

THE EFFECT OF FISCAL SERVICE QUALITY, UNDERSTANDING OF TAX REGULATIONS AND THE IMPLEMENTATION OF THE E-FILING SYSTEM ON TAXPAYER COMPLIANCE AT THE NORTH MAKASSAR TAX SERVICE OFFICE

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Abstract

This study aims to analyze the influence of fiscal service quality, understanding of tax regulations, and the application of the e-filing system on taxpayer compliance at the North Makassar Tax Service Office. The study uses a quantitative approach with descriptive analysis and multiple linear regression testing. Data was obtained through a questionnaire distributed to 100 taxpayer respondents at the North Makassar Tax Service Office. The data analysis technique was carried out using SPSS 27 which included validity test, reliability test, classical assumption test, multiple linear regression analysis, determination coefficient, t-test, and F test. Understanding of tax regulations had a positive and significant effect on taxpayer compliance with a significance value of 0.017. The implementation of the e-filing system also had a positive and significant effect on Taxpayers' compliance with a significance value of 0.004. Simultaneously, the quality of fiscal services, understanding of tax regulations, and the implementation of the e-filing system had a significant effect on Taxpayers' compliance with a significance value of <0.001 and Fcal 27.432. The determination coefficient of 46.2% showed that the three independent variables were able to explain the variation in Taxpayers' compliance by 46.2%, while 53.8% was explained by other factors outside the research model.

Keywords: *Quality Of Fiscal Services; Understanding Of Tax Regulations; E-Filing; Taxpayer Compliance.*

1. INTRODUCTION

Taxes are one of the sources of state revenue that plays an important role in state general financing and national development. In its implementation, the tax system in Indonesia implements a self-assessment system that gives trust to taxpayers to calculate, calculate, pay, and report their tax obligations in accordance with applicable regulations. The system requires awareness and compliance of taxpayers so that state revenues can run optimally.

The problem of taxpayer compliance is still a concern because not all taxpayers carry out their obligations on time and in accordance with the provisions. Data on the North Makassar Pratama Tax Office listed in the thesis shows that in 2018 there were 72,735 Tax Return Taxpayers with the realization of 36,306 or 49.92% tax returns; in 2019 there were

77,742 Mandatory Tax Returns with the realization of 41,167 or 52.82%; while in 2020 there were 80,604 Mandatory Tax Returns with the realization of 42,508 or 52.74%. The data shows that the realization of tax return reporting has still not reached the total number of Mandatory Tax Returns.

Table 1. Taxpayer Compliance Data

Year	Mandatory Tax Return	Realization of Tax Returns	Percentage
2018	72.735	36.306	49,92%
2019	77.742	41.167	52,82%
2020	80.604	42.508	52,74%

Source: Proceed Data, 2026

Low compliance can be related to several factors, including the quality of fiscal services, taxpayers' understanding of tax regulations, and the implementation of an electronic-based tax administration system. The quality of fiscal services is related to the ability of tax officers to provide appropriate, responsive, polite, informative, and able to help taxpayers solve their tax needs. Good service is expected to create a positive experience for taxpayers in fulfilling their tax obligations.

The next factor is the understanding of tax regulations. Understanding is not only related to knowing the existence of tax obligations, but also the ability of taxpayers to understand the provisions, procedures, tariffs, registration, and reporting procedures. In the thesis, the conditions at the North Makassar Tax Office show that there are still taxpayers who do not understand tax information, including regarding PTKP, PKP, tax rates, NPWP, and reporting tax returns using a modern application system.

The implementation of the e-filing system is another relevant factor because the system allows electronic submission of tax returns. The e-filing system is intended to provide convenience, time efficiency, and flexibility in reporting. However, the thesis also identifies that some taxpayers still experience concerns about the use of the system, including when there is an internet disruption or lack of understanding of usage procedures.

