The Effect of Service Quality on Trust and its Impact on Willingness to Pay Tax at Finance and Asset Management of Banda Aceh City

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Abstract
This study aims to determine the effect of the tax quality service on trust as well as its impact on the willingness to pay taxes of restaurant (a case study at the Department of Finance and Asset Management of Banda Aceh City). The current study is to explain how important of trust as a variable to play significant role in this research model. Population of this study is the overall restaurant in the city of Banda Aceh. The number of samples of this study is 250 respondents. The analytical method used is structural equation modeling (SEM) by using AMOS software. Results indicate that quality of service has a positive and significant effect on trust and its impact on the willingness to pay tax. Quality of service has indirectly effected on the willingness to pay tax through trust, where the factor of trust acts as a partially mediator. Implications of this research is the Department of Finance and Asset Management of Banda Aceh City needs to build trust through improving quality of service in order to impact on increasing the willingness to pay taxes of restaurant.
Keywords: Service Quality, Trust, and Willingness to Pay Tax

Introduction
To continue a development of state, public awareness as a taxpayer to pay taxes is necessary. The taxpayer is an individual or entity, including taxpayers, reducing taxes, and tax collectors, who have rights and obligations according to the provisions of tax legislation local taxation (Law No. 28 of 2009).

As a result of not getting the services of direct reciprocity, then the public as taxpayers are reluctant to pay tax. Based on data from tax receivable the tax at the Department of Finance and Asset Management, it appears that willingness pay taxes in the city of Banda Aceh is still relatively low, there are many taxpayers who are reluctant to make payments as interviews conducted with the tax's officers of state. According to Supadmin (2009), one of the efforts to improve willingness to pay tax is to provide good service to taxpayers. Improving

the quality and quantity of services is expected to increase trust (the confidence) of the taxpayer as a customer. To minimize reluctance of tax organizers in this case, the Department of Financial and Asset Management of Banda Aceh City has conducted some efforts to provide good service. Good service is reflected by the quality of the service itself.

Simply, quality can be described as a dynamic condition associated by products, services, people, processes, and environments that meet or exceed the expectations of those who want it. The taxe service quality is formed by dimensions of human resources (HR), tax regulations and taxation information system. Standard of excellent quality of service to the tax payers will be fulfilled when HR professionals perform their duties, discipline, and transparent. Under these conditions of taxpayers feel confident with the service provided to him, then they will tend to perform the obligation to pay taxes based upon the applicable regulations. Furthermore, Hardiningsih and Yulianawati (2011) describes the quality of service provided to taxpayers include: Firstly, the procedures of tax administration made simple to be easily met by all taxpayers. Secondly, tax officials or tax authorities are expected to have competence in terms of skills, knowledge, and experience. The third, providing ease of payment. The fourth provide for extensions of the integrated services.

One example of tax paid by the taxpayer is the restaurant tax. Based on data from the tax receivable at the Department of Finance and Asset Management, it seems that the restaurant has a tax value of the receivables are higher than other types of taxes. However, the number of the taxpayers is willingness to pay is very limited. This illustrates that the willingness to pay taxes in the city of Banda Aceh restaurant is still relatively low. Therefore, it would like to conduct an assessment of the restaurant tax.

Related to the presence or absence or how much influence the quality of service to the trust and its impact on the willingness of taxpayers to pay is not available information yet. This is due to the limited research on the influence of these factors on the willingness of taxpayers to pay.

Based on the above point of view, it is necessary to conduct a study to determine how much the influence of the quality of service provided by the Office of Financial and Asset Management of Banda Aceh to the trust and its impact on the willingness of taxpayers to pay, especially in Banda Aceh restaurant tax.

Based on the background of the problems mentioned above, it is interested in conducting research entitled "The Effect of service quality on trust and its impact on the willingness to pay taxes at the Department of Finance and Asset Management of Banda Aceh", (A case study on taxpayer restaurant in Banda Aceh). Thus, objectives of this study can be proceeding as follows:
- To determine the effect of quality of service on trust of restaurant taxpayers
- To find out the effect of trust on willingness of taxpayers to pay taxes of restaurants.
- To determine the effect of the quality of service on restaurant taxpayer willingness to pay taxes, either directly or indirectly.

Literature Review

Willingness to Pay Tax

Willingness to pay is an amount for which a person is willing to pay, sacrifice or exchange something for acquiring goods or services (Widaningrum, 2007).

Willingness to pay taxes is defined as a value that willingly contributed by a person (defined by regulation) used to finance public expenditures by the State doing not directly receive the services of lead (contra-prestation) (Artawan, 2020).

