

THE INFLUENCE OF TAXPAYER AWARENESS, TAX SANCTIONS, AND THE LEVEL OF UNDERSTANDING OF TAXPAYERS ON INDIVIDUAL TAXPAYER COMPLIANCE AT KPP PRATAMA GIANYAR

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Made Sukma DWIPASARI¹, I Made Wianto PUTRA², Putu Gede Wisnu Permana KAWISANA³

^{1,2,3}Faculty of Economics and Business, Warmadewa University, Denpasar, Bali, Indonesia

Corresponding author: Made Sukma Dwipasari

E-mail: sdwipasari@gmail.com

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Abstract:

This study entitled The Effect of Taxpayer Awareness, Tax Sanctions, and the Level of Understanding of Taxpayers on Individual Taxpayer Compliance at KPP Pratama Gianyar. The problems studied in this study are: how is the influence of taxpayer awareness, tax sanctions, and the level of partial understanding of taxpayers on individual taxpayer compliance at KPP Pratama Gianyar. This study aims to determine the awareness of taxpayers, tax sanctions, and the level of partial understanding of taxpayers on individual taxpayer compliance at KPP Pratama Gianyar. The research sample is 100 respondents. Primary data collection was carried out using a questionnaire The data analysis technique used is multiple linear regression. The results of this study show that there is a positive and significant effect partially from taxpayer awareness, tax sanctions, and the level of understanding of taxpayers on individual taxpayer compliance at KPP Pratama Gianyar.

Keywords: Taxpayer Awareness, Tax Sanctions, Taxpayer Understanding Level and Taxpayer Compliance.

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INTRODUCTION

Since the beginning of 1984, the tax collection system in Indonesia has changed from an Official Assessment System to a Self-Assessment System regulated in Article 12 paragraph (1) of the KUP Law. In the Official Assessment System, the responsibility for collection lies entirely with government authorities, whereas in the Self-Assessment System the taxpayer is given full trust to calculate, calculate, pay and report the amount of tax payable in accordance with the time period specified in the tax laws and regulations. As a consequence of this change, the Directorate General of Taxes (DGT) is obliged to provide services, supervision, guidance, and application of tax sanctions (Gunawan, 2017).

The Law regarding Income Tax was first regulated in Law No. 7 of 1983 which has been revised in Law Number 36 of 2008 regulates income tax imposed on individuals and entities, based on the amount of income received for one year. In tax compliance in Indonesia there is still a lack of awareness of taxpayers to carry out their obligations. Basically, there are 2 characteristics of a taxable attitude that result in low tax compliance, namely non-compliance caused by ignorance and intentional non-compliance (Saputra et al., 2021).

In the world of taxation in Indonesia, taxpayer compliance can be seen whether a taxpayer obeys or not in registering himself, compliance in depositing back tax returns, compliance in

calculating and paying tax owed and compliance in paying arrears. Taxpayers who do not comply will result in reduced tax payments to the state treasury. In fact, the phenomenon that occurs shows that there is still a lack of taxpayer compliance in submitting notification letters.

level of tax compliance of Indonesian citizens in reporting Annual Tax Returns (SPT) and paying taxes tends to be low. Taxpayer compliance in Indonesia is still said to be low because there are still many taxpayers who do not report their obligations from the entire number of taxpayers registered in 2017-2021 at the Directorate General of Taxes (Saputra et al., 2022).

In addition to this, the level of taxpayer compliance at locations in all KPPs in the Province of Bali has fluctuated in the 2017-2021 period. Instability that occurs at the level of taxpayer compliance, because there are still many taxpayers who do not report their obligations. The level of compliance of individual taxpayers in all KPPs of the Province of Bali is still relatively low. From 2017 to 2021 the number of registered individual taxpayers has increased every year, but this is not in line with the realization that individual taxpayers who submit SPT continue to decline every year.

The Gianyar Pratama Tax Service Office is one of the work unit tax service offices of the Bali Directorate General of Taxes in Indonesia which aims to provide tax services for taxpayers and the public in an area covering 4 Regencies namely Gianyar, Bangli, Klungkung, and Karangasem. Taxpayers registered at the Gianyar Pratama Tax Office in 2021 are 295,027 taxpayers. On the other hand, the large number of taxpayers is not followed by a high level of taxpayer compliance in paying their tax obligations. Data on taxpayer compliance and taxpayer compliance at KPP Pratama Gianyar 2017-2020.

