
Analysis Of Awareness, Services, Counseling, And Tax Sanctions On Compliance With Individual Business Persons

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Received: June, 2023; Accepted: June, 2023; Published: August, 2023

Abstract

This study aims to analyze taxpayer awareness, tax services, tax counselling and tax sanction on individual entrepreneur taxpayer compliance at the Regional Office of DJP East Java II. The population in this study are all individual business tax payers who are registered at the Tax Service- Office (KPP) in the East Java II Regional Office at DJP. With a research sample of 3 businessmen OP Taxpayers with descriptive qualitative methodological technique. Data collection was carried out through interview, observation and documentation. The result of this study prove that partially taxpayer awareness, tax services, tax counselling and tax sanctions have a positive and significant effect on individual entrepreneur taxpayer compliance at KPP KPP in the Regional Office of DJP East Java II. This means that the increasing awareness of taxpayers, good tax services, counselling of taxpayers, and tax sanction, the taxpayer compliance will be better (increased).

Keywords: *Taxpayer Awareness, Tax Services, Taxpayer Counseling, Tax Sanctions, and Taxpayer Compliance.*

INTRODUCTION

Taxpayer awareness is the understanding and awareness of individuals or legal entities who have the obligation to pay taxes, about the importance of paying taxes in a timely and correct manner, and following the applicable tax regulations. Taxpayer awareness is important because taxes are the main source of state revenue to finance various development activities and public services. When taxpayers have good awareness, they will pay taxes on time and in accordance with applicable regulations. By paying taxes properly, taxpayers show their seriousness in contributing to the state and building a relationship of mutual trust between the government and society.

According to (Nasution, 2003 in Ilhamsyah et al, 2016), taxpayer awareness is the attitude of taxpayers who understand and want to carry out their obligations to pay taxes and report all their income without hiding anything in accordance with applicable regulations. To increase taxpayer awareness, the government needs to conduct education and outreach regarding the importance of paying taxes and providing convenience in the process of paying taxes. In addition, the government also needs to enforce the law against violators of tax regulations so that it can provide a deterrent

effect and encourage better awareness of taxpayers in the future.

Tax Service is a very important service because state revenue comes from taxes. For this reason, tax services need to be the main concern by the Directorate General of Taxes. Kahono (2003) states that the attitude of taxpayers towards tax authorities has a positive influence. From this description, it can be said that the attitude of taxpayers in viewing the service quality of tax officials is expected to influence taxpayer compliance in paying taxes and ultimately have an impact on state revenues.

Tax counseling is an effort made by the government and related institutions to provide information, education, and outreach to the public regarding applicable tax regulations, obligations and rights of taxpayers, as well as ways to fulfill tax obligations correctly and on time. Tax counseling is important because many people do not have sufficient understanding of tax regulations. Therefore, tax counseling needs to be carried out in a systematic and directed manner to increase understanding and awareness of taxpayers.

According to Mardiasmo (2016) in (Wulandari, 2020), tax sanctions are a preventive tool so that taxpayers do not violate tax regulations or norms. Tax sanctions are legal actions given by the government to taxpayers who do not fulfill their tax obligations or violate applicable tax regulations. The government can provide tax sanctions in stages, ranging from administrative sanctions to criminal sanctions, depending on the level of violation or error committed by the taxpayer.

Research on the factors that influence taxpayer compliance has been carried out and is currently growing. These various studies show that taxpayers are very important in supporting government programs to increase tax revenues. However, in previous studies there were many differences in research results, giving rise to a research gap.

Sri Rizki Utami, Andi, and Ayu Noorida Soerono (2012) in their research on KPP Pratama Serang taxpayer compliance, found that tax services have an influence on the level of taxpayer compliance. However, different results were shown in Tryana A.M.'s research. Tirada (2013). In his research in South Minahasa Regency, he found that tax services did not have an effect on individual taxpayer compliance.

Research by Alifa Nur and Ni Ketut (2012) found that counseling had an effect on taxpayer compliance. However, it is different from Oktaviane Lidya Winerungan's research (2013) in her research conducted at the Manado KPP and Bitung KPP found that counseling had no effect on taxpayer compliance.

