

**THE EFFECT OF TAXPAYER AWARENES AND FISKUS SERVICE ON
PERFORMANCE OF TAX REVENUE WITH TAXPAYER COMPLIANCE
AS INTERVENING VARIABLES**

(Case Study of Individual Taxpayers

registered at the Medan City KPP Pratama)

Dokman Marulitua Situmorang¹⁾

Sekolah Tinggi Ilmu Manajemen Shanti Bhuana

dokman@shantibhuana.ac.id

Abstract

Tax receipt is a major source of government financing to build the infrastructure and operating costs of a country. The population of this study was 87,846 individual taxpayers who were registered in KPP Pratama Medan city. The samples of this research are 100 individual taxpayers. This study discusses the influence of taxpayer awareness (X1) on the performance of tax revenue (Y), the direct influence of fiskus service (X2) on the performance of tax revenue (Y), Taxpayers Awareness (X1) on Taxpayer Compliance (Z) H0 is rejected so that there is a significant influence. Analysis of direct influence of Fiskus Services (X2) on Taxpayer Compliance (Z), H0 is accepted so as not to have a significant effect. Analysis of the indirect effect of taxpayer awareness (X1) on the performance of tax revenues (Y) through taxpayer compliance (Z) that taxpayer compliance (X1) on the performance of tax revenue (Y) significant effect through taxpayer compliance (Z) or in other words taxpayer compliance variable is an intervening variable or a mediation variable. Analysis of the indirect effect of Fiskus Services (X2) on the performance of tax revenues (Y) through taxpayer Compliance (Z) shows that Fiskus Service (X2) do is not have a significant effect on taxpayer compliance (Z) or in other words that taxpayer compliance variable is not an intervening variable or mediation variable.

Keywords: *Taxpayer awareness, Fiskus Services, Taxpayer Compliance and Tax Reception Performance.*

INTRODUCTION

Background

Tax is an important thing for a country. The state will not be able to run or to finance the government and infrastructure of the country if the tax is not carried out properly. So, it is necessary to manage taxes properly and optimally in order to get maximum results as well. When the maximum results will be able to help the income and the foreign exchange of a country, so also the income from the maximum tax retribution will be able to channel the growth and the development of a good infrastructure in the country.

The current government of Indonesia is very concerned about the income from the tax sector to increase the revenue of the State, therefore the government is now issuing several policies including the existence of tax bleaching, reducing tax duties in some economic sectors.

Taxes have high contribution in non-oil and gas state revenues, so tax revenues are the benchmark for the State Budget Plan. In recent years, revenues from the fiscal sector have reached more than 70% of the total state revenue from the fiscal sector. The policy has an impact on the society, the business world, and other parties as payers / cutters / tax collectors. The self assessment system that requires taxpayers to proactively

calculate, deposit, and report their own taxes, demand that these parties be able to understand and implement each tax regulation

According to the data from the Directorate General of Taxes, the total taxpayers in Indonesia in 2013 were 28,004,128 taxpayers, of which 89.66% were private persons, 8.31% were agencies, and 2.01% were treasurers. With a total of 28,004,128 taxpayers, the level of compliance in submitting SPT is around 60.86%, so there are around 39.14% taxpayers who have not complied. With our total population reaching 280 million, the total taxpayer of 28,004,128 is not effective or maximum. Therefore, hard work from the government is needed to carry out the awareness or knowledge about taxes both to the community and existing companies.

Taxpayer awareness is tax knowledge, taxpayer perceptions, tax counseling, and taxpayer characteristics. While the tax office service is the quality of service from the tax authorities themselves, the tax provisions and the implemented. Therefore the title of the information system study is "The Influence of Taxpayer Awareness, and Fiskus Service on the Performance of Tax Revenues with Taxpayer Compliance as Intervening Variables: Study of Personal Tax Payers at the Pratama Medan City Tax Office".

THEORETICAL BASIS

Theory About Taxes

According to Adriani in Mardiasmo (2011), taxes are community contributions to the state (which can be imposed) that are owed by those who are obliged to pay according to general regulations with no immediate return and the purpose is to finance general expenses related to the duty of the state to organize the government.

