The Effect of Tax Sanctions on Corporate Taxpayer Compliance with Tax Services as a Moderating Variable (Case Study at the Surabaya Primary Tax Office Karangpilang)

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ABSTRACT: *Taxes are one of the great sources of wealth for the states of Indonesia that are used for expenditure in order to transfer people. Some factors that influenced taxation are tax sanctions and services. This research is a quantitative study. The population is the research is the taxpayer body registered at KPP Pratama Surabaya Karangpilang. The data used are primary data with data collection techniques using questionnaires. The samples used in this study were about 98 taxpayers using sampling techniques incidental sampling. Analytical techniques used Partial Least Square (Smart PLS). The results of this study show that tax sanctions have a positive effect on the compliance of corporate taxpayers. The second result indicated that tax services by the KPP have a negative effect on the relationship between tax sanctions and taxpayers' compliance. Based on these results, the implication for KPP is to enforce the tax sanction for corporate taxpayers to be more compliant in paying their taxes. However, tax services need to be identified and customized to the corporate taxpayer's needs, so that tax services will have an impact on corporate compliance in paying taxes.*

Keywords: *corporate taxpayers compliance, tax sanctions, service*

INTRODUCTION

Taxes are one of the greatest sources of wealth for Indonesians. Taxes are used for government spending for the welfare of the people. Changes in the taxation system from the official assessment system to a self-assessment system, give confidence to taxpayers to register, calculate, pay, and report their own tax obligations through tax notification letters or SPT (Karuniansyah & Anwar, 2021; Sulfan, 2020). In an effort to increase taxpayer awareness, the Indonesian government has implemented tax sanctions, ranging from administrative sanctions to criminal sanctions. The imposition of administrative tax sanctions and criminal sanctions in Indonesia has been regulated in Law Number 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP) (Republik Indonesia, 2007).

Corporate taxpayers are basically any (legal) entity that is established or domiciled in a business or carries out activities to earn income by providing services to its members or owners. Quality of service is defined as the perception of all taxpayers or the assessment of taxpayers from the tax administration level measured by the Servqual method with five dimensions, namely physical evidence, reliability, responsiveness, assurance, and empathy (Fadilah & Panjaitan, 2016).

According to data from KPP Pratama Surabaya Karangpilang the number of corporate taxpayers from 2016-2019 has increased, but the number of corporate taxpayer compliance is low. This is evidenced by the fact that the realized SPT reporting has decreased. The following is

a table of the number of taxpayers registered at KPP Pratama Surabaya Karangpilang and annual SPT reporting from 2016-2019.

Table 1. The number of realized corporate taxpayers and tax returns

Year	Number of Corporate Taxpayers	Realized tax report (SPT)	Percentage (%)
2016	4.527	2.783	61,5%
2017	5.112	3.034	49,6%
2018	5.715	3.356	58,7%
2019	6.385	3.722	58,2%

Source: KPP Pratama Surabaya Karangpilang

The following is a difference in the results of previous research conducted by Adi & Yushita (2018) entitled Effects of Tax Knowledge, Tax Sanctions, WP Awareness of WP Compliance of the Cilacap KPP Agency which obtained the results of research on tax sanctions having a positive effect on taxpayer compliance. However, according to Tahar & Sandy (2012) entitled The Influence of Taxpayer Perceptions of KPP Services, Tax Sanctions, and Knowledge of Tax Income on Taxpayer Compliance obtains tax sanctions results do not affect taxpayer compliance.

The conflicting results of the two researchers may be caused by the existence of variables that can moderate the relationship between tax sanctions and taxpayer compliance. So, this study raised something new, namely by adding KPP tax services as a moderating variable. Therefore, there are two research questions, namely first do tax sanctions affect corporate taxpayer compliance at KPP Pratama Surabaya Karangpilang? Second, do the affect tax sanctions on corporate taxpayer compliance moderated by tax services at KPP Pratama Surabaya Karangpilang?

