ANALYSIS: Accounting, Management, Economics, and Business

The Influence of Taxpayer Awareness and Tax Sanctions on Taxpayer Reporting Compliance

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ABSTRACT

Penelitian ini bertujuan untuk mengetahui bagaimana kesadaran wajib pajak terhadap kepatuhan pelaporan wajib pajak yang terdaftar di KPP Pratama Jakarta Cakung, serta mengetahui pengaruh sanksi perpajakan terhadap kepatuhan pelaporan wajib pajak. Penelitian ini menggunakan metode deskriptif kuantitatif dan teknik pengumpulan data melalui wawancara, observasi dan dokumentasi. Data yang digunakan adalah kepatuhan pelaporan wajib pajak yang terdaftar di KPP Pratama Jakarta Cakung. Data analisis yang digunakan dalam penelitian ini adalah kesadaran wajib pajak dan sanksi perpajakan. Hasil penelitian ini adalah kesadaran wajib pajak berpengaruh positif, sedangkan sanksi perpajakan tidak berpengaruh terhadap kepatuhan melaporkan wajib pajak

ABSTRACT

This research aims to find out how taxpayers are aware of the reporting compliance of taxpayers registered with KPP Pratama Jakarta Cakung, as well as knowing the effect of tax sanctions on taxpayer reporting compliance. This research uses quantitative descriptive methods and data collection techniques through interviews, observation and documentation. The data used is the reporting compliance of taxpayers registered with KPP Pratama Jakarta Cakung. The analytical data used in this research is taxpayer awareness and tax sanctions. The results of this research are that taxpayer awareness has a positive effect, while tax sanctions have no effect on taxpayer reporting compliance.

INTRODUCTION

Every citizen definitely has tax obligations that must be fulfilled in accordance with the conditions based on applicable laws. One source of state revenue comes from taxes. Tax is a mandatory contribution by an individual or entity that is coercive based on

law and does not receive compensation but is directly used for state needs. Tax is an important aspect in the development process of a country, especially in Indonesia, so development aims to realize and improve the welfare of a nation, in this case the role of tax as a source of financing in development in a country. So it can be concluded that without optimal tax revenue the development process will not run well. To optimize tax revenue of course an important role is needed from both the government and the taxpayers themselves.

The current tax collection system in Indonesia is a self-assessment system. The self- assessment system is a tax collection system that imposes the burden of determining the amount of tax that needs to be paid by the taxpayer concerned. According to (Mardiasmo 2019:31) states that the principle of the self-assessment system in fulfilling tax obligations is that taxpayers (WP) are required to report calculations and/or assets in accordance with the provisions of tax laws and regulations, so that determining the amount of tax owed is entrusted to the taxpayer. yourself through a Notification Letter (SPT).conveyed. In order for the self-assessment system to run effectively, openness and implementation of law enforcement are important. This tax system really requires honesty from taxpayers in calculating the tax owed and paying and reporting the tax. UU no. 28 of 2007, Article 1(1) states that taxes are mandatory contributions for the state. What is owed by individuals or bodies who are forced to comply with the law is not directly compensated and used for the needs of the state for the prosperity of the people. Concern in paying taxes will be difficult to realize if there is no element of coercion.

The Directorate General of Taxes (DGT) has the task of formulating and implementing policies in the field of taxation, as well as being responsible for increasing tax revenues and avoiding the formation of depreciation of tax revenues so that the country's needs can prosper the people and can also run easily (Hasmi and Suprayogo, 2018).

Taxpayer compliance is the current condition of taxpayers which is carried out to fulfill all their tax obligations and exercise their taxation rights. Tax payments for the purpose of contributing to the development of the country in fulfilling its tax obligations are expected to be able to pay taxes voluntarily. In accordance with the tax system in Indonesia which uses a self-assessment system, taxpayer compliance is an absolute and important aspect. In the process, trust will be in the taxpayer in calculating, paying and reporting tax obligations (Kamil, 2022).