According to Soemitro in Mardiasmo (2011), taxes are people's contributions to the State treasury based on the Law (which can be forced) without the services in return (counter-achievements) that can be directly shown and used to pay for public expenses. The definition is then corrected, so that it reads as follows. Taxes are the transfer of wealth from the people to the State treasury to finance routine expenses and the surplus is used for public saving which is the main source for financing public investment.

According to Sumarsan (2013: 5) the tax function is as follows:

a. Receipt function

The tax serves to collect funds from the public for the State treasury, which is intended to finance government expenditures.

b. Management Function

As a tool to regulate the structure of income in the community and the structure of wealth between economic actors.

Taxation problems are not simple just as to give a part of someone's income or wealth to the State, but the color looks different depending on the approach. In this case, according to Waluyo (2014: 5) there are several aspects of the approach that need to be considered, namely:

a. Economic aspects

From an economic point of view, taxes are state revenues that are used to direct people's lives towards prosperity. Tax is the driving force of the economic life of the community. Services provided by the government are public interest (public utilities) for mutual satisfaction, so that the tax flowing from the community eventually returns to the community.

b. Legal Aspects

Tax law in Indonesia has a clear hierarchy in order, namely the 1945 Constitution, Laws, Government Regulations, Presidential Decrees, and so on. This hierarchy is strictly enforced, and the lowest level regulations

should not conflict with higher level regulations.

c. Financial aspect

This approach from the financial aspect included in the economic aspect only focuses on the financial aspects.

d. Sociology aspects

In this aspect of sociology society, taxes are reviewed in terms of the community, which involves the consequences or impacts of the community on levies from what results can be conveyed to the community.

Theories About Tax Payer Awareness

According to Waluyo (2013: 23), taxpayers are individuals or entities, including taxpayer, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations

According to Sumarsan (2013: 19), Taxpayers are individuals or bodies, including taxpayers, tax deductions, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

According to Irianto (2005) in Widayati and Nurlis (2010), there are many tax awareness is a form of participation in supporting the country's development. Realizing this, taxpayers are willing to pay taxes because they feel they have not been harmed by the tax collection

Awareness that delaying tax payments and reducing tax burden is very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delaying tax payments and reducing tax burdens have an impact on the lack of financial resources that can result in impeded state development.

The awareness that taxes have been established by law and can be imposed. Taxpayers will pay because tax payments are based on a strong legal basis and are an absolute obligation of every citizen.

Theories of Services Philosophy

Service is the ability to help that is shown individually or even in teams. When we learn about taxes, of course we know about the services of tax authorities. So the service of the Fiskus can be interpreted as follows how the tax officer's attitude in helping, managing, preparing all the needs needed by someone in this case is a taxpayer (Jatmiko, 2006).

According to Kotler and Keller (2010), good service must contain five equal instruments which include:

- a. Tangibility is a form of service provided by tax officials to taxpayers.
- b. Reliability, is the consistency of the quality and quality of services provided by tax officials to taxpayers.
- c. Assurance, which is a guarantee given by the tax office to taxpayers to get maximum service.
- d. Responsibility, is the accuracy of tax services provided by officers (tax authorities) to taxpayers.
- e. Empathy, is the caring attitude shown by the tax officer to the taxpayer.

Theories About Taxpayer Compliance

Compliance comes from the word obedient, which according to the Indonesian general dictionary, obedient means to obey, obey orders and rules, and be disciplined. Whereas compliance means obedience, obedience, submission or obedience to the teachings or rules. According to Nasucha (2004), compliance is obedience to authority or rules. Compliance indicates the existence of forces that influence individuals explicitly. Compliance is also a typical response from other individuals whose status and power are higher.

Theory About Tax Revenue Performance

The definition of Performance according to Robbins and Judge (2009), is a function of the interaction of abilities, motivations, and opportunities for performance. A task or work can be resolved if someone has a certain degree of willingness and level of ability. Based on this, it can be concluded that the performance of tax receipts is the work produced from revenue both in terms of quality and quantity of work and can be accounted for according to its role in the organization or company.