According to Supadmin (2009), one of the efforts to improve tax compliance is to provide a good service to taxpayers.The improvement of service quality is expected to improve taxpayer trust as a customer.

The Link between Service Quality and Trust

Finding of research conducted by Syafiq and Haryono (2011) showed that the variablesof service quality significantly affect the trust. According to Nurhadi and Aziz (2018), service quality means evaluations that focus on the customer's perception describing the reliability, certainty/assurance, responsiveness, empathy and tangible. The better the quality of service will increase the trust of the community (e g taxpayers).

Nguyen et al (2013) says that trust of organization is the consumer/community organizations believe that they want reliable and provide valuable benefits and guarantees that will not harm the performance of the organization. Thus, having a good service quality will be entrusted to provide valuable benefits to the community, so that taxpayers believe that tax paid will not hurt.

Based on the above viewpoint, it can be concluded that there are significant positive and correlation between the quality of services and taxpayers' trust.

The Link between Service Quality and Willingness to Pay Tax

Research conducted by Hardiningsih and Yulianawati (2011) shows that the quality of service positively and significantly effects on the willingness to pay taxes. Quality of service is a service that can provide satisfaction to customers and remain the standards of service that can be responsible and conducted continuously. If the services of an organization (example: Office of Finance and Asset Management) does not meet customer expectations (example; taxpayer, meaning that are poor quality services. If the process does not meet customer expectations of service, quality of service means poor. Quality of service to customers will be good if they meet or exceed customer expectations or the smaller the gap between the promise and customer expectations are the closer to the size of the grade of quality. The willingness of the taxpayer in fulfilling their obligations to pay taxes depends on how the tax officials give the best quality of service to taxpayers. The tax authorities in charge and utilize human resources are needed to improve willingness to pay taxes.

Based on the above point of view as described by Nurhadi and Aziz (2018), it means that service quality evaluations focus on the customer's perception that describes the reliability, certainty/ ssurance, responsiveness, empathy and tangible. Description of the factors commonly referred to the five dimensions of service quality, namely: reliability, certainty/assurance, responsive, empathy, and tangible.

The taxpayer will be willing to meet their obligations to pay taxes depends on how the tax officials provide the best of service to taxpayers, certainty/assurance, responsiveness, empathy, and tangible.

Referring to the above picture, it can be concluded that there are a significant and positive correlation between the quality of service and a willingness to pay taxes.

The Link between Trust and Willingness to Pay Tax

Research conducted by Arista (2011) shows that trust has a positive influence on consumer buying intention. Based on the definition that has been explained in the previous section, Nguyen et al (2013) says organizations trust is defined as consumer believe that the organization can be reliable and provide valuable benefits and guarantees that will not harm the performance of the organization. Leninkumar (2017) argues that trust is defined as the consumer wants to believe by his own initiative, and believes that these organizations can be trusted. Trust can reduce the risk of consumers, because consumers do not only know that the organization is trustworthy, but also considers reliable, safe and honest which in this case is to have an important relationship with the trust of the organization.

Organization (example: Office of Finance and Asset Management) should be able to provide valuable benefit and guarantee that it will not harm the performance of the organization (example: the taxpayer). The taxpayer will feel comfortable or in other words, the taxpayer is not deceived; thus, the desire to pay tax is exist (Vennesa and Day, 2009).

Regarding the above point of view, it seems that there is a positive and significant effect of trust on the willingness to pay taxes.

It is based upon the above literature review, it can be explained that service quality can increase the trust of taxpayers; and it's subsequently impact on the willingness to pay taxes.

Theoretical Framework of Study

According to background of study, literature review and preposition as mentioned above, then theoretical framework of this study can be developed as figured in the following diagram:
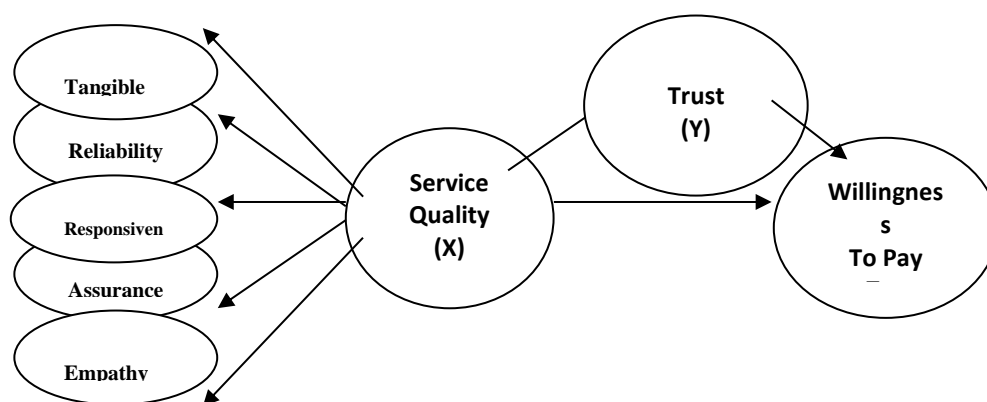
Dimension of Service Quality

