

Analysis of the Quality of Tax Services and Their Effect on Corporate Taxpayer Compliance in Reporting the Annual Corporate Income Tax Return (SPT E Filing) at KPP Pratama Banyuwangi

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Abstract

The low level of taxpayer satisfaction with the quality of tax services causes the compliance of corporate taxpayers in reporting the annual corporate income tax return (SPT E Filing) at KPP Pratama Banyuwangi to decline. This study aims to determine the effect of tax service quality (Tangible, Reliability, Responsiveness, Assurance, and Empathy) on Corporate Taxpayer Compliance in Reporting Annual Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi. This research is quantitative research which includes correlation research. The population in this study were 1,472 corporate taxpayers in the form of a Commanditaire Vennootschap or limited liability company (CV) that had submitted the 2020 Annual Corporate Income Tax Return by E Filing. Based on the table of F test results (simultaneous) it can be seen that the calculated F value (34.654) is greater than F table ($F(0.05.5/308) = 2.243$) and the Sig. in the table the value is $0.000 < 0.05$ so it can be concluded that the estimated linear regression model is feasible to use. This explains the significant effect of independent variables (Tangible, Reliability, Responsiveness, Assurance, and Empathy) simultaneously on the dependent variable (Taxpayer Compliance). The results of this study are in line with research conducted by Komala, et al (2014) which shows that the variables tangibles, reliability, responsiveness, assurance, empathy have a significant influence simultaneously and partially on taxpayer compliance.

Keywords

tax service quality; taxpayer compliance; corporate income tax.



I. Introduction

One way to realize the independence of a nation in financing development is to explore sources of funds originating from within the country in the form of taxes (Trisnayati and Jati, 2015). Taxes are closely related to national development. Tax payments are a manifestation of state obligations and the participation of citizens as taxpayers to directly and jointly carry out tax obligations for state financing and national development.

According to Susilawati, et al (2013) tax compliance is an attitude towards the tax function, in the form of a constellation of cognitive, affective, and conative components that interact in understanding, feeling, and behaving towards the meaning and function of taxes. Research conducted by Utami, et al (2012), concluded that there is a positive and significant effect of service quality on the level of tax compliance. If the quality of service by the tax authorities is carried out like this, the taxpayers will feel satisfied so that they

will be more obedient in conveying their tax obligations. The results showed that the service quality variable had a significant effect on taxpayer compliance.

To increase state revenue from the tax sector, the Primary Tax Service Office (KPPP) plays an important role as a public service. According to Law No. 25 of 2009 concerning Public Services, it is stated that public services are activities or series of activities within the framework of fulfilling basic needs in accordance with the civil rights of every citizen for goods or services, or administrative services provided by the administration of public services.

The results of research by Ester, KG, Nangoi, GB, & Alexander, SW (2017) show that the quality of tax services has no significant effect on individual taxpayer compliance. Meanwhile Hadi and Maheasy (2018), the results of the study show that three variables do not significantly affect taxpayer compliance in carrying out tax obligations, namely tangible, reliability and assurance. Meanwhile, two variables showed a significant effect, namely reliability and empathy.

This study refers to existing previous studies, so that the differences between this study and previous studies can be identified, namely in the independent variables used, location, research samples, and data analysis methods. Based on the description above, the researchers are interested in conducting research with the title "Analysis of the Quality of Tax Services on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E-Filing) at KPP Pratama Banyuwangi".

II. Review of Literature

2.1 Tax

According to Article 1 of Law No. 28 of 2007 concerning General Provisions and Tax Procedures, taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law, without receiving direct reciprocity and are used for state purposes for the greatest prosperity of the people.

Tax is a contribution that must be paid to the State without receiving direct reciprocity and its implementation is regulated by law which will be used for State expenditures in the context of administering the government and providing prosperity for the people. According to the official (2012:3) there are 2 (two) tax functions, namely the Source of State Finance (Budgeter), Regulatory Function (Regular).