The Directorate General of Taxes has implemented several strategic initiatives to support the achievement of the target of Key Performance Indicators from year to year to have implications for achieving organizational strategy targets, including:

- a. Providing services that are easier, cheaper and faster through refining the dropbox SPT and designing SPT forms that are more user friendly.
- b. Revamping the VAT administration system through improving the rules regarding numbering of tax invoices, developing the Electronic Tax Invoice (e-Nofa) numbering application, and making provisions and applications related to taxable employer supervision programs.
- c. Developing and Enhancing of Analysis Tools in the context of evaluating the taxpayer's acceptance and risk mapping.
- d. Increasing the effectiveness of law enforcement through collecting certain business data and information.
- e. Examination of certain sectors and types of taxes.
- f. Increased cooperation with other agencies and law enforcement through the implementation of inter-data exchange between the Directorate General of Taxes and the Center.
- g. Improving financial Transaction Reporting and Analysis and signing of a

memorandum of understanding regarding the utilization of population data.

Research Hypothesis

The research hypothesis proposed in this study is as follows:

- a. Taxpayer awareness affects the performance of tax revenue.
- b. Fiskus services affect the performance of tax revenues.
- c. Taxpayer awareness affects taxpayer compliance.
- d. Services of tax authorities affect taxpayer compliance.
- e. Taxpayer compliance affects the performance of tax revenue.
- f. Awareness of taxpayers influences the performance of tax revenue through taxpayer compliance.
- g. Fiskus services affect the performance of tax revenues through taxpayer compliance.

METHOD OF RESEARCH

The study was carried out for 6 months from January to June 2016 in the KPP Pratama Medan City Tax Service Office, through a questionnaire. The research approach used in this study is a quantitative approach. The type of research in this study is descriptive statistics. The research used in this study is explanatory.

The population used in this study was 87,846 taxpayers. The sampling technique in this study was using the Slovin formula so the results were 100 samples. The classic assumption test used in this study is normality test, multicollinearity test, and heteroscedasticity test. The analytical model used is multiple linear regression analysis, F test and t test and use the path test.

RESEARCH RESULTS AND DISCUSSION

Analysis of Descriptive Statistic

Tabel 1. Analysis of Descriptive Statistic

	N	Rang e	Mini mun	Maxim un	Std Deviati on
	Sta tist ic	Stati stic	Stati stic	Statisti c	Statisti c
X1	70	4.00	16.0	10.542	3.2243
X2	70		0	9	9
Z	70	4.00	15.0	10.742	2.4594
Y	70		0	9	4
Valid N (listwise)	70	4.00	16.0	11.100	2.9983
		7.00	15.0	11.342	2.0208
				9	0

Table 1 shows the value of the answer score of each respondent's minimum value, maximum value, average value (Mean), and standard deviation of the taxpayer awareness free variable (X1), Fiskus service (X2) and intervening variable taxpayer compliance (Z) and the performance of tax revenue as a dependent variable (Y) with the following details:

a. Taxpayer awareness variable (X1) has a total sample of 70, with a minimum score of answer score of 4.00 and a maximum score of answer score of 16.00, while the average score of the answer score is 10.5429 with standard deviation (Standard deviation) amounting to 3.22439. b. The Fiskus service variable (X2) has a sample size of 70, with a minimum score of answer score of 4.00 and

a maximum score of answer score of 15.00, while the average score of the answer score is 10.7429 with standard deviation (Standard deviation) of 2.45944.

b. Intervening variable taxpayer compliance (Z) has a total sample of 70, with a minimum score of answer score of 4.00 and a maximum score of answer score of 16.00, while the average score of the answer score is 11,000 with a standard deviation (Standard Deviation) of 2.99831.

c. The variable of tax revenue performance as the dependent variable (Y) has a sample size of 70, with a minimum score of answer score of 7.00 and a maximum score of answer score of 15.00, while the average value of the respondent's answer score is 11.1000 by standard deviation (Standard Deviation) of 2.02080.