Figure 1. Theoretical Framework of This Study

Research Method

Research location, population and sample

This research is conducted in City of Banda Aceh. Population of this study is the overall taxpayer of restaurant, amounting to 490 (the office of Finance and Asset Management of Banda Aceh City, 2021). Probability sampling technique is utilized due to the population can be properly defined. Proportional random sampling method is adopted as it consideres the sample by observing the proportion of sub-populations. In terms of defining the number of samples, Hair et al. (2011) provides guidance to the following formula: the number of indicator x 5 (five). Because the amount of indicators consisted of 39 (thirty nine), the minimum sample size can be: 5 x 39 = 195 as respondents. Therefore, this study take a sample of 250 (two hundred and forty-five) respondents. Thus, the amount has met the minimum requirements (195 respondents) as minimum based upon the formula above.

Interview technique data collection is conducted by holding direct communication with the company (e.g. restaurant owners or restaurant taxpayers) in Banda Aceh City. This is utilized to answer questions based on a released questionnaire.

Questionnaire Design

Questionnaire of this study has been divided into seven parts, namely the quality of services consisting of physical appearance (tangible), reliability, responsiveness, assurance, and empathy. While the trust is a mediator and the willingness to pay taxes is a dependent variable. A clearer picture of the number of indicators of each variable of this study can be seen in this study's appendix.

Respondents are asked to state their level of agreement based upon the five Likert's Scales adopted in this study.

Research Finding and Discussion

Validity and Reliability Test

Before conducting the actual research, it is necessary to test validity and reliability by conducting "Pilot Project" involving 50 randomly selected respondents.

Validity of the research instrument in terms of item-total statistics of the 50 respondents indicate that all items of exogeneous consisted of the variable quality of service and indogeneous is the variable of trust and willingness to pay taxes have a correlation value of r-test is greater than 0.2012. Thus, the statements of the questionnaire are valid for all variables.

Moreover, in terms of Reliability, It can be seen in Table 1 that instrument of all variables have shown the Cronbach's Alpha > 0.60 referring to Malhotra (2016).

Table 1
Output of Reliability Testing

Variable/Sub-Variable		Cronbach Alpha	Reliability
	X_1 *Tangible*	0.818	*Reliable*
	X_2 *Reliability*	0.915	*Reliable*
	X_3 *Responsiveness*	0.911	*Reliable*
	X_4 *Assurance*	0.903	*Reliable*
	X_5 *Empathy*	0.947	*Reliable*
X	Service Quality	0.970	*Reliable*
Y	Trust	0.956	*Reliable*
Z	Willingness to Pay Tax	0.880	*Reliable*

Source: Output of SPSS, 2021
Based upon the above table, the instruments of variables have been reliable.

Factor Analysis
Factor analysis is a statistical technique that correlate between one variable with another variable, which aims to find some of the factors (dimensions) that is implied from a group of independent variables (Ma'ruf, 2005:75). Factor analysis is performed with Exploratory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA). Furthermore, hypothesis testing is then analyzed by Structural Equation Modeling (SEM) (Hair et al., 2013).

Exploratory Factor Analysis
According to Hair et al (2013), the minimum value of factor loading depends on the number of respondents. Having 250 respondents, this study applies 0.5 as the minimum value of factor loading. The composition of the descriptive statistics for the factors and indicators based on the criteria of Kaiser and Eigenvalue that are greater than one (de Vaus, 2002) as presented in the Table that it is shown in Appendix.

Confirmatory Factor Analysis
The next step is the use of confirmatory factor analysis (CFA) to confirm the measurement model. In this phase, the remaining indicators in the previous stage would be further tested to obtain data fit.