The number of individual taxpayers registered at KPP Pratama Gianyar has increased in the 2017-2021 period, but the level of taxpayer compliance in reporting and paying taxes in the 2017-2021 period has decreased. The large number of taxpayers who are registered with taxpayers who submit SPT can indicate that the level of compliance of individual taxpayers at the Gianyar Pratama Tax Service Office is still relatively low.

Taxpayer Awareness. Taxpayer awareness is a condition in which taxpayers can know, understand, and implement tax provisions that have been applied correctly, voluntarily, and seriously in order to fulfill their tax obligations (As'ari, 2018). Taxpayer awareness can be seen from the willingness and sincerity of taxpayers to fulfill their tax obligations which has been shown in the taxpayer's understanding of the tax function and the sincerity of the taxpayer in paying taxes and reporting tax returns (SPT).

Tax Sanctions. According to Mardiasmo (2018: 62), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/obeyed/obeyed or in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

Taxpayer Understanding Level. Knowledge of taxation is also said to be an understanding of the general provisions and procedures for taxation (KUP) on tax laws and obligations that a taxpayer may fulfill his legal obligations, for example such as calculating income tax (PPH) payable and reporting the annual PPh notification correctly, payment, fines and tax payment deadlines (Setiyani, 2018).

Individual Taxpayer Compliance. Taxpayer compliance is an attitude possessed by taxpayers in fulfilling their tax obligations (Ermawati, 2018: 21). In complying with their tax obligations, taxpayers try to pay taxes on time and report notification letters (SPT) both periodical SPT and annual SPT. Taxpayer compliance is an important aspect considering that the taxation system in Indonesia adheres to the Self-Assessment System, namely in the process it absolutely gives trust to taxpayers to calculate, pay and report their tax obligations.

Taxpayer compliance is influenced by several factors, one of which is the awareness of taxpayers in carrying out their tax obligations properly and correctly is an absolute requirement for

achieving income from the tax sector so that in the end the economic and social disparities that exist in society can be maximally reduced (Saputra, 2018). Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions correctly and voluntarily. But in reality, there are still many people who are not aware of their tax obligations and are still trying to make efforts to avoid taxes.

Seeing that there are still many taxpayers who do not carry out their obligations, and some previous research explanations regarding taxpayer compliance in the variables of taxpayer awareness, tax sanctions, and the level of understanding of taxpayers have different results, namely positive and negative effects. Therefore, researchers want to repeat the study of taxpayer compliance at KPP Pratama Gianyar by developing a research instrument in the form of a questionnaire.

METHODS

This research was conducted at the Gianyar Pratama Tax Service Office Which address in Road By pass Dharma Giri, Village Prey, district Blahbatuh, Regency. Gianyar, Bali province. 80581 Tel (0361) 948002. The population in this study are all effective taxpayers at the Gianyar Pratama Tax Service Office, Bali as of December 31, 2021 with a total of 295,027 individual taxpayers. Based on calculations using the slovin formula, the number of samples to be used in this study is 100 individual taxpayers. The type of data used in this research is using quantitative data. The data source used in this study is the primary data source. The data analysis technique used in this study is using multiple linear regression.

RESULT AND DISCUSSION

Based on the Asymp value normality test. Sig. (2-tailed) is 0.200 which is greater than 0.05 indicating that the data is normally distributed. Based on the multicollinearity test, it was shown that all independent variables had a tolerance value of > 0.10, as well as the results of calculating the VIF value, all variables had a VIF value of < 10. This means that the regression model created does not show signs of multicollinearity.

Based on the heteroscedasticity test, each model has a significance value greater than 0.05. It means that in this regression model there is no similarity of variance from one residual observation to another or there is no heteroscedasticity. Multiple Linear Regression is a regression analysis that explains the influence between the independent variables and the dependent variable. The following summarizes the results of multiple linear regression:

Table 1. Results of Multiple Linear Regression Analysis

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	1870	.533		3,506	.001
	X1	.303	.076	.336	3,992	.000
	X2	.265	.063	.302	4,223	.000
	X3	.334	.063	.359	5.308	.000

a. Dependent Variable: Y

Source: Processed data (2022)

Based on Table 1, the multiple linear regression equation can be written as $Y = 0.336X_1 + 0.302X_2 + 0.359X_3 + e$. The multiple linear regression equation can be described as explained below.