Classical Assumption Test Normality Test

Normal P-P Plot of Regression Standardized Residual

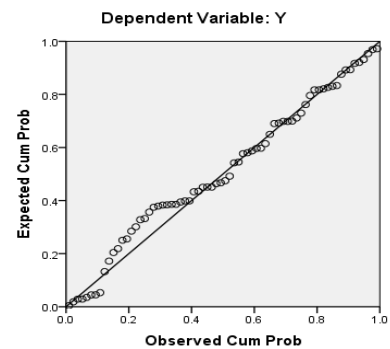


Figure 1 Normality Tes

It can be seen that the data (point) in Ficture 1 above spreads around the diagonal line and its spread follows the direction of the diagonal line, so it can be concluded that the data processed is normally distributed data which means the normality test is fulfilled

0.309 less than 0.10 so it can be concluded that there is no multicollinearity between the independent variables.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized
		Residual
N		70
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.68303114
Most Extreme	Absolute	.101
Differences	Positive	.065
	Negative	-.101
Kolmogorov-Smirnov Z		.844
Asymp. Sig. (2-tailed)		.475

a. Test distribution is Normal

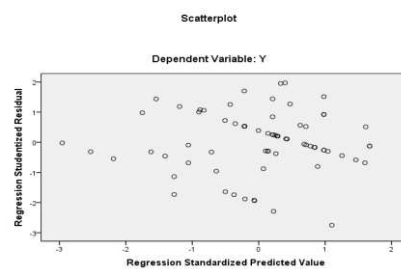
Table 2 Method of Kolmogorov-Smirnov Z

For the second method, namely by looking at the significant value of the Kolmogorov-Smirnov Z method, from Table 4.2.1 above it can be seen that the significant value is 0.475 or more than 0.05 with $\alpha = 5\%$ which means the data is normally distributed and H_0 is accepted.

Multicollinearity Test

By using the tolerance (α) and variance inflation factor (VIF) magnitudes, it can be seen that the VIF of Taxpayer Awareness Variable (X1) 3.953, 10, Fiscal Service (X1) is $1.630 \leq 10$ and the intervening variable ie taxpayer compliance (Z) is $3.233 \leq 10$ and tolerance of tax payer awareness variable (X1) is 0.253 less than 0.10. Fiskus Services (X2) of 0.613 is less than 0.10 and taxpayer compliance (Z) is

b. Heteroscedasticity Test



Picture 4.2.2 scatterplot

From the results of the SPSS output (scatterplot image) above shows that the points spread below and above the Y axis and do not form a regular pattern. So, the conclusion of the independent variables above does not occur heteroscedasticity.

Glejser Test

As with the Park test, Glejser proposes to rearrange the absolute value of residuals to the independent variables with the regression equation:

$$U_t = \alpha + \beta X_t + v_t$$

The way to see whether or not heteroscedasticity occurs in the glejser test is:

- If a significant value is > 0.05 then heteroscedasticity does not occur
- If a significant value < 0.05 then heteroscedasticity occurs

Results of Research Data Analysis a. Research model

Table . 3
Regretion

Model	Unstandardized Coefficients	
	B	Std. Error
1 Model	5.448	1.029
X1	-.256	.122

X2	.328	.094
Z	.481	.119

Based on the results of the analysis above, the following multiple linear regression equations are obtained:

$$Y = 5,906 + -0,256X1 + 0,328X2 + 0,481Z + e$$

Y = Performance of tax revenue

X1 = Taxpayer Awareness

X2 = Fiskus Service

Z = Taxpayer Compliance

It can be seen how the influence of taxpayer awareness (X1), Fiskus Service (X2) and taxpayer compliance (Z) on Performance of tax revenue (Y) from the equation regression in the following table.