Independen Variable
The finding indicated that the value of Chi-square = 8.772 (p <.000) with X2/df = 1.754. GFI was 0.986, TLI was 0.989 and CFI was 0.995> 0.90 indicating good fit results. RMSEA is 0.055 having demonstrated a satisfactory value, which is in between 0.05 to 0.08 (requirements). However, since the coefficient of the dimension line shows the value of 1.00 meaning that service quality is not formed by more than one-dimensional (multidimensional), but it is formed by one dimension (unidimensional), so that the indicators directly measure the service quality.

Mediating and Dependent Variables
Confirmatory Factor analysis is then performed for the mediating and the dependent variables simultaneously. The results of the analysis indicated that the value of Chi-square = 155. 163 (p <.000) with X2/df = 2.928. GFI = 0.914, TLI = 0.951 and CFI = 0.961> 0.90 indicating

good fit results. RMSEA = 0.08 has shown satisfactory fit, which it has been in between 0.05 to 0.08 (requirements) (Hair et al., 2013).

Structural Equation Modeling (SEM): Step-One Approach with Measurement Model
All constructs (service quality, trust and willingness to pay taxes) has been combined in the phase of the measurement model. This phase is in line with Anderson and Gerbing (1988) that conducted this first-step approach. Based on the previous step, the perception of service quality consists of six indicators, the trust consists of 8 indicators, and willingness to pay taxes consists of four indicators.

Based upon the analysis of measurements (measurement model) shows that the results are still less fit, thus it should be re-specified (Hair et al., 2013). The results of the 250 respondents indicate that X2 = 284.515; GFI = 0.863, TLI = 0.933, CFI = 0.943, and RMSEA = 0.086 has only produced marginal fit; therefore, it needs to be re-specified. In detail, 'Trust_2, Trust_5, Trust_6, and Trust_9 ' has a large MI > 10.000. Therefore, in terms of aspect of the trust, the indicators should be excluded from the analysis, namely 'Office of Finance and Asset Management of Banda Aceh City is reliable' , ' Public praise performance of department' , 'Employee giving sincere concern in serving community needs', and 'Department of Finance and Asset Management of Banda Aceh City has stable and consistent in service quality'.
In terms of willingness to pay taxes, because it has the value of MI > 10, then indicator of Kmp_2 was excluded, namely 'Always brings documents when paying tax'.
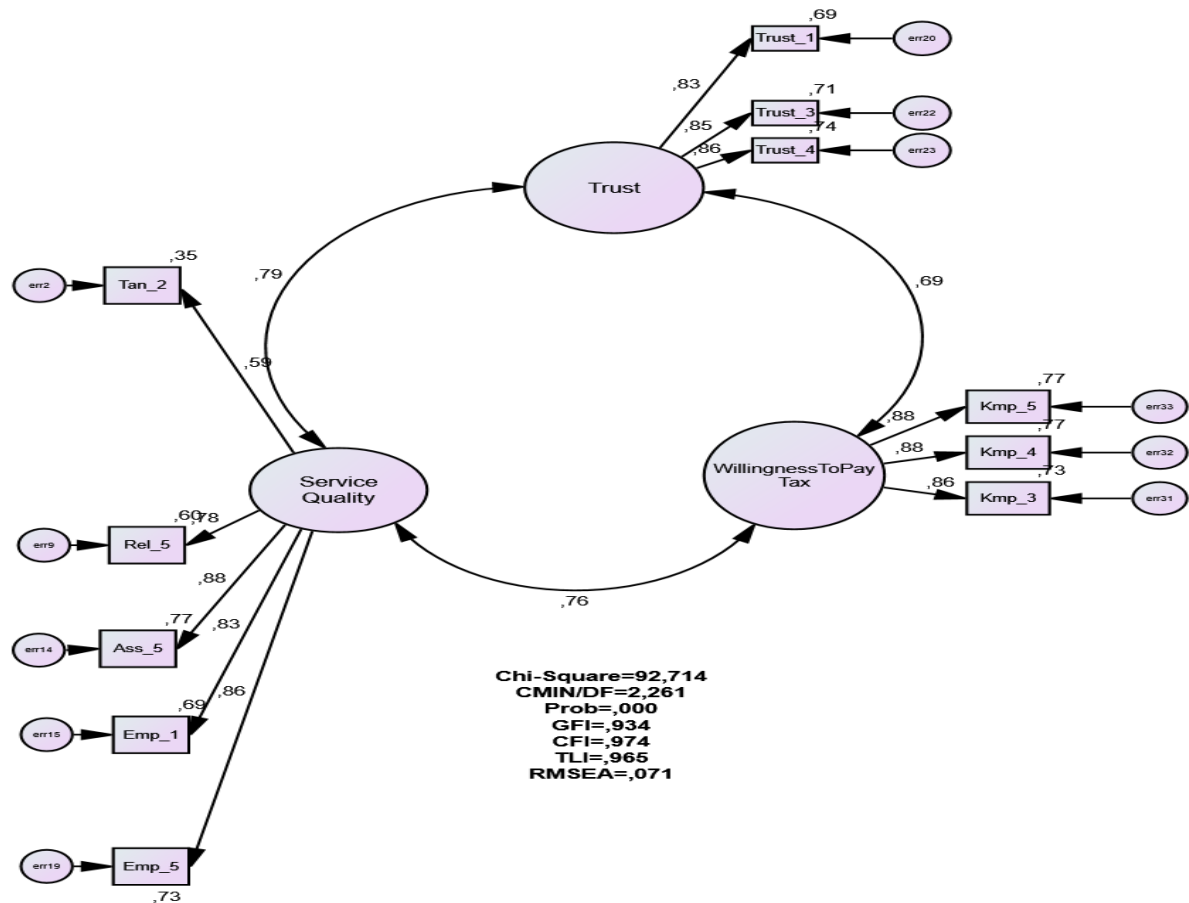The latest results of measurement model can be seen in the following figure.

