

ANALYSIS OF TAX KNOWLEDGE AND TAX SERVICE ON TAX PAYMENT DECISIONS WITH PERCEPTION OF TAX OFFICER CREDIBILITY AS A MODERATING VARIABLES ON TAXPAYERS IN SAMPALI VILLAGE PERCUT SEI TUAN DISTRICT

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Abstract

Study This aim For analyze influence knowledge taxes and services tax authorities to decision pay tax with perception credibility officer tax as variables moderation on mandatory tax in Sampali Village , District Percut Sei Tuan. Research This use approach quantitative with sample as many as 85 mandatory selected tax through Slovin's formula . Data collected through survey and analyzed use Partial Least Squares (PLS) method . Research results show that knowledge taxes , services tax authorities , and perceptions credibility officer tax influential positive and significant to decision pay tax . In special , perception credibility officer tax play a role as variables strengthening moderation influence knowledge tax to decision pay taxes , however No strengthen influence service tax authorities . Findings This give contribution for Directorate General of Taxes in formulate strategies for increase quality service tax authorities and strengthen credibility officer taxes to optimize compliance must tax . Therefore Therefore , it is recommended that the Lubuk Pratama Tax Office Pakam Keep going repair system communication with must taxes , strengthening training professional for officer taxes , as well as increase awareness public about importance compliance tax through various educational programs .

Keywords: *Tax Knowledge , Tax Service , Tax Payment Decision , Perception Credibility*

INTRODUCTION

Taxes are a source of state revenue that plays a crucial role in supporting national development. According to Fahmi (2020), tax revenues are used to finance various government programs to improve public welfare. Therefore, taxpayer compliance is a key focus of the Directorate General of Taxes (DGT) in its efforts to optimize tax revenue. One factor influencing compliance is tax knowledge. Tax knowledge reflects the extent to which taxpayers understand tax regulations, reporting procedures, and obligations. Research by Rohmah and Nugroho (2021) shows that tax knowledge positively influences individual taxpayer compliance. This finding is supported by Yulia, Prastiwi, and Utami (2022), who stated that a good understanding of taxes can increase taxpayer awareness of timely tax payments. In addition to knowledge, tax authorities also play a crucial role in influencing taxpayer behavior. As the spearhead of tax administration, tax authorities interact directly with the public and taxpayers. Good tax authorities' service includes friendliness, speed, accuracy, and clarity of information provided. Nugroho and Firmansyah (2020) found that professional tax authorities' service can increase taxpayer satisfaction and compliance.

However, good service alone is insufficient if taxpayers lack trust in tax officials. This is where the perceived credibility of tax officials becomes crucial, encompassing taxpayers' assessments of their honesty, expertise, professionalism, and responsibility. Rohmah and Nugroho (2021) demonstrated that perceived tax authority credibility can strengthen the influence of tax authority services on taxpayer compliance. Similar findings were also expressed by Yulia et al. (2022), who stated that tax authority credibility is a determining factor in fostering taxpayer trust in fulfilling tax obligations. Sampali Village, Percut Sei Tuan District, is an area experiencing rapid growth in individual taxpayers, driven by the growth of micro, small, and medium enterprises (MSMEs). However, tax compliance rates in this area remain relatively fluctuating. Based on preliminary observations, some taxpayers do not fully understand tax payment procedures and feel that tax authorities still need to improve their services. Furthermore, taxpayer trust in the credibility of tax officials is also a determining factor in their tax payment decisions. Based on

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in this background, the researcher is interested in conducting a study entitled "Analysis of Tax Knowledge and Tax Service on Taxpayer Payment Decisions with Perception of Tax Officer Credibility as a Moderating Variable on Taxpayers in Sampali Village, Percut Sei Tuan District." It is hoped that the results of this study can be input for the tax authorities in formulating strategies to improve service quality and build a credible image of the tax authorities to support the optimization of tax revenue.

