


The influence of knowledge of tax regulations and service quality by tax officers controlling taxpayers' willingness to pay restaurant taxes with sanctions as a moderating variable (case study in Semarang city)

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Article Info	ABSTRACT
Keywords: Knowledge of Tax Regulations, Service Quality of Tax Force Control Officers, Willingness of Taxpayers, Paying Restaurant Taxes, Sanctions	The research aims to analyze various regulations regarding taxes, service quality, and sanctions that influence the willingness of individuals or business entities to pay taxes. In this study, researcher uses primary data by using a questionnaire where consists of 110 respondents for the research. The sampling technique used by the researcher is purposive sampling technique. The analysis method uses simple regression analysis test and moderated regression analysis test. The result of the research states that tax knowledge regulation has a positive significant effect on the willingness to pay taxes, while service quality does not have influence on willingness to pay taxes. In the research, it shows that sanctions are able to moderate the correlation between tax knowledge regulation and service quality.
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INTRODUCTION

Restaurant tax is one of the most potential sources of regional income. Restaurant Tax is a type of district tax which is a tax on services provided by restaurants. The restaurant tax rate is set at 10% (ten percent) of the tax base, where the restaurant tax base is the amount of payment received or which should be received by the restaurant.

Restaurant taxes are an important instrument in the efforts needed to explore the potential of taxes for real regional revenue receipts (Sutedi, 2008). According to the Semarang City Regional Revenue Agency (BAPENDA), a source of regional revenue that has potential and plays an important role in local revenue in the city of Semarang is restaurant tax. This is because every year the number and tax income of restaurants continues to increase. Increasing the number of restaurants in the city of Semarang is an achievement strategy to increase the local income of the city of Semarang. The more hotels and restaurants, the greater the source of revenue in increasing local revenue. Based on data from the Semarang City Revenue Agency, data was obtained on the number of hotels and restaurants in the city of Semarang in 2015-2019, as explained in Table 1.

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Tabel 1 . Number of Restaurant Taxpayers Year 2017-2022

No	Fiscal year	Amount
1	2017	1.270
2	2018	1.640
3	2019	1.644
4	2020	2.033
5	2021	2.382
6	2022	2.671 (September)

Source: Badan Pendapatan Daerah Kota Semarang, 2022

The number of restaurant growth in the city of Semarang has increased from year to year. Restaurant taxpayers who are subject to tax are those who have income or turnover of more than Rp. 54,000,000 per year or with a monthly income of Rp. 4,500,000. This is indicated by the high demand for restaurants with increasing attention to the service and tourism sector components in development policies in the city of Semarang so that they can support the development of recreation (tourism) businesses. The Semarang city government has a target for local revenue (PAD) for the coming years to reach 1 (one) trillion rupiah so that the tourism sector can be developed based on restaurants.

Restaurant tax revenues are still not optimized, actually because there are still many restaurant taxes that have not been collected or taxpayers who are in arrears in payments. Taxpayers' lack of understanding and awareness of paying restaurant taxes means the government is unable to maximize local revenue (PAD). Most restaurant taxpayers don't know about taxes, especially restaurant tax, restaurant taxpayers or restaurant owners assume that the tax is imposed on restaurant taxpayers (restaurant owners) even though it is the visitors who are taxed, not the entrepreneurs, this is the kind of thing that becomes an obstacle. in the field so that restaurant taxpayers are sometimes late in paying their taxes. With the online system, namely e-sptpd, taxpayers feel helped because they can be accessed or done themselves. However, there are still many taxpayers who feel difficulties with the online system and make taxpayers late in reporting and paying their taxes.

Based on these conditions, it is a consideration for researchers this time that it is necessary to carry out re-research in order to see the development of the condition of taxpayers' willingness to fulfill their tax obligations, especially restaurant taxes. Several previous studies can be used as references to strengthen the reasons for conducting this research.

The first variable is related to Knowledge of Tax Regulations. Research conducted by Wardani (2020) shows the results that taxpayer knowledge has a significant positive effect on taxpayer willingness. However, on the other hand, there are contradictory results. One of them is research conducted by Yulianawati and Hardiningsih (2011) showing that knowledge and understanding of tax regulations does not have a significant effect on

awareness of paying taxes, while service quality and perceptions of the effectiveness of the tax system have a positive effect on awareness of paying taxes.