Figure 2. Analysis of Measurement Model

Results of the above analysis indicates that Chi-square = 92.714 (p <.000) with X2/df = 2.261. GFI = 0.934, TLI = 0.965 and CFI = 0.974> 0.90 indicating good fit indices. RMSEA = 0.071 has shown a satisfactory fit, which is between 0.05 to 0.08 (as requirements in Hair et al., 2013).

SEM: Step-Two Approach–Full Structural Modeling

The second-step approach emphasizes testing the research model (see Figure 1, and the hypothesis). SEM by this step approach has explained hypotheses (H1 to H3) by evaluating the research framework model. A clearer picture of the full SEM model is shown as follows:
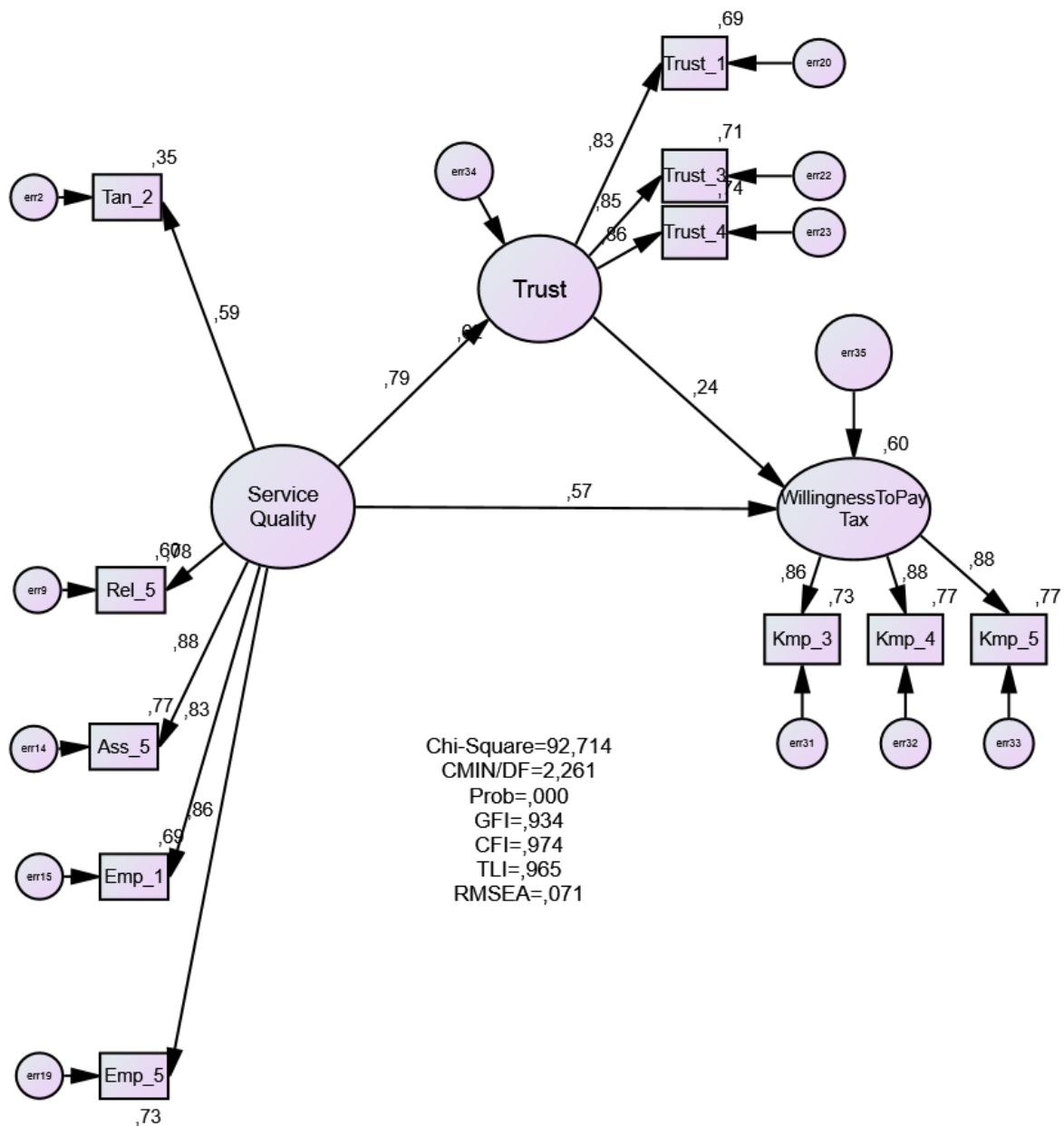
Figure 3. Analysis of Structural Equation Modeling

