Improving Taxpayer Compliance: Intrinsic and extrinsic value of compliance

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Abstract. Taxpayer compliance is an important component of implementing self-assessment, in tax collection in Indonesia. The Directorate General of Taxes has implemented organizational changes, particularly tax service and supervision as an effort to increase the orderliness of tax payments. Many elements, including external reasons like transparency, involvement, government rules, and tax officials as well as internal factors like psychological, spiritual, and social aspects, have been emphasized in a number of studies. The aim of this research is to analyze the role of tax authorities' services and supervision, in explaining and predicting taxpayer compliance with taxpayer awareness as a mediating variable. What is the role of fiscal services and fiscal supervision in explaining and predicting taxpayer compliance? A quantitative approach was employed, utilizing structured questionnaires distributed to 98 taxpayers. Data were analyzed using structural equation modeling. The results indicate that both tax service quality and tax supervision have an impact on taxpayer compliance. The study provides empirical evidence supporting the critical role of these factors in fostering voluntary compliance and suggests that tax authorities should prioritize these areas to achieve better compliance outcomes.

Keywords: Tax service quality, Tax supervision, Taxpayer compliance.

1 INTRODUCTION

In contemporary fiscal systems, taxpayer compliance stands as a critical determinant of the efficiency and sustainability of public revenue generation. As governments worldwide grapple with challenges in tax collection and enforcement, understanding the factors that drive taxpayers to comply voluntarily becomes paramount. A lot of factors highlighted in various research, covering inner factors such as psychological, spiritual, and social (Yuniarta & Purnamawati, 2020), external motivation such as transparency and engagement (van den Boogaard et al., 2022), ethical standards or pressuring power by the government

(Falsetta et al., 2024), and many other perspectives about how to improve tax compliance among taxpayers. However, in our perspective, finding out the antecedent of tax compliance should be looked at from public perspective, where a taxpayer should be judged as both "consumer and producer". Person as a taxpayer who works and produces goods and services which benefit a state, needed to be serviced as good as possible by the responsible government institution, which is tax collection office level 1(KKP Pratama).

Thus, finding out the promoting factors is necessary from both side of perspectives, how well taxpayer serviced by the treasurer and how well and persuasive are the treasurer to collect the tax. Fiscal service, encompassing the range of services provided by tax authorities to facilitate compliance, and fiscal supervision, referring to the regulatory oversight and enforcement mechanisms, are well-established pillars in compliance literature (Mustadir et al., 2020). Fiscal supervision, on the other hand, encompasses the regulatory oversight and enforcement mechanisms employed by tax authorities to ensure compliance with tax laws. This includes audits, investigations, penalties for non-compliance, and measures to detect and deter tax evasion (Arifin et al., 2022; Kamaruddin et al., 2022). Effective fiscal supervision acts as a deterrent against non-compliance by increasing the perceived risk of detection and punishment. When taxpayers believe that non-compliance will likely be detected and penalized, they are more inclined to comply with their tax obligations.

By investigating these promoting factors, the research seeks to offer insights that could inform policy interventions aimed at improving compliance rates and fostering a more cooperative relationship between taxpayers and tax authorities. The study's findings could have far-reaching implications for tax administration strategies, suggesting that beyond the conventional focus on enforcement and service provision, enhancing taxpayer awareness through targeted educational campaigns and transparent communication could serve as a powerful tool in promoting voluntary compliance.

2   LITERATURE REVIEW

2.1   Tax Compliance

The term "taxpayer compliance" as defined by the Minister of Finance Decision Number 544/KMK.04/2000 refers to the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of the prevailing laws and tax implementation regulations within a given country. Tax compliance, as a behavior exhibited by taxpayers, involves the complete fulfillment of tax obligations and the exercise of tax rights (Waluyo, 2020). Taxpayer compliance encompasses two main aspects. Firstly, there is formal compliance, which involves the formal fulfillment of tax obligations in accordance with the prevailing tax laws. For instance, the timely submission of the Tax Return Letter (SPT) is a formal obligation. Secondly, there is material compliance, which involves the substantive or essential fulfillment of tax obligations, meeting all material tax provisions as stipulated by the applicable

tax laws. An example of material compliance is the accurate, complete, and clear completion of the Tax Return Letter (SPT) (Rahayu, 2016).