2.2 Tax Service Quality

According to the Law of the Republic of Indonesia Number 25 of 2009, tax services are public services. Self-service in the taxation sector can be interpreted as a service provided to taxpayers by the Directorate General of Taxes to assist taxpayers in fulfilling their tax obligations. If the Tax Service Office (KPP) provides more than what it expects, then in its perception the service quality of the Tax Service Office (KPP) tends to be higher.

Furthermore Parasuraman, et.al. (1988) suggested 5 (five) dimensions of service quality, namely Reliability, Responsiveness, Assurance, Understanding Problems and Giving Attention (Empathy), and Physical Evidence (Tangibles).

2.3 Taxpayer Compliance

According to the Decree of the Minister of Finance of the Republic of Indonesia Number 192/MPK.03/2007, it is stated that compliance is tax compliance is the act of taxpayers in fulfilling their tax obligations in accordance with the provisions of the

legislation and tax implementation regulations in force in a country. Thus, tax compliance is the awareness of taxpayers to pay taxes correctly and on time voluntarily in accordance with applicable norms and laws and regulations.

2.4 E-Filing

Based on the Decree of the Director General of Taxes Number: KEP88/PJ/2004 dated May 14, 2004 KEP-05/PJ./2005 dated January 12, 2005 concerning Procedures for Submission of Electronic Notification Letters (e-Filing) through Application Service Providers (ASP), e-filing or e-SPT is a Periodic or Annual Tax Return in the form of an electronic form in computer media, where the submission is done electronically in the form of digital data which is transferred or submitted to the Directorate General of Taxes through an Application Service Provider (ASP). which has been appointed by the Director General of Taxes with an integrated and real time process.

The following is the process for conducting e-filing and the procedure for submitting the Annual SPT by e-filing:

1. Submit an application for Electronic Filing Identification Number (e FIN) in writing.
2. Register as a taxpayer for e-filing no later than 30 days after the issuance of e-FIN.
3. Submitting the Annual Income Tax Return for Individual Taxpayers through the DGT website
4. Fill out the e-SPT in the e-filing application on the DGT website. E-SPT is an Annual Tax Return (SPT) in the form of an electronic form (Compact Disk) which is a substitute for the SPT manual sheet.
5. Request a verification code for sending e-SPT, which will be sent via email or SMS.

Sending SPT online by filling in the verification code. Notification of e-SPT status will be given to taxpayers via email.

2.4 The Effect of Service Quality on Taxpayer Compliance

Taxpayer compliance is one of the keys to increasing tax revenue. Taxpayer compliance is a direct or indirect result of pressure and appreciation from people around and in the taxpayer community. The government needs to study and know what factors can affect tax compliance for taxpayers.

III. Research Method

This research is a quantitative research. This research includes correlation research. The population in this study were 1,472 corporate taxpayers in the form of a *Commanditaire Venootschap* or limited liability company (CV). who have submitted the 2020 Corporate Income Tax Annual SPT by *E Filing*. Researchers chose a legal entity in the form of *Commanditaire Venootschap* or limited liability company (CV) because these legal entities are mostly registered at KPP Pratama Banyuwangi. This is due to the establishment of *Commanditaire Venootschap* (CV) quite easy, only requires a deed of establishment from a notary.

IV. Result and Discussion

4.1 Brief History of the Banyuwangi Primary Tax Service

The Banyuwangi Tax Service Office was established on October 10, 1989, the Banyuwangi Tax Service Office is a fraction of the Jember Tax Service Office, while the Tax Office in Banyuwangi Regency was previously the Foreign Tax Office located on

Jalan Kartini Banyuwangi and the Land and Building Tax Service Office is located at Adi Sucipto Street. So starting on October 10, 1989, the Banyuwangi Tax Service Office was established which occupies an office building whose status is rented located on Jalan Brawijaya Banyuwangi. Due to the struggle of officials from the Banyuwangi Tax Service Office and the Land and Building Tax Service Office to the DGT Head Office to have their office building, in 1999 the Banyuwangi Tax Service Office has a new strategic building in the heart of Banyuwangi which makes it easier for taxpayers to do their business. tax administration located at Jalan Adi Sucipto No.27 Banyuwangi and inaugurated on August 1, 1999. The one-roof office building is occupied by 2 two offices consisting of: - Banyuwangi Tax Service Office; - Land and Building Tax Service Office. 1 Since May 31, 2007, a Government Regulation was issued which reorganized the Directorate General of Taxes into a modern institution. So the two offices were merged into one with a one-stop service called the Banyuwangi Pratama Tax Service Office.