For the second variable, namely Service Quality by the Tax Laskar Control Officer. Research conducted by Nofriyanto (2015) shows that taxpayer knowledge has a significant positive effect on taxpayers' willingness to control sub-district officers as a moderating variable. However, on the other hand, research conducted by Herdjiono and Sulo (2015) shows that service quality, perception of service effectiveness and awareness of paying taxes do not have a significant effect on willingness to pay taxes.

The third variable is Tax Sanctions. Research conducted by Wedyarini (2021) shows the results that sanctions have a positive and significant effect on the willingness to pay taxes of restaurant taxpayers. However, on the other hand, research conducted by Pamungkas and Khristiana (2019) shows different results that tax sanctions do not have a significant effect on the willingness to pay taxes.

Some of the results of this research show results that are not consistent in their influence on taxpayers' willingness to pay taxes. Therefore, researchers consider it important to carry out further research to test the consistency of the results on these variables in order to provide better information to users of research results, especially to tax institutions as implementers. The difference between this research and previous research lies in the variables that will be used in order to directly test the 4 main variables originating from the previous research. The 4 variables are: Quality of service by tax control officers and knowledge of tax regulations as independent variables; sanctions as a moderating variable; and taxpayers' willingness to pay restaurant taxes as the dependent variable.

This research aims to 1) determine the effect of knowledge of tax regulations on taxpayers' willingness to pay restaurant taxes; 2) determine the effect of service quality by tax control officers on taxpayers' willingness to pay restaurant taxes; 3) find out whether sanctions strengthen the significant positive influence of knowledge of tax regulations on taxpayers' willingness to pay restaurant taxes; 4) find out whether sanctions strengthen the significant positive influence of service quality by tax control officers on taxpayers' willingness to pay restaurant taxes;

METHODS

Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. In this research, the population taken was Semarang City Restaurant taxpayers. A sample is a portion of the population, for example (monsters) taken using certain methods (Margono, 2004: 121). This sampling uses probability sampling, which is a sample selection method, where each member of the population has the same chance of being selected as a member of the sample. This method is often referred to as the best procedure (Umar, 2003:99). This research will take a sample of 110 restaurant taxpayer respondents

in the city of Semarang. It is recommended that the number of respondents for the trial be at least 110 people.

This research uses 2 types of data, namely primary data obtained from respondents' questionnaire answers and secondary data obtained through recording company documents and from related industries that are related to the discussion of writing. After the data is collected, the next step is data analysis. The data analysis used in this research is a simple regression test which aims to predict how much influence the independent variable has on the dependent variable, as well as a Moderated Regression Analysis (MRA) test which aims to test capital structure as a moderating variable.

RESULTS AND DISCUSSION

Simple Regression Test

The results of simple regression analysis are as follows:

Tabel 2. Simple Regression Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	7.480	2.202		3.396	.001
	Knowledge of Tax System Regulations	.513	.079	.533	6.515	.000
	Quality of Service by Tax Laskar Control Officers	-.005	.066	-.006	-.075	.940

a. Dependent Variable: Willingness to Pay Taxes

Source : Primary Data Processing, 2023

Based on the results of multiple linear regression analysis, the following equation is obtained:

$$Y = 7,480 + 0,513 \text{ Knowledge of Tax System Regulations} - 0,005 \text{ Quality of Service by Tax Laskar Control Officers}$$

Based on this equation, it can be interpreted that:

1. Nilai konstanta = 7,480 which means that if the variable Knowledge of Tax System Regulations and Quality of Service by Tax Laskar Control Officers is zero (0) or constant then the Willingness to Pay Tax value is 7,480.
2. The regression coefficient value of Knowledge of Tax System Regulations is 0.513, indicating that if the value of the variable Knowledge of Tax System Regulations increases, then the Willingness to Pay Taxes increases by 0.513.
3. The regression coefficient value of Service Quality by Tax Laskar Control Officers is - 0.005, indicating that if the value of the Service Quality variable by Tax Laskar Control Officers decreases, then the Willingness to Pay Taxes decreases by 0.005.