According to Siti Kurnia Rahayu (2020), taxpayer awareness is a condition where taxpayers understand and understand the meaning, function and purpose of paying taxes to the state. High taxpayer awareness will have an impact on improving tax compliance even better. According to Mardiasmo (2018: 86-88), tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with or enforced. It is hoped that the sanctions imposed will increase taxpayer awareness in fulfilling their tax obligations. In order to create order and order in taxation, tax sanctions have been established for tax violators. These sanctions also serve as a basis for the government to determine taxpayers who violate regulations

Based on the description above, the researcher considers it necessary to test the influence of taxpayer awareness and tax sanctions on taxpayer reporting compliance to strengthen the results of previous research. Therefore, researchers are motivated to conduct research on taxpayer compliance with the title The Effect of Taxpayer Awareness and Tax Sanctions on Taxpayer Reporting Compliance. According to the General Indonesian Dictionary, consciousness is a state of knowing, understanding and feeling. Awareness of compliance with applicable regulations (tax laws) certainly involves factors such as whether these regulations are known, recognized, respected and obeyed.

According to Rahayu (2020:194-195), factors that can increase taxpayer awareness in fulfilling their tax obligations are external taxpayers and internal taxpayers. The indicators of taxpayer awareness used in this research are the indicators proposed by (Rahayu, 2017: 191) as follows: tax socialization, service quality, quality of individual taxpayers, level of knowledge of taxpayers, economic level of taxpayers. According to Mardiasmo (2018:62) tax sanctions are "a guarantee that the provisions tax laws and regulations (tax norms) will be complied with/adhered to/complied with." Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. Sanctions are an action in the form of punishment given to people who violate regulations.

Compliance is part of the self-assessment system because taxpayers are responsible for their tax obligations, calculating their tax payments, and paying and reporting their tax obligations in a timely manner. Compliance is a phenomenon similar to conformity. The difference lies in terms of the influence of legitimacy (as opposed to coercion or social pressure), and there is always an individual, namely the authority holder. 1 Obedience is defined as a disciplined attitude or behavior that obeys an order or rule that has been set, with full awareness. Compliance as a positive behavior is assessed as a choice.

According to Rahayu (2018: 137-138), compliance with tax obligations voluntarily is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting their taxes. According to Muhamad et al. (2019) there are two types of tax compliance, namely formal compliance and material compliance: 1.Formal Compliance Formal compliance is a situation where taxpayers fulfill their obligations formally in accordance with the provisions of tax lawa and 2.Material Compliance Material compliance is a condition where a taxpayer fulfills substantively or essentially fulfills all material tax provisions, namely in accordance with the content and spirit of tax law. Material compliance can also include formal compliance.

The criteria for compliant taxpayers as stipulated in article 17C paragraph (2) of the KUP Law and Minister of Finance regulation number 192/PMK.03/2007 must meet the following requirements: 1.Timely submission of notification letter (SPT), 2. Have no tax arrears for all types of taxes as of December 31 of the year before being determined as a compliant taxpayer and does not include tax debts that have not passed the deadline for repayment, except for tax arrears that have obtained permission to be unemployed or postpone tax payments, 3.Financial reports are audited by a Public Accountant or

government financial supervision agency with an unqualified opinion for 3 consecutive years. Financial reports must be prepared in long form (long form support), and present a reconciliation of conversion and fiscal profit and loss for taxpayers who are required to submit annual income tax returns. The accountant's opinion on the financial report audited by a public accountant is signed by a public accountant who is not under the guidance of a government agency supervising Public Accountants, 4. Never been convicted of committing a crime in the field of taxation based on a court decision that has had permanent legal authority within the last 5 (five) years. According to Sugiyono (2019:99), it is a temporary answer to the research problem formulation and is based on empirical facts obtained through data collection. Based on the results of previous research and the theoretical basis.