The regression coefficient on the variable of taxpayer awareness (X1) is 0.336 and shows a positive direction. This means that with the awareness of the taxpayer then the variable taxpayer

compliance private person at KPP Pratama Gianyar will increase. tax sanction variable (X2) is 0.302 and shows a positive direction. This means that with the existence of tax sanctions then the variable taxpayer compliance private person at KPP Pratama Gianyar will increase. The regression coefficient on the variable level of understanding of the taxpayer (X3) is 0.359 and shows a positive direction. This means that with the level of understanding of the taxpayer then the variable of taxpayer compliance private person at KPP Pratama Gianyar will increase. Based on the results of the research analysis conducted, the following discussion can be made.

The Effect of Taxpayer Awareness on Individual Taxpayer Compliance at KPP Pratama Gianyar. Based on the results of testing the hypothesis through the t-test shows that the variable Taxpayer awareness partially has a positive and significant effect on taxpayer compliance private person at KPP Pratama Gianyar. This can be seen from the results of the t-test value which is equal to 0.336 with a significance level of $0.000 < 0.05$, so that H_0 is rejected and H_a is accepted. The results of this study support the results of previous research conducted by Yessica and Pujo Gunarjo (2017), Elfin, Harijanto and Jessy (2017), Esti R and Wahyu Meiranto (2017), Ninik and Sigit Hermawan (2018), Supriatiningsih and Firhan Saefta J. (2021), and Alvionita Utrimi (2021) found that taxpayer awareness has a positive effect on individual taxpayer compliance.

Effect of Tax Sanctions Against Compliance of Individual Taxpayers at KPP Pratama Gianyar. Based on the results of testing the hypothesis through the t-test shows that the variable Tax sanctions partially have a positive and significant effect on taxpayer compliance private person at KPP Pratama Gianyar. This can be seen from the results of the t-test value which is equal to 0.302 with a significance level of $0.000 < 0.05$, so that H_0 is rejected and H_a is accepted. The results of this study support the results of previous studies conducted by Elfin, Harijanto, and Jessy (2017), Ninik K. and Sigit Hermawan (2018), Rita Atarwaman (2020) stating that tax sanctions have a positive effect on individual taxpayer compliance.

The Influence of Taxpayer Understanding Level on Individual Taxpayer Compliance at KPP Pratama Gianyar. Based on the results of testing the hypothesis through the t-test shows that the variable level of understanding of the taxpayer partially positive and significant effect on taxpayer compliance private person at KPP Pratama Gianyar. This can be seen from the results of the t-test value which is equal to 0.359 with a significance level of $0.000 < 0.05$, so that H_0 is rejected and H_a is accepted. The results of this study support the results of previous research conducted by Esti R. and Wahyu Meiranto (2017), Ninik Khuzaimah and Sigit Hermawan (2018), and Alvionita Utrimi (2021) who state that the level of understanding of taxpayers has a positive effect on the level of compliance of individual taxpayers.

CONCLUSION

Based on the results of research on the Effect of Taxpayer Awareness, Tax Sanctions, and the Level of Understanding of Taxpayers on Individual Taxpayer Compliance at KPP Pratama Gianyar. In this study using multiple linear regression analysis technique with a total sample of 100 people who are individual taxpayers registered at KPP Pratama Gianyar. Respondents who filled out the 1770 SPT type were taxpayers who owned businesses totaling 23 people (23.00%), respondents with the 1770S SPT type, namely taxpayers who had income of more than 60 million per year, 24 people (24.00%), and respondents with type of SPT 1770SS, namely taxpayers who have an income of less than 60 million per year, a total of 53 people (53.00%). Thus, it can be concluded that the largest percentage of respondents using the SPT 1770SS type is taxpayers who have an income of less than 60 million per year. Based on the results of data analysis and discussion, the conclusions obtained from the research results are as follows:

1. Taxpayer awareness has a positive and significant effect on individual taxpayer compliance at

KPP Pratama Gianyar. This means that the more taxpayer awareness increases, the taxpayer compliance also increases.

2. Tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Gianyar. This means that the more tax sanctions increase, the taxpayer compliance also increases.
3. The level of understanding of the taxpayer has a positive and significant effect on individual taxpayer compliance at KPP Pratama Gianyar. This means that the level of understanding of the taxpayer increases, the compliance of the taxpayer also increases.

For further research, it is recommended to add or use other variables such as the effect of applying e-billing, e-filing and e-forms which can be factors in determining taxpayer compliance in addition to taxpayer awareness. Tax sanctions and the level of understanding of the taxpayer. This aims to add to the latest empirical findings in the future which will become a reference for companies to increase taxpayer compliance.

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