

THE EFFECT OF TAX AWARENESS, SOCIALIZATION TAXATION, AND TAX SANCTIONS AGAINST PERSONAL TAXPAYER COMPLIANCE

Nur Hikmah

Institut Agama Islam Pekalongan, nurhikmah1111145@gmail.com

Imahda Khoiri Furqon

Institut Agama Islam Pekalongan, imahdaaljihat@gmail.com

Abstract

This study aims to determine the awareness of taxation, socialization of taxation, and tax sanctions affect the compliance of individual taxpayers. The data used are primary data obtained from questionnaires distributed to individual taxpayers. The results of the study indicate that tax awareness and tax sanctions have a positive effect on individual taxpayer compliance, while tax socialization does not affect individual taxpayers.

Keywords: Tax awareness, tax socialization, tax sanction

Abstrak

Penelitian ini bertujuan untuk mengetahui kesadaran perpajakan, sosialisasi perpajakan, dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak orang pribadi. Data yang digunakan data primer. Data primer diperoleh dari kuesioner yang disebarkan kepada Wajib Pajak Orang Pribadi. Hasil penelitian menunjukkan bahwa kesadaran perpajakan dan sanksi perpajakan berpengaruh positif terhadap kepatuhan Wajib Pajak Orang Pribadi, sedangkan sosialisasi perpajakan tidak berpengaruh terhadap Wajib Pajak Orang Pribadi.

Kata Kunci: Kesadaran Perpajakan, Sosialisasi Perpajakan, Sanksi Perpajakan

Introduction

Indonesia as a developing country always carries out development in all sectors. National development is a development that takes place continuously and continuously which aims to improve the welfare of the community. National development will run smoothly if a country has a source, one of which is taxes. Taxes are something that must be understood properly, it happens because taxes have become an important part of the economy. Anyone, especially taxpayers, will deal with taxes, even though taxes are the most important thing in the economy, but not a few people have difficulty in setting taxes. This is because there are still many people who do not know well so they do not understand taxes. For the public in general, taxes are a problem in their efforts to report and pay their tax obligations.

Tax according to article 1 of Law Number 28 of 2007 concerning General Provisions and Taxation Procedures, Tax is a mandatory contribution to the State-owned by an individual or entity that is coercive under the law, without receiving direct reciprocal services and is used for The state is for the real prosperity of the people. The current tax collection system in Indonesia is self-assessment, in this system taxpayers are considered capable of calculating taxes, able to understand the current tax laws, have high honesty, and realize the importance of paying taxes. Taxpayers are given the trust to calculate, calculate, pay.

Methodology

Reporting the amount of tax payable is a person's taxpayer. Taxpayer awareness can be seen from the sincerity and desire of taxpayers to fulfill their tax obligations which are shown in the understanding of taxpayers towards the tax function and the seriousness of taxpayers in reporting tax returns and paying taxes (Dharma & Suardana, 2014). In addition, taxpayer awareness can increase with adequate knowledge of taxation. Knowledge of various conveniences in carrying out their obligations, procedures that must be carried out, and the consequences that will be obtained if they are negligent, trigger the awareness of the Taxpayer himself. Thus, it is hoped that taxpayer awareness can increase taxpayer compliance in fulfilling their tax obligations.

This study uses a qualitative approach. A qualitative approach is research that intends to understand the phenomenon of what is experienced by the research subject, for example, behavior, perception, motivation, action, holistically and using description in the form of words and language, in a context that is specifically natural and by utilizing natural methods.

Results and Discussion

Tax Awareness

Taxpayer awareness can be seen from the sincerity and desire of the taxpayer. Taxes to fulfill their tax obligations are shown in the taxpayer's understanding of the tax function and the taxpayer's seriousness in reporting SPT and paying taxes (Dharma & Suardana, 2014). In addition, taxpayer awareness can increase with adequate knowledge of taxation. Knowledge of various conveniences in carrying out their obligations, procedures that must be carried out, and the consequences that will be obtained if they are negligent, trigger the awareness of the Taxpayer himself. Thus, it is hoped that taxpayer awareness can increase taxpayer compliance in fulfilling their tax obligations. Tax Awareness towards Taxpayer Compliance Tax awareness states that the positive assessment of the taxpayer community towards the implementation of state functions by the government will move the public to comply with the obligation to pay taxes. Suyatmin (2004) states that empirically it has also been proven that the higher the awareness of taxpayers' taxation, the higher the level of taxpayer compliance. Taxpayer awareness is needed to improve tax compliance.

A person is said to have tax awareness, among others, if he knows the existence of tax laws and regulations and wants to comply with them, knows the function of taxes for the welfare of the people, calculates, pays, reports taxes on time, and voluntarily without coercion. Tax awareness has a significant positive effect on taxpayer compliance, if taxpayer awareness is good then taxpayer compliance will increase. The taxpayer's awareness of his tax obligations and aware of the tax function will affect taxpayer compliance so that tax compliance can increase. So, the higher the awareness of taxation, will increase taxpayer compliance.