The output in Table 3 showed that the structural equation model was fit to the data and samples with satisfactory, where x2 (250) = 92.714 at p <.001; x2/df = 2.261, GFI = 0.934, TLI = 0. 965, CFI = 0.974 and RMSEA = 0.071. This output also showed that all the loading factors in the model were significant at p <.001. As described earlier, the goodness-of-fit statistics (ie x2) must show p> 0.05 to get a good model and data fit.

The following table illustrates the regression results that explain the relationship among the constructs.

Table 2
Relationships among Constructs

			Estimate	S.E.	C.R.	P	Label
Trust	<---	Service Quality	1.140	.132	8.636	***	par_7
Willingness to Pay Tax	<---	Service Quality	.959	.180	5.326	***	par_6
Willingness to Pay Tax	<---	Trust	.282	.110	2.559	.010	par_8

Source: Output of Data Analysis, 2021

The above table with the end result of a structural equation model was able to explain the objectives 1 and 2 of this study. The output of the structural equation model also well explain the direct effect between factors of service quality, trust and willingness to pay tax, where all directions have a significant effect.

Indirect Effect Testing of Hypothesis
Testing the hypothesis by incorporating the role of mediating variables (trust) that would explain the indirect effects can be seen in the following table.
The role of trust in this case is a partially mediation based upon the assumption as suggested by Baron dan Kenny, (1986), and Kelloway (1995).
The following figure will explain the relationship between the "Quality of Service" as the independent variable and "Willingness to Pay Tax" as the dependent variable. Then, this image will also discuss the influence of mediating variables (trust) among the relations.
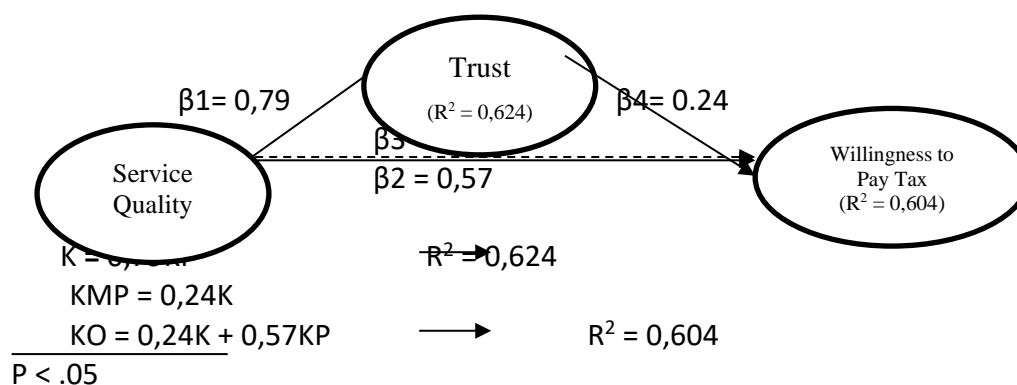

Figure 4. Testing of Mediating Effect

Based on Figure 4, it can be explained that the variables of service quality has a significant effect on trust ($\beta1 = 0.79$, $p < 0.05$). Then, the variable of service quality has a significant relationship with the variable of willingness to pay tax ($\beta2 = 0.57$, $p < 0.05$), and when the relationship between service quality and willingness to pay taxes is mediated by the "trust", it then also showed a significant relationship ($\beta3 = 0.19$, $p < 0.05$).

