The Effect Of Tax Sanctions And Income Levels On Taxpayer Compliance With Awareness As Intervening Variables

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Abstract:
The research objectives are: (1) to analyze the effect of tax sanctions, income levels and taxpayer awareness on taxpayer compliance. (2) to analyze the effect of tax sanctions and income levels on taxpayer awareness. (3) to analyze the effect of taxpayer awareness in mediating the effect of tax sanctions and income levels on taxpayer compliance. This research uses explanatory research type. The sample used is 75 individual taxpayer respondents at KPP Pratama Probolinggo. The statistical analysis used was the WarpPLS method. The result of the study indicates that: (1) There is no significant effect from tax sanctions upon the taxpayer compliance. (2) There are significant effect from income levels and taxpayer awareness upon the taxpayer compliance. (3) There are significant effect from tax sanctions and income levels upon the taxpayers awareness. (4)Taxpayer awareness cannot mediate the effect of tax sanctions and income levels on taxpayer compliance.

Keywords:
taxpayer compliance, taxpayer awareness, tax sanctions, income levels.

INTRODUCTION

Taxes are used to fund the development of a very large country. So that the government always tries to optimize the amount of state revenue from the tax sector which is the main support for the growth and development of the country. However, the state revenue from the tax sector in recent years has never reached the target that has been set. The last time tax revenue was able to reach the target was in 2008. Realization of tax revenue at that time reached Rp. 566.2 trillion or 105.9% of the target set at Rp. 534.5 trillion. However, in subsequent years, tax revenue never reached the target. Data on target and realization of State revenue from the tax sector in the last five years:

Table 1. Target and Realization of State Revenue from the Tax Sector

Year	Target	Realization	
		Amount	achievements
2015	Rp 1.294 trillion	Rp 1.060,8 trillion	81,9%
2016	Rp 1.355 trillion	Rp 1.105,7 trillion	81,6%
2017	Rp 1.283 trillion	Rp 1.151,03 trillion	89,6%
2018	Rp 1.424 trillion	Rp 1.315,9 trillion	92,2%
2019	Rp 1.577,6 trillion	Rp 1.332,1 trillion	84,4%

source: www.pajak.go.id, processed in 2020

Based on the data in table 1, it can be seen that in 2015-2019 Indonesia's revenue from the tax sector has still not been able to reach the set target. The phenomenon of not achieving tax revenue from the state revenue and expenditure budget target is caused by many factors, one of which is related to the problem of taxpayer compliance in fulfilling their tax obligations (Widodo *et al.*, 2018:4).

Based on the performance report of the Director General of Taxes in 2019, it is known that the level of compliance of taxpayers in reporting annual tax returns for both corporate and individual taxpayers is still low. The following is presented comparison data between the realization and target of taxpayer compliance:

Table 2. Comparison of Tax Compliance Realization and Targets

Information	Targets		Realization	
	Amount	Percentage	Amount	Percentage

Level of Formal Compliance for Individual Taxpayers, Non-Employees and Entities	3.160.335	70%	3.257.567	72,52%
Individual and Corporate Taxpayers making payments	2.257.382	50%	2.305.558	51,64%

Source: The performance report of the Directorate General of Taxes 2019, processed in 2020

There are many factors that affect the level of taxpayer compliance, one of which is taxation sanctions. There are many factors that affect the level of taxpayer compliance, one of which is taxation sanctions. According to research by Susilawati and Budiartha (2013), Tiraada (2013), Jotopurnomo and Mangoting (2013), Arviana and Sardjiato (2014), Putra et al., (2014), Pratiwi and Setiawan (2014), Septarini (2015), Hendri (2016), Imaniati (2016), Ilhamsyah et al., (2016), Susmita and Supadmi (2016), Tamba (2016), Rahayu (2017), Wulandari et al. (2017), Siregar (2017), Lestari et al., (2018), Indriyani and Askandar (2018), Brata et al., (2017), Dewi and Merkusiwati (2018), Sari et al., (2019) concluded that tax sanctions have a significant effect on tax compliance compliance. However, different results are shown by research from Winerungan (2013), Ayunda and Azhari (2015), Anam et al., (2016), Putra (2017), Rizajayanti and Supriono (2017) which state that tax sanctions have no effect on tax compliance.