Based on the description of the issues and the formulation of the problem, the purpose of this study is first, to test and prove the effect of tax sanctions on corporate taxpayer compliance at KPP Pratama Surabaya Karangpilang. Second, to test and prove the effect of tax sanctions on corporate taxpayer compliance moderated by tax services at KPP Pratama Surabaya Karangpilang. This study results show that tax sanction affects corporate taxpayers compliance and their relation is moderated by KPP tax services.

LITERATURE REVIEW

Corporate Tax, Tax Sanction, Tax Services, and Compliance
According to the KUP Law Number 28 of 2007 article 1 paragraph 1, it is the contribution of the State taxpayer owed by an individual or entity that is coercive based on the Law, by not getting compensation directly and used for the needs of the State for the greatest prosperity of the people (Republik Indonesia, 2007). According to Mardiasmo (2016: 7-8), types of taxes are divided into three, namely: according to class, according to nature, and according to the collection agency. There are two tax functions, namely the budget function and the regulatory function. According to Resmi (2017: 8-9), tax collection can be done using 3 systems, namely: real system, presumed system, mixed system. Resmi (2017: 10) also explain that the tax collection system includes Official Assessment system, Self-assessment system, and with-holding system.

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An agency is a group of people or capital which is a unit, whether doing business or not doing business. Corporate tax subjects are entities that must carry out income tax obligations with respect to income received. According to Mardiasmo (2016: 62) tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed/obeyed/obeyed. In the tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions in the form of interest, fines and increases.

While criminal sanctions in the form of criminal fines, imprisonment, and imprisonment. According to Mardiasmo (2016: 64), service is an activity or series of activities that are invisible in nature that occur due to interactions between consumers and employees or other things provided by service providers to solve or overcome consumer/customer problems. According to Tjiptono (2017: 70) service indicators include: Reliability, responsiveness, assurance, emotion, and direct evidence. Taxpayer compliance is a situation where taxpayers fulfill their tax obligations and exercise their tax rights in accordance with applicable regulations without the need for inspections, careful investigations, warnings or threats and the application of legal and administrative sanctions.

The Effect of Tax Suction to the Taxpayers Compliance

There are two types of penalties in the Tax Law: administrative penalties and criminal penalties. Regulatory assents are forced on citizens who don't conform to the arrangements of assessment guidelines or abuse the relevant duty guidelines, authoritative authorizations as installment of misfortunes to the state, and can be as interest, fines or increments. While criminal authorizations are applied due to infringement and violations. In light of this, tax violations are referred to as negligence in the field of taxation—unintentional, negligent, careless, or neglectful compliance with tax obligations that result in revenue losses for the state. Criminal acts against taxation cannot be prosecuted after the ten (10)-year period has passed, despite the fact that they may result in losses for the state. From the time the tax is due, the end of the tax period, the end of a portion of the tax year, or the end of the relevant tax year, this time period is calculated. Assurance of the 10-year sum is acclimated to the lapse date of putting away expense archives which is utilized as the reason for computing how much duty payable, specifically for a long time (Republik Indonesia, 2007).

Several researchers have examined the effect of tax sanctions on the compliance of land and building taxpayers (Nafiah & Warno, 2018), individual taxpayers (Muhamad et al., 2019), online business taxpayers (Muslimin, 2021), and motor vehicle taxpayers (Widajantie et al., 2019). From the results of some of these studies, no one has examined corporate taxpayer compliance. Therefore, to the author's knowledge, this research is the first to examine corporate taxpayers. The results of Muhammad et al.'s research. (2019) proves that tax sanctions do not affect taxpayer compliance. However, other previous research results prove that with sanctions that provide a deterrent effect, taxpayer compliance will be able to increase (Muslimin, 2021; Nafiah & Warno, 2018). Based on these premises, the first hypothesis is:

H1: Tax sanctions affect corporate taxpayer compliance at Kpp Pratama Surabaya Karangpilang.