More clearly, an overview of the accepted or rejected of the hypothesis in this study can be seen in the following table.

Table 3
Summary of Hypothesis Testing

		Hypothesis	Summary
H₁		Service quality has a direct effect, positive and significant trust at the Finance and Asset Management of Banda Aceh City.	√
H₂		Service quality has a direct effect, positive and significant willingness to pay tax at the Finance and Asset Management of Banda Aceh City.	√
H₃		Trust has a direct effect, positive and significant willingness to pay tax at the Finance and Asset Management of Banda Aceh City.	√
H₄		There is an indirect effect of service quality positively and significantly on willingness to pay tax mediated by trust.	√

Note: √= hypothesis accepted
      X= hypothesis rejected

Based on the results of the statistical analysis, description of the relationship/direct effect of the variables constructed in this research model can be seen clearly as in the following figure.
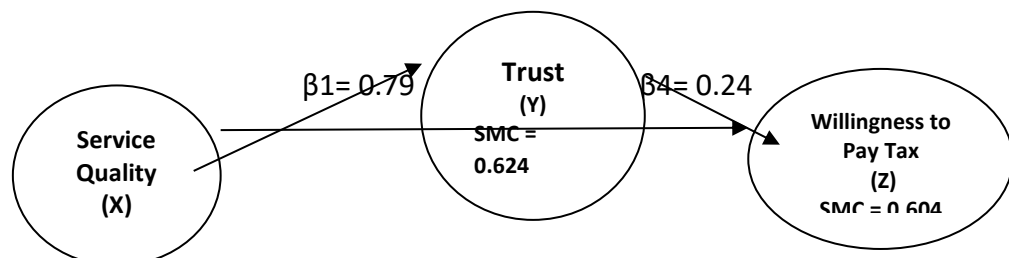
p < .05
ns = not significant

Figure 5. Condition of Significant Relationships among Constructs of the Model

Interprestation of Path Analysis
If the assumption of the approach of path is applied in this research model, the direct and indirect effects of one to others variables will be explained.

The following table presents the total relationship (total effect) of the independent variable on the dependent variable in order to reflect the most dominant variable in the current research model.

Table 4

Total Effect of Independent on Dependent Variables

Equation	Direct Effect	Indirect Effect	Total Effect
SQ → T	0,790		0,790
T → WPT	0,240		0,240
SQ → WPT	0,570		0,570
SQ → T → WPT			0,190
Total Effect of SQ→WPT		0,190	0,760

Source: Data Analysis, 2021

    Based upon the above table, it indicated that the most dominant variable of the relationship (direct effect) is service quality and the willingness to pay the tax with the regression coefficient = 0.790, it is followed by relationship between trust and willingness to pay tax with a regression coefficient = 0.570.

     Furthermore, when it is analyzed by indirect relationship in which trust acted as a mediating variable, the regression coefficient values obtained in total. According to figures in the table above, it is known that the total relationship in this study model, the variable of service quality and willingness to pay tax mediated by the trust is equal to 0.760.

Discussion

        Service quality has positively and significantly effect on trust. This finding supports the opinion discovered by Syafiq and Haryono (2011) who states that quality of service has an important contribution in improving trust. This finding also strengthens the research results of Nguyen et al (2013) who also proves that people believe in organizations that are reliable and provide benefits and guarantees so that organizational performance will not be detrimental. Therefore, offering good service quality, it is entrusted to be able to provide excellent benefits to the community; it's subsequently taxpayers believe that the taxes paid will not be detrimental.

        Furthermore, the results show that there is positively and significantly relationship between service quality and willingness to pay tax. This means that increasing on service quality will have a positive impact on improving willingness to pay tax. This finding is in line with Hardiningsih and Yulianawati (2011) who find that there is an influence of service quality on willingness to pay tax.

        Additionally, there is indirect effect significantly of the variables mediated by trust. The variable plays a role as a partially mediator in this research model in terms of increasing willingness to pay tax caused by service quality. These findings are similar to the viewpoint of (Arista, 2011; Leninkumar, 2017).

        This study results a major finding that variable of trust play a significantly role in the current model, whereas in order to increase willingness to pay tax, the state must consider trust by increasing service quality.