2.2   Tax Service

Masruroh & Zulaikha (2013) asserts that service is a process of providing assistance to others through specific methods that require sensitivity and interpersonal relationships to achieve satisfaction and success. Arum & Zulaikha (2012) defines tax service as the means by which tax authorities assist, manage, or prepare all necessary matters related to taxation for individuals. According to Ardiyansyah (2016), the dimensions of service consist of five dimensions: 1) Responsiveness, 2) Reliability, 3) Empathy, 4) Assurance, 5) Tangibles. Based on Regulation No. 184/PMK.01/2020, there has been a change where all taxpayer services are now delegated to the service section with tax advisor functional officers previously carried out by the supervision and consultation section with account representative officers.

2.3   Tax Supervision

Tax supervision encompasses a series of developmental activities and examinations regarding the fulfillment of tax obligations, whether anticipated, pending, or already undertaken by taxpayers, with the ultimate goal of achieving sustained taxpayer compliance with tax legislation, as stated by the Indonesian Ministry of Finance. Tax supervision is carried out by account representatives (AR), fiscal officials situated in tax service offices responsible for administrative systems and tasked with providing services and direct oversight to taxpayers (Putra, 2019). Prabowo (2006) contends that to achieve optimal supervision, account representatives are designated as facilitators between taxpayers and tax offices.

2.4   Hypothesis

Fiscal services affect taxpayer compliance. Normative beliefs in Theory of Planned Behavior (TPB), namely beliefs about normative expectations from others and motivation to meet these expectations (normative beliefs and motivation to comply), refer to a person's perception of what is considered important (Ajzen, 1980).

Taxpayer compliance is influenced by social environmental factors. Taxpayers will tend to comply with tax regulations if the environment around the taxpayer complies with taxation, there is social pressure that encourages individuals to comply with taxes, fear if they do not comply with taxes, avoid negative judgment from the environment so that normative beliefs will influence taxpayers to comply with tax regulations (Dezső, Alm & Kirchler, 2022).

Quality taxpayer services that are in accordance with tax regulations are a driving factor in increasing perceptions of fairness and trust, increasing taxpayer satisfaction and reducing

risk perceptions (reducing the fear that taxpayers will reduce the process of paying and reporting taxes) so as to give confidence to taxpayers to behave obediently or tax aware because taxpayers feel that they will be helped and facilitated in carrying out their tax obligations (Marjan, 2014). Based on this description, the hypothesis used is H1: Fiscal services affect taxpayer compliance.

Fiscal supervision affects taxpayer compliance. Theory of Planned Behavior (TPB) is a social psychological theory that explains how individual behavior can be predicted by their intention to perform the behavior, which is influenced by three main components, namely attitudes towards behavior, subjective norms, and perceived behavioral control. Control beliefs in Theory of Planned Behavior (TPB) are individual beliefs about factors that can facilitate or hinder the implementation of certain behaviors. This belief will affect the extent to which individuals feel able to perform this behavior (perceived behavioral control) (Arjen, 1991).

Based on research by Trafimow, et all (2002), perceived behavioral control consists of several dimensions including control beliefs. Good supervision can affect individuals' perceptions of control and the difficulties they may face. Effective supervision can provide the necessary support and resources, thereby increasing individuals' beliefs that they are able to carry out certain behaviors. Supervision can affect control beliefs through: 1) The process of providing constructive feedback which helps individuals understand how to improve and how to achieve their goals. 2) Reduction of uncertainty with supervision, individuals have clear guidance on what to expect. 3) Increased accountability where supervision also increases the sense of accountability, thereby increasing the sense of responsibility to comply with established standards or procedures.