Tabel. 5

Coefficients^a

Model	Unstandardized Coefficients		Collinearity Statistics	
	B	Std. Error	Tolerance	VIF
1 (Constant)	6.150	1.018		
X1	-.086	.128	.253	3.953
X2	.238	.108	.613	1.630
Z	.319	.124	.309	3.233

a. Dependent

Variable: Y

Determination Coefficient

Tabel. 6
ANOVA^b

Model	F	Sig.
1 Regression	17.706	.000 ^a
Residual		
Total		

a. Predictors: (Constant),

Z, X2, X1

b. Dependent

Variable: Y

Based on the SPSS Output, the calculated F value is 17.706 and to find the Ftable value is $df1 = k-1$ and $df2 = nk$ then $df1 = 4-1 = 3$ and $df2 = 100-4 = 96$, then the table can be seen from Ftable of 2.70 . Then the results obtained that Fcount of 17.706 > 2.70 Ftable is Ho rejected and Ha accepted and significant value 0,000 5 0.05 means the influence of awareness of taxpayers, service tax authorities and taxpayer compliance simultaneously have a significant effect on the performance of tax revenue.

Partial Testing of Hypotheses

Tabel.7
(Uji t)

	T	sig
1 Constanta		
X1	5.295	.000
X2	-2.108	.038

The following will partially explain the testing of each variable, namely:

1) Taxpayer Awareness Variable (X1) on Tax Revenue Performance

The t test is used to test the significant constants and each independent variable on the dependent. So, from the results of the

SPSS above that taxpayer awareness (X1) has a value of tcount of 5,295 and to find the value of ttable $t = n(100) - k(4) = 96$ then it can be seen in the table t table value of 1,660. The significant value of taxpayer awareness (X1) is 0,000 and it can be concluded that $0,000 < 0,05$. Then the result of tcount $>$ ttable ($5,295 > 1,660$). This shows that the results of the research hypothesis accept H_a and reject H_0 , meaning that partially the awareness of taxpayers has a significant positive effect on the performance of tax revenue.

1) Fiskus Service Variable (X2) on Tax Revenue Performance The t test is used to test the significant constants and each independent variable on the dependent. So, from the results of the SPSS above that the Fiskus Service (X2) has a t-count of -2.108 and to find the value of ttable $t = n(100) - k(4) = 96$ then it can be seen in the table t table value of 1.660. The significant value of Fiskus Service (X2) is 0.038 and it can be concluded that $0.038 < 0.05$. Then the result is $-thitung < ttable$ ($-2.108 < 1,660$). This shows that the results of the research hypothesis are H_a rejected and H_0 accepted, meaning that partially Fiscal services do not significantly influence the performance of tax revenue.

Discussion

a. Effect of Taxpayer Awareness on Tax Revenue Performance

From the results of path analysis produced hypothesis 3 (three) in this study, namely, analysis of the direct effect of taxpayer awareness (X1) on tax revenue performance (Y), sig value 0.038 conclusions $0.038 < 0.05$, then H_0 is rejected so X1 has a significant effect against Y.

In a study conducted by Sulistyawati et al. (2012), a case study at KPP Pratama Semarang Candisari, with the results that awareness of taxpayers has a positive effect either partially or simultaneously on the performance of tax revenues.

According to researchers that awareness of the taxpayers is very important to in the ability to increase tax revenues in Medan city KPP Pratama, this awareness can be done by making socialization in companies in the Medan city area or socialization in urban villages in Medan city.

b. Effect of Financial Services on Tax Revenue Performance

From the results of path analysis, a hypothesis of 4 (four) was produced in this study, namely, analysis of the direct effect of Fiskus Service (X2) on tax revenue performance (Y), sig value 0.001 conclusions $0.001 < 0.05$, then H_0 was rejected so X2 had a significant against Y.

The results of this study are supported by research conducted by Sulistyawati et al. (2012), the result of which is tax service has a significant effect on the performance of tax revenue, where this research was conducted at the pratama Semarang tax service office in Central Java.