In addition to tax sanctions, what is suspected of affecting taxpayer compliance is the level of income of the taxpayer. In his book, Widodo et al., (2018: 22) explain that the level of income has the influence to motivate taxpayers to comply with taxes. Research conducted by Harinurdin (2009), Arviana and Sadjiarto (2014), Syakura and Baridwan (2014), Pratiwi and Setiawan (2014), Ayunda et al., (2015), Purwanto et al., (2015), Puspitasari et al. al., (2015), Muchamad et al., (2015), Aryandini et al., (2016), Prayatni and Jati (2016), Farida (2017), Yuliyanah et al., (2018), Lisa and Hermanto (2018) states that the level of income affects taxpayer compliance. However, different results are shown by research conducted by Rizajayanti and Supriono (2017), Rahman (2018), Budiman (2018) which states that the level of income has no effect on taxpayer compliance.

Based on the inconsistent research results, it is possible that there are other variables that mediate the effect of tax sanctions and income levels on taxpayer compliance. Therefore, the author proposes a taxpayer awareness variable as a mediator.

Awareness as a mediating variable has an influence on taxpayer compliance. This is supported by research by Jotopurnomo and Mangoting (20013), Tiraada (2013), Susilawati and Budiartha (2013), Pratiwi and Setiawan (2014), Putra et al., (2014), Septarini (2015), Hendri (2016), Anam et al., (2016), Agustiningsih (2016), Ilhamsyah et al., (2016), Brata et al., (2017), Siregar (2017), Yadinta et al., (2018), Dewi and Merkusiwati (2018), Lisa and Hermanto (2018) who concluded that Taxpayer awareness has a significant effect on Taxpayer Compliance.

Taxpayer awareness has indeed been widely used as a mediating variable in similar studies, but for the combination of the independent variables it is not tax sanctions and income levels as proposed in this study, but a combination of other independent variables. Based on this description, the novelty of this research is to build a taxpayer compliance model and link awareness as a mediating variable of the effect of tax sanctions and income levels on taxpayer compliance. Therefore, this study emphasizes the development of a new research model as a novelty research.

This research was conducted on individual taxpayers registered at KPP Pratama Probolinggo. Taxpayers are required to report SPT registered at KPP Pratama Probolinggo totaling around 83,000 taxpayers. However, until February 2020, only about 2.99% or around 18,249 taxpayers had reported annual tax returns. This phenomenon shows that the taxpayer compliance rate at KPP Pratama Probolinggo is still classified as very low. Therefore the authors are interested in conducting research on taxpayer compliance in the KPP Pratama Probolinggo work area. The empirical study conducted in this study aims to prove the existence of a causal relationship between tax sanctions and income levels with taxpayer compliance and taxpayer awareness as a mediator.

METHOD

This study uses an explanatory quantitative approach with associative or correlational problem formulations. The method used in this research is a survey method which is a field research. The survey research method was carried out on several sample members from a population whose data collection was carried out using a questionnaire. The population used in this study are all individual taxpayers who have a registered Taxpayer Identification Number at KPP Pratama Probolinggo and who are entitled to use a Final Income Tax rate of 0.5% in accordance with Government Regulation Number 23 of 2018. The number of samples used is 100 Taxpayer. In this study, the data used are secondary data as well as primary data. Primary data sources were obtained by distributing questionnaires to respondents. Secondary data is the turnover of the taxpayer. This study uses the WarpPLS method to analyze data. In the WarpPLS analysis by applying the WarpPLS software, all input data will be converted into standardized data, in the third step analysis with the WarpPLS program. WarpPLS software used in this study is WarpPLS version 6.0. The effect of independent variables on the dependent variable and to test H1, H2, H3, H4, H5, H6, and H7 as explained below:

H1 : Tax sanctions have a significant positive effect on taxpayer compliance.
H2 : Income level has a significant positive effect on taxpayer compliance.