Tiraada's research (2013) shows that tax awareness and sanctions have a positive and significant effect on individual taxpayers. According to research by Ulfa H. and Ratnawati J (2015) taxpayer awareness has no effect on taxpayer compliance.

The existence of a research gap from previous research has encouraged researchers to re-examine these variables. Researchers are interested in conducting research on the level of individual taxpayer compliance which is a modification of similar studies conducted by previous researchers.

THEORY REVIEW AND HYPOTHESIS DEVELOPMENT

1. Taxpayer Compliance

According to Jatmiko (2006: 110) taxpayer compliance is defined as compliance in terms of entering and reporting the required information, filling in the correct amount of tax payable, and paying taxes on time without coercion. Taxpayer Compliance

Indicators :

- a) Fill out the form correctly
- b) Calculating taxes by the taxpayer
- c) Punctuality in paying taxes
- d) Comply with the rules set out in taxation.
- e) Aspects of law enforcement (imposition of sanctions)

2. Taxpayer Awareness

Muliari and Setiawan (2010), tax awareness is a condition in which taxpayers know, understand, and implement tax provisions correctly and voluntarily. Taxpayer awareness can be measured by indicators (Manik Asri, 2009) as follows:

- a) Knowing the laws and tax provisions,
- b) Knowing the tax function for State financing,
- c) Understanding that tax obligations must be carried out in accordance with applicable regulations,
- d) Calculate, pay, report taxes voluntarily and Calculate, pay, report taxes correctly.

3. Tax Service

Service is a way for someone to help, manage, provide, or prepare what someone needs.

According to Albari (2009:1), indicators in Fiscal Services are:

- a) Reliability,
- b) Guarantee (assurance),
- c) Responsiveness,
- d) Empathy,
- e) Tangibles.

4. Taxpayer Counseling

Counseling is an effort made by the Director General of Taxes to provide information, understanding, and guidance to the public, especially taxpayers regarding taxation and its legislation. Indicators of outreach by the Director General of Taxes include:

- a) Counseling,
- b) Discussions with taxpayers and community leaders,
- c) Submission of information from tax officers,
- d) Installation of billboards
- e) Website creation.

5. Tax Sanctions

Sanctions are actions in the form of punishment given to people who break the rules. Regulations or laws are signs for someone to do something about what to do and what not to do.

This view of tax sanctions is measured by indicators (Yadnyana, 2009 in Muliari and Setiawan, 2010) as follows:

