

How is the Quality of Tax Service in Covid-19 Pandemic Era?

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ABSTRACT

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In order to increase Indonesia's tax revenue, the government issued a new regulation which made the task of the Account Representative even more important and focused on monitoring taxpayer compliance. This study aims to analyzes how tax services are implemented according to the latest tax regulations, especially in the era of the Covid-19 pandemic and how the quality those tax services. PMK No.45/PMK.01/2021 is new regulation of the duties, responsibilities, and roles of AR at the Tax Service Office. Currently there has not been many studies that discuss the implementation and the quality of AR services based on the regulations. This study is a qualitative research using a case study approach. Data were collected from interviews with several AR at the RST Tax office. This tax office was chosen because the tax return realization of the individual taxpayers was still low. The research analysis technique adopts Yin (2018) steps in case study qualitative approach. In the era of the pandemic, the services provided by AR can still be carried out every day. AR has a reliable attitude and respects punctuality in service. Every question relating to taxation rights and obligations is explained in a coherent and complete manner in accordance with the information required by the Taxpayer. Further research analysis is needed to ensure the quality of AR services according to the taxpayer's view.

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SARI PATI

Dalam rangka meningkatkan penerimaan perpajakan, pemerintah Indonesia telah mengeluarkan peraturan baru (PMK No.45/PMK.01/2021) yang menjadikan tugas Account Representative (AR) semakin penting dan fokus pada pengawasan kepatuhan wajib pajak. Penelitian ini bertujuan untuk menganalisis bagaimana pelayanan perpajakan dilaksanakan khususnya di era pandemi Covid-19, apakah sudah sesuai peraturan perpajakan terkini dan bagaimana kualitas pelayanan perpajakan tersebut. (Novelty) PMK No.45/PMK.01/2021 merupakan peraturan baru tentang tugas, tanggung jawab, dan peran AR di Kantor Pelayanan Pajak. Saat ini belum banyak penelitian yang membahas tentang implementasi dan kualitas layanan AR berdasarkan regulasi secara kualitatif. (Metode Penelitian) Penelitian ini merupakan penelitian kualitatif dengan

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pendekatan studi kasus. Data dikumpulkan dari wawancara dengan beberapa AR di Kantor Pelayanan Pajak RST. Kantor pajak ini dipilih karena realisasi penyampaian SPT Wajib Pajak orang pribadi di lokasi ini masih rendah. Teknik analisis penelitian ini mengadopsi langkah-langkah Yin (2018) dalam pendekatan studi kasus kualitatif. (Temuan/ Hasil) Pelayanan AR telah mempertimbangkan aturan perpajakan. Di era pandemi, layanan yang diberikan AR tetap bisa dilakukan setiap hari. AR memiliki sikap yang dapat diandalkan dan menghargai ketepatan waktu dalam pelayanan. Setiap pertanyaan yang berkaitan dengan hak dan kewajiban perpajakan dijelaskan secara runtut dan lengkap sesuai dengan keterangan yang dibutuhkan oleh Wajib Pajak. Analisis penelitian lebih lanjut diperlukan untuk memastikan kualitas layanan AR menurut pandangan wajib pajak.

INTRODUCTION

The Covid-19 pandemic has had an impact on slowing national economic growth, decreasing state revenues, increasing state spending and financing. In the 2020 state budget posture, tax revenue is recorded as contributing 86.5 percent of total state revenue. This means all costs needed by the government to run the wheels of government and provide access to basic services for the community very depends on tax revenues.

According to the Indonesian Central Statistics Agency, BPS, (<https://www.bps.go.id/>) Indonesia's tax revenues in 2019-2021 decreased from Rp. 1,546, 141.90 billion to only Rp. 1,444,541.60 billion. In order to increase Indonesia's tax revenue, in 2021 the government issued a new regulation which made the task of the Account Representative (AR) even more important and focused on monitoring taxpayer compliance. The implementation of this compliance attitude will have an impact on increasing Tax revenue. Cheisviyanny (2020) researched that in order to recover tax revenues during this pandemic, AR must be more optimal in carrying out its duties including controlling e-invoicing, doing research (analysis) on the financial statements of taxpayers, supervision on checking/bank accounts, and supervision to the personal assets of the taxpayer.

