



COMPLIANCE IN PAYING TAX PERSPECTIVE TAXPAYER ATTRIBUTES AND SANCTIONS

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ABSTRACT

Awareness of paying taxes is the result of many factors, ranging from knowledge about taxes to the benefits of taxes received. Therefore, the government needs to make more efforts to win the hearts of the people so that awareness of paying taxes increases. Several things that need to be done are about how to motivate through friendly and pleasant tax services, to imposing sanctions on taxpayers who are clearly absent. The purpose of this research is to look at some of the internal and external factors that may influence the awareness of paying taxes. This study applies quantitative techniques with numerical data as a basis for drawing conclusions. The research data were processed using moderating-based regression statistical techniques. The research sample is 100 respondents, who are taxpayers in the South Jakarta area. The sampling technique was carried out by simple random sampling by distributing questionnaires. The results of the study state that awareness of paying taxes is a condition in which taxpayers are aware of their role in contributing to national development through taxes. Therefore, emotional factors such as providing motivation and tax services are one of the stimuli that strengthen awareness of paying taxes. Likewise with sanctions, sometimes some people feel reluctant to pay taxes, so imposing sanctions is an effective thing to do.

Keywords: Taxpayers, Tax Awareness, Desire to Pay Taxes, Services and Sanctions, National Development, Financial Conditions

I. INTRODUCTION

In order to build a nation, the government is inseparable from the State Budget (APBN), in this case taxes are usually used, so it is not surprising when the government then makes regulations that are expected to increase state tax revenues [1].

The government's efforts to optimize regional development are carried out independently so that taxes continue to increase from year to year, as an effort to break away from dependence on foreign parties (foreign debt). As expected in the Main Thoughts and Main Points of Amendment to Law No. 16 of 2000 concerning General Provisions and Procedures for Taxation, that the main policies in the tax sector are aimed at increasing tax revenue towards national independence in state financing and development financing [3].

In practice, taxes are a potential source of state and regional revenues. Taxes managed by the central government are a source of state revenue in the APBN, while taxes managed by the regional government are a source of regional revenue in the APBD [4].

Given the important 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 laws and regulations in the field of taxation with the enactment of a *self-assessment system* in tax collection since the 1984 fiscal year [5].

Before the tax reform era, the tax collection system that was established was *the official assessment system*. *The official assessment system* is a collection system that authorizes the tax authorities to determine the amount of tax owed by the taxpayer (WP). Indrayani, 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 payments or reports due to delays in the tax authorities determining the amount of tax payable to be



paid by taxpayers [7]. The weakness of this system is that WP is passive in following the terms and conditions issued by the discus [8].

The advantage of *self-assessment* is that taxpayers are entrusted by the tax authorities to calculate, pay, and self-report the tax owed 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 [9]. The weakness of this system is that all tax risks that will arise will be 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 of his tax obligations and enjoys all of 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 raise public awareness and compliance with fulfilling tax obligations. Tax awareness arises from within the taxpayer himself, without regard to the existence of tax sanctions. While tax compliance arises because of knowing the existence of tax sanctions. Nevertheless, in practice it is difficult to distinguish whether taxpayers who fulfill their tax obligations are motivated by tax awareness or compliance.

Sriniyati [10] argues that taxpayer awareness of the function of taxation as state financing is needed to increase taxpayer compliance. In other words, good tax authorities are expected to be able to increase taxpayer compliance which will fulfill tax obligations. Research conducted by Kartika [11], found that taxpayer awareness has a positive and significant effect on taxpayer compliance. Furthermore, in Pardede's research [12], it is stated that in order to increase taxpayer compliance in fulfilling their tax obligations, the quality of tax services must be improved by tax authorities. Taxpayers will fulfill tax obligations if they perceive that tax sanctions will harm them more [13]. The research results of Putra & Sujana [14] found that tax sanctions have a positive effect on taxpayer compliance.

II. THEORY BASIS

Motivation on taxpayer compliance

Robbins and Coulter, stated motivation as a process that causes intensity, direction, and individual persistence towards achieving goals [15]. In this case motivation has a very important role in growing one's awareness to pay taxes. Therefore the role of the government in disseminating 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 forth. Thus it will be born in the community to participate and participate by paying taxes to the state.

Tax authorities on taxpayer compliance

Service is a way of serving (helping to manage or prepare all the needs that a person needs). Meanwhile, the tax authorities are tax officers. The activities carried out by the tax authorities by greeting the public to submit SPTs on time, including continuous counseling through various media, as well as NPWP care parades on the streets, deserve to be commended. With continuous counseling to the public so that they know, acknowledge, respect, and comply with tax regulations, it is hoped that the goal of tax revenue can be successful.

Aditya [16] explained that even though tax campaigns and counseling had been carried out by the Director General of Taxes, the way that he felt was the best way to change the attitude of the people who were still opposed and did not understand the importance of paying taxes, and finally wanted to register to obtain an NPWP was



through services. It is further explained, that it is the attitude or good service of the tax authorities that must be given to all taxpayers, because in paying taxes a person does not have a direct contra-performance [17]. If in the trading world there is an expression "Buyer is King", then the expression "Taxpayer is King" also needs to be socialized, so that taxpayers are enthusiastic in paying taxes.

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.

Sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, obeyed and complied with, 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.

Financial condition on taxpayer compliance

Financial condition is an individual's financial ability to meet all their needs. If the individual can meet all of these needs, be it primary, secondary, or tertiary needs based on the income he has without assistance from outsiders in the form of loans, it can be said that the individual's financial condition is very good. 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 [18].

