



QUANTITATIVE STUDY OF TAXPAYER COMPLIANCE IN JAKARTA

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ABSTRAK

Pajak merupakan sumber pendapatan utama dan menjadi penggerak pembangunan, maka pemerintah pusat dan daerah perlu melakukan tindakan nyata di dalam meningkatkan kesadaran masyarakat dalam membayar pajak. Penelitian ini sejatinya, hendak melihat dan menganalisis bagaimana faktor-faktor penentu di dalam melahirkan kesadaran membayar pajak, di antaranya motivasi membayar pajak, layanan perpajakan yang diselenggarakan pemerintah, sanksi dan kemampuan membayar pajak. Dalam pembuktiannya, penelitian ini menggunakan metode kuantitatif dengan analisis regresi jalur. Penelitian di lakukan pada kantor pajak Jakarta dengan jumlah responden sebanyak 100 orang. Responden dalam penelitian ini adalah masyarakat Jakarta yang terdaftar sebagai wajib pajak di Jakarta. Dalam pengambilan sampel digunakan teknik acak sederhana, yakni wajib pajak yang bersedia mengisi kuesioner. Dalam hasil penelitian terlihat, baik dalam model parsial atau bersama-sama, terdapat hubungan yang kuat antara motivasi, sanksi, keadaan ekonomi/ finansial wajib pajak, pelayanan perpajakan dengan kesadaran membayar pajak. Namun hal yang paling dominan dari kesemua model adalah, bahwa masyarakat akan lebih sadar membayar pajak jika terdapat sanksi berupa denda administrasi.

Kata Kunci: Kesadaran Pajak, Taat Pajak, Semangat Membayar Pajak, Keadaan Keuangan, Pelayanan Pajak

ABSTRACT

Taxes are the main source of income and are the driving force for development, so the central and local governments need to take real action in increasing public awareness in paying taxes. This research actually wants to see and analyze how the determining factors in creating awareness of paying taxes, including the motivation to pay taxes, tax services organized by the government, sanctions and the ability to pay taxes. In the proof, this research uses quantitative method with path regression analysis. The research was conducted at Jakarta tax office with a total of 100 respondents. Respondents in this study were Jakartans who were registered as taxpayers in South Jakarta. In taking the sample, a simple random technique was used, namely taxpayers who were willing to fill out a questionnaire. In the results of the study, it can be seen that, either in partial or joint models, there is a strong relationship between motivation, sanctions, economic/financial conditions of taxpayers, tax services and awareness of paying taxes. However, the most dominant thing from all models is that people will be more aware of paying taxes if there are sanctions in the form of administrative fines.

Keywords: Tax Awareness, Tax Obedience, The Spirit of Paying Taxes, Financial Condition, Tax Services

I. INTRODUCTION

In order to build a nation, the government cannot be separated from the existence of the State Budget (APBN), in this case commonly used is taxes, so it is not surprising when the government then makes rules that are expected to be able to increase state tax revenues [1].

The government's efforts in optimizing regional development that are carried out independently, taxes continue to increase from year to year, as an effort to escape from dependence on foreign parties (foreign debt). As expected in the Main Thoughts and



Points of Amendment to Law no. 16 of 2000 concerning General Provisions and Tax Procedures, that the main policy in the tax sector is aimed at increasing tax revenues towards national independence in state financing and development financing [2].

In practice, taxes are a potential source of state and local revenue. Taxes managed by the central government are a source of state revenue in the APBN, while taxes managed by local governments are a source of regional revenues in the APBD [3].

Given the importance of the role of taxes, the government in this case the Directorate General of Taxes has made various efforts to maximize tax revenues. One of the efforts made is through the reform of legislation in the field of taxation with the implementation of a *self-assessment system* in tax collection since the 1984 fiscal year [4].

Before the era of tax reform, the established tax collection system was the *official assessment system*. *official assessment system* is a collection system that authorizes the tax authorities to determine the amount of tax owed by the taxpayer (WP). As'ari [5] and Suarjana, et al. [6] stated that the advantage of this system is that all tax risks that will arise are the responsibility of the tax authorities, such as late paying or reporting due to the tax officer's delay in determining the amount of tax owed to be paid by taxpayers [7]. The weakness of this system is that taxpayers are passive in following the provisions and provisions issued by the discuss.

The advantage of this *self-assessment* is that taxpayers are trusted by the tax authorities to calculate, pay, and self-report the tax payable in accordance with the applicable tax provisions. The calculation function is a function that gives taxpayers the right to determine their own tax payable in accordance with tax regulations [8]. The weakness of this system is that all tax risks that will arise are the responsibility of the taxpayer.