PMK No.45/PMK.01/2021 is the new regulation of the duties, responsibilities, and roles of AR at the Tax Service Office. The Ministry of Finance changed the duties, responsibilities, requirements, and number of account representatives (AR) at a tax service office (Kantor Pelayanan Pajak). The new regulation is part of the reorganization of the vertical agency of the Directorate General of Taxes (DGT). According to this new regulation, AR performs tasks related to drafting the concept of suggestion and monitoring/ supervision counseling to taxpayers. Meanwhile, some of general taxpayer service is also delegated to other officials, one of which is the tax counseling function or tax counseling assistant. This rule change was made in order to increase the effectiveness and optimize the implementation of AR tasks at a tax office.

Taxpayers are willing to carry out their tax obligations (have a good tax compliance) because of the good service performance of the tax authorities. Account Representative is the front man of tax authorities. Thus, research on the quality of Account Representative services and taxpayer compliance in the Covid-19 Pandemic Era is important because it provides new empirical evidence about the quality of tax services that will affect taxpayer compliance. Particularly in Covid-19 era, social and physical

distancing policies are enforced to prevent virus transmissions. These policies apparently will affect the complexity of Account Representatives services. The latest regulation of AR roles is also affect on how the service will be provided. Based on this explanation, this study aims to analyzes how tax services (provided by AR) are implemented concerning to the latest tax regulations (PMK No.45/PMK.01/2021) especially in the era of the Covid-19 pandemic and how the quality those tax services.

One of the government's efforts to increase tax revenue is a tax intensification. This strategy optimizes tax revenue by increasing factors from within the DGT organizational structure. This can be achieved by improving the quality of taxation apparatus such as Account Representatives, excellent service to taxpayers, guidance to taxpayers, administrative supervision, as well as law enforcement and the need for justice in the imposition of taxes fairly and equitably and adjusted to legal certainty for taxpayers (Savitri and Damayanti, 2018).

PMK 45/PMK.01/2021 explains that Account Representatives are executor positions at the Tax Service Office with several levels of office as regulated in tax laws and regulations. AR's duties include searching, collecting, processing, researching, analyzing, updating, and following up on taxation data, carrying out supervision of taxpayer compliance with tax obligations, as well as drafting appeals and conducting counseling to taxpayers.

Good Attitude is the result of a person's cognitive and affective acquired during his life. The formation of positive public attitudes in taxation can be done by improving the quality of tax services by AR so it will create public understandings of tax rights and obligations in accordance with applicable tax laws. Thus, the responsibility for achieving tax revenue as a source of state does not only depend on the tax authorities (fiscus), but also depends heavily on taxpayer compliance (Lubis, 2017).

Many studies on the quality of Account Representative services quality and tax compliance have been carried out. However, there is still few study related to the regulation of PMK No.45/PMK.01/2021, in qualitative method. Al-Ttaffi and Jabbar (2017), Meisa (2018), Sekin (2018) found that there was an influence between the performance of the Account Representative on the compliance of individual taxpayers. Putri et. al (2020) concluded that there was an effect of knowledge and service of tax officers on taxpayer compliance. However, Artawan, et. al (2020) found that the quality of tax services had no effect on taxpayer compliance. Akhmedova et. Al (2021) also assess the effect of service quality in tax administration using same measurement in this study, but it is done particularly on Value Added Tax. VAT is an indirect and objective based tax, whose the compliance and the responsibility can be shifted to other parties. Meanwhile, our study does not limit the research scope on a particular tax. Based on the previous result, further study of AR services and tax compliance were still needed to explore more the implementation related to the latest regulation, as well as the quality of the tax services.