Good service will produce a good image and outlook also from the taxpayers, in this case the tax office servants must maintain excellent service in providing services to taxpayers.

c. Effect of Taxpayer Awareness on Taxpayer Compliance

From the results of path analysis the hypothesis 1 (one) is generated in this study, namely, the analysis of the direct effect of taxpayer awareness (X1) on taxpayer compliance (Z), the sig value is 0,000 conclusions $0,000 < 0.05$, then H_0 is rejected so X1 has an effect significant to Z. This research is in accordance with the research conducted by Muliari and Setiawan (2010), where the result of taxpayer awareness is a condition in which taxpayers know, understand and implement tax provisions correctly and voluntarily. The higher the level of awareness of the taxpayer, the better understanding and

implementation of tax obligations can increase compliance.

When the awareness of taxpayers increases, the obedience that exists on the taxpayer's side will increase as well, so it is important to arouse the awareness of to be aware of the taxpayers so that they have a sense of compliance with taxes as well.

d. Effect of Tax Services on Compliance with Taxpayers

From the results of the path analysis the hypothesis 2 (two) is generated in this study, namely, the analysis of the direct effect of Fiskus Service (X2) on taxpayer compliance (Z), the sig value of 0.732 conclusions $0.732 > \alpha 0.05$, so H_0 is accepted so that X2 has no effect significant to Z.

This research is supported by research conducted by Juniati (2012) with the results of Fiscal services not having a significant effect on the compliance of personal taxpayers who have activities as small and medium enterprises in the city of Padang.

Good or not so good service do provided to taxpayers by waiter tax authorities has no significant impact on the compliance of the taxpayer in paying and reporting taxes, because the sense of the urge compliance arises the from within the heart of encouragement from the heart by the taxpayer, so it needs to be given a sense aware of the taxpayer.

e. Effect of Taxpayer Compliance on Tax Revenue Performance

From the results of path analysis, the a 5th (five) hypothesis was produced in this study, namely, an analysis of the direct effect of taxpayer compliance (Z) on tax revenue performance (Y), a sig value of 0,000 conclusions $0,000 < \alpha 0,05$, so H_0 was rejected so that Z had an effect significant to Y. The results of this study are supported by research conducted by Sulistyawati et al. (2012) whose results are taxpayer compliance has a significant effect on the performance of tax revenue, where this

research was conducted at the pratama Semarang tax service office in Central Java. When the taxpayer is obedient and it is obedience it will have an impact on the revenue and performance of the tax party. So needs to be done and planted a sense of obedience to taxpayers.

f. Effect of Taxpayer Awareness on Tax Revenue Performance through Taxpayer Compliance

From the results of path analysis, the hypothesis 6th (six) is produced in this study, namely, an analysis of the indirect influence of taxpayer awareness (X1) on tax revenue performance (Y) through taxpayer compliance (Z). $p_1 \times p_5$ which is $0.871 \times 0.638 = 0.743$ the indirect effect coefficient is 0.743 and the p_3 coefficient value is -0.3367 then $p_1 \times p_5 > p_3$ so it can be concluded that taxpayer awareness (X1) on tax revenue performance (Y) has a significant effect through compliance taxpayer (Z) or in other words that the taxpayer compliance variable is an intervening variable or a mediating variable. This research was supported by Ibtida (2010) who conducted research in the South Jakarta area that awareness of taxpayers had an effect on the performance of such tax revenues as well as that taxpayer compliance had an effect on the performance of tax revenue. When the awareness of taxpayers increases it will also increase the performance of tax revenues that exist in Medan City KPP Pratama, and when there is a sense of awareness there will arise a sense of obedience from the taxpayer in paying and reporting taxes.

g. Effects of Tax Services on the Performance of Tax Revenue through Taxpayer Compliance