Theoretically, this study uses the Theory of Planned Behavior (TPB) to explain compliance behavior. The theory is used to understand the factors that affect an individual's decision to carry out a behavior. In the context of research, understanding of regulations, experience with services, and the ease of the reporting system can be related to the decision of the Taxpayer in carrying out his tax obligations

Previous research shows results that are not completely consistent. Widiasti, Datrini, and Miati (2023) found a positive influence on the quality of fiscal services on taxpayer compliance, while other research cited in the thesis showed that understanding taxation and the application of e-filing can improve compliance. These differences in findings are an

important basis for re-examining the relationship between the three variables in the context of the North Makassar Tax Office.

Based on these conditions, this study aims to analyze the influence of the quality of fiscal services, understanding of tax regulations, and the application of the e-filing system on taxpayer compliance at the North Makassar Tax Service Office, both partially and simultaneously.

2. RESEARCH METHOD

This study uses a quantitative approach with a descriptive research design. The object of the study is Taxpayers at the North Makassar Tax Service Office. The research is directed to examine the relationship between the quality of fiscal services (X1), understanding of tax regulations (X2), and the application of the e-filing system (X3) as independent variables with Taxpayer compliance (Y) as a dependent variable.

The research data was obtained through a questionnaire given to the respondents. Based on the implementation of data collection described in the thesis, as many as 100 questionnaires were distributed and all of them were returned and can be processed. Data collection was carried out at the North Makassar KPP during the period from April 13 to May 13, 2026. Respondents were selected from the Taxpayers who were met and were willing to fill out the questionnaire.

The research instrument used a Likert scale with five answer choices, namely strongly agree, agree, disagree, disagree, and strongly disagree. The variables of fiscal service quality were measured by five statements, understanding of tax regulations with three statements, implementation of the e-filing system with six statements, and compliance of taxpayers with four statements.

Data analysis was carried out using SPSS 27. The stages of analysis included validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, determination coefficient, t test, and F test α .

Table 2. Operationalization of Research Variables

Variabel	Indicators/Items	Number of Items
Quality of Fiscal Service (X1)	Facilities, accuracy of service, responsiveness, attention, data confidentiality	5
Understanding of Tax Regulations (X2)	Understanding of general provisions, tax system, tax functions	3

Application of E-Filing System (X3)	Convenience, reporting facilities, speed, flexibility, cost savings, paper usage	6
Taxpayer Compliance (Y)	Voluntary registration, filling out tax returns, tax calculations, fulfillment of arrears	4

Source: Proceed Data, 2026

3. RESULTS AND DISSCUSSION

3.1 Characteristics of Respondents

A total of 100 respondents were used in the analysis. All questionnaires were redistributed and met the processing requirements. The characteristics of the respondents provided an overview of the composition of the sample used in the study.

Table 3. Characteristics of Respondents

Features	Category	Quantity	Percentage
Gender	Male	34	34%
	Women	66	66%
Age	<21 years old	7	7%
	20–30 years	50	50%
	31–40 years	28	28%
	41–50 years	13	13%
	>50 years old	2	2%
Education	High School/Vocational School	41	41%
	D3	8	8%
	S1	44	44%
	S2	7	7%

Source: Proceed Data, 2026

3.2 Test Instruments

The validity test showed that all statement items had a calculated r value greater than the table r of 0.195. The calculated r value for the Taxpayer's compliance variable was in the range of 0.749–0.832; fiscal service quality 0.720–0.836; understanding of tax regulations 0.771–0.805; and the implementation of the e-filing system 0.744–0.829. Thus, all items were declared valid and there were no items that had to be excluded from the model.

Table 4. Summary of Validity Tests

Variabel	Range r calculation	R table	Conclusion
Taxpayer Compliance (Y)	0,749–0,832	0,195	Valid
Quality of Fiscal Service (X1)	0,720–0,836	0,195	Valid
Understanding of Tax Regulations (X2)	0,771–0,805	0,195	Valid
Application of E-Filling System (X3)	0,744–0,829	0,195	Valid

Source: Proceed Data, 2026

The results of the reliability test showed a Cronbach's Alpha value of 0.775 for taxpayer compliance, 0.846 for the quality of fiscal services, 0.699 for understanding tax regulations, and 0.868 for the implementation of the e-filling system. All of these values are greater than 0.60 so that the research instrument is declared reliable.