H3 : Tax sanctions have a significant positive effect on taxpayer awareness.
H4 : The level of taxpayer income has a significant positive effect on taxpayer awareness.
H5 : Taxpayer Awareness has a significant positive effect on Taxpayer Compliance.
H6 : Taxpayer awareness mediates the effect of tax sanctions on Taxpayer Compliance.

RESULTS AND DISCUSSION

Based on the results of the data processing output which states that the factor loading value is> 0.30 for all indicators that measure the size of all variables, it fulfills the convergent validity so that it can be concluded that all of the answer items are valid and can be used for research. Based on the results of the data processing output above (X1.1, X1.2, X2.1, Y1.1, Y1.2, Y1.3, Y1.4, Y2.1, Y2.2, Y2.3, Y2. 4) has a loading value> cross loading, then the discriminant validity is fulfilled. So that all indicators are valid discriminant. The questionnaire (a set of indicators), can be seen from the value of the AVE root with the correlation coefficient of the relevant variable with other variables. Based on the results of the data processing, the value of the square root of the AVE variables X1, X2, Y1 and Y2> the correlation between latent constructs. So it can be concluded that all these indicators are valid and can be used for research. Based on the results of the data processing output, it is known that the value of the Composite Reliability variable X1, X2, Y1, Y2> 0.70 so that the questionnaire for all variables meets the composite reliability. As well as the Cronbach Alpha value of variables X1, X2, Y1, Y2> 0.60 so that the questionnaire for all variables meets the consistency internal reliability. So it can be concluded that all of these indicators are reliable and can be used for research. Based on the results of the data processing output, it is known that the value of the Composite Reliability variable X1, X2, Y1, Y2> 0.70 so that the questionnaire for all variables meets the composite reliability. As well as the Cronbach Alpha value of variables X1, X2, Y1, Y2> 0.60 so that the questionnaire for all variables meets the consistency internal reliability. So it can be concluded that all of these indicators are reliable and can be used for research. Then, the results of the analysis have met the fit criteria, so it can be said that the results of the analysis are good. Based on the results of data processing, the two indicators have the same factor loading value, so that neither indicator is more important than the other because both have the same position. Based on result of data processing, it is known that the most important indicator is Y1.4 (calculating, paying, and reporting taxes correctly) because it has the largest loading factor value of 0.792. Researcher find that the most important indicator is Y2.3 (compliance with the calculation and payment of taxes owed) because it has the largest loading factor value, namely 0.903.

The results showed that tax sanctions had no effect on taxpayer compliance. Thus, it can be said that these findings do not support the first hypothesis. These results indicate that tax sanctions are still not able to make taxpayers in the KPP Pratama Probolinggo area to comply with their tax obligations. This is possible because the administrative sanctions set by the government are still relatively small and not burdensome for taxpayers. In addition, these sanctions are also not immediately imposed on violators, but still have to go through a series of processes and stages that require relatively long time. Therefore, tax administration sanctions have not been able to provide a deterrent effect or stimulate taxpayers to obey. Taxpayers tend to be indifferent and underestimate the existence of these tax sanctions. It is also possible that many around them, although they do not have a Taxpayer Identification Number or do not report their SPT on purpose, in fact do not receive criminal sanctions as stated in the law. This finding supports and is in line with the research of Bahri et al. (2018), Winerungan (2013), Ayunda and Azhari (2015), Anam et al., (2016), Putra (2017), Rizajayanti and Supriono (2017) which state that tax sanctions have no effect on taxpayer compliance. The imposition of sanctions that burdens taxpayers has the aim of providing a deterrent effect so as to create taxpayer compliance. However, in the KPP Pratama Probolinggo area, the existence of tax sanctions has no effect on increasing taxpayer compliance.

