

THE EFFECT OF TAXPAYER AWARENESS, TAX OFFICER SERVICES AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN TAXPAYER SERVICE OFFICES PRATAMA JEMBER

Fendi Chandra Setiawan¹, Karim Budiono², Wiwik Fitria Ningsih³
STIE Mandala, Jember^{1,2,3}
Email: chandrafendi00@gmail.com¹

Abstract

This study aims to determine the effect of taxpayer awareness, tax officer services and tax sanctions on tax compliance of free workers in the Jember Pratama tax service office. The data used in this study are primary data collected by survey method using questionnaire media. The data processing method uses multiple regression analysis methods with the help of the SPSS 18 analysis program. The results of hypothesis testing show that taxpayer awareness, tax officer services and tax sanctions have a positive and significant effect on individual taxpayer compliance with independent workers.

Keywords: Taxpayers, Taxpayer Compliance, Taxpayer Awareness, Tax Officer Services, Tax Sanctions, Self-employment, Individual Taxpayers

INTRODUCTION

State revenue comes from two sectors, namely the internal sector and the external sector. State revenue from the external sector, such as foreign loans, while from the internal sector, namely taxes. Tax is a very important state revenue. In terms of state revenues, the state's financial condition is no longer solely based on state revenues in the form of oil and gas earth, but more trying to prioritize taxes as revenue Country.

According to Mardiasmo (2006) taxes are people's contributions to the State treasury based on the law (which can be enforced) by not getting reciprocal services (contra-achievements) that can be directly shown, and which are used to pay general expenses. This shows that taxes are not only used to finance the tasks and activities of the government but

are also used to pay for general expenses that have a direct relationship with the community, such as the provision of public facilities.

Because of its very important role, the government in this case the Directorate General of Taxes has made various strategic efforts to maximize tax revenue. One of the efforts made is through tax reform with the implementation of a self-assessment system. The self-assessment system requires taxpayers to carry out their tax obligations independently, namely to calculate, pay and submit their own tax return (SPT) at the Tax Service Office. High awareness and compliance of taxpayers is an important factor in the implementation of the system.

Tax reform is actually more directed at efforts to improve taxpayer compliance, especially in terms of tax payments. Obedient taxpayers do not mean taxpayers who pay taxes in large amounts, but taxpayers who understand and comply with the rights and obligations of taxpayers obligations in the field of taxation and has met certain criteria.

Important things that affect taxpayers to report and pay their tax payable include knowledge of tax regulations, lack of awareness of taxpayers, the image of tax officers who tend to be negative among taxpayers, and the existence of tax sanctions for taxpayers who commit fraud (Rustiyaningsih, 2011). .

Taxpayers' awareness of the tax function as state finance is very much needed to improve taxpayer compliance (Jatmiko, 2006). The public must be aware of their existence as citizens who always uphold the 1945 Constitution as the legal basis for state administration. Taxpayers report and pay taxes only because they are forced or there is a sudden interest, not because of their awareness. The low awareness of taxpayers about taxes will affect actions to do tax avoidance both legally (Tax Avoidance) which does not violate the law or illegally (Tax Evation) which violates the law such as tax evasion.

In addition, the services provided by tax officers play an important role in taxpayer compliance in carrying out their tax obligations. Tax officers are required to provide friendly, fair and firm services at all times to taxpayers and can foster awareness about the responsibility to pay taxes (Gardina and Haryanto, 2006 in Aziza, 2011). Good service provided by the tax officer is expected to be able to raise awareness of taxpayers in paying taxes. The view of taxpayers towards tax officers who tend to be negative is also one of the

factors that affect taxpayer compliance in reporting and paying their taxes. The taxpayer considers that the tax that has been paid is not.

Research on taxpayer compliance has been carried out by several researchers. However, the previous research targets were mostly small and medium enterprises and corporate taxpayers. Rohman (2011) examines the study of the bookkeeping capabilities of small and medium enterprises (SMEs) in supporting taxpayer compliance behavior. Meanwhile, Ratnasari and Afriyanti (2010) chose to examine the effect of taxpayer compliance and examination of PPh 25/29 corporate taxpayers at the KPP Pratama Denpasar Timur.

LITERATURE REVIEW

1. Taxation

The definition of tax according to Law no. 28 of 2007 is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people.

2. Theory of Planned Behavior

Theory of Planned Behavior (TPB) explains that the behavior displayed by individuals arises because of the intention to behave.

3. Social Learning Theory

According to Bandura (1977), social learning theory also explains human behavior in the context of continuous reciprocal interactions between cognitive, behavioral and environmental influences. Environmental conditions around the individual are very influential on this type of social learning pattern.

4. Taxpayer Compliance

According to Safitri (2003), taxpayer compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights.

5. Taxpayer Awareness

According to the General Indonesian Dictionary, awareness is a state of knowing, understanding, and feeling. So, taxpayer awareness is a condition where the taxpayer

knows, understands, and feels that he is someone who is obliged to carry out tax obligations correctly and voluntarily.

6. Tax Officer Service

Service is a way of serving (helping take care of or preparing all the needs that someone needs). Tax officer services can be interpreted as a way for tax officers to assist, manage, or prepare all the needs needed by someone who in this case is a taxpayer.