LITERATURE REVIEW

Decision to Pay Taxes

Understanding the Decision to Pay Taxes

According to Fitriani & Haryanto (2021), the decision to pay taxes is a decision made by taxpayers to fulfill their tax obligations, namely to calculate, pay, and report taxes voluntarily and on time. They emphasize that this decision is heavily influenced by taxpayers' knowledge, awareness, and perceptions of tax authorities and tax sanctions.

Factors Influencing the Decision to Pay Taxes

According to Fitriani & Haryanto (2021) there are a number of factor main influencing factors decision must tax For pay taxes , namely :

- 1) Tax Knowledge
Knowledge tax is understanding must tax related regulation taxation , procedures calculation , payment and reporting Tax . Taxpayers who have good knowledge will more capable make the right decision in pay tax .
- 2) Tax Awareness
Awareness tax is willingness and readiness must tax For understand and implement obligation taxation without coercion . Awareness tax foster a sense of responsibility answer as good citizen .
- 3) Tax Penalties
Sanctions tax covers sanctions administrative or criminal If must tax No fulfil obligations . There are sanctions cause effect deterrent that can push must tax make decision For pay tax appropriate time to avoid from fine .
- 4) Tax Service (Some study advanced linking service tax authorities as factor supporters)

Tax Payment Decision Indicators

According to Fitriani & Haryanto (2021), the indicators decision pay tax (in context compliance must taxes) include :

- 1) Compliance Calculating Taxes
Taxpayer count tax owed in a way Correct in accordance provision .
- 2) Compliance Paying Taxes on Time
Taxpayer pay tax before the deadline due date.
- 3) Compliance Reporting Taxes
Taxpayer submit the Tax Return (SPT) correctly time .
- 4) Compliance Saving Tax Administration Evidence
Taxpayer keep document supporters payment and reporting tax .

Perception of Credibility

Understanding Perception Credibility

According to Rohmah and Nugroho (2021), the perception of tax officer credibility is the taxpayer's assessment of the level of honesty, expertise, and professionalism of tax officers in providing tax services and information.

Indicator Perception Credibility

According to Rohmah & Nugroho (2021) the indicators Perception Credibility somebody in service public includes :

- 1) Tax Expertise
Ability officer tax (fiscus) in understand regulation taxation , calculation tax , procedures administration and regulation latest . Here must tax evaluate tax authorities competent and able give the right solution in accordance regulation .
- 2) Ability Explain Tax Procedures
Ability tax authorities convey information taxation , such as procedure payment , reporting , and sanctions , with clear , easy way understood , and not complicated . Taxpayers feel information received accurate and helpful .
- 3) Tax Honesty

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Attitude transparent tax authorities , no cover information important , and convey fact What existence in accordance provision legislation taxation . Increasing trust must tax to intention Good tax authorities .

4) Do not do Illegal Levies
Tax authorities No request payment additional outside cost official as determined by regulations tax . Taxpayer Certain tax authorities Work in accordance rules , no utilise position For profit personal .

5) Professionalism Tax authorities
Attitudes and actions tax authorities that show performance in accordance standard work : right time , consistent , objective , and compliant ethics work . Creating fair and quality service .

6) Politeness , Friendliness, and Good Communication
Tax authorities' methods interact with must tax in a way polite , friendly , sociable , and open to question or complaints . Taxpayers feel comfortable relate with tax authorities .

7) Guard Taxpayer Data Confidentiality
Tax authorities No leaking personal data , income , or information taxation must tax to other parties without authority . Making it mandatory tax feel safe in give information .

8) Reliable When You Need It Help
Tax authorities Ready help and provide solution when must tax face constraint administration , reporting , or payment tax . Tax office present as partners who help , not only as supervisor .

Tax Service

Definition of Tax Service

According to Goddess & Putra (2022) service tax authorities is effort officer tax in give service best through attitude professional , delivery clear information , as well as response fast to problem must tax .

