the right behavior in achieving the communication goal. The results of the study assessed that the communication competence of tax employees from the motivational indicators was said to be high at 45%, even those who rated it very high at 25%.

Communication competence is an important part in carrying out duties for tax officials, where communication made to the public has the purpose of providing information about taxation, educating the public about the importance of taxes, and influencing the public to carry out their tax obligations voluntarily and correctly according to the actual situation. To achieve this goal requires the ability to communicate in order to create effective communication in its delivery.

Effective communication is communication that causes certain effects in accordance with the objectives to be achieved, including: 1) Cognitive effects, namely effects related to thought, reason or ratio. For example, communication causes people who initially do not know to know, who initially do not understand to understand, who were previously unconscious to become aware; 2) Affective effects, namely effects related to feelings. For example, communication causes people who initially feel unhappy to be happy, people who initially think negatively on something become positive thoughts; 3) Conative effect, namely the effect that causes the intention to behave in a certain way in the sense of taking an action (Hardiyansyah, 2015: 68).

Cognitive theory and information processing (Littlejohn, 2017: 56) explains how a person thinks, organizes and stores information, and how cognitively shapes a person's

behavior. Cognitive emphasizes the change in attitude after the process of receiving information. The relationship between stimulus and response refers to the process of forming communication effects which include cognitive and affective effects. Cognitive effects arise when a person is affected by persuasion or persuasion. Associated with this research, then with extensive knowledge about taxes, not only knowing but understanding information about taxation can have an influence on the attitude of taxpayers to behave, who were previously unconscious to become aware of their tax obligations, which initially tended to think negatively about taxation. taxes to think positive. This is realized by the communication competence of tax officials in providing information, educating and persuading taxpayers to fulfill their tax obligations.

The conative effect raises the intention to behave. The intention to behave obediently to pay taxes arises as a result of experience. Experience provides a learning process for taxpayers to be one of the considerations in the decision process to pay taxes or not. Experience of services received by taxpayers provides a perception of service quality which then contributes to the decision process to pay taxes. In an effort to influence motivation and direct the right strategy to change behavior, communication competence is needed from communicators, namely tax employees.

The behavior of paying taxes by taxpayers is based on the intention to pay taxes. This intention is influenced by three components, namely first, the belief in the results obtained after paying taxes and evaluating whether this behavior gives a positive or negative value for him. Second, there is a taxpayer's belief to pay taxes due to the influence of other people, be it friends, family or tax employees. Third, the perception of taxpayers themselves about taxes that can support or prevent taxpayers from paying taxes (Hidayat and Nugroho, 2010: 83). These three components can arise with the communication between taxpayers and tax officials. Tax officials as communicators are expected to provide not only knowledge, but also to be able to persuade taxpayers' views on taxation. So that it raises intentions that shape the behavior of taxpayers to fulfill their tax obligations.

Behavior is defined as a person's response to an action or stimulus that can be observed and has a frequency, duration and purpose consciously or unconsciously (Wawan, 2017: 48). Like the behavior of paying taxes is an action taken by taxpayers to fulfill their tax obligations. Behavior is divided into three domains, namely knowledge, attitudes and actions. Based on the findings of the study, it shows that the behavior of paying taxes among the taxpayers of the city of Medan is quite good. This can be seen in the results of the answers of respondents who agreed to the statements in the questionnaire in the knowledge domain by 70.5%, in the attitude domain by 74.7%, and in the action domain by 70.38%.

Based on the research findings, the results show that there is a tendency for a positive relationship between the variables of communication competence and the variable of paying taxes. Where the higher the indicators contained in the communication competence variable, namely knowledge, skills, motivation, self-concept, and the nature of the tax employee, the higher the behavior of taxpayers to pay taxes. With the synergy between increasing the communication competence of tax employees to inform tax regulations, educate regarding tax obligations and conduct persuasive communication regarding the fulfillment of tax obligations, as well as improve tax services, will provide a positive perception in the minds of taxpayers towards the Directorate General of Taxes, will be more convincing to taxpayers, can form a positive attitude towards the taxpayer tax. So it can be concluded that the existence of good communication competence in tax employees will have an effect on the higher the taxpayer's decision to pay taxes.

Pamuji, et al (2016) in their research resulted that communication competence which consists of knowledge, ability, and motivation in communicating has a significant influence



on direct selling. Where a seller dealing with potential buyers must be able to communicate and understand consumers well. The form of communication carried out is the use of words that give a good impression to prospective buyers and the management of expressions as a form of non-verbal communication. The communication competence possessed by the seller shows the quality of the seller so that it fosters trust for potential buyers. The same results were obtained from this study where communication competence which consists of knowledge, skills, self-concept, nature and motives of tax employees in communicating has a significant influence on the behavior of taxpayers to pay taxes.