4.2 Research result

a. Descriptive statistics

The following are the results of descriptive statistics in this study.

Table 1. *Descriptive Statistics*

	mean	Std. Deviation	N
Mandatory Compliance Tax	17.73	6.263	314
Physical / <i>Tangible Evidence</i>	17.87	6.635	314
Reliability _	17.95	6.292	314
<i>Responsiveness</i> _	36.04	11.950	314
Guarantee / <i>Assurance</i>	24.19	8,301	314
Concern Understanding Problems / <i>Empathy</i>	18.35	6.776	314

Source: Data Processing, 2022

Based on the descriptive statistical table above, it is known from a total of 314 samples (N) in this study, the average value of the total questionnaire on the Y variable or taxpayers is 17.73 with a standard deviation of 6.263, the average value of the total questionnaire on the variable X1 or Physical / *Tangible evidence* is 17.87 with a standard deviation of 6.635, the average value of the total questionnaire on the X2 variable or Reliability / *Reliability* is 17.95 with a standard deviation of 6.292, the average value of the total questionnaire on the X3 variable or Responsiveness / *Responsiveness* is 36.04 with a standard deviation of 11.950, the average value of the total questionnaire on the X4 variable or Assurance / *Assurance* is 24.19 with a standard deviation of 8.301, and the average value of the total questionnaire on the X5 variable or Concern for Understanding Problems / *Empathy* is 18.35 with a standard deviation of 6.776.

4.3 Validity Test and Reliability Test

a. Validity test

The results of the validity test are carried out using the Product Moment correlation method, where if the item has a Sig value. (Sig.) < 0.05 (α) or the item's calculated r value (correlation coefficient) > r table value, then the item is said to be valid, meaning that the research instrument can be used to measure what is being measured. The test results can be seen as follows:

- 1) Testing the Validity of Items Expected Variables Physical / *Tangible Evidence*

The following are the results of testing the validity of the expected items of the tangible variable.

Table 2. Results of the Validity Test of Physical Evidence Variables / *Tangible*

Items	r count	r tabel	Sig.	Information
TN1	0.805	0.195	0.000	Valid
TN2	0.872	0.195	0.000	Valid
TN3	0.899	0.195	0.000	Valid
TN4	0.902	0.195	0.000	Valid
TN5	0.859	0.195	0.000	Valid
TN6	0.759	0.195	0.000	Valid

Source: Data Processing, 2022

Based on the validity test table, it is known that of the 6 research instrument items on the *Tangible variable*, all of them have a Sig value. $0.000 < 0.05$. The value of the correlation coefficient (r count) of the 6 items ranges from 0.759 to 0.902 where when compared to the value of r table (DF = 314), $r \text{ count} > r \text{ table}$ (r table value is 0.195 at = 0.05). This shows that the 6 items are valid.

2) Testing the Validity of Performance Items for Reliability Variables

The following is the result of testing the validity of the reliability variable performance item.

Table 3. Validity Test Results of Reliability Variables / Reliability

Items	r count	r tabel	Sig.	Information
RL1	0.706	0.195	0.000	Valid
RL2	0.828	0.195	0.000	Valid
RL3	0.897	0.195	0.000	Valid
RL4	0.898	0.195	0.000	Valid
RL5	0.837	0.195	0.000	Valid
RL6	0.783	0.195	0.000	Valid

Source: Data Processing, 2022

Based on the validity test table, it is known that of the 6 research instrument items on the *Reliability variable*, all of them have a Sig value. $0.000 < 0.05$. The value of the correlation coefficient (r count) of the 6 items ranges from 0.706 to 0.898 where when compared to the value of r table (DF = 314), $r \text{ count} > r \text{ table}$ (r table value is 0.195 at = 0.05). This shows that the 6 items are valid.