Fair and educative supervision of taxpayers can support the perceived behavior of taxpayers to be obedient or aware of tax obligations. tax officials increase their intention to comply, because they feel more understanding and able to control their tax obligations (Ali, et all, 2014). This is supported by several research results Widomoko (2017) Supervision by account representatives (AR) has a significant effect on individual taxpayer compliance. The hypothesis used is H2: Fiscal supervision has a significant effect on taxpayer compliance.

3   RESEARCH METHODOLOGY

The methodology for this study involves a survey of 98 taxpayers at the Tax Office KPP Pratama of Cilegon, conducted outside the building to avoid bias from the surrounding environment. This approach aims to gather objective responses by reducing the influence of the KPP office setting. Data collection occurred from January 2024 to April 2024. Socio-demographic and socioeconomic were not collected. We assumed that all taxpayers were financially stable and other demographic or economic factors were not associated with their compliance.

The survey instrument was developed from existing validated studies and adjusted to fit the study's context, focusing on four key variables: fiscal service, fiscal supervision, and taxpayer compliance. Questions were designed to measure perceptions and behaviors related to these variables and were refined through pre-testing for clarity and reliability. The survey items evaluated using likert scaling system from 1 to 5 which noted as frustrated, displeased, satisfied, pleased, and delighted

4   RESULT

4.1   Descriptive Analysis

Taxpayer satisfaction with the responsiveness of tax officers is notably high, with scores indicating that respondents are generally "Delighted" with the promptness and efficiency of services. The high scores in this dimension suggest that swift and reliable communication and service delivery are critical factors in fostering positive taxpayer experiences. Taxpayers value prompt responses and clear information regarding service timelines, which can enhance their trust and satisfaction with the tax administration system.

The reliability dimension highlights the importance of consistency and dependability in service provision. Tax officers' ability to fulfill service promises at the appointed time and their dedication to helping taxpayers are highly appreciated. The high satisfaction levels in this area underscore the need for tax authorities to maintain a consistent and reliable service standard, as it directly impacts taxpayers' confidence in the system. Ensuring error-free services and a commitment to resolving tax-related issues are also pivotal in maintaining taxpayer trust.

Empathy scores, while still reflecting a "Pleased" sentiment, indicate areas for potential improvement. Taxpayer perceptions of empathy involve how well tax officers understand and address their specific needs and concerns. Enhancing empathy can involve training tax officers to actively listen, demonstrate understanding, and offer personalized assistance. This approach can help build stronger relationships between taxpayers and tax authorities, making taxpayers feel valued and understood.

The guarantee dimension reflects taxpayers' feelings of safety, trustworthiness, and fairness in their interactions with tax officers. The relatively high scores in this area suggest that taxpayers generally feel secure and trust the integrity of the tax officers. Maintaining and improving these perceptions involves consistent, fair treatment and ensuring that tax officers are knowledgeable and capable of answering taxpayer questions effectively. Such measures can further solidify taxpayers' trust in the tax system.

Physical evidence, which includes the appearance of the service area and the tax officers, also received "Pleased" ratings. This dimension is essential as it influences taxpayers'

first impressions and overall comfort. Ensuring that service areas are well-maintained and that tax officers present themselves professionally can enhance the overall taxpayer experience. Investments in the physical environment and staff presentation can contribute to a more positive perception of the tax office. These data can be seen in table 2.