Tax Service Indicators

Dewi & Putra (2022) explain that the quality of tax services is measured through several main aspects, namely:

1) Professionalism Tax Officer
Tax officers must work according to standard operating procedures (SOPs) and demonstrate professionalism, including being polite, friendly, honest, and responsible in serving taxpayers. This professionalism makes taxpayers feel valued and treated fairly, thus motivating them to comply with their tax obligations.

2) Clarity Information
Tax officials must convey tax information clearly, accurately, and easily understood. This is crucial because many taxpayers lack a thorough understanding of tax regulations. This information can include payment procedures, penalties, incentives, or reporting procedures.

3) Speed Service
Tax officials must provide fast, responsive, and timely service. Taxpayers tend to be reluctant to comply if service is slow, complicated, or convoluted. Speed also demonstrates the officer's commitment to supporting tax compliance.

4) Facility Support Service
Good tax services must also be supported by adequate facilities and infrastructure, for example: comfortable consultation rooms, orderly queue systems, online service technology (e-filing, e-billing), and easily accessible service instructions.

Tax Knowledge

Understanding Tax Knowledge

According to Ardini & Rahmawati (2021): tax knowledge is the taxpayer's understanding of tax regulations, functions, and rights and obligations so that they can carry out their tax obligations voluntarily.

Tax Knowledge Indicator

1) Understanding regulation taxation
Taxpayer know Constitution taxation , rates tax , object & subject taxes , as well as procedure reporting and payment tax .

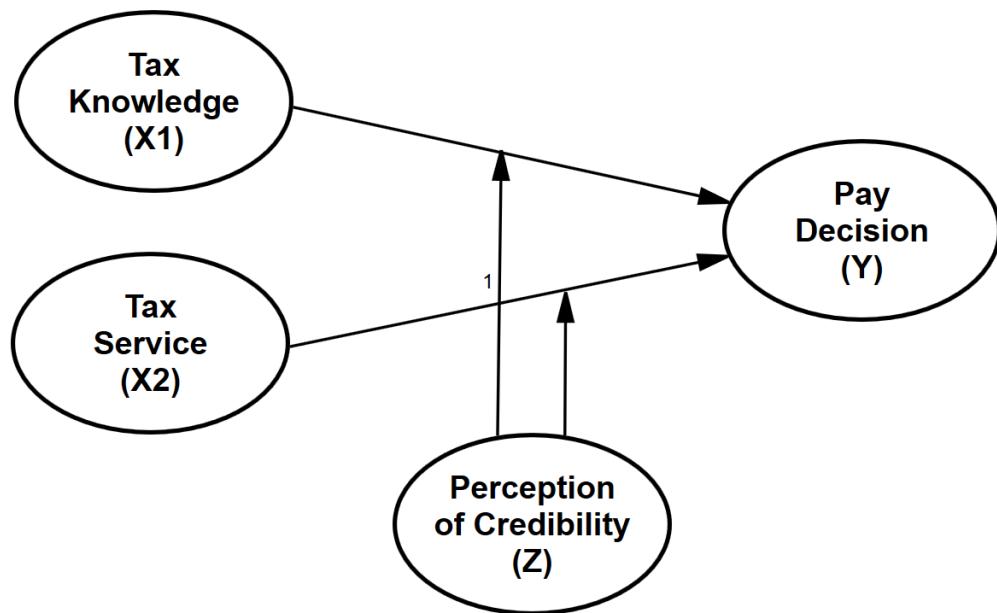
2) Understanding rights & obligations taxation
Taxpayer aware will his rights (for example right consultation , submission objections , appeals) and his obligation (to register self , calculate , pay , and report tax).

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- 3) Understanding sanctions taxation
Taxpayer understand existence sanctions in the form of fines , interest, or criminal If No carry out obligation the tax .
- 4) Knowledge benefit tax
Taxpayer understand that tax play a role important in finance development , service public and welfare public .

Conceptual Framework



Picture 1. Conceptual Framework

Research Hypothesis

H₁ : Tax knowledge has a positive and significant influence on the decision to pay taxes among taxpayers in Sampali Village, Percut Sei Tuan District.