The results of this study are different from research conducted by Hermawati (2018) which measures the competence of employees of the Makassar Regional Revenue Service Unit using Spencer's theory which divides it into five namely knowledge, skills, traits, self-concept and motives owned by employees. In Hermawati's research, it is said that employee competence has no effect on customer satisfaction while in this study, tax employee communication competence based on Spencer's theory produces a significant effect on tax paying behavior.

#### **4.2. The Correlation Magnitude of Taxpayer Characteristics in Influencing Tax Employees' Communication Competence on Tax Paying Behavior in Medan City Taxpayers**

Results of this study indicate that the magnitude of the correlation of tax employee communication competence on tax paying behavior is 0.697. Meanwhile, the correlation between the communication competence of tax employees through the characteristics of the taxpayer on the behavior of paying taxes is -0.529. The magnitude of the correlation of mandatory characteristics in influencing communication competence on tax-paying behavior is gender -0.0519, age -0.0003, education 0.0028 and occupation 0.0061. Characteristics of taxpayers (age, education and occupation) have a very small path coefficient value ( $<0.05$ ), so it can be said that age, education and occupation of taxpayers have no significant influence in influencing the communication competence of tax employees on tax-paying behavior. It is different with the gender of the taxpayer which has a significant influence in influencing the communication competence of tax employees on the behavior of paying taxes.

The value of the coefficient of determination  $R^2$  (R square) is 0.525 so that the determination index can be calculated as follows:

$$K_d = R^2 \times 100\%$$

$$K_d = 0,525 \times 100\%$$

$$K_d = 52,5\%$$

From the calculation results show that the contribution of communication competence, gender, age, education level, and type of work on the behavior of paying taxes by 52.5% and the remaining 47.5% is influenced by other factors outside the five variables.

At the stage of knowledge, internal factors from within also influence the level of education, occupation and age. Education is needed to make it easier to get information. Education is said to be able to influence a person's behavior in motivating themselves to act, which generally the higher a person's education, the easier it is to receive information. Age is said to determine the level of maturity of a person in thinking and acting. While work is said to be able to influence one's behavior in making decisions related to one's life (Wawan and Dewi, 2017: 16).

Demographic factors are widely used in research related to taxpayer compliance, both in reporting and paying taxes. The gender variable, looks at the tendency that women are more honest and obedient than men. The age variable shows the behavior of an adult person will avoid actions that can lead to sanctions. The education variable shows that the higher

the level of education, the person will know more about taxation and understand the benefits of paying taxes when compared to someone with less education. Variable type of work, for employees the income they receive has been taxed by the employer. If an employee only works for one employer, it can be said that he is compliant in terms of paying taxes because the tax owed on his income is equal to the amount of tax withheld by the employer. Different things happen for entrepreneurs where the calculation and payment of taxes is done by themselves, so it is very likely not to make tax payments (Pasaribu and Christine, 2016: 147).

The results of the study indicate that between male and female respondents there are differences in behavior, so that the gender variable of taxpayers is quite influential in influencing the communication competence of tax employees on tax paying behavior. Where women are more open in revealing information about themselves, while men tend to be more closed by harboring problems within themselves (DeVito, 2011: 67). In addition, according to Barber and Odean psychologically, men dare to take risks while women tend to avoid risks (Arifin and Robin, 2016: 72). This happens by looking at the tendency that women are more honest and obedient and afraid of tax sanctions than men, as revealed by Pasaribu and Christine (2016: 147) in their research.

It is different with the variable age of taxpayers, which is divided into 4 categories, does not correlate with tax-paying behavior, so the age variable is not sufficiently influential in influencing the communication competence of tax employees on tax-paying behavior. Likewise, the variable level of education of taxpayers, which is divided into 4 categories, is not correlated with tax-paying behavior, so that the education variable is not sufficiently influential in influencing the communication competence of tax officials on tax-paying behavior. Similarly, the variable of the type of tax payer's job which shows no correlation with the behavior of paying taxes, so that the employment variable is not sufficiently influential in influencing the communication competence of tax employees on the behavior of paying taxes.

## V. Conclusion

Based on the results of data analysis and discussion described in the previous chapter regarding the effect of communication competence on tax-paying behavior among taxpayers in the city of Medan, the following conclusions can be drawn:

1. Research results obtained support the hypothesis ( $H_a$ ) which states that there are significant communication competence of tax officials on the behavior of paying taxes among taxpayers Medan. Through the significance test shows that communication competence has a positive and significant effect on the behavior of paying taxes. This is indicated by the value of communication competence variable ( $X$ ) is greater than  $t_{table}$ . With the acceptance of  $H_a$ , it proves that Spencer's theory of communication competence used in the basis of this research is said to survive. Based on the results of the calculation of communication competence has a direct effect on the behavior of paying taxes.
2. The results showed that the characteristics of taxpayers (education, age, and occupation) did not have a significant influence in influencing the communication competence of tax employees on tax-paying behavior. This is because the path coefficient value has a very small value ( $<0.05$ ). While the characteristics of taxpayers (gender) have a significant influence in influencing the communication competence of tax employees on the behavior of paying taxes.

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