Conclusion and Recommendation

        The finding of this study has provided a significant contribution to the knowledge of marketing, especially for the behavior of willingness to pay tax of restaurants by considering factor of service quality in order to improve taxpayers' trust.

This study still has weaknesses and it needs to be replicated to incorporate some potential factors of the willingness to pay taxes that is applicable elsewhere. For further study, there are several other important ideas that may need to be included as variables, for example, tax rates, adherence to rules, and the fairness of the government. Additionally, incorporating others variable; such as, tax awareness, e-service quality that relate to tax payer's compliance are also recommended for future research proposed in other to result better finding and its contribution.

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Attachment
Table 5

Operational of Variables

No	Variable	Sub Variable	Definition of Variable	Indikator
X	Service Quality	*Tangible*	Physical appearance such as physical buildings, completeness of facilities, cleanliness of the room, and the appearance of employees that can be viewed directly by the customer.	1. Completeness of the equipment used is adequate 2. The condition of the building and facilities is well 3. Tax officials look neat and attractive 4. Equipment used tax officials has been in line with the expectations 5. Room cleanliness Source: Lupiyoadi (2006:182)
		Reliability	Employee's ability to carry out his promise reliably and accurately.	1. Tax officers are able to provide good services 2. The care of tax officials in serving very good 3. Reliability (procedure) of service officer provided is clear and easy to understand 4. Officers are able to complete the tax service on time 5. Officers are able to serve the administration and recording documents correctly and quality Source: Lupiyoadi (2006:182)
		Responsiveness	The ability of employees to respond and do something that customers want and need.	1. Information assurance service time. 2. The ability of employees to provide services appropriate and quick. 3. Readiness of employees to assist taxpayers. 4. Willingness to respond to taxpayer requests. 5. Accuracy in providing services. Source: Lupiyoadi (2006:182)
		Assurance	Knowledge and friendliness of employees that can improve trust.	1. Tax officials have had reliability to provide good services. 2. Tax officials are able to provide security for the taxpayer. 3. Tax officials have in serving. 4. Tax officers are always able to provide support for taxpayers. 5. Tax officer has good knowledge in providing information. Source: Lupiyoadi (2006:182)
		Emphaty	The availability of tax officials to care, providing personal attention and comfort to taxpayers.	1. Tax Officials are Able to give personal attention to Taxpayers. 2. Tax Officials have capable to provide awareness to Taxpayers. 3. Tax Officials understand the needs / feelings of taxpayer. 4. Tax Officials are always Able to serve the interests of the taxpayer. 5. Tax Officials have been Able to provide services According to a predetermined time / the promised. Source: Lupiyoadi (2006:182)
Y	Trust		The consumer/ community organizations believe that they want reliable and provide valuable benefits and guarantees that will not harm the performance of the organization. Source: Chauduri & Holbrook in Edris (2009)	1. Assurance 2. Dependable 3. Trustworthiness 4. A good reputation 5. Praise from the public 6. Genuine concern 7. Famous 8. Stable 9. Confidence Source:Arjun & Moris, Chaudhuri & Holbrook in Edris (2009)
Z	Willingness to Pay Tax		As a value that willingly contributed by a person (defined by regulation) used to finance public expenditures by the State doing not directly receive the services of lead (contra-prestation) Source:Vanessa dan Hari (2009). .	1. Consultation before making tax payments. 2. Documents required to pay taxes. 3. Information on how and where tax payments 4. Information about the tax payment deadline. 5. Make the allocation of funds to pay taxes. Source: Vanessa dan Hari (2009).

Table 6: Characteristic of Respondent

No	Demography Characteristic (n = 49)	Total	
		Respondent	%
1.	**Gender**		
	1. Male	185	74.0
	2. Female	65	26.0
2.	**Age of Respondent**		
	1. < 20 years	10	4.0
	2. 21 - 30 years	66	26.4
	3. 31 - 40 years	98	39.2
	4. 41 - 50 years	66	26.4
	5. > 50 years	10	4.0
3.	**Education**		
	1. Senior High School	111	44.4
	2. Academy/Diploma	54	21.6
	3. Undergraduate	79	31.6
	4. Post Graduate	6	2.4
4.	**Long of this current business**		
	1. < 1 year	8	3.6
	2. 1 - 3 years	48	19.2
	3. 4 - 6 years	137	54.8
	4. > 6 years	57	22.8
5.	**Number of business branch of this restaurant**		
	1. 1 branch	150	60.0
	2. 2 branch	64	25.6
	3. 3 branch	24	9.6
	4. > 3 branch	12	4.8
	Total	**250**	**100.0**