The results of the analysis state that the level of taxpayer income has an effect on taxpayer compliance. These findings reinforce previous research Harinurdin (2009), Arviana and Sadjiarto (2014), Syakura and Baridwan (2014), Pratiwi and Setiawan (2014), Ayunda et al., (2015), Purwanto et al., (2015), Puspitasari et al., (2015), Muchamad et al., (2015), Aryandini et al., (2016), Prayatni and Jati (2016), Farida (2017), Yuliyanah et al., (2018), Lisa and Hermanto (2018) which states that the level of income affects taxpayer compliance. In this study, the income level of the taxpayer has an effect on taxpayer compliance because taxpayers find it easier to pay taxes when their income level is high compared to low income levels. Most of the taxpayers as respondents in this study have good financial conditions, so that they are more likely to fulfill their tax obligations.The results of the analysis state that tax sanctions have an influence on the awareness of taxpayers. These findings support the results of research conducted by Syahputri et al., (2014) and Lestari et al., (2018) which state that tax sanctions affect the awareness of taxpayers. The tax sanctions imposed by the government are expected to form an awareness of the taxpayers to be aware of all tax obligations that must be fulfilled and to understand the negative consequences in the form of administrative sanctions and criminal sanctions that will be accepted if the taxpayer commits an act of violating taxation rules. Administrative sanctions in the form of fines, interest, and increase in tax rates as well as the threat of criminal law imposed by the government encourage taxpayers to realize that they must calculate and deposit their taxes correctly and report them on time. Taxpayers realize that the tax they deposit will be used for state financing which is very large and to make this successful they must carry out all their tax obligations in accordance with applicable regulations.

The result of the analysis states that the income level of the taxpayer has an effect on the awareness of the taxpayer. These findings support research conducted by Syahputri et al., (2014), Rinti and Setiamandani

(2016) which explains that the level of income affects the awareness of taxpayers. The good financial condition of taxpayers tends to make them report their taxes honestly than taxpayers who have a low income level. The most influential obstacle to awareness of paying taxes is the unbalanced economic factor of the Taxpayer due to a weak economy which is the measure of taxpayers in paying taxes. The income level of the taxpayer has a role in shaping the attitude and behavior of the taxpayer to decide whether to do tax avoidance or not. The higher the income level, the more secure the welfare of the taxpayer, so that the taxpayer will voluntarily and realize that all tax obligations must be fulfilled in a timely and precise amount. Meanwhile, taxpayers who have a lower income level tend to avoid taxes, because they recognize more burdens or costs so that taxpayers are less aware of the tax obligations that must be fulfilled.

The results of the analysis state that taxpayer awareness affects taxpayer compliance. The results of this study are consistent with the findings of previous studies conducted by Jotopurnomo and Mangoting (2013), Tiraada (2013), Susilawati and Budiartha (2013), Pratiwi and Setiawan (2014), Putra et al., (2014), Septarini (2015)), Hendri (2016), Anam et al., (2016), Agustiningsih (2016), Ilhamsyah et al., (2016), Brata et al., (2017), Siregar (2017), Yadinta et al., (2018), Dewi and Merkusiwati (2018), Lisa and Hermanto (2018) concluded that Taxpayer awareness has a significant effect on Taxpayer Compliance. Taxpayer awareness is an internal factor formed by the taxpayer's perception of taxes, the characteristics of the taxpayer, and knowledge of taxes. Taxpayers who have an understanding of the role of taxes for the state will provide a positive assessment of tax obligations. Then this positive understanding and assessment will be manifested through obedient behavior when it is in line with the principles and norms and beliefs that are held. When taxpayers realize that taxes are used for state development, they will be stimulated to obediently register themselves to get a Taxpayer Identification Number, calculate and pay taxes correctly and report back their SPT on time.