The Moderating Effect of Tax Services on the Relationship between Tax Sanction and Taxpayers Compliance

Taxpayer compliance in fulfilling their obligations depends on how the tax officer provides a service to the taxpayer. Self-service in the taxation sector can be interpreted as a service provided

to taxpayers by the Directorate General of Taxes to help taxpayers fulfill their tax obligations. Tax services are included in public services because they are run by government agencies, aim to meet the needs of the community as well as in the context of implementing laws and are not profit oriented (As'ari, 2018).

Many studies have conducted reseraches on the relationship of tax services with taxpayers compliance (Nahumury et al., 2018; Suryanti & Sari, 2018). The results of research conducted by Suryanti & Sari (2018) show that tax services have a positive effect on taxpayer compliance. Nahumury et al. (2018) conducted an experimental research and proved that taxpayers compliance is depend on their perception of tax official services and how the government spend the tax for the people. This shows that the better the quality of service provided by the tax authorities, the higher the level of taxpayer compliance. Conversely, the worse the quality of service provided by the tax authorities, the lower the level of taxpayer compliance. Based on these premises, the second hypothesis is:

H2: Tax sanctions have an effect on corporate taxpayer compliance which is moderated by tax services at KPP Pratama Surabaya Karangpilang.

The research framework is a diagrammatic description of the relationship of variables in this research as depicted in Figure 1.
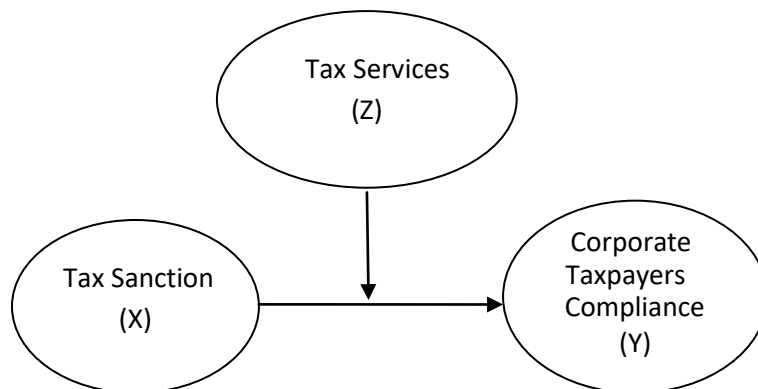

Figure1 Research Framework

RESEARCH METHODS

The type of research used in this research is quantitative. According to Ghozali (2018: 13) the quantitative method is a method based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative or statistical with the aim of testing established hypothesis. The objects used in this study are tax sanctions, corporate and service taxpayer compliance. The scale used in this research is an interval scale with a Likert scale weighting.

The population in this study were taxpayers who were registered at KPP Pratama Surabaya Karangpilang, namely 4,233 corporate taxpayers. The sample in this study uses the slovin formula and a sample of 98 corporate taxpayers is obtained.

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The sampling method used is incidental sampling, while the type of data used is primary data obtained using a questionnaire (questionnaire). The data analysis technique used in this study is Partial Lest Square (PLS). According to Ghozali (2015: 7) PLS consists of two models, namely the measurement model or what is often called the outer model and the structural model or what is called the inner model.

RESULTS AND DISCUSSION

Results
Respondent Demography
From the distribution of questionnaires conducted to respondents, data were obtained regarding the characteristics of the respondents including, based on gender characteristics obtained male (57 people) female (41 people), based on age obtained age 20-32 years (42 people) 33-45 years (43 people) 46-58 (9 people) and 59-71 years (4 people), based on the last education SMA/Equivalent (33 people), D3/Diploma (13 people), S1/Bachelor degree (40 people), Masters/Masters (10 people), S3/Doctorate (2 people), based on the length of time being a taxpayer obtained 1-5 years (53 people) 6-10 years (33 people) 11-15 years (6 people) and > 15 years (6 people).

Outer Model Evaluation
Convergent validity is used to measure in determining whether each estimated indicator validly measures the dimensions of the concept being measured. The reflection measure is said to be high if it has a correlation value of more than 0.7. However, at the development stage the loading scale of 0.5 – 0.6 is still acceptable (Ghozali, 2015: 74).