One of the obstacles that can hinder the effectiveness of tax collection is *tax compliance*. Taxpayer compliance can be defined as an attitude or behavior of a taxpayer who carries out all his tax obligations and enjoys all his tax rights in accordance with the provisions of the applicable laws and regulations. In order to achieve the tax target, it is necessary to continuously develop public awareness and compliance to fulfill tax obligations. Tax awareness arises from within the taxpayer himself, without paying attention to tax sanctions. Meanwhile, tax compliance arises because of knowing the existence of tax sanctions. However, in practice it is difficult to distinguish whether taxpayers who fulfill their tax obligations are motivated by tax awareness or compliance.

Fuadi & Mangoting [9] suggests that taxpayer awareness of the tax function as state financing is needed to improve taxpayer compliance. In other words, good tax service is expected to increase taxpayer compliance who will fulfill tax obligations. Research conducted by Rahayu [10] and Atarwaman [11] found that taxpayer awareness has a positive and significant effect on taxpayer compliance. Furthermore, Nuraina's research [12] states that to improve taxpayer compliance in fulfilling their tax obligations, the quality of tax services must be improved by the tax authorities. Taxpayers will fulfill their tax obligations if they view that tax sanctions will harm them more. The results of research by Hertati [13] found that tax sanctions have a positive effect on taxpayer compliance.



II. THEORY BASIS

The effect of motivation on taxpayer compliance

Robbins and Coulter [14], states motivation as a process that causes intensity, direction, and persistence to wards achieving goals. In this case, motivation has a very important role in growing one's awareness to pay taxes [15]. Therefore, the government's role in socializing taxes to the public must be comprehensive and persuasive, in which the government explains the purpose and use of taxes for national development, all of which are intended for the welfare of the Indonesian people. For example, such as the construction of free education, free health, road construction and so on. Thus, the community will be born to participate by paying taxes to the state.

The influence of tax service services on taxpayer compliance

Service is a way of serving (helping take care of or preparing all the needs that someone needs). Meanwhile, the tax officer is a tax officer. The activities carried out by the tax authorities by greeting the public to submit SPT on time, including continuous counseling through various media, as well as NPWP care parades on the street, deserve to be commended. With continuous counseling to the public so that they know, recognize, respect, and comply with tax provisions, it is hoped that the purpose of tax revenue can be successful.

Maxuel & Primastiwi [16] explained that although tax campaigns and counseling have been carried out by the Director General of Taxes, the best way to change the attitude of people who are still constrained and do not understand the importance of paying taxes, and finally willing to register to get a TIN is through services. Still in Utami [17], it is explained that a good tax service attitude or service must be given to all taxpayers, because in paying taxes a person does not have a direct counter achievement. If in the world of commerce there is the expression "The buyer is the king", then the expression "the taxpayer is the king" also needs to be publicized, so that taxpayers are eager to pay taxes.

The effect of tax sanctions on taxpayer compliance

Sanctions are an action in the form of punishment given to people who violate the rules. Regulations or laws are signs for someone to do something about what to do and what not to do [8].

Sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of taxation legislation (tax norms) will be obeyed, adhered to, and obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms and thus taxpayers will gradually be able to comply with taxes. with full awareness to participate in building the nation.

The influence of financial condition on taxpayer compliance

Financial condition is the financial ability of individuals to meet all their needs. If the individual can meet all these needs, whether it is primary, secondary, or tertiary needs based on the income they have without outside assistance in the form of loans, it can be said that the individual's financial condition is very good [19]. However, if the individual often makes loans from outside parties which are usually obtained from family, friends, or banks, it can be said that the individual's financial condition is very bad.



This explanation provides an understanding that financial condition is the key word for someone to pay taxes so that in the end they comply to pay taxes regularly. Considering that financial condition is the main source of someone being able to pay taxes, without it taxpayers cannot do much. Therefore, it is very clear that financial conditions can certainly increase a person's awareness to comply with his obligations as a citizen to pay taxes.

The influence of motivation, tax service services and tax sanctions through financial conditions on taxpayer compliance

As stated above, that tax service services are the provision of services from tax officers to taxpayers with various attitudes and behaviors that can assist taxpayers in paying taxes [20]. Therefore, it takes the attitude and behavior of tax officers who are friendly, unpretentious and warm in order to give an emotional impression to taxpayers feeling served and appreciated, so that by themselves taxpayers are willing to comply with their obligations to pay taxes as citizens of a nation.