Table 1. Descriptive evaluation for variable X1 – fiscal service

Indicator	Items	Mean	Description
Responsive	The tax authority provides information on when the service will be carried out.	3.990	Pleased
	The ability of the tax authorities to provide thorough services	4,010	Delighted
	The willingness of the tax authorities to always help taxpayers	4,000	Delighted
	Tax authorities' readiness to respond to every taxpayer request.	4,020	Delighted
Reliability	The ability of the tax authorities to realize promises at the appointed time.	4,071	Delighted
	The desire and sincerity of the tax authorities to help taxpayers' tax problems.	4,051	Delighted
	Ability to perform services at the first opportunity.	3,888	Pleased
	Ability to carry out promised services.	3,847	Pleased
Empathy	The tax authorities provide individual attention to taxpayers.	3,847	Pleased
	Fiskus has operating hours that are convenient for all taxpayers	3,827	Pleased
	Fiskus serves wholeheartedly.	3,745	Pleased
	The tax authorities are able to understand the specific needs of taxpayers.	3,796	Pleased
Guarantee	The tax authorities behaved reliably.	3,796	Pleased
	Taxpayers feel safe communicating with the tax authorities.	3,857	Pleased
	Fiskus consistently serves politely.	3,745	Pleased
	Tax authorities have the knowledge to provide answers to taxpayers' questions.	3,714	Pleased
Physical Evidence	The appearance of the tax service place is quite decent.	3,735	Pleased
	The appearance of the fiscus is neat and clean.	3,776	Pleased

The source: research data processing results

Table 2. Descriptive evaluation for variable X2 – fiscal supervision

Indicators	Items	Mean	Description
Measuring Work Results	Taxpayers who are targets of supervision must meet certain criteria to be subject to supervision.	3.918	Pleased
	Tax authorities who carry out supervisory activities must understand the business scope of the taxpayer concerned.	3.908	Pleased
Comparing work results with standards	The tax authorities need to send letters of advice to taxpayers so that they can fulfill their tax obligations.	3.898	Pleased
	The results of sending an appeal letter by the Fiskus must be evaluated to see the level of taxpayer compliance.	3.827	Pleased
	Tax officials always carefully monitor the fulfillment of taxpayer obligations.	3.786	Pleased
Correction of Deviations	The tax authorities need to carry out field monitoring so that they can find out about the implementation of taxpayers' formal obligations, such as: orderly administration	3.776	Pleased

The source : research data processing results

Descriptive evaluation for variable X2 – fiscal supervision based on table 3 the result was the high mean scores under the Measuring Work Results indicator suggest that taxpayers appreciate transparency and guidance provided by tax officers. Tax officers informing taxpayers about supervision targets and offering advice on filing Periodic and Annual letter of notification are essential practices that enhance taxpayer confidence and compliance. These actions demonstrate the importance of clear communication and proactive assistance in fostering a positive relationship between taxpayers and tax authorities.

Taxpayer satisfaction with the Comparing Work Results with Standards indicator reflects the importance of regular communication and enforcement activities. The practice of sending appeal letters to taxpayers and proposing audits and investigations as per the law helps maintain compliance and ensures that taxpayers meet their obligations. This indicates that consistent enforcement and reminders are effective in promoting adherence to tax laws. Tax officers' efforts in these areas underscore the role of standardized procedures and the consistent application of regulations in maintaining a fair and effective tax system. Ensuring that taxpayers are regularly informed about their obligations and potential consequences for non-compliance is crucial for sustaining high compliance rates.

The Correction of Deviations indicator shows that taxpayers are generally pleased with the monitoring and corrective actions taken by tax officers. Careful monitoring of taxpayer obligations and field monitoring for formal compliance are critical aspects of effective tax administration. These actions help identify and address non-compliance issues, thereby maintaining the integrity of the tax system. The preparation of calculation notes

and notification letters about changes in tax values reflects the tax officers' diligence in ensuring accurate and up-to-date tax records.

Table 3. Descriptive evaluation for variable Y – taxpayer compliance

Indicators	Items	Mean	Description
Formally obey	Taxpayers who are targets of supervision must meet certain criteria to be subject to supervision.	4.133	Delighted
	Tax authorities who carry out supervisory activities must understand the business scope of the taxpayer concerned.	4.153	Delighted
Be materially obedien`t	The tax authorities need to send letters of advice to taxpayers so that they can fulfill their tax obligations.	4.194	Delighted
	The results of sending an appeal letter by the Fiskus must be evaluated to see the level of taxpayer compliance.	4.235	Delighted
	Tax officials always carefully monitor the fulfillment of taxpayer obligations.	4.224	Delighted

The source : research data processing results

The high mean scores based on table 4 for Formal Obedience, with taxpayers submitting their annual Tax Return (letter of notification) on time and before the deadline, suggest that taxpayers are highly aware of their filing deadlines and committed to meeting them. This formal compliance is critical for the efficiency of the tax administration system, ensuring that tax authorities can process returns and manage revenue streams effectively.