This study uses 5 aspects of service quality by Parasuraman (1985,1993,2013) which consists of (1) tangible, namely the parts of services that are real, (2) reliability, namely skills and skills in serving consumers, (3) responsiveness, namely the willingness of officers to help. customers and provide fast and responsive service, (4) assurance, namely the level of knowledge and hospitality that officers must have in addition to their ability to instill trust in customers, and (5) empathy, namely special care and attention. This aspects are used in this study as because the results of Susuawu (2020) show that good tax service quality by tax officers tends to affect the behavior and intentions of taxpayers to pay taxes, which finally will increase tax revenue.

METHODS

This study is a qualitative research using an

descriptive case study approach (Yin 2018). At the initial stage, the researcher made observations, then collected in-depth data, starting from observations to preparing conclusion. The reason for using this approach is to gain an in-depth understanding of the research phenomenon. The research presents the data obtained from the informants to get an explanation that is relevant to the research question posed. The quality of qualitative research becomes better if the data obtained are more detailed.

The research was conducted at RST Tax Office, East Java, Indonesia. RST Tax office is a KPP pratama. It is an implementing element under the Directorate General of Taxes which is one of the agencies under the Ministry of Finance. Some of the missions of RST Tax office related to tax services are to contribute to increasing the development and growth of the nation's economy; provide quality tax services as an effort to improve taxpayer compliance, carry out education; fair, effective, and efficient counseling and supervision. In order to implement the mission, RST Tax office has some account representatives. The number of Account Representatives in the tax office is 27 people, assigned in 4 sections: Section of Extensification and Counseling, Supervision and Consultation Section I, II and III. The reason for selecting this location is because the realization of individual taxpayers tax returns was low. This means the level of taxpayer compliance is still low. Low tax compliance needs to be addressed with good service quality from tax officials. Andreas and Savitri (2015) mentions the quality of tax services will make taxpayers aware of taxes and will ultimately increase their compliance.

Data are collected by observation, interviews and documentation in the middle of year 2021. Observation is a data collection technique in which researchers make direct observations of the object of research so that the data obtained are truly objective. Interviews are data collection techniques that are carried out face-to-face and by Whatsapp for questions and answers related to data collection for researchers from sources or data sources. From all section of AR, five Account Representatives are chosen as the informant. Data of informants are shown in table 1. Documentation is one source of data and information about the company that can be obtained directly from the company.

This study adopted an interviews as the main data collection. This technique was chosen like previous research which both used interviews to get data about services. Dale et.al (2021) studied hospitality services using interviews in order to get the experiences, emotions and any gestures more compared to other collection method. Survey technique actually can also be considered but probably the researchers will loose chance to see the reaction of the informants when they are given some questions. Tax services is similar to hospitality service because when AR conducts the tax service, there are also some experiences in consulting about problems faced in taxation. Tax services quality here actually is a perception. Dulo (2022) investigated about perceptions of service quality. This kind of study will not be complete if only uses quantitative method, such as survey method with questionnaires that have been carried out by many previous researchers. In this case, qualitative

Table 1. Data of Informants

INFORMANT	GENDER	AR LEVEL POSITION
AR#1	F	Junior
AR#2	M	Junior
AR#3	F	Junior
AR#4	M	Senior
AR#5	M	Senior

Sources: data collected

study through interviews can add substance from previous quantitative research. In the end, the use of both methods will enrich the contribution of tax service research.

Data were analyzed using examining, classifying or categorizing (matching) and tabulating, testing procedures and combining qualitative and quantitative evidence obtained (Yin, 2018). The collected data is examined to obtain certain patterns that can provide insight for further analysis. The applicable tax regulations regarding the role of AR and the concept of service quality are used as a reference to build the necessary explanations.

RESULTS AND DISCUSSIONS

In this study, there are 2 research questions, namely (1) how tax services (provided by AR) are implemented concerning the latest tax regulations (PMK No.45/PMK.01/2021) especially in the era of the Covid-19 pandemic and (2) how the quality of those tax services. The researchers began to conduct research at RST Tax office to collect and manage the relevant data. Primary data is obtained the form of open interviews conducted with 5 key informants. The table below are the results.