Furthermore, to be able to improve taxpayer compliance as a whole, there needs to be a balance. The government makes tax sanctions in order to provide a deterrent effect for taxpayers who do not care at all about the contribution of taxes as one of the largest sources of funds in state or regional development. One thing that cannot be ignored is the financial condition of the taxpayers. This is a source of strength for taxpayers to be able to pay taxes regularly. So that the government should be able to provide guarantees to stabilize the country's economic conditions so that people have better jobs, then this has an impact on increasing their income which in the end the Indonesian people are able to pay taxes.

III. RESEARCH METHOD

This research is part of the scope of Tax Accounting Economics. The discussion includes empirical theory explaining the specifics of tax accounting which includes taxpayer compliance, financial condition, motivation, tax service and tax sanctions.

This type of research is included in the category of deductive research. The reason for using quantitative is to be able to see the structure of the influence, whether there is a difference or a better possibility, the influence of the predictor variable on the dependent variable. In addition, quantitative analysis provides convenience in drawing conclusions.

Deductive research is a research based on general theory in order to generalize the results. The sample in this study is an individual taxpayer who is still active at the KPP Pratama Jakarta who was met at the time of the research. The sampling method uses *simple random sampling*, where samples taken from the population are considered to have the same opportunities and simple random sampling is carried out.

The method of analysis used *Moderating Regresson Analysis* (MRA), where research data was obtained through distributing questionnaires. Furthermore, the data were analyzed using descriptive test, data quality test, classical and partial assumption test, simultaneous test and coefficient of determination test.



IV. RESULTS AND DISCUSSION

Regression Test

Table 1. Multiple Linear Regression Test

Parameters	Regression Value	Conclusions
Constant	12,902	Significant
Motivation	0.143	Significant
Service	0.211	Significant
Sanctions	0.469	Significant

Source: Research data, 2021

Based on the SPSS output above, it is known that the results of the multiple linear regression test are as follows:

1. Constant Value (a) is 12,902 which can be interpreted, if the taxpayer does not have motivation, there is no tax service service and there is no tax sanction or equal to zero (0), then the taxpayer compliance is 12,902.
2. Variable X1 is a motivation regression coefficient of 0.143, meaning that if there is an increase in motivation of 1 unit, there will be an increase in taxpayer compliance of 0.143.
3. Variable X2 is a regression coefficient for tax service services of 0.211, meaning that if there is an increase in tax service (taxation) services of 1 unit, there will be an increase in taxpayer compliance of 0.211.
4. Variable X3 is a tax sanction regression coefficient of 0.469, meaning that if there is an increase in tax sanctions of 1 unit, there will be an increase in taxpayer compliance of 0.469.

Furthermore, the results of the moderation analysis show the following findings:

1. Motivation and financial condition have a significant effect on taxpayer compliance through moderating variables.
2. Fiscal services and financial conditions have a significant effect on taxpayer compliance through moderating variables.
3. Tax sanctions and financial conditions have a significant effect on taxpayer compliance through moderating variables.
4. Motivation, tax service, tax sanctions and conditions have a significant effect on taxpayer compliance through moderating variables.

Determination Test

Table 2. Determination Test

Parameter	Value	Conclusion
R Square	0.752	
Adjusted R Square	0.650	Significant
Standard Error Estimation	0.681	

Source: Research data, 2021

Based on the table above, it is known that the coefficient of determination of motivation variables, tax service services, tax sanctions and financial conditions on compliance individual taxpayer at Jakarta is 0.650. This means that motivation, tax service services, tax sanctions and financial conditions are able to explain the individual



taxpayer compliance variable of 0.650 or 65% while the remaining 35% is explained by other variables outside of this study. For example, the level of tax knowledge, income level, awareness, tax facilities, tax amnesty, tax service and taxation service facilities and so on.

V. CONCLUSIONS

The results of the analysis and discussion present the following findings; 1) motivation has a positive and significant effect on taxpayer compliance. 2) Fiscal service has a positive and significant effect on taxpayer compliance. 3) tax sanctions have a positive and significant effect on taxpayer compliance. 4) Simultaneously the variables of motivation, tax service and tax sanctions have been proven to have a positive and significant effect on individual taxpayer compliance by 65% while the remaining 35% is explained by other variables outside of this study. and 5) The results of the *Moderated Regresson Analysis* (MRA) test prove that motivation, tax service services and tax sanctions through financial conditions have a significant effect on individual taxpayer compliance.

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