METHODOLOGY

Quantitative descriptive method is the measurement of quantitative and statistical data objective with scientific calculations from a sample of people or residents who are asked to answer many questions on a survey to be able to determine the frequency and percentage of their responses. The strategy used in this research is using an associative research strategy. According to Sugiyono (2019:65) associative research is a research problem formulation that asks about the relationship between two or more variables. Based on research population, this research uses a target population. In the research population, the target is respondents or individual taxpayers who are at the Jakarta Cakung Satu Pratama Tax Service Office.

According to Handayani (2020), the sampling technique or what can also be called sampling is the process of selecting an element from the population being studied to be used as a sample and understanding the various traits or characteristics of the subjects being sampled. The sampling procedure used in this research is the convenience sampling method, that is, sample members are selected or taken based on the ease of obtaining the required data, or the sample units drawn are easy to measure. This selection technique was chosen because the location was easy to reach so that it would make it easier for researchers to collect samples to be used in this research. The respondents used in this research were individual taxpayers registered at KPP Pratama Jakarta Cakung.

Slovin's formula for determining samples is as follows:

$$n = \frac{N}{N(e)^2 + 1}$$

Information:
n = Sample size/number of respondents N = Population size
E = Percentage of allowance for sampling accuracy that can still be tolerated; e=0.1 In the Slovin formula there are the following conditions:
The value of e = 0.1 (10%) for large populations The value of e = 0.2 (20%) for small populations. So the sample range that can be taken from the Solvin technique is

between 10-20% of the research population. The total population in this study was 50,000 respondents, so the allowance percentage used was 10% and the calculation results could be rounded to achieve suitability. So to find out the research sample, use the following calculations: n = 50.000 : 50.000 $(0,1)^2$ + 1 = n = 99,8 adjusted by the researcher to 100 respondents.

Based on the calculations above, the sample of respondents in this study was adjusted to 100 taxpayers at KPP Pratama Jakarta Cakung, this is to make data processing easier and for better test results. The samples taken were based on probability sampling techniques. Sugiyono (2019:129) stated that Probability Sampling is a sampling technique that provides 72 equal opportunities for each element (member) of the population to be selected as a member of the sample. Data collection techniques in quantitative research can be carried out using tests, questionnaires, interviews and structured observations (Sugiyono, 2019:208). In this research the data used is primary data and secondary data. According to Sugiyono (2019:222) primary data is a data source that sends data directly to data collectors. Data is collected directly by researchers from the original source or location where the research was conducted through interviews or questionnaires in the field. Data collection can be carried out in various settings, sources and methods (Sugiyono, 2019:222). Primary data collection techniques are obtained directly through filling out questionnaires by taxpayers registered with KPP Pratama Jakarta Cakung.To obtain data and information on KPP Pratama Jakarta Cakung, the author collects data and distributes questionnaires using the direct contact method when taxpayers report their obligations. In research, this social phenomenon is specifically determined by the researcher and is hereinafter referred to as the research variable. The measurement scale used is the Likert scale. The Likert scale is used to measure the attitudes, perceptions and opinions of a person or group of people regarding social potential and phenomena (Sugiyono, 2019:165). Next, the variables that will be measured and described become indicator variables. Variable indicators are used as benchmarks for compiling items in the questionnaire instrument. Answers to each survey item were rated from very positive to very negative.

RESULTS AND DISCUSSION
Classic Assumption Test Results

Table Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,51205366
Most Extreme Differences	Absolute	,077
	Positive	,077

		Negative	-,050
Test Statistic			,077
Asymp. Sig. (2-tailed)			,154[c]
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

Source: SPSS 25 results

Hypothesis:

H0: Residuals are normally distributed

H1: Residuals are not normally distributed. The normality test can be carried out using the Kolmogorovsmirnov test method. In this test, if the significant value > 0.05 then accept H0 or the data is assumed to be normally distributed. Conversely, if the significant value < 0.05 then reject H0 or the data is assumed not to be normally distributed. In the results of this research data analysis, a sig value was obtained. on a residual of 0.154 or greater than 0.05. Therefore, accept H0 (the residuals in the data meet the normality assumption).