Table 2 is the interviews original result (in Bahasa) of Account Representative task according to PMK No.45/PMK.01/2021. The first research question was asked to each informant to see whether their task has already concerned the regulation. The interpretation of the result will be discussed in Discussion section.

Table 3 is the classification of interviews result (in Bahasa) on Account Representative quality services. The second research question was asked to each informant to see how they provide tax services. Based on their answer, the 5 aspect of quality will be analyzed in Discussion section.

DISCUSSION

Tax Service Implementation

The Minister of Finance Regulation No. 45/2021

(PMK No.45/PMK.01/2021) explained that the task of Account Representative more focuses on tax supervision, namely the control of the work area. Meanwhile, the task of guidance and consultation carried out is only related to the preparation of the concept of appeal to taxpayers. The following are the seven tasks of the Account Representative to improve service quality, namely as follows: (1) Analyze, describe, manage to ensure that the Taxpayer fulfills his tax obligations in accordance with the applicable tax regulations; (2) Conducting territorial control activities, observing tax potential, and controlling information; (3) Searching, collecting, processing, researching, analyzing, updating, and following up on taxation data; (4) Carry out counseling and draft an appeal to Taxpayers; (5) Supervise and monitor the follow-up of SPT data and information, third parties, to tax amnesty data; (6) Supervise taxpayer compliance; (7) Manage the administration to determine and draft legal products and tax control products.

The table 2 shows AR tasks according to PMK No.45/PMK.01/2021. All AR always ensure that the Taxpayer fulfills his tax obligations in accordance with the applicable tax regulations by supervising and monitoring the follow-up of tax return (SPT) data and information (AR#1,AR#2, AR#4, AR#5). Information to taxpayers is always controlled by applying all method of consultations to make the explanation conciser and manage the administration effectively (AR#1, AR#3, AR#4). Based on this explanation, tax services provided by AR has considered the PMK No.45/PMK.01/2021, which means it is implemented concerning to the regulation.

Tax Service Quality

This study uses 5 aspects of service quality by Parasuraman (1985,1993,2013) which consists of (1) Tangible, namely the parts of services that are real. Taxpayers can see the form of services. For example, during the Covid-19 Pandemic, Tax services provided with The Health Protocols are implemented. (2) Reliability, namely dexterity

Table 2. AR Interview: Classification of AR Task

Task 1 ensure that the Taxpayer fulfills his tax obligations in accordance with the applicable tax regulations	AR#1 “... Meskipun konsultasi offline berkurang, tetapi konsultasi online tetap berjalan. Biasanya kami juga lakukan perhitungan analisis SPT agar tidak terjadi kesalahan perhitungan Banyak WP yang belum mengetahui adanya insentif pajak. Oleh karena itu, kami memberi tahu mereka perihal hal tersebut.”
Task 5 Supervise and monitor the follow-up of SPT data and information	AR#2 “... kami menjelaskan mengenai adanya insentif pajak dari pemerintah sehingga WP tidak merasa keberatan membayar pajaknya”
Task 2 territorial control activities, observing tax potential, and controlling information	AR#4 “Konsultasi secara tatap muka maupun online terkait aplikasi SPT. Tetapi kami sebagai AR lebih menyarankan untuk konsultasi tatap muka agar informasi dan solusi yang diberikan lebih jelas...”
Task 3 Searching, collecting, processing, researching, analyzing, updating, and following up on taxation data	AR#4 “..AR hanya dapat memproses administrasi pajak WP apabila dokumen yang dibawa oleh WP sudah lengkap sesuai aturan yang berlaku.”
Task 4 Carry out counseling and draft an appeal to Taxpayers	AR#4 “Kepuasan muncul apabila WP merasa pelayanan yang kami berikan memberikan solusi terkait permasalahan yang dihadapi...” AR#1 “Kami membangun komunikasi dengan WP melalui bimbingan dan konsultasi yang kami berikan tentunya dengan bahasa Indonesia yang mudah mereka pahami. Kami berharap komunikasi dapat memberikan kesadaran dan upaya tersebut untuk membayar pajak dan mengetahui jika mereka tidak patuh”
Task 6 Supervise taxpayer compliance	AR#1 “Iya, karena secara langsung ada beberapa layanan yang mana kami memang mengarahkan WP untuk taat membayar pajak... Selain itu, kami juga menjelaskan sanksi perpajakan jika WP tidak patuh membayar pajak. Hal itu bertujuan agar kesadaran WP tumbuh dan mereka paham terkait hak dan kewajiban perpajakannya” AR#5 “Ya, karena menurut kami pelayanan yang kami berikan sebagai AR berperan penting agar WP memahami hak dan kewajiban perpajakannya, khususnya untuk mematuhi peraturan perpajakan.”
Task 7 Manage the administration to determine and draft legal products and tax control product	AR#3 “Kepuasan WP relatif terpenuhi apabila mereka memahami proses administrasi secara online, khususnya saat Pandemi seperti ini dimana interaksi antara AR dan WP dibatasi sehingga konsultasi SPT online hanya bisa dilakukan melalui Whatsapp...” AR#4 “WP yang rutin berkonsultasi dengan kami sudah mengetahui persyaratan dan kelengkapan dokumen yang diperlukan sehingga prosesnya juga cepat.”

