Optimizing Value-Added Tax (VAT) Collection Through Tax Service Quality, Tax Audits, And Tax Compliance

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Abstract

VAT is an objective consumption tax that is applied to transactions involving goods and services regardless of the financial capacity of the consumers. One important element in improving the state's financial capacity to support financing for sustainable development is optimizing VAT revenue. By analyzing the effects of tax service quality, tax audits, and tax compliance on VAT income, this study aims to explore taxpayer behavior while filing VAT returns. Multiple linear regression analysis is one of the quantitative methods used in this investigation. With a sample size of 60 data points, the secondary data under investigation were obtained from the Jakarta Kramat Jati Tax Office as monthly time series data for the years 2020–2024. SPSS version 22 was used to process the data. The results of the study indicate that value-added tax (VAT) revenues are not significantly impacted by the quality of tax services. On the other hand, value-added tax (VAT) income greatly benefits from tax audits and compliance. Additionally, VAT income is impacted by audits, compliance, and the quality of tax services.

Keywords: *Tax Service Quality, Tax Audits, Tax Compliance, Value-Added Tax Revenue*

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INTRODUCTION

Indonesia's tax ratio still lags behind other ASEAN countries and OECD members, indicating weak state revenue from the tax sector (CNN Indonesia, 2024). High dependence on corporate income tax and value-added tax has narrowed Indonesia's tax base, prompting the OECD to recommend expanding the tax base through fiscal reform (CNN Indonesia, 2024). Measures such as improving administrative efficiency, tax compliance, and tax digitalization are considered important to improve the low tax ratio (CNN Indonesia, 2024). Taxes play a strategic role as the primary source of funding for infrastructure development and as a driver of economic growth (Widati et al., 2022). However, the effectiveness of tax collection is still hindered by various obstacles that can disrupt the optimal fulfillment of public needs(Septian & Anis, 2024).

Economic growth is closely related to tax revenue, particularly value-added tax (VAT). VAT and PPnBM revenue grew from IDR 234.8 trillion in 2019 to IDR 687.59 trillion in 2022, although it declined to IDR 447.58 trillion in 2023 (DDTC News, 2023). The 2023 DJP performance report recorded tax revenue realization of Rp1,867.87 trillion or 102.73% of the target, with VAT and PPnBM contributing Rp763.63 trillion, where domestic VAT dominated with a growth of 21.91% (pajak.go.id). As of July 2024, state revenue reached Rp1,545.4 trillion, or 55.1% of the

APBN target, with taxes contributing Rp1,045.32 trillion, or 52.56% of the target, indicating a positive trend in state revenue collection, primarily driven by a 7.34% growth in VAT and PPnBM, amounting to Rp402.16 trillion (kemenkeu.go.id). This finding reinforces that the taxation sector remains the main foundation of fiscal stability and a driver of national economic growth, contributing more than 70% to total state revenue (Panjaitan & Fitri, 2019).

The Indonesian government is focused on optimizing tax revenue through the issuance of various regulations, including adjustments to the Value Added Tax (VAT) policy as stipulated in Law No. 7 of 2021, with a rate increase from 10% to 11% as of April 1, 2022, and a planned increase to 12% by January 1, 2025, at the latest (Agasie & Zubaedah, 2022; Ilham et al., 2024; Liyana, 2021). This policy is expected to improve tax compliance, support economic growth, and strengthen development financing, but it also has the potential to cause a surge in production costs, consumption, and prices of goods/services, thereby weakening people's purchasing power (Fauziah, 2024; Putri, 2024). The implementation of the new rates also aims to address the budget deficit that has increased due to the Covid-19 pandemic and global challenges affecting the export sector, although the risk of fiscal inefficiency remains a concern (Odi & Budiantara, 2024).

In response, the government implemented tax reform, which included enhancing tax technology through the Core Tax Administration System (CTAS) and services in order to strengthen taxpayer confidence and compliance (Darmayasa & Hardika, 2024). Good quality tax services can encourage compliance and increase tax revenue (Margareth et al., 2024) although some studies show that the effect is not significant (Purba et al., 2022). In addition, tax audits play an important role in detecting non-compliance and encouraging VAT revenue through the issuance of Tax Assessment Letters (SKP) (Nasution & Lubis, 2022), with the majority of studies indicating a positive effect (Tajuroh Afiah et al., 2024; Tuhumena et al., 2024) although some studies found different results (Muhammad Bagus et al., 2023; Santoso & Hwihanus, 2024).