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Moderated Regression Analysis Test

The following are the results of the interaction test which are presented in the table as follows:

Tabel 3. Interaction Test Results

Model		Coefficients ^a				Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	
1	(Constant)	-38.517	13.117		-2.936	.004
	Knowledge of Tax System Regulations	1.580	.401	1.640	3.940	.000
	Quality of Service by Tax Laskar Control Officers	.748	.450	.930	1.661	.100
	Penalty	2.612	.703	2.129	3.713	.000
	X1.M	.064	.021	2.036	3.047	.003
	X2.M	.039	.024	1.074	1.650	.002

a. Dependent Variable: Willingness to Pay Taxes

Source : Primary Data Processing, 2023

Based on table 3 which shows the results of the interaction test, it can be concluded that the regression equation in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 M + \beta_3 X_1 M + \epsilon \text{ (Interaksi I)}$$

$$\text{Willingness to Pay Taxes} = -38,517 + 1,580 \text{ Knowledge of Tax System Regulations} + 2.612 \text{ Sanctions} + 0.064 \text{ Knowledge of Tax System Regulations} * \text{Penalty}$$

This regression equation can be interpreted as follows:

1. Nilai konstanta = -38,517 which means that if the variable Knowledge of Tax System Regulations, Sanctions, Knowledge of Tax System Regulations *Sanctions is zero (0) or constant then the Willingness to Pay Tax value is -38.517.
2. The regression coefficient value of Knowledge of Tax System Regulations is 1.580, indicating that if the variable value of Knowledge of Tax System Regulations increases, then the Willingness to Pay Taxes increases by 1.580.
3. The Sanctions regression coefficient value is 2.612, indicating that if the value of the Sanctions variable increases, the Willingness to Pay Taxes increases by 2.612.
4. The regression coefficient value of Knowledge of Taxation System Regulations*Sanctions is 0.064, indicating that if the variable value of Knowledge of Taxation System Regulations*Sanctions increases, the Willingness to Pay Taxes will increase by 0.064.

Based on table 3 which shows the results of the interaction test, it can be concluded that the regression equation in this study is as follows:

$$Y = \alpha + \beta_1 X_2 + \beta_2 M + \beta_4 X_2 M + \epsilon \text{ (Interaksi II)}$$

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Willingness to Pay Taxes = $-38.517 + 0.748$ Service Quality by Tax Laskar Control Officers + 2.612 Sanctions + 0.039 Service Quality by Tax Laskar Control Officers*Sanctions

This regression equation can be interpreted as follows:

1. Constant value = -38.517 , which means that if the variable Service Quality by the Tax Laskar Control Officer, Sanctions and Service Quality by the Tax Laskar Control Officer*Sanctions is zero (0) or constant then the Willingness to Pay Tax value is -38.517 .
2. The regression coefficient value of Service Quality by Tax Laskar Control Officers is 0.748 , indicating that if the value of the Service Quality variable by Tax Laskar Control Officers increases, the Willingness to Pay Taxes will increase by 0.748 .
3. The Sanctions regression coefficient value is 2.612 , indicating that if the value of the Sanctions variable increases, the Willingness to Pay Taxes increases by 2.612 . The regression coefficient value of Service Quality by the Tax Laskar*Sanctions Control Officer is 0.039 , indicating that if the value of the Service Quality variable by the Tax Laskar*Sanctions Control Officer increases, the Willingness to Pay Taxes will increase by 0.039 .

Partial Test (Uji t)

To find out how much influence each independent variable individually has in explaining the dependent variable, it is necessary to use the t statistical test in its implementation (Ghozali, 2011). In making decisions, the use of the t test has a significance level of 0.05 ($\alpha=5\%$). If the significance probability value is $> 5\%$ then the hypothesis is rejected (not significant). If the probability value shows a significance of $<5\%$ then the hypothesis is accepted. Based on the table above, the t test results can be interpreted as follows:

Tabel 4. t Test Results

Variabel	Uji t	Signifikan	Conclusion
Knowledge of Tax System Regulations	6,515	0,000	Signifikan
Quality of Service by Tax Laskar Control Officers	-0,075	0,940	Not Significant
Knowledge of Tax System Regulations *Sanctions	3,047	0,003	Signifikan
Quality of Service by Tax Laskar Control Officers *Sanctions	1,650	0,002	Signifikan

Source : Primary Data Processing, 2023

Based on the test results in table 4, the influence of knowledge of tax regulations and service quality by tax army control officers on taxpayers' willingness to pay restaurant taxes with sanctions as a moderating variable can be explained as follows:

1. The influence of knowledge of tax regulations on taxpayers' willingness to pay restaurant taxes

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Based on the test results in table 4, the t-count value was 6.515 with a significance value of 0.000. The significance value is smaller than the predetermined error tolerance ($0.000 < 0.05$). This shows that knowledge of tax regulations has a positive and significant effect on taxpayers' willingness to pay restaurant taxes, so the first hypothesis is accepted.