From the results of the path analysis, a 7th (seven) hypothesis is produced in this study, namely, an analysis of the indirect influence of Fiskus Services (X2) on the performance of tax revenue (Y) through taxpayer

compliance (Z). $p_2 \times p_5$ which is $0.023 \times 0.638 = 0.014$, the indirect effect coefficient is 0.14 and the p_4 coefficient is 0.371 then $p_1 \times p_5 < p_3$ so it can be concluded that the tax authorities service (X2) on tax revenue performance (Y) has no effect significant through taxpayer compliance (Z) or in other words that the variable of taxpayer compliance is not an intervening variable not a mediating variable. According to Maghfiroh (2015), compliance is not influential in improving the performance of tax receipts in Tuban Pratama Tax Office and tax office services provided by tax parties to taxpayers greatly influence the performance of tax revenues, so it can be concluded that taxpayer compliance is not an influential thing towards the performance of tax revenue. Good service does not necessarily lead to a sense of obedience from the taxpayer, because when good service exists but the taxpayer is not aware of the obligation to pay taxes then, the service will be in vain and produce poor tax revenue performance.

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the results of the is research that has been done, the conclusions obtained from this study are:

- a. That awareness of the taxpayers is a very important factor in the ability to be able to increase tax revenues in Medan Kota KPP Pratama. This awareness can be done by making in the existing companies in the Medan city area or socialization in urban villages in Medan city sub-district.
- b. Good services will result in a good image and outlook from the taxpayers, in this case the tax office servants must maintain excellent service in providing services to the taxpayers.
- c. When the awareness of taxpayers increases, the obedience that exists on the taxpayer's side will increase as well, the

awareness of the taxpayers is important so that they have a sense of compliance with taxes as well.

d. Good or not so bad of service provided to taxpayers by fiskus tax authorities has no significant impact on the compliance of the taxpayer in paying and reporting taxes, because the sense of compliance arises because of the encouragement from the heart by the taxpayer, it needs to be given a sense aware of the taxpayer.

e. When the taxpayer is obedient and it will have an impact on the revenue and performance of the tax party. So this needs to be done and in the sense of being obedient to the taxpayer.

f. When awareness of taxpayers increases it will also increase the performance of tax revenues that exist in Medan City KPP Pratama, and when there is a sense of awareness there will arise a sense of obedience from the taxpayer in paying and reporting taxes.

g. Good service does not necessarily lead to a sense of obedience from the taxpayer, because when good service exists but the taxpayer is not aware of the obligation to pay taxes, the service will be in vain and produce poor tax revenue performance.

Suggestion

Based on the research conducted, the researcher will give some suggestions regarding the results of the research as follows:

- a. For KPP Pratama Medan Kota that to improve the performance of important tax receipts conduct socialization and excellent service, so that individual taxpayers have the awareness and compliance to pay and report their taxes properly.
- b. For further research, it is important to do research related to the performance of tax revenue, because researchers have difficulty in getting research references on the performance of tax revenues, it would be better to have other variables.

c. For researchers the results of this study can broaden the insight and knowledge of researchers regarding taxation.