3) Testing the Validity of Expected Items for Responsiveness Variables

The following is the result of testing the validity of the item expectations of the responsiveness variable.

Table 4. Validity Test Results for Responsiveness Variables / Responsiveness

Items	r count	r tabel	Sig.	Information
RS1	0.582	0.195	0.000	Valid
RS2	0.621	0.195	0.000	Valid
RS3	0.670	0.195	0.000	Valid
RS4	0.656	0.195	0.000	Valid
RS5	0.615	0.195	0.000	Valid

RS6	0.643	0.195	0.000	Valid
RS7	0.825	0.195	0.000	Valid
RS8	0.823	0.195	0.000	Valid
RS9	0.799	0.195	0.000	Valid
RS10	0.752	0.195	0.000	Valid
RS11	0.703	0.195	0.000	Valid
RS12	0.627	0.195	0.000	Valid

Source: Olah Data, 2022

Based on the validity test table, it is known that of the 12 research instrument items on the Responsiveness variable, all of them have a Sig value. (0.000) < 0.05. The value of the correlation coefficient (r count) of the 12 items ranges from 0.582 to 0.825 where when compared to the value of r table (DF = 314), r count > r table (r table value is 0.195 at = 0.05). This shows that the 12 items are valid.

4) Testing the Validity of the Performance Items of Assurance Variables

The following are the results of testing the validity of the performance item of the assurance variable.

Table 5. Result of Validity Test of Assurance Variable / Assurance

Items	r count	r table	Sig.	Information
AS1	0.694	0.195	0.000	Valid
AS2	0.784	0.195	0.000	Valid
AS3	0.865	0.195	0.000	Valid
AS4	0.877	0.195	0.000	Valid
AS5	0.874	0.195	0.000	Valid
AS6	0.835	0.195	0.000	Valid
AS7	0.768	0.195	0.000	Valid
AS8	0.677	0.195	0.000	Valid

Source: Data Processing, 2022

Based on the validity test table, it is known that of the 8 research instrument items on the Assurance variable, all of them have a Sig value. (0.000) < 0.05. The value of the correlation coefficient (r count) of the 8 items ranges from 0.677 to 0.877 where when compared to the value of r table (DF = 314), r count > r table (r table value is 0.195 at = 0.05). This shows that the 8 items are valid.

5) Testing the Validity of Items Performance Variables Concern Understanding Problems / Empathy

The following is the result of testing the validity of the empathy variable performance item.

Table 6. Results of the Validity Test of Concerned Variables in Understanding the Problem / Empathy

Items	r count	r table	Sig.	Information
EM1	0.790	0.195	0.000	Valid
EM2	0.869	0.195	0.000	Valid
EM3	0.911	0.195	0.000	Valid
EM4	0.900	0.195	0.000	Valid
EM5	0.855	0.195	0.000	Valid
EM6	0.791	0.195	0.000	Valid

Source: Data Processing, 2022

Based on the validity test table, it is known that of the 6 research instrument items on the *Empathy variable*, all of them have a Sig value. (0.000) < 0.05. The value of the correlation coefficient (r count) of the 6 items ranges from 0.790 to 0.911 where when compared to the value of r table (DF = 314), r count > r table (r table value is 0.195 at = 0.05). This shows that the 6 items are valid.

6) of Taxpayer Compliance Variable Performance Items

The following is the result of testing the validity of the taxpayer variable performance item.