Table multicollinearity test

Coefficients[a]							
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	17,408	4,457		3,906	,000		
Awreness	,204	,099	,208	2,057	,042	,746	1,340
Penalty	,393	,108	,369	3,642	,000	,746	1,340

Source: SPSS 25 results

In testing multicollinearity, there are several methods that are commonly used, namely Variance Inflation Factor (VIF) to measure how far multicollinearity affects the estimation of regression parameters and tolerance tests. In the results to indicate significant multicollinearity, VIF > 10 and tolerance value < 0.01, and vice versa. From the results of the analysis it was found:

1. In taxpayer awareness (X1) the tolerance value is 0.746 > 0.01 and VIF of 1.340 < 10.
2. For tax sanctions (X2) the tolerance value is 0.746 > 0.01 and VIF of 1.340 < 10. Therefore, it can be concluded that the regression model equation does not contain multicollinearity problem or there is no correlation between the independent variables so that the model is feasible.

Table Heteroscedasticity Test

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.

		B	Std. Error	Beta			
1	(Constant)	-2,571	2,607			-,986	,326
	Awreness	,030	,058	,060		,522	,603
	Penalty	,076	,063	,140		1,207	,230
a. Dependent Variable: RES2							

Source: SPSS 25 results

The heteroscedacity test can be carried out using the Glejser method, namely by looking for residual and absolute values. By using SPSS, you can see the "Coefficients" output table with the dependent variable from the absolute residual results. In this research data, the following results were obtained: Based on the results of the analysis above, it was obtained :

1. On the influence factor of taxpayer awareness (X1), the significant value is 0.603 > 0.05 so accept H0 (does not have heteroscedasticity problems).
2. For the tax sanctions factor (X2), the significant value is 0.230 > 0.05 so accept H0 (does not have heteroscedasticity problems).

Table Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,507[a]	,257	,242	2,53782	1,859
a. Predictors: (Constant), Sanksi, Kesadaran					
b. Dependent Variable: Kepatuhan					

Source: SPSS 25 results

Based on the data processing results above, it can be seen that the Durbin Watson value is 1.859, the dL (Lower) value is 1.6337 and Du (Upper) is 1.7152. So it can be concluded that the value of dW > dL which shows that this research does not have a correlation

Multiple Regression Analysis

Table Multiple Regression Model Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	17,408	4,457		3,906	,000
	Awreness	,204	,099	,208	2,057	,042
	Penalty	,393	,108	,369	3,642	,000
a. Dependent Variable: Kepatuhan						

Source: SPSS 25 results

Based on the results of data analysis, a multiple regression model for research was obtained as follows:

Y = 17,408 + 0,204X1 + 0,393X2

From the multiple linear regression equation above, it can be explained as follows:

3. The constant value (α) has a positive value of 17.408. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This means that if all independent variables which include taxpayer awareness (X1) and tax sanctions (X2) are constant or do not change, then taxpayer reporting compliance is 17.408.

4. The regression coefficient value for the taxpayer awareness variable (X1) is

0.204. This value shows a positive (unidirectional) influence between the variable taxpayer awareness and taxpayer reporting compliance. This means that if the taxpayer awareness variable increases by 1 unit, then the taxpayer reporting compliance variable will increase by 0.204 with the assumption that the other variables are constant

5. The regression coefficient value for the tax sanctions variable (X2) is 0.393. This value shows a positive (unidirectional) influence between the variable taxpayer awareness and taxpayer reporting compliance. This means that if the tax sanctions variable increases by 1 unit, then the taxpayer reporting compliance variable will increase by 0.393 with the assumption that the other variables are constant.

Table Multiple Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,507a	,257	,242	2,53782
a. Predictors: (Constant), Sanksi, Kesadaran				

Source: SPSS 25 results

Coefficient of Determination Analysis is a statistical method used to measure the extent to which the variability of the dependent variable (Y), namely taxpayer reporting compliance in a regression model, can be explained by the independent variables, namely, taxpayer awareness (X1) and tax sanctions (X2). In the SPSS results above, an Adjusted R-Square value of 0.257 was obtained, so it can be concluded that the three independent variables are able to explain 25.7% of taxpayer reporting compliance (Y) for the rest can be explained by other variables not included in the research.