2. The influence of service quality by tax control officers on taxpayers' willingness to pay restaurant taxes

Based on the test results in table 4, the t-count value was -0.075 with a significance value of 0.940. The significance value is greater than the predetermined error tolerance ($0.000 < 0.05$). This shows that the quality of service by tax control officers has a negative and insignificant effect on taxpayers' willingness to pay restaurant taxes, so the second hypothesis is rejected.

3. Sanctions strengthen the significant positive influence of knowledge of tax regulations on taxpayers' willingness to pay restaurant taxes

Based on the test results in table 4, the t-count value was 3.047 with a significance value of 0.003. The significance value is smaller than the predetermined error tolerance ($0.003 < 0.05$). This shows that sanctions moderate the effect of knowledge of tax regulations on taxpayers' willingness to pay restaurant taxes, so the third hypothesis is accepted.

4. Sanctions strengthen the significant positive influence of service quality by tax control officers on taxpayers' willingness to pay restaurant taxes

Based on the test results in table 4, the t-count value was 1.650 with a significance value of 0.002. The significance value is smaller than the predetermined error tolerance ($0.002 < 0.05$). This shows that sanctions moderate the influence of service quality by tax control officers on taxpayers' willingness to pay restaurant taxes, so the fourth hypothesis is accepted.

Simultan Test (Uji F)

The test results are as follows:

Tabel 5. Simple Regression F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	324.029	2	162.014	21.227	.000 ^b
	Residual	816.662	107	7.632		
	Total	1140.691	109			

a. Dependent Variable: Willingness to Pay Taxes

b. Predictors: (Constant), Quality of Service by Tax Laskar Control Officers, Knowledge of Tax System Regulations

Source : Primary Data Processing, 2023

From the Anova 5 table, the Fcount value is 21.227 with a significance level of 0.00. So, because in this research, if Fcount is greater than Ftable, namely $21.227 > 3.08$, then

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the research hypothesis is significant. Together, knowledge of tax regulations and the quality of service by tax control officers influence the willingness to pay taxes.

Tabel 6. Moderation F test results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	491.637	5	98.327	15.755	.000 ^b
	Residual	649.053	104	6.241		
	Total	1140.691	109			

a. Dependent Variable: Willingness to Pay Taxes

b. Predictors: (Constant), X2.M, Knowledge of Tax System Regulations, Sanctions, Quality of Service by Officers Control of Tax Warriors, X1.M

Source : Primary Data Processing, 2023

From Anova table 6, the Fcount value is 15.755 with a significance level of 0.000. So, because in this research, if Fcount is greater than Ftable, namely $15.755 > 3.08$, then the research hypothesis is significant. Together, Service Quality by Tax Laskar Control Officers* Sanctions, Knowledge of Tax System Regulations, Sanctions, Service Quality by Tax Laskar Control Officers, Knowledge of Taxation System Regulations* Sanctions influence willingness to pay taxes.

Uji Koefisien Determinan Test (R²)

The processing results are as follows:

Tabel 7. Simple Regression Determinant Coefficient (R²) Test Results

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.533 ^a	.284	.271	2.76267	

a. Predictors: (Constant), Quality of Service by Tax Laskar Control Officers, Knowledge of Tax System Regulations

Source: Primary Data Processing, 2023

The R square value or coefficient of determination ranges from 0 to 1. The table of coefficient test results above shows that the coefficient of determination is 0.271 or 27.1%. So it can be interpreted that the quality of service by the Tax Police Control Officer and Knowledge of Tax System Regulations contributes to the Willingness to Pay Taxes by 27.1%. And the remaining 72.9% is explained by other variables outside the research variables.