7. Tax Sanctions

Tax sanctions are a guarantee that regulatory provisions tax laws (tax norms) will be obeyed / adhered to / obeyed, in other words tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2006).

CONCEPTUAL FRAMEWORK

In this study, we will try to explain the effect of taxpayer awareness, tax officer services, and tax sanctions on the compliance of private taxpayers who do free work. Taxpayer awareness, tax officer services, and tax sanctions are thought to have an effect on taxpayer compliance. Framework

The theoretical thinking of this research is presented in Figure 2.1

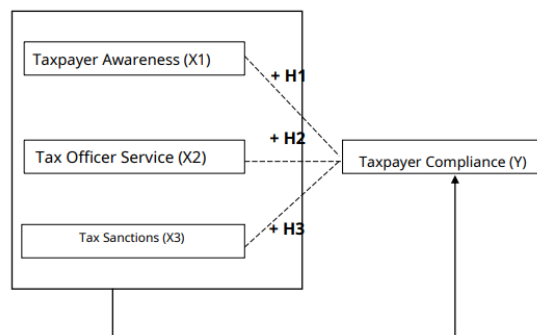


Figure 2.1
conceptual framework

Description:

----- : Partial influence

_____ : Simultaneous influence

Hypothesis

H1: It is suspected that taxpayer awareness has a partial effect on taxpayer compliance

H2: It is suspected that the service of tax officers has a partial effect on taxpayer compliance

H3: It is suspected that tax sanctions have a partial effect on taxpayer compliance

H4: It is suspected that taxpayer awareness, tax officer services, and tax sanctions have a simultaneous effect on taxpayer compliance

RESEARCH METHODS

Types and Sources of Data

The types of data used in this study include primary data. Primary data were obtained from interviews and questionnaires.

Population and Sample

The population in this study were all individual taxpayers who did independent work in the KPP Pratama Jember area registered in 2019, which amounted to 8,173 people (KPP Pratama Jember Office, 2019). The sample in this study amounted to 99 people with accidental sampling technique. The respondent's criteria are free worker taxpayers registered at KPP Pratama Jember.

Data analysis method

The analytical tool used in this research is multiple linear regression analysis.

RESULT AND DISCUSSION

RESULTS Test Instruments

The instrument test in this study includes validity and reliability tests. The validity test in this study used Pearson's product moment with a critical number of 5% significance level. From the tests that have been carried out, it is known that each indicator has a Pearson product moment value with a significance of $0.000 < 0.05$, so the indicators in this study are stated to be relevant or valid. The reliability test in this

study used the Alpha Cronbach method. From the tests that have been carried out, it is known that the data obtained are reliable or feasible as a tool in data collection.

Classic assumption test

Classical assumption test in this study includes normality test, multicollinearity test and heteroscedasticity test. From the normality test conducted, it is known that the data in this study are normally distributed so that it can be stated that the regression model in this study fulfills the assumption of normality.

From the multicollinearity test, it is known that there is no multicollinearity between the independent variables because the test shows the Tol value 0.1 VIF 10. The results of the analysis of the heteroscedasticity test with the scatterplots graph in Figure 4.2 show that the points spread randomly, do not form a certain clear pattern, and are spread both above and below the number 0 on the Y axis. This means that there is no heteroscedasticity in the regression model.

Mutiple Linear Regression Analysis

Multiple linear regression testing is useful to determine the level of influence of the independent variable (Taxpayer Awareness, Tax Officer Services, and Tax Sanctions) on the dependent variable (Taxpayer Compliance). Based on the test, the results obtained can be presented in the following table.

Table 4.9 Multiple Linear Regression Calculation Results

Variable	coef. t regression _{count}	t _{table}	Sig.
constant	7,636 7,806	2,000	0.000
X ₁	0.228 3,213	2,000	0.002
X ₂	0.179 3.714	2,000	0.000
X ₃	0.150 2.807	2,000	0.006
	R	=	0.720
	R Square	=	0.518
	<i>Standard Error</i>	=	1.088
	F _{count}	=	33,992

Fsig	=	0.000
N	=	99

Source: Appendix 6

Based on these results, multiple linear regression equations can be obtained as follows:

$$Y = 7.636 + 0.228 X_1 + 0.179 X_2 + 0.150 X_3 + e$$

Analysis of the results of the analysis can be stated as follows:

- a) A constant of 7.636, indicating the amount of Taxpayer Compliance when the Taxpayer Awareness, Tax Officer Services, and Tax Sanctions are equal to zero.
- b) $b_1 = 0.228$, meaning that if the variable of Tax Officer Services and Tax Sanctions is equal to zero, then the increase in the variable of Taxpayer Awareness will increase Taxpayer Compliance.
- c) $b_2 = 0.179$, meaning that if the variable of Taxpayer Awareness and Tax Sanctions is equal to zero, then the increase in the Tax Officer Service variable will increase Taxpayer Compliance.
- d) $b_3 = 0.150$, meaning that if the variable of Taxpayer Awareness and Tax Officer Service is equal to zero, then the increase in the Tax Sanctions variable will increase Taxpayer Compliance.