The Directorate General of Taxes (DJP) is working to increase tax revenue by strengthening taxpayer compliance, which is a key factor in achieving national revenue targets (Alamanda & Mulyani, 2020). The formal compliance rate for tax return reporting shows an upward trend, rising from 73.06% in 2019 to 88% in 2023, although the number of non-compliant taxpayers remains significant (news.ddtc.co.id, 2024; pajakku.com, 2023). The increase in compliance is driven by the digitalization of reporting, monitoring, and tax education (Ilham et al., 2024). It has been demonstrated that taxpayer compliance, which shows knowledge of meeting tax duties, significantly and favorably affects tax income, including VAT. (Anam et al., 2018; Ischabita et al., 2022; Muhammad Bagus et al., 2023; Widati et al., 2022).

This study applies Heider's Attribution Theory (1958) to explain individual behavior in fulfilling their tax obligations, where tax compliance is viewed as an internal attribution, an action based on internal factors, namely actions driven by personal motivation or direct experience. Meanwhile, tax service quality and tax audits are categorized as External influences influencing taxpayer behavior, such as taxpayers' actions in satisfying their duties can be influenced by other parties or specific situations that encourage individuals to act in accordance with these external conditions. This study updates previous research by combining the variables of tax

service quality, tax audits, and tax compliance as factors influencing VAT revenue, complementing previous research that only focused on tax service quality (Fakhari et al., 2022), tax audits (Amanah et al., 2024), or tax compliance and tax audits (Muhammad Bagus et al., 2023).

Tax officials play a leading role in providing services to the public by assisting taxpayers who need information related to taxation. Their duties include various payment and reporting processes, in accordance with applicable regulations regarding taxes collected or deducted through certain mechanisms (Andreansyah & Farina, 2022). On the other hand, the government is committed to improving service quality in the taxation sector. These initiatives include providing taxpayers with assurances so that they may be assured and compliant in meeting their tax duties.(Ristiyana et al., 2024). The attribution hypothesis is the one being used. By promoting compliance and a greater motivation to pay taxes, attribution theory influences taxpayer behavior, which either directly or indirectly impacts the quality of tax services. Research shows that tax income is impacted by the quality of tax services (Fakhari et al., 2022; Silalahi, 2015; Triono et al., 2022). The reasoning given above allows for the determination of the following hypothesis:

H1: The quality of tax services influences VAT income.

Tax audits are a set of actions designed to identify and examine data, information, and evidence using audit standards in an unbiased and professional manner in order to determine the extent to which taxpayers comply with their tax responsibilities. (Tuhumena & Efendi, 2024). Tax audits are carried out to find possible infractions and to motivate taxpayers to fulfill their tax responsibilities truthfully and precisely in line with relevant laws (Cahyono & Trihastuti, 2023). Attribution theory is the theory that is applied. According to this hypothesis, outside influences like oversight encourage taxpayers to accurately estimate their tax obligations and refrain from engaging in dishonest behavior. Several studies (Amanah et al., 2024; Tajuroh Afiah et al., 2024; Trisnayanti & Jati, 2015; Tuhumena & Efendi, 2024) show that tax audits have a favorable influence on VAT income. Given the evidence provided above, the following hypothesis can be formulated:

H2: Tax audits positively influence value-added tax (VAT) revenue.

The degree to which taxpayers carry out their responsibilities in line with current tax laws without breaking any laws is referred to as "tax compliance." An individual's understanding that it is their duty to meet their tax duties is known as tax compliance. Attribution theory is the theory that is applied. In essence, attribution theory states that people will attempt to determine whether a behavior is the result of external influences or internal circumstances when they see the activities of others. Tax compliance in relation to tax income is one example of an internal evaluation. This might be construed as indicating that the more tax income generated, the more compliantly tax responsibilities are fulfilled. Numerous studies(Muhammad Bagus et al., 2023; Soliha et al., 2019) have demonstrated that VAT income is positively and significantly impacted by taxpayer compliance. The reasoning given above allows for the determination of the following hypothesis:

H3: VAT income is positively impacted by tax compliance.

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DOI: 10.37531/amar.v5i2.2946

METHODOLOGY

The research method employed was quantitative, using a descriptive approach. Sugiyono (2019:2) defines a research technique as a set of actions that involve data collection, analysis, and interpretation in accordance with the study objectives. The descriptive research method is utilized to describe the value of a variable independently, whether one or more independent variables, without relating them to or comparing them with other variables (Sugiyono, 2019:206).