Hypothesis Testing

Table T Test

Coefficientsa				
Model	Unstandardized Coefficients	Standardized Coefficients	T	Sig.

		B	Std. Error	Beta		
1	(Constant)	17,554	4,456		3,940	,000
	Awreness	,201	,099	,206	2,031	,045
	Penalty	,393	,109	,368	3,616	,000
a. Dependent Variable: Kepatuhan						

Source: SPSS 25 results

6. Variable X1 has a significant value of 0.045. When compared with alpha 5% then

> 0.05. It can be concluded that variable X1 has no partial influence on variable Y. Variable X2 has a significant value of 0.00. When compared with alpha 5% then 0.00 < 0.05. It can be concluded that variable X2 has no partial influence on variable Y.

Tabel F Test

ANOVAa						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	215,945	2	107,972	16,565	,000 b
	Residual	632,245	97	6,518		
	Total	848,190	99			
a. Dependent Variable: Kepatuhan						

Source: SPSS 25 results

Based on the ANOVA results above, a significant value of 0.000 was obtained. When compared with alpha 5% then 0.00 < 0.05, so reject H0. It can be concluded that variables X1 and X2 have an influence on variable Y together

Discussion Results

The Influence of Taxpayer Awareness on Taxpayer Reporting Compliance

The results of the research show that there is a significant influence between taxpayer awareness on the level of compliance with individual taxpayer reporting at KPP Pratama Jakarta Cakung, seen based on table 4.14, partially, the calculated t value ia 2.031 with a significant value of 0.045. The taxpayer awareness ratio has a significant effect on the level of taxpayer reporting compliance at KPP Pratama Jakarta Cakung, because the significant value is >0.05. This indicates that changes that occur in the taxpayer awareness ratio will have a significant effect on taxpayer reporting compliance.

So, the hypothesis proposed, namely "taxpayer awareness has a significant effect on the level of taxpayer reporting compliance" is acceptable. The results of this research are in accordance with the results of research from Januar (2017) and Puri and Setiawan (2017) which show that taxpayer awareness partially has a positive and significant effect on the level of taxpayer reporting compliance with a significant value > 0.05, it can be concluded that the higher the level of understanding of taxation, the higher the level of taxpayer awareness.

The Effect of Tax Sanctions on Taxpayer Reporting Compliance

The research results show that there is no significant influence between tax sanctions on the level of reporting compliance of individual taxpayers at KPP Pratama Jakarta Cakung. Based on table 4.14, the partial t value obtained is 3.616 with a significant value of 0.000. The tax sanctions ratio does not have a significant effect on the level of taxpayer reporting compliance at KPP Pratama Jakarta Cakung, because the significant value < 0.05.

So, the hypothesis proposed, namely "tax sanctions do not have a significant effect on the level of taxpayer reporting compliance" can be rejected. The results of this research are in accordance with research results from Eva Alfiunita (2017) and Supriatiningsih (2021) which show that tax sanctions do not have a positive and significant effect on the level of taxpayer reporting compliance with a significant value of < 0.05.

CONCLUSIONS

Based on the results of the data analysis that has been carried out, it can be concluded that

1. Taxpayer awareness influences individual taxpayer reporting compliance. means that the more taxpayers are aware of their obligations, the higher the level of taxpayer compliance in reporting their taxes.
2. Tax sanctions have no effect on the level of taxpayer reporting compliance. This research can be concluded that tax sanctions do not affect the increase in tax reporting compliance of individual taxpayers. So that taxpayer reporting compliance is not influenced by tax sanctions.

From the results of this research, it can be concluded that taxpayer awareness has a positive

effect, while tax sanctions have no effect on taxpayer reporting compliance.

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