Table 5. Reliability Test Results

Variabel	Cronbach's Alpha	Remarks
Taxpayer Compliance	0,775	Reliabel
Quality of Fiskus Service	0,846	Reliabel
Understanding of Tax Regulations	0,699	Reliabel
Application of E-Filling System	0,868	Reliabel

Source: Proceed Data, 2026.

3.3 Classical Assumption Test

The results of the normality test showed an Asymp value. Sig. (2-tailed) of 0.200, greater than 0.05. Thus, the residual in the study model was declared to be normally distributed.

Table 6. Normality Test Results

N	Mean Residual	Std. Deviation	Test Statistic	Asymp. Sig. (2-tailed)
100	0,0000000	1,77355828	0,040	0,200

Source: Proceed Data, 2026.

The multicollinearity test showed that the tolerance value for fiscal service quality, understanding of tax regulations, and the implementation of the e-filling system was 0.228

each; 0,262; and 0.228. The VIF score was 4.391 each; 3,818; and 4.395. The overall tolerance value was greater than 0.10 and the VIF was less than 10 so that no symptoms of multicollinearity were found.

Table 7. Multicollinearity Test Results

Variabel	Tolerance	LIVE	Conclusion
Quality of Fiskus Service	0,228	4,391	Multicollinearity does not occur
Understanding of Tax Regulations	0,262	3,818	Multicollinearity does not occur
Application of E-Filling System	0,228	4,395	Multicollinearity does not occur

Source: Proceed Data, 2026

The heteroscedasticity test in the thesis showed that the regression model did not contain heteroscedasticity. Thus, the model meets the assumptions necessary to proceed with the multiple linear regression analysis.

3.4 Multiple Linear Regression Analysis

The results of multiple linear regression analysis produced a constant of 6.647. The coefficient of fiscal service quality was -0.089, the coefficient of understanding tax regulations was 0.404, and the coefficient of implementing the e-filling system was 0.275. Based on these results, the regression equation can be written as $Y = 6.647 - 0.089X_1 + 0.404X_2 + 0.275X_3 + e$.

Table 8. Multiple Linear Regression Analysis Results

Variabel	B	Std. Error	Beta
Constant	6,647	1,021	-
Quality of Fiscal Service (X1)	-0,089	0,112	-0,125
Understanding of Tax Regulations (X2)	0,404	0,167	0,354
Application of E-Filling System (X3)	0,275	0,092	0,468

Source: Proceed Data, 2026

3.5 Coefficient of Determination and Hypothesis Testing

The R value was 0.679 and the R Square was 0.462. This means that the quality of fiscal services, understanding of tax regulations, and the implementation of the e-filling system together were able to explain 46.2% of the variation in Taxpayer compliance. The remaining 53.8% was influenced or explained by other factors that were not included in the research model.

Table 9. Determination Coefficient Results

R	R Square	Adjusted R Square	Std. Error of Estimate
0,679	0,462	0,445	1,801

Source: Proceed Data, 2026

Partial testing was carried out to determine the influence of each independent variable on Taxpayer compliance. The results of the t-test showed that the quality of fiscal services had a t count of -0.796 with a significance of 0.428. Because the significance was greater than 0.05, the quality of fiscal services did not have a significant effect on Taxpayer compliance.

The understanding of tax regulations has a t count of 2.419 with a significance of 0.017. Because the significance is less than 0.05 and the regression coefficient is positive, the understanding of tax regulations has a positive and significant effect on the compliance of the Taxpayer.

The implementation of the e-filling system has a t count of 2.983 with a significance of 0.004. Because the significance is smaller than 0.05 and the regression coefficient is positive, the implementation of the e-filling system has a positive and significant effect on taxpayer compliance.

Table 10. Test Results t

Variabel	B	Beta	t	Say.	Verdict
Quality of Fiscal Service (X1)	-0,089	-0,125	-0,796	0,428	H1 rejected
Understanding of Tax Regulations (X2)	0,404	0,354	2,419	0,017	H2 accepted
Application of E-Filling System (X3)	0,275	0,468	2,983	0,004	H3 accepted

Source: Proceed Data, 2026

The F test resulted in a F calculation of 27.432 with a significance value of <0.001, while F of the table was 2.70. Because the F calculation is larger than the F of the table and the significance is less than 0.05, the quality of fiscal services, the understanding of tax regulations, and the simultaneous implementation of the e-filling system have a significant effect on the Taxpayer's compliance.