The even higher scores in the Material Obedience indicator reflect taxpayers' thoroughness in filling out, depositing, and reporting their letter of notification correctly, completely, and clearly. This level of compliance ensures the accuracy and reliability of the information provided to the tax authorities, which is essential for correct tax assessments and minimizing errors in the tax collection process. The "Delighted" ratings across these items highlight that taxpayers are not only meeting deadlines but also ensuring the quality and completeness of their submissions. This indicates a high level of engagement and responsibility among taxpayers towards their tax obligations.

4.2   SEM Analysis

Outer Model

The outer model evaluated to make sure that the suggested model satisfies thresholds. Certain value of thresholds set by experts worldwide as the metric of measurement which mutually agreed upon. Our initial constructs were revised due to several reasons such as invalidity, heteroscedasticity, and other factors. In total, about 18 items were eliminated

from the model. About 12 items from X1, 5 items from X2, and 1 item from Y eliminated to satisfy the outer model evaluation. The latest model can be seen on the figure below.
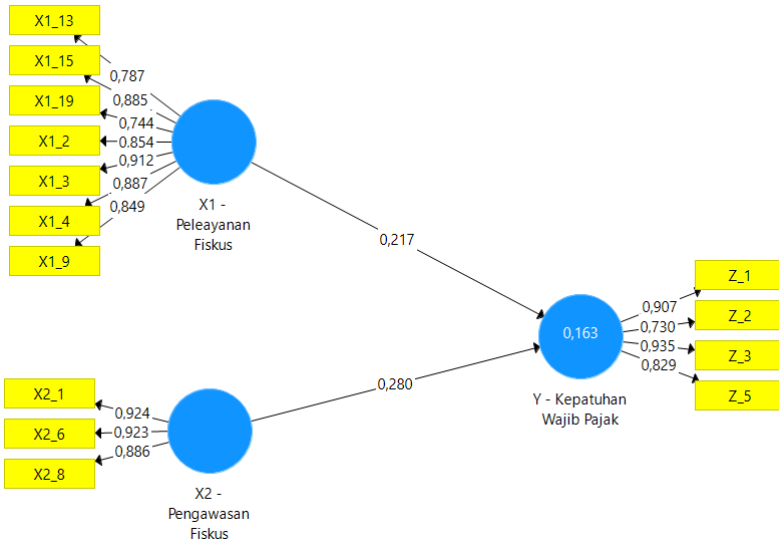
Figure 1. Latest model after outer model evaluation

The source: research data processing results

4.3   The outer model evaluation is shown below.

Table 4. Outer model evaluation

Convergent validity and reliability				
Variables	**Cronbach's Alpha**	**Pα**	**Composite Reliability**	**Average Variance Extracted (AVE)**
X1	0.935	0.966	0.947	0.718
X2	0.904	1.021	0.936	0.83
Y	0,876	0,936	0.914	0,729
Discriminant validity				
Forner-larcker criterion	X1	X2	Y	
X1	0.847			
X2	0.307	0.911		
Y	0.304	0.347	0.854	

Heterotrait Monotrait (HTMT)	X1	X2	Y	
X1	-	-	-	
X2	0.303		-	
Y	0.297	0.350	-	

Multicollinearity

Item	VIF	Item	VIF	Description
X1_13	2.577	X2_1	2.287	
X1_15	4.862	X2_6	4.695	
X1_19	2.523	X2_8	3.767	
X1_2	3.090	Z_1	3.363	VIF threshold value var-ied among researchers. The highest tolerated VIF is 10.
X1_3	4.690	Z_2	1.593	
X1_4	4.879	Z_3	3.962	
X1_9	3.176	Z_5	2.230	