The object of focus in this study is the realization of VAT revenue at the Kramat Jati Tax Office. The scope of this study includes tax service quality, tax audits, and tax compliance at the Kramat Jati Tax Office. This study covers data for a period of five years from 2020 to 2024. In this study, efficient, transparent, and responsive tax services can improve taxpayers' understanding and compliance through the provision of accurate information and comprehensive consultations, thereby encouraging the optimization of tax revenue (Putra et al., 2023). Tax audits serve as a supervisory tool that creates a deterrent effect and ensures compliance with tax regulations through objective evaluation of relevant data and documents, as reflected in the value of the Tax Assessment Letter (SKP). Tax compliance is demonstrated by the conformance of taxpayers' acts with applicable laws and regulations. (Tipa et al., 2024). VAT income as a source of state finance derives from the consumption of taxable products (BKP) and taxable services (JKP) by taxable enterprises (PKP), which are taxed in stages up to the end consumer to assure contributions to the state revenue. (Elfanso & Monica, 2023).

This study includes secondary data gathered from the website. (http://eriset.pajak.co.id/) from the Jakarta Kramat Jati Tax Office (KPP). The research was conducted at Jl. Dewi Sartika No. 189A, East Jakarta. Data processing was carried out using SPSS version 22, while the data collection process was conducted over a period of approximately three months, from March to June 2025.

This study defines the population as all corporate taxpayers registered with the Jakarta Kramat Jati Tax Office for the period 2020–2024, in accordance with the definition of population as a comprehensive element that has certain characteristics relevant to the research objectives (Sugiyono, 2019:126). The sample was selected using a non-probability sampling method and a purposive sampling technique. This is the procedure of choosing samples according to specified criteria, particularly business taxpayers that regularly pay their taxes each year (Sugiyono, 2019: 84–85). The study's sample consists of 60 months' worth of observational data on timely filed VAT returns, taxpayer satisfaction survey results, monthly tax audit income, and VAT revenue from 2020 to 2024. By giving a summary of the minimum, maximum, mean, and standard deviation of the variables of tax service quality, tax audits, and tax compliance with Value Added Tax (VAT) revenue, the descriptive statistical techniques used in this study's data analysis seek to present the data in a clear, pertinent, and understandable manner, thereby making it easier to comprehend the features of the data under investigation.

RESULTS AND DISCUSSION

This study examines secondary data from the Jakarta Kramat Jati Tax Office using monthly time series data for the 2020–2024 period with 60 samples. The

dependent variable is VAT revenue (Y), and the independent variables are tax service quality (X1), tax audits (X2), and tax compliance (X3).

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	60	20	39	29.87	5.899
X2	60	5085029	13190816126	1965103266.58	2676227184.624
X3	60	1270	1966	1589.82	149.643
Y	60	7590934687	208330144380	54804609180.25	33226193381.682
Valid N (listwise)	60				

Source: SPSS 22 Data Analysis Results

Descriptive statistics show that VAT revenue has an average of Rp54.804.609.180 with a maximum value of Rp208,330,144,380 a minimum of Rp7.590.934.687 and a standard deviation of Rp33.226.193.381 indicating relatively good data dispersion as the data deviation is small compared to the average. The tax service quality variable has an average of 29 with a maximum value of 39 a minimum of 20, and a standard deviation of 6, indicating relatively small data differences. With an average of Rp1.965.103.266, a maximum value of Rp13.190.816.126, a minimum of Rp5.085.029, and a standard deviation of Rp2.676.227.184, the tax audit variable shows a rather broad data distribution. With an average of 1.589, a maximum of 1.966, a minimum of 1.270, and a standard deviation of 149.64, the tax compliance variable shows a rather narrow data spread. These results show that there are data features related to VAT income that may be further examined in connection to the quality of tax services, tax audits, and tax compliance.

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000104
	Std. Deviation	28610940429.87174600
Most Extreme Differences	Absolute	.111
	Positive	.111
	Negative	-.069
Test Statistic		.111
Asymp. Sig. (2-tailed)		.062[c]

Source: SPSS 22 Data Analysis Results

The data in this investigation is normally distributed, as shown by Table 2, where the Asymp. Sig (2-tailed) value obtained is 0.062, exceeding the significance criterion of 0.05 (0.062 > 0.05)..

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DOI: 10.37531/amar.v5i2.2946

Table 3. Linearity Test

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Penerimaan PPN * Kualitas Layanan Pajak	Between Groups	(Combined)	18685122932276267000000000.000	19	983427522751382400000000.000	.847	.643
		Linearity	871653329570078300000000.000	1	871653329570078300000000.000	.751	.391
		Deviation from Linearity	17813469602706188000000000.000	18	989637200150343800000000.000	.852	.633
	Within Groups		46449692739304450000000000.000	40	1161242318482611400000000.000		
	Total		65134815671580720000000000.000	59			

Source: SPSS 22 Data Analysis Results

According to the decision-making criterion, if the significance level is greater than 0.05, the relationship between tax service quality and VAT revenue is deemed linear. Based on the linearity test results table above, the significance value for the effect of tax service quality on VAT revenue is 0.391. Therefore, it can be concluded that the two variables demonstrate a linear relationship.