Table 3. AR Interview: Aspect of Service Quality Classification

Tangible	AR#1 “Selama Pandemi konsultasi secara langsung ditiadakan, jadi WP hanya bisa berkonsultasi melalui Whatsapp. Kalau WP buta akan teknologi maka permasalahannya akan semakin kompleks. Pemakaian masker sangat mengganggu komunikasi dua arah antara saya dengan WP.”
Reliability	AR#4 “...Tetapi kami sebagai AR lebih menyarankan untuk konsultasi tatap muka agar informasi dan solusi yang diberikan lebih jelas. Jadwal WFH dan WFO bagi AR biasanya keluar pada hari minggu, jadi setiap minggu jadwal WFH dan WFO tidak sama.”
Responsiveness	AR#2 “...karena tanpa tatap muka maka penyelesaian konsultasi WP lebih lama terutama berkaitan dengan aplikasi online melalui Whatsapp.” AR#4 “...WP yang rutin berkonsultasi dengan kami sudah mengetahui persyaratan dan kelengkapan dokumen yang diperlukan sehingga prosesnya juga cepat.”
Assurance	AR#1 “... Meskipun konsultasi offline berkurang, tetapi konsultasi online tetap berjalan. Biasanya kami juga lakukan perhitungan analisis SPT agar tidak terjadi kesalahan perhitungan Banyak WP yang belum mengetahui adanya insentif pajak. Oleh karena itu, kami memberi tahu mereka perihal hal tersebut.” AR#5 “Ya, karena menurut kami pelayanan yang kami berikan sebagai AR berperan penting agar WP memahami hak dan kewajiban perpajakannya, khususnya untuk mematuhi peraturan perpajakan.”
Empathy Assurance	AR#1 “Kami membangun komunikasi dengan WP melalui bimbingan dan konsultasi yang kami berikan tentunya dengan bahasa Indonesia yang mudah mereka pahami...Kami berharap komunikasi tersebut dapat memberikan kesadaran dan bentuk upaya tersebut untuk membayar pajak”

and skills in serving consumers. All AR have agile and good skills in handling the taxpayer. (3) Responsiveness, namely the willingness of officers to help customers and provide fast and responsive service. AR always try to provide best and immediate solutions for Taxpayer Tax Problems. (4) Assurance, namely the level of knowledge and hospitality that officers must have in addition to their ability to instill trust in customers. AR assist all tax return analysis according to taxpayers request and adjust it to their working load, and (5) Empathy, namely special care and attention. Communication

through Guidance and Consultation are developed to enhance Taxpayer Compliance. Based on table 3 in Result Section, bellow are the analysis of AR service quality.