H₂ : Tax authorities' services have a positive and significant influence on the decision to pay taxes among taxpayers in Sampali Village, Percut Sei Tuan District.

H₃ : Perception credibility has a positive and significant influence on the decision to pay taxes among taxpayers in Sampali Village, Percut Sei Tuan District.

H₄ : Tax knowledge has a positive and significant influence on the decision to pay taxes, which is strengthened by the perception of credibility among taxpayers in Sampali Village, Percut Sei Tuan District.

H₅ : Tax authorities' services have a positive and significant influence on the decision to pay taxes, which is strengthened by the perception of credibility among taxpayers in Sampali Village, Percut Sei Tuan District.

RESEARCH METHOD

Types of research

The type of research used by the researcher is quantitative. This quantitative research was conducted to create a study that aims to tailor existing research and analyze tax knowledge and tax authorities' services to tax payment decisions, with perceptions of tax officer credibility as a moderating variable among taxpayers in Sampali Village, Percut Sei Tuan District.

Research Location and Research Time

The research was conducted in Sampali Village, Percut Sei Tuan District, Deli Serdang Regency, with taxpayers as the subjects. The research was conducted over a three- month period , starting from July to October 2025.

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Population and Sample

Sugiyono (2021) defines a population as a generalized area consisting of objects or subjects with certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. The population and sample in this study were all taxpayers in Sampali Village, Percut Sei Tuan District, totaling 571 people. According to Sugiyono (2021), a sample is a subset of the population with the number and characteristics it possesses. This sample is used to represent the larger population in a study. Sampling in this study used the Slovin formula, as follows:

$$n = \frac{N}{1+N(e)^2}$$

Description:

n = Number of samples / number of respondents

N = Number of population

E = Percentage of sampling error that can still be tolerated;

e= 0.1.

So the number of samples in this study is:

$$n = \frac{571}{1+571(0,1)^2}$$

n = 85

Research Data Sources

The data sources in this study are everything the researcher uses as a reference to obtain the information needed for the study. These data sources can be individuals, groups, documents, or specific phenomena that are the object of the research. The data sources used in study This is primary data . Primary data is data produced by researchers alone , good through surveys , interviews , experiments , designed special For understand and solve problem research faced .

RESULTS AND DISCUSSION

Outer Model Analysis

Outer Model Analysis using the *PLS Algorithm* , produces:

Validity Test

Table 1. Outer Loadings Values

	Pay Decision	Perception of Credibility	Tax Knowledge	Tax Service	X1 * Z	X2 * Z
Tax Knowledge * Perception of Credibility					1,038	
Tax Service * Perception of Credibility						1,007
X11			0.860			
X12			0.765			
X13			0.761			
X14			0.800			
X21				0.785		
X22				0.852		
X23				0.840		
X24				0.820		
Y1	0.808					
Y2	0.795					
Y3	0.805					
Y4	0.822					

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	Pay Decision	Perception of Credibility	Tax Knowledge	Tax Service	X1 * Z	X2 * Z
Z1		0.745				
Z2		0.806				
Z3		0.790				
Z4		0.808				
Z5		0.771				
Z6		0.776				
Z7		0.802				
Z8		0.769				

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, the results of the outer model testing using loading factor/ outer loadings show that all indicators for each variable have loading values ≥ 0.70 . This indicates that each indicator measured is valid and robust. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as can be seen in the following figure.