Heteroscedasticity

	Y	Description	
X1	1.104	Heteroscedasticity evaluation targeting only the constructs. Therefore, VIF values which is related to co-relation among des-ignated construct is used.	
X2	1.104		

Model fit

Criteria	Saturated	Estimated	Threshold	Description
SRMR	0.078	0.078	<0.08	Fit
d_ULS	0.647	0.647	<0.95	Fit
d_G	0.491	0.491	<0.95	Fit
Chi-Square	267.286	267.286	-	-
NFI	0.773	0.773	0.6 – 0.9	Fit
Df	228			-
CMIN	1.172		3 – 5	Fit

Predictive model evaluation

	Not adjusted		Adjusted	
R^2	0.163		0.146	
$f^2 – X1$	0.051			

f² – X2	0.085
Q²	0.097

The source: research data processing results

The study's analysis of convergent validity and reliability demonstrates strong internal consistency across the variables. Overall variable was reliable and valid (convergent). Moreover, discriminant validity is confirmed through the Fornell-Larcker criterion, where the square root of AVE for each construct is higher than the correlations with other constructs (e.g., X1 at 0.847, X2 at 0.911, and Y at 0.584). The Heterotrait-Monotrait (HTMT) ratios are all below the threshold of 0.9, indicating good discriminant validity (e.g., X1 to X1 at 0.303). Multicollinearity is evaluated using the Variance Inflation Factor (VIF), with all items falling below the threshold of 10, indicating no significant multicollinearity issues (e.g., highest VIF for X1_4 at 4.879). Heteroscedasticity evaluation shows acceptable levels for X1 (1.104) and X2 (1.104).

The model fit indices reveal mixed results. The Standardized Root Mean Square Residual (SRMR) at 0.098, d_ULS at 0.647, and d_G at 0.491 exceed recommended thresholds, suggesting a lack of fit. However, the Normed Fit Index (NFI) at 0.773 and the Chi-Square value (267.286) with degrees of freedom (df) at 228, and CMIN at 1.172 indicate acceptable fit according to certain criteria.

The predictive model evaluation revealed that the explanatory power of the model is moderate, with the R^2 value indicating that approximately 16.3% of the variance in the dependent variable is explained by the independent variables. When adjusted for the number of predictors and sample size, this explanatory power slightly decreases to 14.6%, suggesting a modest fit. The effect sizes, as measured by f^2, demonstrate that the fiscal service (X1) and fiscal supervision (X2) variables contribute to the model with small to medium effect sizes, indicating their importance in explaining taxpayer compliance. Additionally, the predictive relevance of the model, assessed through the Q^2 value, indicates a positive and notable capacity to predict unseen data points, affirming that the model possesses significant predictive relevance.

4.4   Inner Model

This section provides information for the SEM analysis or the hypothesis testing. Below we show the path analysis results.

Table 5. Path analysis result

Paths	Path Coefficient (β)	Sample Mean	Standard Deviation	T Statistics	P Values
X1 → Y	0.217	0.250	0.102	2.123	0.036
X2 → Y	0.280	0.245	0.120	2.344	0.021

The source: research data processing results

5   DISCUSSION

5.1   Impact of Fiscal Service and Taxpayer Compliance

Based on the research findings, the impact of fiscal service on taxpayer compliance is significant, with a coefficient of 0.036 ($p < 0.05$), indicating that fiscal service quality plays a crucial role in enhancing taxpayer compliance. The service department is tasked with providing high-quality tax services and ensuring taxpayers understand their tax rights and obligations through the implementation of services supported by modernized information systems (PMK, 2020).