Table 4. Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas Layanan Pajak	.967	1.034
	Pemeriksaan Pajak	.923	1.084
	Kepatuhan Pajak	.944	1.060

Source: SPSS 22 Data Analysis Results

The results of the multicollinearity test show that none of the study variables exhibit multicollinearity. The tolerance value for the Tax Service Quality variable is 0.967, which is greater than or equal to 0.10, and the Variance Inflation Factor (VIF) is 1.034, which is less than or equal to 10.00. For Tax Audit, the tolerance value is 0.923 (≥ 0.10) with a VIF of 1.084 (≤ 10.00), and for Tax Compliance, the tolerance value is 0.944 (≥ 0.10) with a VIF of 1.060 (< 10.00). These values suggest that all variables are free from multicollinearity.

Table 5. Heteroscedasticity Test
Glesjer Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-35068328679.305	29514355213.591		-1.188	.240
Kualitas Layanan Pajak	-19417656.177	435231989.168	-.006	-.045	.965
Pemeriksaan Pajak	1.380	.982	.184	1.406	.165
Kepatuhan Pajak	33420461.735	17364155.754	.249	1.925	.059

Source: SPSS 22 Data Analysis Results

According to the results in Table 4.5, the significance values for the tax service quality variable (X1) at 0.965, Tax Audit (X2) at 0.165, and Tax Compliance (X3) at 0.059 are all greater than 0.05. This suggests that the Glejser test does not indicate any presence of heteroscedasticity in the regression model applied.

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Table 6. Autocorrelation Test Results
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.508[a]	.259	.219	29367307146.060	1.146

The Durbin-Watson (DW) value of 1.146, which lies within the range of -2 and 2 (-2 ≤ 1.146 ≤ 2), suggests that the regression model employed in this study does not exhibit autocorrelation.

Table 7. Multiple Linear Regression Anylysis
Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-66121693816.367	44704102879.287		-1.479	.145
Kualitas Layanan Pajak	164164743.067	659226856.874	.029	.249	.804
Pemeriksaan Pajak	4.154	1.487	.335	2.793	.007
Kepatuhan Pajak	67844805.587	26300727.210	.306	2.580	.013

Source: SPSS 22 Data Analysis Results

The results of the multiple linear regression analysis produced the equation

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$$Y = -66121693816.36 + 164164743.06X1 + 4.154X2 + 67844805.58X3$$

T The Tax Service Quality variable (X1) has a positive coefficient of 164,164,743.06 and a significance level of 0.804 (> 0.05), indicating a positive but statistically insignificant impact on VAT income. The Tax Audit variable (X2) has a positive coefficient of 4.154 and a significance level of 0.007 (< 0.05), demonstrating a positive and significant effect, implying that increased tax audits improve compliance and substantially contribute to VAT income. The Tax Compliance variable (X3) shows a positive coefficient of 67,844,805.58 and a significance level of 0.013 (< 0.05), indicating a positive and significant influence, suggesting that higher taxpayer compliance significantly enhances VAT income.

Table 8. Multiple Linear Regression Anylysis

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-66121693816.367	44704102879.287		-1.479	.145
Kualitas Layanan Pajak	164164743.067	659226856.874	.029	.249	.804
Pemeriksaan Pajak	4.154	1.487	.335	2.793	.007
Kepatuhan Pajak	67844805.587	26300727.210	.306	2.580	.013

Source: SPSS 22 Data Analysis Results

The results of the partial significance test (t-test) indicate that the Tax Service Quality variable (X1) does not have a significant impact on VAT Revenue (Y), as shown by a significance value of 0.804 (> 0.05) and a t-value of 0.249, which is lower than the t-table value of 2.00324. In contrast, the Tax Audit variable (X2) exhibits a positive and significant effect on VAT Revenue (Y), with a significance value of 0.007 (< 0.05) and a t-value of 2.793, which is higher than the t-table value of 2.00324. Likewise, Tax Compliance (X3) demonstrates a significant positive impact on VAT Revenue (Y), with a p-value of 0.013 (< 0.05) and a t-value of 2.580, which is greater than the t-table value of 2.00324.