Table 11. Test Results F

Model	Sum of Squares	df	Mean Square	F	Say.
Regression	266,955	3	88,985	27,432	<0.001
Residual	311,405	96	3,244		
Total	578,360	99			

Source: Proceed Data, 2026

Discussion

The Effect of Fiscal Service Quality on Taxpayer Compliance

The results of the study show that the quality of fiscal services does not have a significant effect on taxpayer compliance. This finding is indicated by a significance value of 0.428 which is greater than 0.05. Thus, the first hypothesis is not supported by the results of the study.

These findings show that the quality of services provided by the fiscal authorities has not been the main factor that determines Taxpayers' compliance in the context of this study. Although friendly, fast, and informative services are still needed, Taxpayers' decisions to report their tax obligations can be more influenced by other factors, such as understanding the rules and the ease of the reporting system.

The results of the study can also be attributed to the development of digital-based tax administration. When taxpayers use electronic reporting systems, the intensity of direct interaction with the fiscal can be reduced so that the quality of face-to-face services is not always the main determinant of compliance behavior. This finding is different from some previous studies that found the influence of fiscal service quality on compliance, thus showing that the influence of these variables can depend on the characteristics of respondents and the context of services.

The Effect of Understanding Tax Regulations on Taxpayer Compliance

Understanding of tax regulations has been proven to have a positive and significant effect on Taxpayer compliance. The significance value of 0.017 is smaller than 0.05 with a positive regression coefficient of 0.404. This means that an increase in understanding of tax provisions is followed by an increase in Taxpayer compliance.

Adequate understanding helps taxpayers know their obligations, procedures, deadlines, and reporting procedures. Taxpayers who understand the rules are also better able to avoid administrative errors and carry out their obligations correctly. Thus, tax education and socialization are an important part of shaping compliance behavior.

These results are in line with previous research cited in the thesis, including the research of Setiawan and Putri (2021), which shows that understanding of tax regulations has a positive and significant effect on taxpayer compliance. These findings strengthen the

argument that the knowledge and understanding aspects are important factors in compliance behavior.

The Effect of the Implementation of the E-Filing System on Taxpayer Compliance

The implementation of the e-filing system has a positive and significant effect on Taxpayers' compliance. The significance value of 0.004 is smaller than 0.05 and the regression coefficient of 0.275 indicates the direction of positive influence. Thus, the better the implementation of the e-filing system, the higher the Taxpayer's compliance in reporting tax returns.

E-filing provides convenience because reporting can be done electronically without always having to come directly to the tax office. This ease of access can help taxpayers submit their tax returns more practically and on time. A computerized system can also help reduce filing errors if used according to procedures.

These findings are in line with previous research included in the thesis, including the research of Sari (2021), which shows that the implementation of e-filing has a positive and significant effect on taxpayer compliance. These results show that the digitalization of tax services is one of the relevant factors in supporting compliance.

Simultaneous Influence

Simultaneously, the quality of fiscal services, understanding of tax regulations, and the implementation of the e-filing system had a significant effect on taxpayer compliance. The results of the F test showed a significance of <0.001 and F calculation 27.432 was greater than the F of table 2.70. Thus, the fourth hypothesis was accepted.

These results show that taxpayer compliance is a behavior that is not only influenced by one factor. Although the quality of fiscal services is not partially significant, these variables remain part of a model that collectively contributes to compliance when combined with regulatory understanding and the implementation of e-filing. The determination coefficient of 46.2% also shows that there is still a 53.8% variation in compliance that comes from other factors outside the study.

These findings support the use of the Theory of Planned Behavior as a basis for viewing compliance as a behavior that is influenced by various considerations. Understanding the rules can help form beliefs and the ability to act, while the convenience of the e-filing system can support the implementation of these behaviors. Fiscal services are part of the service environment that supports the process of fulfilling tax obligations.