This finding aligns with Rustiyatningsih (2011), who asserted that tax compliance is influenced by knowledge, awareness, and the role of tax officials in providing services to taxpayers. High-quality fiscal services, adhering to tax regulations, are essential in instilling confidence in taxpayers to comply with tax obligations (Marjan, 2014). The commitment of tax officials to consistently provide easy, supportive services and guidance helps taxpayers understand tax rules and administration correctly, making it easier for them to fulfill their tax obligations (Pohan, 2016).

Several other studies also support the positive impact of service quality on taxpayer compliance. For instance, Silvana Silalahi (2015) found that tax service quality, comprising reliability, responsiveness, assurance, empathy, and physical evidence, significantly influences corporate taxpayer compliance. Widomoko (2017) reported that service quality significantly affects individual taxpayer compliance. Additionally, Anita Primastiwi (2021) stated that tax service quality positively influences taxpayer compliance.

The significance of fiscal service quality in enhancing taxpayer compliance can be understood through several theoretical lenses. The Theory of Planned Behavior suggests that an individual's behavior is driven by their intention to perform the behavior, which is influenced by their attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of tax compliance, high-quality fiscal services can positively shape taxpayers' attitudes towards compliance by making the process more transparent, reliable, and supportive, thereby increasing their perceived behavioral control (Bosnjak et al., 2020; Horne et al., 2017). Additionally, the Service Quality Model (SERVQUAL) identifies five dimensions of service quality: reliability, responsiveness, assurance, empathy, and tangibles(Kasabov & Warlow, 2010; Lin & Hsieh, 2011). The positive impact of fiscal service quality on tax compliance observed in this study and supported by various research that underscores the relevance of these dimensions in other administrational context which will

increase loyalty or compliance (Agarwal & Dhingra, 2023; Ayinaddis et al., 2023; Gu, 2023). Reliable and responsive services ensure that taxpayers receive accurate and timely information, assurance builds trust through competent and courteous service, empathy addresses taxpayers' individual needs, and tangibles provide a conducive environment for service delivery.

5.2   Impact of Fiscal Supervision on Taxpayer Compliance

The research findings indicate that fiscal supervision has a significant impact on taxpayer compliance, with a coefficient value of 0.021 ($p < 0.05$). This signifies that effective fiscal supervision is crucial in enhancing taxpayer compliance. One form of taxpayer compliance is the submission of tax returns (letter of notification). According to Hanun (2018), a substantial number of taxpayers have not submitted their periodic letter of notification, which is attributed to a lack of tax knowledge and weak supervision by tax officials over corporate taxpayers.

This study aligns with previous research by Deli and Murtani (2019), who found that the effectiveness of account representative supervision has a positive and significant effect on corporate taxpayer compliance. Similarly, studies by Widoko (2017), Nasution (2018), and Islam (2023) demonstrated that supervision by account representatives (AR) significantly influences taxpayer compliance.

Following organizational changes, the tasks of the supervision section have been segmented based on taxpayer segments, as outlined in the Decision of the Director General of Taxes Number Kep-151/PJ/2021. Strategic taxpayer segments are overseen by the first supervision section, while other taxpayer segments are managed by the second to sixth supervision sections. This segmentation aims to enhance the effectiveness of taxpayer supervision and balance the workload among vertical units within the Directorate General of Taxes. According to the memorandum of the Director General of Taxes Number ND-20/PJ/2023, which elaborates on KMK Number 300/KMK.01/2022 and SE-17/MK.1/2022, performance indicators for ARs have been developed. These indicators include supervision activities divided into two main categories:

a. Supervision of Periodic Payments (PPM): This involves monitoring taxpayer obligations in the current year, including issuing tax collection letters for periodic and annual letter of notification reporting and payments, examining taxpayers with increased business turnover to adjust installment calculations as per Article 25 of Income Tax, and reviewing current-year tax data.

b. Supervision of Material Compliance (PKM): This focuses on taxpayer obligations from previous years, including issuing collection letters for prior-year letter of notification reporting and payments, and reviewing past tax activities as identified in the Priority Supervision List (DPP) prepared by the central office.