This explanation provides an understanding that financial condition is the keyword for someone to pay taxes so that in the end they obey to pay taxes regularly. Given that the financial condition is the main source of someone being able to pay taxes, without it the taxpayer 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 effect of motivation, tax authorities and tax sanctions through financial conditions on taxpayer compliance

As stated above, that tax authorities are providing services from tax officials to taxpayers with various attitudes and behaviors that can assist taxpayers in paying taxes. Therefore, the attitude and behavior of a friendly, down-to-earth and warm tax officer is needed to give an emotional impression to taxpayers that they feel served and valued, so that taxpayers naturally want 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 creates tax sanctions in order to provide a deterrent effect for taxpayers who do not care at all about tax contributions 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. That is the 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 have an impact on increasing their income so that 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 conditions, motivation, tax authorities and tax sanctions.

This type of research is included in the category of deductive research. Deductive research is a research based on a general theory in order to generalize results. the



sample in this study were individual taxpayers who were still active at KPP Pratama Jakarta Kebayoran Lama, South Jakarta, who were met during the research. The sampling method uses *simple random sampling*, in which samples taken from the population are considered to have equal opportunities and simple random sampling is carried out.

The analytical method uses *Moderating Regresson Analysis (MRA)*, in which research data is obtained by distributing questionnaires. Furthermore, the data were analyzed using descriptive tests, data quality tests, classical and partial assumption tests, simultaneous tests and coefficient of determination tests.

IV. RESULTS AND DISCUSSION

Regression Analysis

Table 1. Multiple Linear Regression Test

	Beta	t	Sig.
Constant	16,083	20,209 ,	000
Motivation	.139	5,109	,000
Fiscal Services	.178	6,821	,000
Tax Sanctions	.553	9,991 ,	000

Source: Research data, 2022

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

1. The constant value (a) is 16,083 which means that if the taxpayer has no motivation, there is no tax administration service and there are no tax sanctions or equal to zero (0) , then taxpayer compliance is 16,083.
2. Variable X1 is a motivational regression coefficient of 0.139, meaning that if there is an increase in motivation of 1 unit, there will be an increase in taxpayer compliance of 0.139.
3. Variable X2 is the regression coefficient for tax authorities of 0.178, meaning that if there is an increase in tax services (tax) by 1 unit, there will be an increase in taxpayer compliance of 0.178.
4. Variable X3 is a regression coefficient of tax sanctions of 0.553, meaning that if there is an increase in tax sanctions by 1 unit, there will be an increase in taxpayer compliance of 0.178.

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

1. Motivation and financial condition have a significant effect on taxpayer compliance through the moderating variable.
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 the moderating variable.
4. Motivation, tax authorities, tax sanctions and conditions have a significant effect on taxpayer compliance through moderation variables.

Table 2. Determination Coefficient Test

Instrument	Value
Double	0.976



Instrument	Value
Correlation Correlation Standard	0.952
Contribution	0.950
Standard error estimate	0.774

Source: Research data, 2022

Based on the table above, it is known that the coefficient of determination of motivation variables, tax authorities, tax sanctions and financial conditions for individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama is 0.950. This means that motivation, tax authorities, tax sanctions and financial condition can explain the individual taxpayer compliance variable of 0.950 or 95% while the remaining 5% is explained by other variables outside this study. For example the level of tax knowledge, income level, awareness, tax facilities, tax amnesty, tax and tax administration service facilities and so on.

V. CONCLUSIONS

The results of the analysis and discussion suggest the following findings; 1) motivation has a positive and significant effect on taxpayer compliance with a regression coefficient value of 0.139. 2) Fiscal services have a positive and significant effect on taxpayer compliance with a regression coefficient of 0.178. 3) tax sanctions have a positive and significant effect on taxpayer compliance with a regression coefficient of 0.553. 4) simultaneously the variables of motivation, tax authorities and tax sanctions have proven to have a positive and significant effect on individual taxpayer compliance by 95% while the remaining 5% is explained by other variables outside this study. *Moderated Regresson Analysis* prove that motivation, tax authorities and tax sanctions through financial conditions have a significant effect on individual taxpayer compliance.

Based on the results of the research, several suggestions can be put forward for related parties, including:

1. The results of the distribution of the questionnaires show several weak indicators including; a) "External Motivation" indicator, it is hoped that the government through the Director General of Taxes can educate the public about the importance of taxes for national development. b) The indicator "Conducting Counseling and Development", it is hoped that the Director General of Taxes or tax officers will be able to provide tax counseling as often as possible and provide assistance to taxpayers who wish to pay taxes. c) The indicator "Criminal Sanctions", it is expected that policy makers and tax regulations can make adjustments to the penalties for tax offenders. d) The indicators "Amount of income" and "Tax increase according to income increase" have a smaller presentation of results compared to other indicators, this has implications for taxpayers to want to study the tax law and its provisions, so that when companies want to pay their salaries taxpayers know what percentage of tax is appropriate for the salary they receive. and e) the indicators "On time in reporting" and the indicator "SPT calculates taxes correctly" have a smaller presentation of results. This has implications for taxpayers to learn more about taxation, how to fill out the SPT correctly and when to report the SPT.
2. The results of the linear regression analysis prove that the motivational variable has a small value compared to other variables. It is hoped that the government will be more aggressive in promoting taxes and their benefits for national development and providing tax education widely to the people of Indonesia by collaborating with



educational institutions. Thus the community is more motivated to participate and participate in building the nation through paying taxes.

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