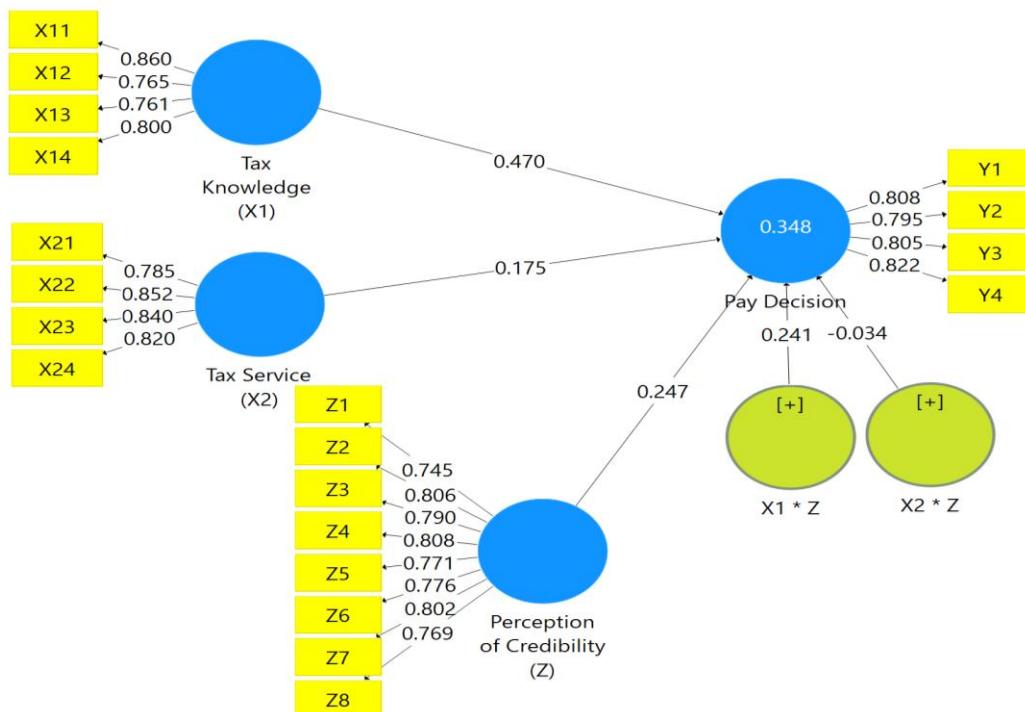


Figure 1. Outer Loading

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Pay Decision	0.823	0.827	0.882	0.652
Perception of Credibility	0.911	0.923	0.927	0.614
Tax Knowledge	0.811	0.834	0.875	0.636
Tax Service	0.845	0.868	0.895	0.680
X1 * Z	1,000	1,000	1,000	1,000

Source: Smart PLS Output, 2025

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Table 2 above shows that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and can be relied upon to measure their respective constructs. Therefore, the research instrument is deemed reliable and suitable for use in testing the structural model.

Coefficient of Determination (R²)

Evaluating a model with PLS begins by examining the R-square for each dependent latent variable. The table below shows the results of R-square estimation using SmartPLS.

Table 3. R Square Results

	R Square	R Square Adjusted
Pay Decision	0.348	0.331

Source: Smart PLS, 2025

In table 3, there is an R square value for the two dependent variables for the decision variable in paying taxes, there is an R square value of 0.348, meaning that the influence of tax knowledge, tax services and perception of credibility is 34.8%, the remainder is on other variables outside the model.

Structural Model Testing (Inner Model)

Hypothesis Testing

Direct Influence Between Variables

The direct influence between variables can be seen in the *path coefficients*. The data processing results show the direct influence values, which can be seen in the following table.

Table 4. Path Coefficients (Direct Effect)

	Original Sample	T Statistics	P Values	Conclusion
Tax Knowledge -> Pay Decision	0.470	9,261	0,000	Accepted
Tax Service -> Pay Decision	0.175	2,942	0.003	Accepted
Perception of Credibility -> Pay Decision	0.247	4,180	0,000	Accepted
X1 * Z -> Pay Decision	0.241	4,981	0,000	Accepted
X2 * Z -> Pay Decision	-0.034	0.629	0.530	Rejected

Source: Smart PLS Output, 2025

In the results of Table 4, there are direct influence values as follows:

1. Tax knowledge has a positive and significant influence on the decision to pay taxes with a t-statistic value of 9.261. A significance level of 0.000 (above 1.96) and a significance level of 0.000 (below 0.05) indicate that tax knowledge significantly influences tax payment decisions. This finding aligns with previous research, indicating that tax knowledge has a positive and significant impact on tax compliance (Nilla & Widyawati, 2021).
2. Tax authorities' services have a positive and significant influence on the decision to pay taxes with a t-statistic value of 2.942. A significance value of 0.003 is above 1.96 and a significance value of 0.003 below 0.05, indicating that tax authorities' services significantly influence tax payment decisions, as the significance value is below 0.05. This study aligns with research showing that tax authorities' services have a positive and significant effect on hotel tax payment decisions in Buleleng Regency (Putra & Sujana, 2021).
3. Perceived credibility has a positive and significant effect on the decision to pay taxes with a t-statistic value of 4.180 above 1.96 and a significance of 0.000 below 0.05, meaning that perceived credibility has a real effect because the significance value is below 0.05 . The results of this study are in accordance with previous research, namely trust has a positive and significant effect on loyalty (Budi, 2025).
4. The perception of credibility strengthens the influence between tax knowledge and the decision to pay taxes with a t-statistic value of 4.981 above 1.96 and a significance of 0.000 below 0.05, meaning that the perception of credibility acts as a moderating variable between tax knowledge and the decision to pay taxes.

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5. The perception of credibility weakens the influence between tax authorities' services on the decision to pay taxes with a t-statistic value of 0.629 below 1.96 and a significance of 0.530 above 0.05, meaning that the perception of credibility does not act as a moderating variable between tax authorities' services and the decision to pay taxes.

CONCLUSION

1. Knowledge tax influential positive and significant impact on the decision to pay taxes among taxpayers in Sampali Village Subdistrict Percut Sei Tuan.
2. Service tax authorities influential positive and significant impact on the decision to pay taxes for taxpayers in Sampali Village, Percut Sei Tuan District.
3. Perception credibility influential positive and significant impact on the decision to pay taxes for taxpayers in Sampali Village, Percut Sei Tuan District.
4. Knowledge tax influential positive and significant impact on the decision to pay taxes, which is strengthened by the perception of credibility of taxpayers in Sampali Village, Percut Sei Tuan District.
5. Service tax authorities influential negative and no significant to decision pay taxes weakened by perception credibility of taxpayers in Sampali Village, Percut Sei Tuan District.

SUGGESTION

1. Payment decision tax with statement " I always pay my taxes before or on the due date." Therefore , the recommendation for the Lubuk Pakam Tax Office (KPP Pratama) is to continue strengthening its communication system with taxpayers through digital platforms. For example, providing automatic reminders via SMS or email to registered taxpayers to ensure they make their payments on time and minimize delays.
2. Perception credibility with statement The lowest score is: " The tax officers I met demonstrated adequate technical knowledge and expertise." Therefore, the suggestion for the Lubuk Pakam Tax Office is that the Lubuk Pakam Tax Office continue to improve training and professional development for tax officers to maintain and update their skills, especially regarding the latest tax regulations and the latest technology that can simplify the tax administration process. This will ensure that officers can provide better and more efficient services to taxpayers.
3. Service tax authorities with statement the lowest " Tax officers provide professional service in accordance with their assigned standards. " The recommendation for the Lubuk Pakam Pratama Tax Office (KPP Pratama) is to provide awards or incentives to tax officers who demonstrate consistent professionalism. Furthermore, holding regular feedback sessions with taxpayers can help ensure that services remain up to expected standards. This can also motivate officers to improve service quality.
4. Knowledge tax with statement The lowest score is " I understand the consequences/sanctions imposed if I do not comply with tax regulations." Suggestions for the Lubuk Pakam Pratama Tax Office include maintaining awareness of tax obligations and continuing to follow the latest tax regulations. Furthermore, the Lubuk Pakam Pratama Tax Office can provide further education to the public about the importance of tax compliance through seminars, outreach, or easily accessible online materials, so that more taxpayers understand the legal consequences and benefits of tax compliance.

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