Coefficient of Determination

Based on the results of the analysis that can be seen in table 4.9, the results of the multiple determination coefficient of 0.518, this means that 51.8% of Taxpayer Compliance is influenced by the variables of Taxpayer Awareness, Tax Officer Services, and Tax Sanctions while the remaining 48.2% is caused by other factors that are not included in the regression equation made.

Hypothesis Testing

a. Partial Effect Test (t Test)

The results of the t-test calculation using the SPSS for Windows program can be seen in Table 4.9. Based on the table, it can be seen the magnitude of the influence of each independent variable on the dependent variable as follows:

1. Effect of Taxpayer Awareness variable (X_1) to Mandatory Compliance Tax (Y)

From Table 4.9 it can be seen that t_{count} for the variable Taxpayer Awareness is greater than t_{table} that is equal to $3,213 > 2,000$ and the probability level $<\alpha$ that is $0.002 < 0.05$. because t_{count} greater than t_{table} and the probability level is less than 5%, then H_0 rejected, it means that the Taxpayer Awareness variable (X_1) partially has a significant effect on Taxpayer Compliance (Y).

2. Influence of Tax Officer Service variable (X_2) to Compliance Taxpayer (Y) From

Table 4.9 it can be seen that t_{count} for the Tax Officer Service variable is greater than t_{table} that is equal to $3,714 > 2,000$ and the probability level $<\alpha$ is $0.000 < 0.05$. because t_{count} greater than t_{table} and the probability level is less than 5%, then H_0 rejected, it means that the Tax Officer Service variable (X_2) partially has a significant effect on Taxpayer Compliance (Y).

3. Effect of Tax Sanctions variable (X_3) to Taxpayer Compliance (Y) From Table 4.9

it can be seen that t_{count} for the Tax Officer Service variable is greater than t_{table} that is equal to $2.807 > 2,000$ and the probability level $<\alpha$ is $0.006 < 0.05$. because t_{count} greater than t_{table} and the probability level is less than 5%, then H_0 rejected, it means that the variable of Tax Sanctions (X_3) partially has a significant effect on Taxpayer Compliance (Y).

b. Simultaneous Effect Test (F Test)

The results of the f-test calculations using the SPSS for Windows program can be seen in Table 4.9. Based on the table, it can be seen that the value of $f_{count} = 33,992 > f . value_{table} = 2.698$ or sig of $0.000 < 0.05$ means that H_0 is rejected and H_a is accepted. This shows that the variables of taxpayer awareness, service tax officers, and tax sanctions together have a significant effect on taxpayer compliance at the Jember Pratama Tax Service Office.

INTERPRETATION

After performing partial statistical testing (individual) using the t test, further analysis of the results of the regression analysis are:

1. The Effect of Taxpayer Awareness on Taxpayer Compliance

The results of the regression test show that the taxpayer awareness variable has a positive and significant effect on taxpayer compliance with a coefficient of 0.228. This means that with the better implementation of taxpayer awareness, taxpayer compliance will also increase.

Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly and voluntarily. The higher the level of awareness of taxpayers, the better understanding and implementation of tax obligations so as to increase compliance (Muliari and Setiawan, 2010).

2. The Effect of Tax Officer Services on Taxpayer Compliance

The results of the regression test show that the Tax Officer Service variable has a positive and significant effect on Taxpayer Compliance with coefficient 0.179. This means that the better the implementation of the Service Tax Officers, Taxpayer Compliance will also increase.

Taxpayer compliance in fulfilling the obligation to pay taxes depends on how tax officials provide the best quality service to taxpayers (Jatmiko, 2006). Karanta et al, 2000 (in Suryadi,2006) emphasizes the importance of the quality of taxation apparatus (HR) in providing services to taxpayers.

Tax officers are expected to have competence in terms of expertise, knowledge and experience in terms of tax policy, tax administration and tax legislation. In addition, tax officers must also have high motivation as public servants.

3. The Effect of Tax Sanctions on Taxpayer Compliance

The results of the regression test show that the tax sanctions variable has a positive and significant effect on taxpayer compliance with a coefficient of 0.150. This means that with the better implementation of tax sanctions, taxpayer compliance will also increase.

Tax sanctions are actually made with the aim of increasing the level of taxpayer compliance. Due to the existence of tax sanctions, this will lead to the perception of taxpayers if they violate or do not pay taxes it will harm themselves.

CONCLUSION

The conclusions of this study are as follows:

1. Taxpayer awareness has a positive and significant effect on Taxpayer Compliance.
2. Tax Officer Services have a positive and significant impact on Taxpayer Compliance.
3. Tax Sanctions have a positive and significant effect on Compliance Taxpayer.
4. Taxpayer Awareness, Tax Officer Services, and Tax Sanctions have a positive and significant impact on Taxpayer Compliance.

IMPLICATIONS

The results of the study on the effect of taxpayer awareness, service of tax officers and tax sanctions have a significant effect on the compliance of independent taxpayers. The implication is that tax service officers should be able to provide good service and provide counseling to taxpayers regarding taxation and tax sanctions so that taxpayer awareness can increase.

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