Tabel 8. Moderation Determinant Coefficient (R²) Test Results

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.657 ^a	.431	.404	2.49818	

a. Predictors: (Constant), X2.M, Knowledge of Tax System Regulations, Sanctions, Service Quality by Tax Laskar Control Officers, X1.M

Source: Primary Data Processing, 2023

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The R square value or coefficient of determination ranges from 0 to 1. The table of coefficient test results above shows that the coefficient of determination is 0.404 or 40.4%. So it can be interpreted that the quality of service by the Tax Laskar*Sanctions Control Officer, Knowledge of Tax System Regulations, Sanctions, Service Quality by the Tax Laskar Control Officer, Knowledge of the Taxation System*Sanctions Regulations contributes to the Willingness to Pay Taxes by 40.4%. And the remaining 59.6% is explained by other variables outside the research variables.

Discussion

The Influence of Knowledge of Tax Regulations on Willingness to Pay Taxes

Hypothesis 1 in this research, namely that knowledge of tax system regulations has a significant positive effect on willingness to pay taxes, is accepted. Tax knowledge can be used by taxpayers as tax information in carrying out their tax obligations such as calculating, paying and reporting the amount of tax they deposit (Khasanah, 2014:34). Tax knowledge plays an important role in increasing taxpayer compliance, meaning that if the taxpayer knows all the applicable tax provisions, the taxpayer will easily carry out their tax obligations (Zuhdi et al., 2015: 5). So, along with the increase in tax knowledge that taxpayers have, it can influence whether taxpayers comply or not because taxpayers already know the consequences and sanctions that can be imposed if they do not carry out their obligations correctly.

These results are supported by research conducted by Siska Lovihan (2014) which shows that knowledge of tax system regulations has a significant effect on willingness to pay taxes.

The Influence of Service Quality on Willingness to Pay Taxes

Hypothesis 2 in this research, namely that the quality of service by tax control officers has a significant positive effect on the willingness to pay taxes, is rejected. The second hypothesis was rejected because the results of this hypothesis were not in the same direction as the decreasing hypothesis, where the results of the second hypothesis had a negative direction. The better the quality of service provided by tax officers, the more it will encourage taxpayers to comply with paying taxes. The existence of good service performance in the form of speed and ease of tax administration, a sense of comfort and security in providing services will build the taxpayer's obedient attitude in carrying out their obligations in the field of taxation.

These results are not in line with research conducted by Herdjiono and Sulo (2015) showing that Service Quality has a significant effect on Willingness to Pay Taxes.

Sanctions Strengthen the Effect of Knowledge of Tax Regulations on Willingness to Pay Taxes

Hypothesis 3 in this research, namely that sanctions strengthen the significant positive influence of knowledge of tax regulations on the willingness to pay taxes, is accepted. The research results show that the relationship between tax sanctions is able to provide an interaction between knowledge of tax regulations and the willingness to pay

taxes, so that with increasing knowledge of tax regulations, sanctions imposed by the tax authorities can encourage taxpayer compliance in paying taxes. By providing socialization about taxation and improving Tax Law regulations accompanied by strict sanctions, the current tax system in Indonesia is considered ineffective and contrary to the budgetary function of tax and economic development, it is hoped that tax evasion practices can be minimized and tax revenues can reach targets set (Fatimah, 2020). Muliari and Setiawan (2011) stated that tax sanctions are a tool used to prevent every taxpayer from arbitrarily violating applicable tax norms and the aim is to create sanctions so that taxpayers comply with tax regulations that have been created or determined.

Sanctions Strengthen the Effect of Service Quality on Willingness to Pay Taxes

Hypothesis 4 in this research, namely that sanctions strengthen the significant positive influence of Service Quality on willingness to pay taxes, is accepted. Services have a significant influence on Taxpayer Compliance. A decrease in service quality will also affect taxpayers' motivation to pay taxes. With low service quality, automatically not much tax is paid. The higher the quality given to a taxpayer, the higher the taxpayer's compliance in paying taxes (Saputra, 2015).

Service quality is part of the reported income, which must be paid to the state by taxpayers. The higher the quality of service will increase the taxpayer's utility and will provide incentives for taxpayers to report their income to the tax administration (Saputra, 2015).

CONCLUSION

Knowledge of tax system regulations has a significant positive effect on willingness to pay taxes. Service Quality by the Tax Laskar Control Officer does not have a significant influence on the Willingness to Pay Tax variable. Sanctions are able to moderate the influence of the variable knowledge of tax regulations on the willingness to pay taxes. Sanctions are able to moderate the influence of the Service Quality variable by Tax Laskar Control Officers on Willingness to Pay Taxes.

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