Tangible aspect of quality relates to the ability and appearance of the office facilities and infrastructure. Those should be seen from the state of the surrounding environment made by the service provider so that taxpayers feel safe, comfortable, and satisfied (Dharmawan and Dimas, 2017). Afroj (2021) states that tangible aspects can also

be seen from the visual appearance of equipment and materials related to services, as well as the facilities used. During the pandemic, in RST tax office, the tangible aspect of AR service quality can be seen from the Health Protocols Implementation. Taxpayers can see the form of services by providing specifics protocols to the services. Based on the results of interviews with the ARs, it is known that the health protocol has been implemented both in the helpdesk service and in the entire tax office. The health protocols implemented include the use of masks and face shields during services, recommendations for the use of hand sanitizers before the start of services at the helpdesk, and there is a transparent glass partition between AR and taxpayer when interacting to minimize direct physical contact as part of preventing the transmission of the Covid-19 Virus. AR also said that before entering the office, the security first checked the temperature of the taxpayer and recommended washing hands in the space provided before entering the office. However, some of the procedure create difficulties for AR to communicate with taxpayer. Several times, communication was not conveyed clearly because AR was wearing a mask and face shield. Besides that, there are still some taxpayers that are still not familiar with communicating using smartphone application and technology.

The aspect of service quality that also contributes to encouraging tax compliance is reliability (Hadi and Mahmudah, 2018). Reliability relates to the organization's capacity to provide services in an appropriate and reliable way as assured (Borishade et. al, 2021). In Tax office of RST, the reliability aspect of service quality requires all AR have agile and good skills in handling the taxpayer. All ARs during the interview said that the task that was urgently needed for taxpayers, especially during the Covid-19 pandemic, was consultation both face-to-face and online, especially for guidance on filling out online tax returns. According to the Account Representative, not all taxpayers can contact them via Whatsapp except for clear reasons and the necessary needs for problems faced by taxpayers.

This is done to avoid disruption of ongoing face-to-face services during working hours and misuse of personal contacts by irresponsible persons. In addition, it is suggested for taxpayers to be able to take a face to face or direct consultation because of limited information and communication that occurs when interacting online. This suggestion concerns the agility and the skill of AR, which provide services either offline or online interaction to taxpayers in order to obtain best solution for all taxpayer problem.

The responsiveness aspect of quality in the form of fast and effective service responses has been done by Account Representatives. This characteristic is according to Lupiyoadi (2017), which states that the strategy to provide excellent responsive service is fast and precise by conveying clear data. Afroj et. al (2021) states that responsiveness is measured by the willingness of authorities to help problems, sincerity, reliability and regularity in the inspection of facilities. To prove the reliability, AR in RST tax office responses every question related to tax rights and obligations. It will be explained in a coherent and complete manner in accordance with the information required by the Taxpayer. The Account Representative also does not hesitate to provide advice or solutions to the difficulties experienced by Taxpayers. Even though health protocols are implemented during the service, this does not quite affect the administrative completion time. Account Representatives serve effectively in accordance with the completeness of the documents required when completing administration. Knowledge and routine consultations are also a factor in the fast and effective completion of the administration that occurs. Taxpayers who have good tax knowledge and consistently conduct consultations usually understand the completeness of the required documents so that the settlement time is carried out quickly. It is different if the Taxpayer does not understand the flow and completeness of the required documents, sometimes they will complain and feel dissatisfied with the services provided by the Account Representative due to delays in

administrative settlement and find it difficult to complete the document.

According to Borishade et. al (2021) assurance concerns the ability of service providers to behave well mannered, master their fields and be able to give consumers a sense of self confidence as well as their trust. Based on the interview results, AR builds confidence and trust services through careful analysis of SPT (tax return) calculations. So before the taxpayer reports his tax return, the tax return must first be checked for the correctness of the calculation. According to the Account Representative, it is important to do this because it avoids correcting the SPT and avoids the Account Representative's increasing workload if the Taxpayer makes a mistake in calculating his own tax. This means taxpayers get encouragement from the Account Representative through services that prioritize careful analysis to provide a guarantee of calculations in accordance with applicable tax regulations. Therefore, taxpayer's trust will arise to report and pay taxes. Updates on tax regulations that are informed to taxpayers are also an encouragement for themselves to comply with paying taxes so that the incentives provided by the government can be used as well as possible and are not subject to sanctions if they are late in fulfilling their tax obligations.