Table 7. Result of Validity Test of Taxpayer Compliance Variable

Item	r count	r table	Sig.	Information
WP1	0.764	0.195	0.000	Valid
WP2	0.854	0.195	0.000	Valid
WP3	0.904	0.195	0.000	Valid
WP4	0.909	0.195	0.000	Valid
WP5	0.833	0.195	0.000	Valid
WP6	0.769	0.195	0.000	Valid

Source: Data Processing, 2022

Based on the validity test table, it is known that of the 6 research instrument items on the Taxpayer Compliance variable, all of them have a Sig value. (0.000) < 0.05. The value of the correlation coefficient (r count) of the 6 items ranges from 0.764 to 0.909 where when compared to the value of r table (DF = 314), r count > r table (r table value is 0.195 at = 0.05). This shows that the 6 items are valid.

b. Reliability Test

Reliability is tested by looking at the Cronbach's Alpha value on the research instrument that has been declared valid before, where if the research instrument tested has a Cronbach's Alpha value > 0.6 then the research instrument can be said to be reliable to use. The following are the results of the reliability test of the research instrument on the respondent's expectation data:

Table 8. Reliability Test Results

Items	Cronbach's Alpha	Cronbach's Alpha if Item Deleted	Information
TN1	0.922	0.919	Reliable
TN2		0.903	Reliable
TN3		0.898	Reliable
TN4		0.897	Reliable
TN5		0.905	Reliable
TN6		0.923	Reliable
RL1	0.907	0.911	Reliable
RL2		0.890	Reliable
RL3		0.875	Reliable
RL4		0.875	Reliable
RL5		0.888	Reliable
RL6		0.899	Reliable
RS1	0.929	0.931	Reliable

RS2		0.926	Reliable
RS3		0.924	Reliable
RS4		0.922	Reliable
RS5		0.920	Reliable
RS6		0.919	Reliable
RS7		0.920	Reliable
RS8		0.920	Reliable
RS9		0.921	Reliable
RS10		0.923	Reliable
RS11		0.926	Reliable
RS12		0.929	Reliable
AS1	0.918	0.918	Reliable
AS2		0.909	Reliable
AS3		0.900	Reliable
AS4		0.899	Reliable
AS5		0.899	Reliable
AS6		0.904	Reliable
AS7		0.910	Reliable
AS8		0.919	Reliable
EM1	0.925	0.923	Reliable
EM2		0.909	Reliable
EM3		0.900	Reliable
EM4		0.902	Reliable
EM5		0.911	Reliable
EM6		0.922	Reliable
WP1	0.916	0.915	Reliable
WP2		0.898	Reliable
WP3		0.888	Reliable
WP4		0.887	Reliable
WP5		0.903	Reliable
WP6		0.913	Reliable

Source: Data Processing, 2022

Reliability Statistics table above, it can be seen by comparing the value of Cronbach's Alpha if the item deleted for each item with a minimum criterion value of 0.6.

1) On the instrument variable Physical Evidence / *Tangible*

Of the 6 items that have been declared valid previously, all of them have a *Cronbach's Alpha value if the item deleted* > 0.6 with a value ranging from 0.897 to 0.923, then 6 items in the variable it can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.

2) On the instrument variable Reliability / *Reliability*

Out of 6 items which has been declared valid before, all of them have *Cronbach's Alpha value if item deleted* > 0.6 with values ranging from 0.875 to 0.911 then 6 items in the variable the can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.

3) On the instrument *variable* Responsiveness

Out of 12 items previously declared valid, all of them have *Cronbach's Alpha value if item deleted* > 0.6 with a value ranging from 0.919 to 0.931 then 12 items in the

variable the can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.

- 4) On the instrument variable Assurance / *Assurance*
from _ 8 items that have been declared valid before, all of them have *Cronbach's Alpha value if item deleted* > 0.6 with values ranging from 0.899 to 0.919 then 8 items in the variable the can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.
- 5) On the instrument variable Concern for Understanding Problems / *Empathy*
Of the 6 items that have been declared valid previously, all of them have a *Cronbach's Alpha value if the item deleted* > 0.6 with a value ranging from 0.900 to 0.923, then 6 items in the variable the can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.
- 6) On the instrument Mandatory Compliance variable Tax
Of the 6 items that has been declared valid before, all of them have *Cronbach's Alpha value if item deleted* > 0.6 with a value ranging from 0.885 to 0.916 then 6 items in the variable the can be said to be reliable and it can be concluded that the respondents' answers to the statements used are consistent and reliable.

