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Tembusan:
- Arsip.

Service Quality and Organizational Culture on Taxpayer Compliance

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Abstract

This research analyzes the influence of service quality and organizational culture on taxpayer compliance. The research approach used is quantitative research using survey methods. The data collection technique used in this research was a Likert scale questionnaire. The research sample comprised 100 taxpayer respondents at the Sumedang Regency Primary Tax Service Office. The research results show that service quality and organizational culture partially and simultaneously influence taxpayer compliance. This research contributes to understanding the factors influencing taxpayer compliance, especially regarding service quality and organizational culture. The results of this research can be used as a basis for increasing taxpayer compliance through improving service quality and developing a conducive organizational culture.

Keywords: Service Quality; Organizational Culture; Taxpayer Compliance

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Introduction

In Indonesia, ensuring taxpayer compliance is a significant issue because taxes constitute a central portion of the state's revenue (Wardani & Wati, 2018). These taxes are crucial for funding infrastructure development, education, healthcare, and other social programs that enhance the community's overall well-being (Rusmadi, 2017). Taxes serve as a crucial metric for the government to employ economic policy tools to control income distribution, stimulate economic expansion, and establish social equity within the community (Erica, 2021). Strategic tax policies can encourage investment and production, mitigate economic inequalities, and foster the expansion of specific industries (Martanto et al., 2021). Since its inception in 2002, the tax modernization program has prioritized three key areas: tax administration reform, tax policy reform, and tax intensification and extensification, as outlined by Pandiangan (2008). The DJP implemented information technology and internet services to enhance efficiency, transparency, and taxpayer compliance as part of its tax