Afroj et. al (2021) states the crucial aspect of empathy is the concern and concern of the entire community or parties involved. Caring also shows awareness and participation. In this case, the empathy aspect is built through Guidance and Consultation on Taxpayer Compliance. Based on the results of interviews with the five ARs, it is known that taxpayer satisfaction with the services provided by AR depends on the solutions given to tax problems. According to the Account Representative's explanation, the services that are really needed by taxpayers, especially during the Covid-19 pandemic, are both face-to-face and online guidance and consultation. This shows that Account Representatives have built good communication

with Taxpayers so that they feel cared for and well served. The empathy aspect in the form of an attitude of concern and concern regarding the required tax needs has been maximally carried out by Account Representatives in both face-to-face and online services. According to the Account Representative, the task that is urgently needed by taxpayers during the Covid-19 pandemic is the SPT (tax return) application guidance. Even so, the Account Representative still recommends taxpayers to conduct face-to-face consultations so that the information and solutions provided will be maximal. Overall, Account Representatives also provide an understanding of related tax rules, tax reporting and payment procedures, tax sanctions if the taxpayer does not comply with paying taxes. It is intended that taxpayers' awareness grows and they understand their tax rights and obligations. Good service will increase taxpayer compliance where there is satisfaction and pleasure from the services provided by the Account Representative so that taxpayers will pay taxes voluntarily.

MANAGERIAL IMPLICATIONS

Good service quality is an absolute factor that must be maintained by the Directorate General of Taxes particularly during the COVID-19 pandemic era. Chan and Ho (2022) said the existence of the COVID-19 pandemic prompted most organizations to adjust the way services are provided to customers. Priorities, preferences and perceptions of services should be evaluated. Service quality criteria must be updated. All of Tax Service Offices must stay available to serve taxpayers, namely with good and appropriate services for free. This strategy can be applied so that the public and taxpayers are truly served for their taxes managerial and obligations (Hadi and Mahmudah, 2018). The service quality can be measured by the response, ability, politeness, and trustworthiness of the tax authorities. This study adds the measurements on tangible, reliability, responsiveness, assurance and empathy aspects. The result shows that, although all tax services in COVID-19 era are provided by adopting health protocols, AR can perform their

services with good skill and maintain the agility of services. Some taxpayers are helped in very fast and effective ways through technology infrastructures. Assurance aspect is the priority in providing problem solution to taxpayer. However, the important thing is all AR build empathy and good perception through guidance and consultation with taxpayers. A good perception of the public regarding taxation begins with the satisfaction of taxpayers in responding to services from AR. Service quality is the main factor forming a person's perception because taxpayers can assess whether their wishes have been fulfilled for the services provided so that taxpayers can compare expectations for receiving services and the actual experience of the services received. If this happens according to taxpayer expectation, then their tax compliance can gradually increase.

CONCLUSION

The study investigated whether tax services in RST Tax office concerns to tax regulation and also analyze the quality as well. The result demonstrates that Account Representative has provided tax services to taxpayer concerning the latest tax regulation. Especially in the era of Covid-19

pandemic, the services were implemented by considering the health protocols. All services are expected to encourage WPOP compliance in paying taxes. Although there are some few shortcomings, overall the quality of those tax services has meet the aspect quality model developed by Parasuraman (1985, 1993, 2013) namely tangible, reliability, responsiveness, assurance, and empathy.

The authors suggest the quality of Account Representative services on taxpayer compliance seen from the tangible aspect needs to be maintained and improved to overcome the shortcomings. Some difficulties occurred due to health protocols should be further well managed. A suggestion for further research is to continue conduct this topic (tax service quality) but in the taxpayer's perspectives by doing direct interviews with taxpayers and other related parties regarding the Account Representatives Supervision and Consultation Sections performance. This is done in order to obtain a thorough explanation of the services that have been provided. Quantitative method can also be applied by doing surveys to taxpayers regarding the AR tax service. ■

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