Tax Socialization

Tax socialization is an effort made by the Director-General of Taxes to provide tax knowledge to the public, especially for taxpayers to know everything about taxation both in terms of regulations and taxation procedures with proper methods. Accompanied by the renewal of the SPT reporting system and online tax payments since 2014, namely e-filing and e-billing, the Director-General of Taxes always strives to provide this information through counseling or socialization to make it more known and understood by taxpayers (Andinata, 2015). The Directorate General of Taxes provides several points related to socialization indicators where these activities are expected to provide awareness and a sense of care for taxes that are modified from the development of tax service programs (Winerungan, 2013: 30)

- a. The socialization established by the Directorate General of Taxes by using mass media or electronic media concerns the extension of tax regulations to Taxpayers.
- b. Direct discussions with taxpayers and public figures. The Directorate General of Taxes provides two-way communication between taxpayers and tax officials (fiskus) as well as the community who are considered to have influence or are seen by the surrounding community.
- c. Information directly from the tax officer (Fiskus) to the Taxpayer. The tax officer provides information directly to the Taxpayer regarding tax regulations.
- d. Installation of billboards, Installation of banners or billboards in strategic places, so that they are easily seen by the public. Contains short messages in the form of quotes, statements with delivery language that is easy to understand.
- e. Website of the Directorate General of Taxes Media dissemination of information delivery in the form of a website that can be accessed by the internet at any time, quickly, easily, as well as complete and up to date information.

Tax Sanctions

The imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. The imposition of sanctions that burden taxpayers aim to provide a deterrent effect to create tax compliance. Taxpayers' obligations can be increased in addition to the imposition of tax sanctions. Sanctions in taxation are important because the Indonesian government chooses to implement a self-assessment system in the context of implementing tax collection. For the implementation to be orderly and following the expected target, the government has also prepared signs regulated in the applicable tax law. The imposition of tax sanctions is applied to create taxpayers in carrying out their tax obligations (Sragih, 2013).

Suyatmin (2004) states that for laws and regulations to be complied with, there must be sanctions for violators, as well as for tax law. Taxpayers will fulfill their tax obligations if they see that tax sanctions will harm them more. The more tax arrears that must be paid by the taxpayer, the more difficult it will be for the taxpayer to pay it off, and delays in paying it off will be subject to a fine. Therefore, the attitude or view of the taxpayer towards tax sanctions such as the fair value of interest penalties, fairness in its

implementation and calculation is expected to affect the level of taxpayer compliance in paying taxes. Tax sanctions have a significant positive effect on individual taxpayer compliance. Journal of John Hutagaol (2007), the application of tax sanctions both administrative (fines, interest, and increases) and criminal (imprisonment or imprisonment) encourages taxpayer compliance.

Individual Taxpayer Law No. 28 of 2007 concerning General Provisions and Tax Procedures in article 1 paragraph 2 explains that "taxpayers are individuals or entities, including taxpayers, tax-cutters, tax collectors, who have tax rights and obligations following the provisions of tax laws and regulations. ". Individual taxpayers themselves can be categorized into individuals who run a business or independent work and individual taxpayers of certain entrepreneurs (WP OPPT) as well as individuals who do not run a business or independent work such as employees or employees who only get passive income.

Conclusion

Based on the results of research data analysis, it can be concluded that tax awareness has a positive effect on individual taxpayer compliance, tax socialization has no effect on individual taxpayer compliance, and tax sanctions have a positive effect on individual taxpayer compliance.

References

- Andinata, Monica Claudia. 2015. "Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi Dalam Membayar Pajak (Studi Kasus Pada Kantor Pelayanan
- Dharma, Gede Pani Esa., & Suardana, Ketut Alit. 2014. "Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Kualitas Pelayanan pada Kepatuhan Wajib Pajak". Jurnal ISSN, 6(1), 340-353.
- John Hutagaol, Wing Wahyu Winarno, Arya Pradipta. 2006. Strategi Meningkatkan Kepatuhan Wajib Pajak. Jurnal Akuntabilitas. Vol.6 No.2. ISSN 1412-0240.
- Pajak Pratama Surabaya Rungkut di Surabaya)". Jurnal Ilmiah Mahasiswa Universitas Surabaya, 4(2).
- Winerungan, Oktaviane Lidya. 2013. "Sosialisasi Perpajakan, Pelayanan Fiskus, dan Sanksi Perpajakan Terhadap Kepatuhan WPOP di KPP Manado dan KPP Bitung". Jurnal EMBA, 1(3), 960-970.
https://ejournal.upbatam.ac.id/index.php/scientia_journal/article/view2527
<https://repositori.usu.ac.id/handle/123456789/12422>