4.4 Discussion

a. The Effect of Tangibles on Corporate Taxpayer Compliance in Reporting the Annual Corporate Income Tax Return (SPT E Filing) at KPP Pratama Banyuwangi

One of the efforts made by the Banyuwangi Pratama Tax Service Office to increase tax revenue is to provide good service quality to taxpayers. One dimension of service quality that needs to be considered is physical evidence (*tangibles*). Physical evidence (*tangibles*) That is the company's ability to show its existence to external parties. Physical evidence (*tangibles*) can be seen from visible facilities that can be enjoyed directly.

Based on the table of t test results (partial) it can be seen that the value of Sig. variable X1 or *Tangible* (0.005) < 0.05 and the value of t count (2.797) > t table (1.967) with a regression coefficient of 0.131 then H0 is rejected and H1 is accepted. This means that there is a significant positive (unidirectional) effect between *Tangible* on Taxpayer Compliance . This explains that the higher the *Tangible value* , the higher or higher Taxpayer Compliance will be. Likewise, the lower the *Tangible value* , the lower or lower Taxpayer Compliance . The results of this study are in line with the research conducted by Komala, et al (2014) which showed that physical evidence (*tangibles*) had a partially significant effect on taxpayer compliance.

b. The Effect of Reliability on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi

The Tax Service Office (KPP) Pratama Banyuwangi is one of the agencies under and directly responsible to the Regional Head of the Directorate General of Taxes East Java III. Therefore, government administration and the Tax Service Office (KPP) Pratama Banyuwangi need to create a good and excellent service model . In accordance with the main objectives of implementing regional autonomy, namely improving *public services* and advancing the economy. One dimension of service quality that needs to be considered is *reliability* . *Reliability is* the company's ability to provide services as promised accurately and reliably.

Based on the table of t test results (partial) it can be seen that the value of Sig. variable X2 or *Reliability* (0.046) < 0.05 and the value of t count (2.001) > t table (1.967)

with a regression coefficient of 0.110 then H0 is rejected and H1 is accepted. This means that there is a significant positive (unidirectional) effect between *Reliability* on Taxpayer Compliance . This explains that the higher the *Reliability value* , the higher or higher Taxpayer Compliance will be. On the other hand, the lower the *reliability value* , the lower or lower taxpayer compliance will be. The results of this study are in line with the research conducted by Hadi and Maheasy (2018), which shows that reliability *affects* taxpayer compliance in carrying out tax obligations.

c. The Effect of Responsiveness on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi

One of the efforts to improve taxpayer compliance is to provide good service quality for taxpayers. One dimension of service quality at the Tax Service Office (KPP) Pratama Banyuwangi that is considered is *responsiveness* . Responsiveness *is* a policy to assist and provide fast/responsive and appropriate services to taxpayers, with clear information delivery. Leaving taxpayers to wait is a negative perception of service quality.

Based on the table of t test results (partial) it can be seen that the value of Sig. variable X3 or *Responsiveness* (0.007) <0.05 and the value of t count (2.698) > t table (1.967) with a regression coefficient of 0.073 then H0 is rejected and H1 is accepted. This means that there is a significant positive (unidirectional) effect between *Responsiveness* on Taxpayer Compliance . This explains that the higher the *Responsiveness value* , the higher or higher Taxpayer Compliance will be. Likewise, the lower the *Responsiveness value* , the lower or lower Taxpayer Compliance . The results of this study are in line with research conducted by Komala, et al (2014) which shows that *responsiveness* has a significant effect on taxpayer compliance.

d. The Effect of Assurance on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi

One dimension of service quality at the Tax Service Office (KPP) Pratama Banyuwangi that is considered is *assurance*. *The essence of the form of the assurance* dimension is that convincing services are based on service satisfaction shown by each employee, organizational commitment that shows good service delivery, and employee behavior in providing services, so that the impact of all these service activities believed by people who receive services, will be served properly in accordance with the forms of services that can be believed in accordance with the certainty of service.