The results of the analysis state that taxpayer awareness does not mediate the effect of tax sanctions on taxpayer compliance. Initially, the authors assumed that awareness would be able to strengthen the effect of tax sanctions on taxpayer compliance. This is based on the literature study of the theory of planned behavior which is a theory that emphasizes the rationality of human behavior and the belief that the target behavior (in this case the target behavior is taxpayer compliance) is under the control of individual consciousness. In addition, in his book, Widodo et al., (2018: 40) explain that the reasons for someone to do tax avoidance come from internal and external factors. From the internal side, the individual is more based on awareness to carry out his tax obligations. Based on this description, the authors suspect that tax compliance will be more strongly affected by tax sanctions if it is mediated by the awareness of the taxpayer. However, based on the research results, taxpayer awareness cannot be a mediating variable for the tax sanction variable in influencing the level of taxpayer compliance. Based on the findings in this study, it can be concluded that although taxpayers know the existence of tax penalties can give negative feedback to themselves, most of them register themselves to obtain a Taxpayer Identification Number, pay taxes, and report their taxes driven by the needs and demands of the job. requires them to fulfill their tax obligations.

The results of the analysis state that the taxpayer's awareness cannot mediate the effect of the level of income on taxpayer compliance. Initially, researchers assumed that awareness would be able to strengthen the effect of income levels on taxpayer compliance. This is based on the literature study of the theory of planned behavior which is a theory that emphasizes the rationality of human behavior and the belief that the target behavior (in this case the target behavior is taxpayer compliance) is under the control of individual consciousness. In addition, in his book, Widodo et al., (2018: 40) explain that the reasons for someone to do tax avoidance come from internal and external factors. From the internal side, the individual is more based on awareness to carry out his tax obligations. Based on this description, the authors expect and expect that tax compliance will be more strongly affected by the level of income if it is mediated by the taxpayer's awareness. However, based on the research results, awareness cannot be a mediating variable for the tax sanction variable in influencing the level of taxpayer compliance. Based on the findings of this study, it is concluded that even though taxpayers have a good income level and are aware of the importance of taxes for national development, a conscious attitude as an effect of good economic conditions does not encourage taxpayers to be obedient. Most taxpayers obey or fulfill their tax obligations because of the needs and demands of the work that require them to fulfill their tax obligation.

CONCLUSION
Based on the results of hypothesis testing and discussion of the research previously described, it can be concluded as follows:
1. Tax sanctions do not have a significant effect on taxpayer compliance. This means that the existence of tax sanctions which are expected to control the behavior of taxpayers so that they are always obedient to tax laws does not have a significant effect. This condition is due to the fact that the tax sanctions imposed by the government do not have a direct effect on violators of tax regulations.
2. The level of income has a significant effect on taxpayer compliance. This means that the higher the income level of the taxpayers will encourage them to behave more in compliance with tax regulations. This can be because taxpayers who have good financial conditions will find it easier to fulfill all tax obligations, compared to taxpayers who have lower income levels.
3. Tax sanctions affect the awareness of taxpayers. This means that the tax sanctions imposed by the government can form an awareness of the taxpayers to be aware of all tax obligations that must be

fulfilled and understand the negative consequences in the form of administrative sanctions and criminal sanctions that will be accepted if the taxpayer takes tax avoidance.

4. The level of income affects the awareness of the taxpayer. The level of income has a role in shaping the attitude and behavior of taxpayers to decide whether to do tax avoidance or not. The higher the income level, the more secure the welfare of the taxpayer, so that the taxpayer will voluntarily and realize that all tax obligations must be fulfilled in a timely and precise amount.

5. Taxpayer awareness has an effect on Taxpayer compliance. The level of taxpayer awareness will show how much the level of understanding of the taxpayer regarding the meaning, function, and role of the tax. The higher the level of understanding of the taxpayer, the better the awareness of fulfilling all tax obligations and rights so that it will be able to increase taxpayer compliance.

6. Taxpayer awareness cannot mediate the effect of tax sanctions and income levels on taxpayer compliance. These results provide evidence that the existence of tax sanctions and a good level of income does not make taxpayers obey because of the emergence of self-awareness. Taxpayers tend to obey because of the needs and demands of work that require them to fulfill their tax obligations.

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