Tabel 2 Convergent Validity

	Item	Loading Factor	SE	*P Value*
Tax sanction (X)	$X_{.1}$	0.857	0.080	<0.001
	$X_{.2}$	0.639	0.085	<0.001
	$X_{.3}$	0.752	0.082	<0.001
	$X_{.4}$	0.817	0.081	<0.001
	$X_{.5}$	0.639	0.085	<0.001
Tax service (Z)	$Z_{.1}$	0.823	0.081	<0.001
	$Z_{.2}$	0.831	0.080	<0.001
	$Z_{.3}$	0.857	0.080	<0.001
	$Z_{.4}$	0.868	0.080	<0.001
	$Z_{.5}$	0.861	0.080	<0.001
Taxpayers compliance (Y)	$Y_{.1}$	0.849	0.080	<0.001
	$Y_{.2}$	0.772	0.082	<0.001
	$Y_{.3}$	0.814	0.081	<0.001
	$Y_{.4}$	0.876	0.079	<0.001
	$Y_{.5}$	0.841	0.080	<0.001

Source: Output PLS

Table 2 indicates that all variables are said to be valid because all variables have a loading factor value above 0.50. Discriminant Validity is seen based on the Cross Loading measurement with the construct. Discriminant validity is fulfilled if the construct correlation is greater than the other construct measures.

Based on table 3, the correlation value of the indicator to the construct is greater than the correlation value between the indicator and the other constructs. Another way that can be used to measure discriminant validity is by comparing the average variance extracted (AVE) value, which is above 0.5.

Tabel 3 Cross Loading

	Tax sanction (X)	Service (Z)	Compliance (Y)
X.1	0.787	-0.302	0.313
X.2	0.756	-0.169	0.199
X.3	0.728	0.613	-0.587
X.4	0.807	-0.294	0.277
X.5	0.656	0.228	-0.283
Z.1	0.157	0.530	0.225
Z.2	0.106	0.699	0.038
Z.3	-0.160	1.038	-0.049
Z.4	0.035	0.893	-0.076
Z.5	-0.128	1.063	-0.126
Y.1	0.099	0.396	0.512
Y.2	0.173	-0.234	0.801
Y.3	-0.025	-0.499	1.257
Y.4	-0.229	0.100	0.954
Y.5	0.004	0.193	0.644

Source: Output PLS

Tabel 4 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Sanksi Pajak (X)	0.557
Pelayanan (Z)	0.720
Kepatuhan Wajib Pajak (Y)	0.691

Source: Output PLS

Table 4 shows the AVE value for all constructs is greater than 0.5, which means that the indicators for each construct have converged.

Tabel 5 Cronbach Alpha

Variables	*Cronbach Alpha*
Sanksi Pajak (X)	0.795
Pelayanan (Z)	0.902
Kepatuhan Wajib Pajak (Y)	0.888

Source: Output PLS

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The reliability Cronbach's Alpha stated that a variable is said to be reliable or meets cronbach alpha if it has a value > 0.6. Based on table 5, it can be seen that the Cronbach alpha value of each variable is > 0.6 so each variable fulfills Cronbach alpha.

The Composite reliability is the part that is used to test the value of the reliability of indicators on a variable. A variable can be declared to meet composite reliability if it has a composite reliability value of > 0.70. Table 5 shows that all variables are declared Composite Reability because they have a value > 0.7.

Tabel 5 Composite Realibility

Variables	Composite Reliability
Tax sanction (X)	0.861
Tax service (Z)	0.928
Taxpayers compliance (Y)	0.918

Source: Output PLS

Inner Model Evaluation

Evaluasi inner model meliputi uji kecocokan model path coefficient dan R^2. Based on Tables 6 and 7, the results of the fit model show that all of them meet the criteria. And the R-Square value of the tax compliance variable is 0.575, so it can be concluded that taxpayer compliance is influenced by tax sanctions and tax sanctions moderated by services of 57.7%.