Relevance of Findings to the Theory of Planned Behavior

The use of the Theory of Planned Behavior in this study provides a framework to understand that Taxpayer compliance is a behavior that arises from the process of individual consideration. In the context of research, Taxpayers are not only faced with a formal

obligation to report tax returns, but also consider knowledge of the rules, experience in receiving services, and the ease of means used to carry out obligations.

Findings regarding the understanding of tax regulations that have a positive and significant effect show that the knowledge aspect is an important part in the formation of compliance behavior. When Taxpayers understand the provisions and procedures that must be carried out, obstacles in taking compliance actions can be reduced. This understanding can help Taxpayers determine when, how, and through what means tax obligations are carried out.

Findings regarding the implementation of e-filing that have a positive and significant effect also show the importance of conditions that support the implementation of behavior. The system that can be used online provides convenience in the reporting process so that taxpayers do not always depend on physical presence at the tax office. Thus, the results of the study provide an idea that the ease of administrative facilities can strengthen the ability of taxpayers to realize compliance behavior.

Meanwhile, the quality of fiscal services did not show a partial significant influence. This does not mean that fiscal services are not important, but in this study model, the influence was not statistically strong enough to explain individual compliance variations. These results can be understood because compliance behavior in respondents can be more dominantly influenced by understanding the rules and the use of electronic reporting systems.

Implications of Research Results

Practically, the results of the study provide several implications for the North Makassar Tax Office. First, strengthening tax education needs to be a concern because understanding regulations has been proven to have a positive and significant effect. Socialization can be directed to materials that are directly needed by taxpayers, such as procedures for filling out and reporting tax returns, reporting deadlines, and tax provisions that often cause errors.

Second, the e-filing system needs to be maintained and developed so that it is easier to use, stable, and responsive to the needs of taxpayers. The results of the study show that the implementation of the e-filing system has a positive and significant influence so that improving the quality of the system has the potential to support compliance. Assistance for taxpayers who are not used to using the system can also help reduce obstacles in electronic reporting.

Third, the quality of fiscal services still needs to be maintained and improved even though it does not have a significant effect partially. Good service is part of the implementation of tax administration that can support the convenience of taxpayers. However, based on the results of the study, the strategy to increase compliance should not

only focus on face-to-face services, but be carried out together with increasing understanding and optimization of digital systems.

Academically, the results of the study show that the testing of Taxpayer compliance needs to consider a combination of behavioral factors and administrative supporting factors. The R Square value of 46.2% indicates that the model already explains some of the variation in compliance, but there are still 53.8% variations that come from other factors. Therefore, the next study can consider other variables relevant to the compliance behavior of Taxpayers.

Research Limitations

This study used 100 respondents who were met at the research location and were willing to fill out a questionnaire. Therefore, the results of the study describe the condition of the respondents who are the sample and need to be considered carefully when used for a broader context. In addition, the study uses perception data through questionnaires so that respondents' answers are highly dependent on the understanding and honesty of the respondents when giving assessments.

Another limitation is reflected in the value of the determination coefficient of 46.2%. This means that there are still 53.8% variations in compliance that have not been explained by the three variables in the study. This shows that there is room to develop a research model by including other factors that can explain the compliance of Taxpayers.

4. CONCLUSION

This study concludes that the quality of fiscal services does not have a significant effect on Taxpayers' compliance at the North Makassar Tax Service Office. Understanding of tax regulations has a positive and significant effect on Taxpayers' compliance. The implementation of the e-filing system also has a positive and significant effect on Taxpayers' compliance. Simultaneously, the three independent variables have a significant effect on Taxpayers' compliance.

The research model has an R Square of 0.462, so that the quality of fiscal services, understanding of tax regulations, and the implementation of the e-filing system are able to explain 46.2% of the variation in Taxpayer compliance, while 53.8% is explained by other factors that are not included in the study.

Based on these findings, increasing taxpayer compliance can be directed to strengthening tax education and socialization so that understanding of provisions is better, as well as the development of an e-filing system so that it is easier, stable, and can be used effectively. The quality of fiscal services still needs to be maintained and improved even though this study has not been proven to have a partial significant effect.

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