Table 9. Simultaneous Significance Test Results (F Test)

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	16838246846962216000000.000	3	5612748948987405000000.000	6.508	.001[b]
Residual	48296568824618510000000.000	56	862438729011044800000.000		
Total	65134815671580726000000.000	59			

Source: SPSS 22 Data Analysis Results

According to the F-test results, the calculated F-value for Tax Service Quality (X1), Tax Audit (X2), and Tax Compliance (X3) is 6.508. The F-table value, at a significance level of 0.05 with degrees of freedom (df) (N1) = (number of variables - 1) = 3 and (df) (N2) = n - k - 1 = 60 - 3 - 1 = 56, is 2.77. Since the calculated F-value (6.508) is greater than the F-table value (2.77), it can be interpreted that there is a positive and significant relationship between Tax Service Quality (X1), Tax Audit

(X2), and Tax Compliance (X3) on VAT Revenue (Y) when considered together (simultaneously).

Table 10. Results of the Coefficient od Determination R^2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.508[a]	.259	.219	29367307146.060

Source: SPSS 22 Data Analysis Results

The results show an R2 value of 0.259, indicating that the variables of Tax Service Quality, Tax Audit, and Tax Compliance on VAT Revenue account for 0.259 or 25%, while the remaining 75% is influenced by other variables outside the scope of this study.

The Quality of Tax Services to Value Added Tax (VAT) Revenue

The study revealed that tax service quality does not significantly impact VAT revenue at the Jakarta Kramat Jati Tax Office, as evidenced by a probability value of 0.804 (> 0.05) and a t-value of 0.249 (< t-table 2.00324). However, the positive regression coefficient of 164,164,743.06 indicates that improvements in tax service quality, such as enhanced friendliness, digitalization of systems, and increased professionalism of staff, have not yet resulted in a noticeable increase in VAT revenue. This finding is consistent with the research by Jarkoni & Hariansyah (2022) and Purba et al. (2022), which suggests that tax service quality has not significantly affected tax revenue, particularly due to economic instability during the pandemic. However, it contrasts with the findings of Triono et al. (2022), who identified a positive and significant effect of tax service quality on tax revenue (t-calculated 4.486 > t-table 1.984 with a significance value of 0.001 < 0.05).

Tax Audit of Value Added Tax (VAT) Revenue

The study found that tax audits have a positive and significant effect on VAT revenue at the Jakarta Kramat Jati Tax Office, with a probability value of 0.007 (< 0.05) and a t-value of 2.793, which is greater than the t-table value of 2.00324. and a positive regression coefficient of 4.154. This suggests that an increase in tax audits can optimize VAT revenue. This aligns with attribution theory, which posits that individual behavior is influenced by both internal and external factors (Nurul Amanah, 2024), where tax audits, as an external factor, motivate taxpayers to comply. The finding is consistent with the studies by Amanah et al. (2024), Atarwaman (2020), and Tuhumena & Efendi (2024), which found a positive and significant relationship between tax audits and VAT revenue. In contrast, research by Muhammad Bagus et al. (2023) identified a significant negative effect, and Tajuroh Afiah et al. (2024) concluded that tax audits had no effect on VAT revenue at the Serang Barat Tax Office.

Tax Compliance of Value Added Tax (VAT) Revenue

The study found that tax compliance positively and significantly affects VAT revenue at the Jakarta Kramat Jati Tax Office, with a probability value of 0.013 (<

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0.05). The calculated t-value of 2.580 exceeds the table t-value of 2.00324, and the positive regression coefficient of 67,844,805.58 indicates that higher tax compliance plays a significant role in increasing VAT revenue. This result aligns with attribution theory, which asserts that tax compliance is influenced by both internal factors, such as knowledge and responsibility, and external factors factors like supervision and penalties. Internal awareness motivates taxpayers to voluntarily report and pay taxes. The results of this study align with the findings of Muhammad Bagus et al. (2023) and Suryadi & Subardjo (2019), which also showed a positive and significant effect of tax compliance on VAT revenue. However, these results differ from those of Kamal (2017) and Soliha et al. (2019), who found that tax compliance did not have a significant effect on VAT revenue at the Madiun Tax Office.

CONCLUSION

The study results suggest that tax service quality does not have a notable effect on VAT revenue., while tax audits and tax compliance have a positive and significant effect on VAT revenue. Therefore, improving tax audits and tax compliance contributes more to increasing VAT revenue than improving the quality of services. This study has several limitations, including that it only covers corporate taxpayers at the Jakarta Kramat Jati Tax Office for the period 2020–2024, and focuses on three main variables without considering other factors that may also influence VAT revenue. It is suggested that future research broaden its scope to other tax offices, add new independent variables such as tax collection intensity, issuance of tax payment slips, e-billing, inflation rates, and ensure data availability and encourage increased tax compliance so that the contribution to VAT revenue can be more optimal.

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