Tabel 6 Model fit dan quality indices

Model fit dan quality indices	Index	pvalue	criteria	Description
Average path coefficient (APC)	0.545	P <0.001	P <0.05	Accepted
Average Rsquare (ARS)	0.575	P <0.001	P <0.05	Accepted
Average Adjusted R-square (AARS)	0.566	P <0.001	P <0.05	Accepted
Average Block VIV (AVIF)	1.293			Accepted
Average full collinearity VIF (AFVIF)	2.804			Accepted

Source: Output PLS

Tabel 7 Nilai R-square

	R-Square
Tax sanction (X)	-
Tax service (Z)	
Taxpayers compliance (Y)	0.575

Source: Output PLS

Hypotheses Testing

Figure 2 is an overview of the results of the study of the effect sizes that have been obtained from data processing.The first hypothesis states that tax sanctions have an effect on corporate tax compliance. Because the p-value is <0.001 which means it is smaller than .005 and the path coefficient value is 0.541 which means that there is an influence between tax sanctions on corporate taxpayer compliance.
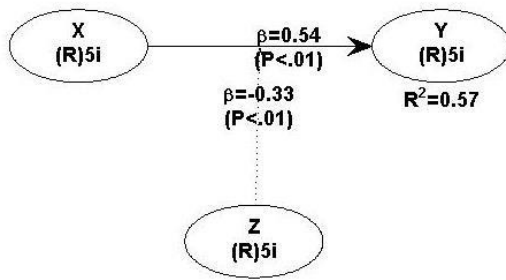
Figure 2 Hypotheses Model
Source: Output PLS

The second hypothesis states that tax sanctions affect corporate taxpayer compliance which is moderated by service. Because the p-value is <0.001 which means it is smaller than 0.05 and the path coefficients are - 0.333 which means that there is an effect of tax sanctions on corporate taxpayer compliance moderated by service.

Discussion
The effect of tax sanction on corporate taxpayers compliance
From the test results that have been carried out tax sanctions have a significant effect on corporate taxpayer compliance, this is the same as research conducted by Septarini (2015) and Lubis (2017) who both found the results of tax sanctions had a positive effect on taxpayer compliance. In increasing the compliance of corporate taxpayers to be more effective, tax sanctions must be further enhanced so that corporate taxpayers are more obedient to the laws and regulations in force in Indonesia. By emphasizing sanctions on taxpayers who violate the laws that have been enacted.

The effect of tax sanction on corporate taxpayers compliance with tax services as moderating variable
From the results of the tests that have been carried out, the results of the service moderate the effect of tax sanctions on corporate taxpayer compliance in a negative direction, this is the same as research conducted by Fadilah & Panjaitan (2016) which proves that moderation in service quality has a significant effect and weakens mandatory compliance. tax. This means the level of service when high tax sanctions are not so necessary for taxpayers. This could be because the services provided by the tax are less profitable, so that the suggestions given are not accepted by the taxpayer.

CONCLUSION

Tax sanctions have a positive effect on corporate taxpayer compliance at KPP Pratama Surabaya Karangpilang. So that the first hypothesis which states that tax sanctions affect corporate taxpayer compliance has been proven. Furthermore, the service moderates the effect of tax sanctions on negative taxpayer compliance at KPP Pratama Surabaya Karangpilang. Therefore, the second

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hypothesis which states that tax sanctions affect corporate taxpayer compliance moderated by services is declared accepted.

Based on the results of this study, it is hoped that KPP Pratama Surabaya Karangpilang will further improve the services provided to active and registered corporate taxpayers. The WP Service Section at KPP further enhances staff friendliness in serving corporate taxpayers so that it will encourage corporate taxpayers to feel comfortable using the service. In addition, for further research, you can add or use other variables that have an influence on the relationship between tax sanctions, services, and taxpayer compliance or you can use other variables that are not used in this study. Thus the factors that influence taxpayer compliance can be found comprehensively from more diverse research results.

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