The role of Account Representatives (ARs) in supervision is to intensify oversight by reminding taxpayers of their tax liabilities, thus promoting compliance and reducing tax avoidance (Islam, 2023). Indicators of non-compliance include underreporting actual turnover, claiming undue expenses, non-compliance with Value Added Tax (VAT), aggressive tax planning, misuse of double tax treaties, underreporting asset transfer values during liquidation, mergers, consolidations, and acquisitions, and underreporting acquisition or sales values (Waluyo, 2020).

In the Cilegon Tax Office, ARs have effectively performed their supervisory roles through PPM and PKM activities, continuously reminding taxpayers of their annual letter of notification reporting obligations due in March for individuals and April for legal entities. ARs ensure compliance by directly contacting taxpayers or sending reminder letters to meet tax obligations before the due date.

The significance of fiscal supervision in enhancing taxpayer compliance can be understood through several theoretical frameworks. The Deterrence Theory posits that individuals comply with laws if the expected penalties for non-compliance are sufficiently high (Jervis, 1979). Effective supervision and enforcement by tax authorities serve as a deterrent against non-compliance, as taxpayers are aware of the consequences of evading taxes. Additionally, the Compliance Theory emphasizes that compliance is driven by both attitudinal and behavioral factors (Gao & Fan, 2020; Weaver et al., 2021). Supervision activities such as PPM and PKM not only enforce compliance through oversight but also educate and remind taxpayers of their obligations, thereby influencing their attitudes positively towards compliance.

Furthermore, the concept of perceived fairness drawn from the Equity Theory, suggests that individuals are motivated to maintain fair relationships between their contributions and rewards (Polk, 2022; Wicker & Bushweiler, 1970). If taxpayers perceive the tax system as fair, where the burden of taxes is distributed equitably and the benefits of tax payments are visible and just, their willingness to comply increases. Perceptions of fairness can be influenced by transparent government spending, equitable tax policies, and visible improvements in public services funded by tax revenues.

The Directorate General of Taxes (DJP) is striving to enhance taxpayer compliance by reorganizing and maximizing resources to effectively carry out various management functions. According to PMK No. 184/PMK.01/2020, these functions include several key areas aimed at increasing taxpayer compliance. Firstly, tax information and education services provide clear information and education to taxpayers about tax regulations, obligations, and administrative procedures. This service aims to ensure that taxpayers understand their rights and obligations well, thereby complying correctly with tax regulations. Secondly, tax audits

are conducted to verify that taxpayers fulfill their obligations accurately according to the applicable tax laws. The audit team evaluates taxpayer compliance in terms of reporting, payment, and other tax administrative duties. Thirdly, tax counseling and consultation services guide taxpayers in understanding and correctly applying tax regulations. These services also offer opportunities for taxpayers to consult on tax issues they face, providing solutions or guidance according to the relevant tax provisions.

Additionally, supervision involves monitoring taxpayer compliance, while tax investigations are carried out when there are indications of violations or criminal acts against tax regulations. Tax collection functions ensure that taxpayers settle their tax debts and associated fees through a series of actions, including warnings, immediate and simultaneous collections, issuing warrants, proposing preventive measures, conducting seizures, detentions, and selling seized goods. Supporting this effort, research by Masud and Manaf (2019), which involved a study of 158 countries, examined the impact of trust in authorities and the strength of authority on tax compliance. The study found that trust in authorities has a more significant influence on taxpayer compliance compared to the strength of authority. This aligns with the findings discussed earlier, emphasizing the importance of effective and trustworthy tax services, supervision, and taxpayer awareness in enhancing compliance.

6   CONCLUSION AND RECOMMENDATION

The study highlights the significant impact of fiscal service and supervision on compliance, underscoring the importance of internal motivations and attitudes shaped by effective communication, education, and perceived fairness. By addressing both the psychological and social dimensions of taxpayer behavior, tax authorities can create an environment that encourages responsible tax practices and supports the effective functioning of the tax system.

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