Based on the table of t test results (partial) it can be seen that the value of Sig. variable X4 or *Assurance* (0.000) <0.05 and the value of t count (3.763) > t table (1.967) with a regression coefficient of 0.132 then H0 is rejected and H1 is accepted. This means that there is a significant positive (unidirectional) effect between *Assurance* on Taxpayer Compliance . This explains that the higher the Assurance value, the higher or higher Taxpayer Compliance will be. On the other hand, the lower the *Assurance value* , the lower or lower Taxpayer Compliance . The results of this study are in line with the research conducted by Komala, et al (2014) which showed that insurance has a significant effect on taxpayer compliance.

V. Conclusion

Based on the results of the research and discussion that have been described previously, it can be concluded that the Effect of Physical Evidence (Tangibles) on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi Based on the table of t-test results (partial) it can be seen that the value of Sig. variable X1 or Tangible (0.005) < 0.05 and the value of t count (2.797) $> t$ table (1.967) with a regression coefficient of 0.131 then H_0 is rejected and H_1 is accepted. This means that there is a significant positive (unidirectional) effect between Tangible and Taxpayers. The Effect of Reliability on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi Based on the table of t test results (partial) it can be seen that the value of Sig. variable X2 or Reliability (0.046) < 0.05 and the value of t count (2.001) $> t$ table (1.967) with a regression coefficient of 0.110 then H_0 is rejected and H_1 is accepted. This means that there is a significant positive (unidirectional) effect between Reliability on Taxpayers. This explains that the higher the reliability value, the higher the taxpayer will be. On the other hand, the lower the reliability value, the lower the taxpayer will be. The Effect of Responsiveness on Corporate Taxpayer Compliance in Reporting Annual Corporate Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi. variable X3 or Responsiveness (0.007) < 0.05 and the value of t count (2.698) $> t$ table (1.967) with a regression coefficient of 0.073 then H_0 is rejected and H_1 is accepted. This means that there is a significant positive (unidirectional) effect between Responsiveness to Taxpayers. The Effect of Assurance on Corporate Taxpayer Compliance in Reporting the Annual Corporate Income Tax Return (SPT E Filing) at KPP Pratama Banyuwangi. variable X4 or Assurance (0.000) < 0.05 and the value of t count (3.763) $> t$ table (1.967) with a regression coefficient of 0.132 then H_0 is rejected and H_1 is accepted. This means that there is a significant positive (unidirectional) effect between Assurance on Taxpayers. The Effect of Concern for Understanding Problems (Empathy) on Corporate Taxpayer Compliance in Reporting the Annual Corporate Income Tax Return (SPT E Filing) at KPP Pratama Banyuwangi. variable X5 or Empathy (0.000) < 0.05 and t value (8.736) $> t$ table (1.967) with a regression coefficient of 0.379 then H_0 is rejected and H_1 is accepted. This means that there is a significant positive (unidirectional) effect between Empathy and Taxpayers. The Influence of Tangible, Reliability, Responsiveness, Assurance, and Empathy Influence on Corporate Taxpayer Compliance in Reporting Annual Income Tax Returns (SPT E Filing) at KPP Pratama Banyuwangi Based on the table of F test results (simultaneous) it can be seen that the calculated F value (34.654) is greater than F table ($F(0.05.5/308) = 2.243$) and the Sig. in the table the value is 0.000 < 0.05 so it can be concluded that the estimated linear regression model is feasible to use. This explains the significant effect of the independent variables (Tangible, Reliability, Responsiveness, Assurance, and Empathy) simultaneously on the dependent variable (Taxpayers).

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