BIBLIGRAPHY

- Astuty, Nur Fuj. 2011. Pengaruh Kualitas Pelayanan Publik terhadap Penerimaan PPh pasal 25 yang dimoderasi oleh tingkat kepatuhan Wajib Pajak Badan pada KPP Pratama se-DKI Jakarta. Skripsi, Universitas Pembangunan Veteran.
- Baron, M., and Kenny, A. 1989. The moderator-mediator variable distinction in social psychological research: Conceptual, strategic and statistical considerations. *Journal of Personality and Social Psychology*.
- Devans, Nick. 1989. *Keuangan Pemerintah daerah di Indonesia*. Jakarta: UI-Press.
- Devano, Sony., Rahayu. Kurnia. S. 2006. *Perpajakan Konsep, Teori, dan Isu*. Jakarta: Kencana Prenada Media Group.
- Erlina. 2011. *Metodologi penelitian*. USU Press. Medan.
- Fallan, Lars. Gender. 1999. Expose to Tax Knowledge and Attitudes Towards Taxation: An Experimental Approach. *Journal of Business Ethics*, 173.
- Forets, Adam and Steven M, Sheffrin. 2002. Complexity and Compliance: An Empirical Investigation. *National Tax Journal*. Vol LV, 75.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Edisi Kedelean, Penerbit Universitas Diponegoro.
- Hutagaol, John. 2010. *Perpajakan Isu-isu Kontemporer*, Jakarta: Graha Ilmu.
- Ibtida, R. 2010. Pengaruh Kesadaran Wajib Pajak terhadap Kinerja Penerimaan Pajak dengan Kepatuhan Wajib Pajak sebagai variable intervening di Jakarta Selatan. Skripsi. Universitas Sebelas Maret, Surakarta.
- Rumengan, J. Hakim, A. Juliandi, A. Fahmi, M. 2013. *Statistik Penelitian*. Bandung : Ciptapustaka Media Perintis.
- Keller Hendric. 2010. *Payble Tax (Theory and Analysis)*. Prenticehall. Internasional. Florida.
- Mardiasmo. 2011. *Perpajakan. Edisi Revisi*, Penerbit Andi, Yogyakarta.
- Maghfiroh Jannatul. 2015. Pengaruh Kualitas Pelayanan Pajak terhadap Kepatuhan Wajib Pajak dan Implikasinya pada Kinerja Penerimaan Pajak (Studi Pada WP Orang Pribadi di KPP Pratama Tuban. *Jurnal Vol, 5 No 1*. Universitas Barwiyaya. Malang.
- Nasucha. 2004. *Dasar-dasar Perpajakan (Teori dan Aplikasi)*. Jakarta: Gramedia Pustakah.
- Pardede, R. Manurung, R. 2014. *Analisis Jalur*. Jakarta: Rineka Cipta.
- Rahayu, K, S. 2010. *Perpajakan Indonesia*. Yogyakarta: Graha Ilmu.
- Reisya. 2010. Pengaruh kesadaran wajib pajak dan pelayanan fiskus terhadap kinerja penerimaan pajak dengan kepatuhan wajib pajak sebagai variabel intervening (studi pada wajib pajak di Jakarta selatan). Skripsi. Universitas Sebelas Maret. Surakarta.
- Resmi S. 2003. *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat.
- Robbins, Stephen, Timothy Judge. 2009. *Perilaku Organisasi (organizational behavior)*. Jakarta: Salemba Empat.

- Rumengan, Jemmy. 2011. *Metodologi Penelitian dengan SPSS*. Batam. UNIBA PRESS
- Sangadji M. 2010. *Metodologi Penelitian*. Yogyakarta: Penerbit Andi.
- Sanusi, Anwar. 2011. *Metode Penelitian Bisnis*. Jakarta: Salemba Empa.
- Santoso, W. 2008. Analisis resiko ketidakpatuhan wajib pajak sebagai dasar peningkatan kepatuhan wajib pajak. *Jurnal Keuangan Publik* Vol..5. No. 1, oktober 2008 hal. 85-137.
- Sumarsan T. 2013. *Perpajakan Indonesia*, Jakarta: PT. Indeks.
- Suryadi. 2006. Model hubungan kausal kesadaran, pelayanan, kepatuhan wajib pajak dan pengaruhnya terhadap kinerja penerimaan pajak: suatu survey diwilayah Jawa Timur. *Jurnal Keuangan Publik*. Vol 4, PP 105 – 121.
- Sulistiywati, Lestari, Tiandari. 2012. Pengaruh Kesadaran Wajib Pajak, Pelayanan Perpajakan dan Kepatuhan Wajib Pajak terhadap Kinerja Penerimaan Pajak studi kasus pada kantor pelayanan pajak pratama Semarang Candisari. *Jurnal Infestasi*. Vol 8, PP 81-96.
- Sangadji M. 2010. *Metodologi Penelitian*. Yogyakarta: Penerbit Andi.
- Waluyo. 2014. *Perpajakan Indonesia*, Jakarta: Salemba Empat.
- Zaskiah M Syahad, Hantoro Arief Gisijanto. 2008. Pengaruh Penangihan Pajak dan SuartaPaksa Pajak terhadap Penerimaan Pajak Penghasilan Badan. *Jurnal Ekonomi Bisnis*. No. 2, Vol. 12.