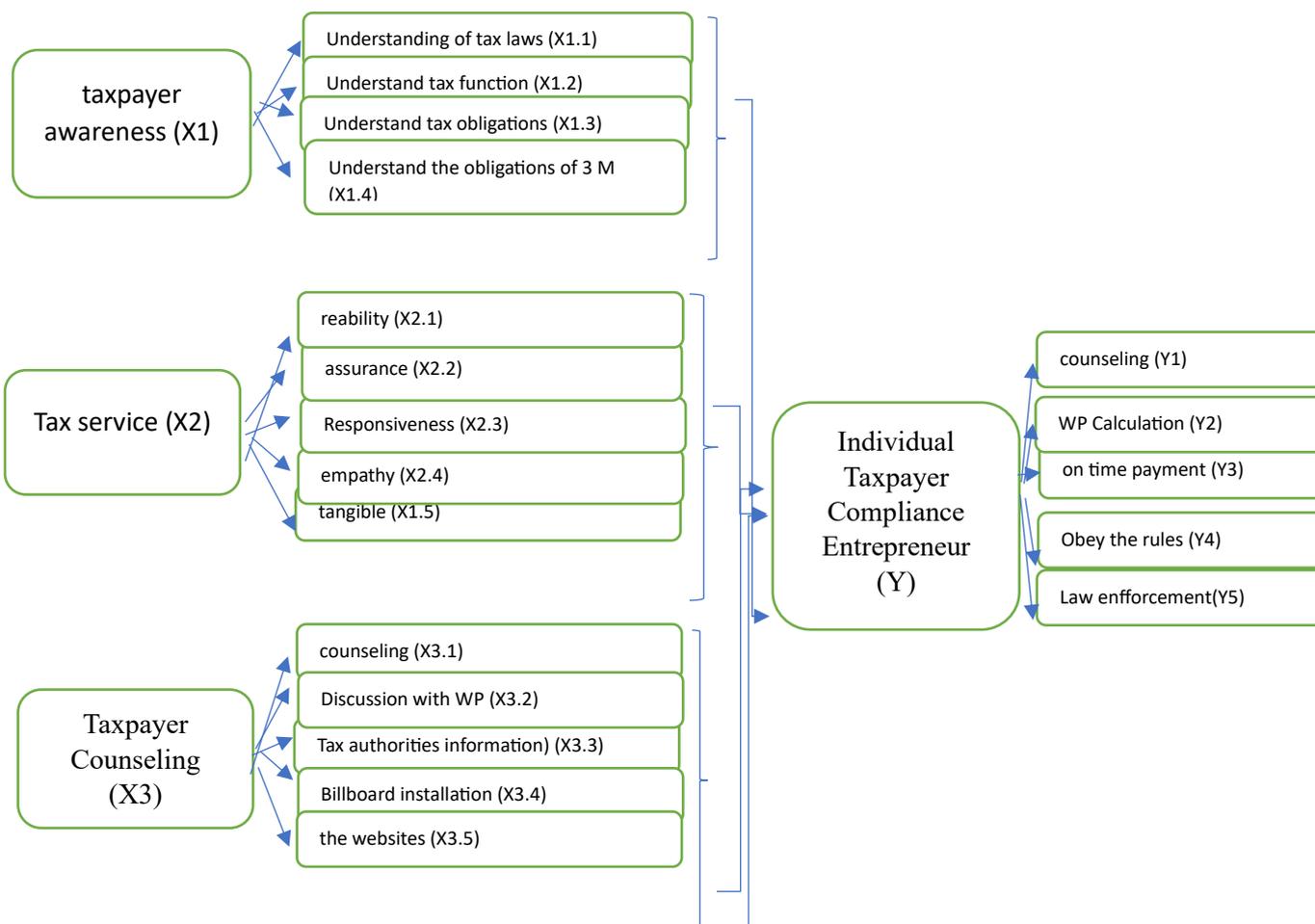
- a) Criminal sanctions imposed for violators of tax regulations are quite severe.
- b) Administrative sanctions imposed for violators of tax regulations are very light.
- c) Imposition of sanctions that are quite severe is one means of educating taxpayer.
- d) Tax sanctions must be imposed on violators without tolerance.
- e) Imposition of sanctions for tax violations can be negotiated

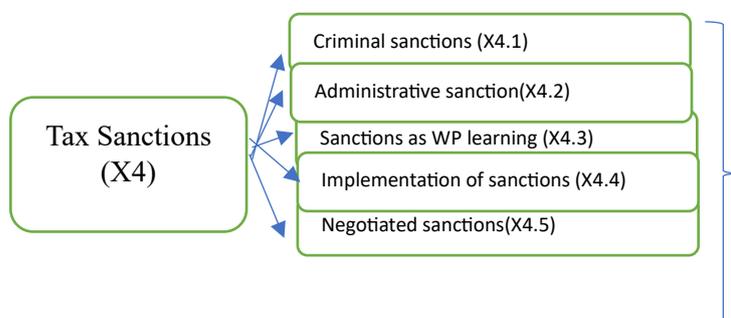
6. Research Hypothesis

Based on the formulation of the problem, theoretical review, review of previous research, the research hypothesis is:

- H1 : there is an influence of taxpayer awareness on individual entrepreneur taxpayer compliance at the East Java II DGT Regional Office
- H2 : there is an influence of tax services on the compliance of individual business taxpayers at the Regional Office of the DJP East Java II
- H3 : there is an influence of taxpayer counseling on individual business taxpayer compliance at the Regional Office of DJP East Java II
- H4 : there is an effect of tax sanctions on the compliance of individual business taxpayers at the East Java II DGT Regional Office

CONCEPTUAL FRAMEWORK





RESEARCH METHODS

Data Collection Techniques

1. Interview Techniques

Data collection techniques with interviews were carried out by conducting in-depth interviews. In-depth interviews are the process of obtaining information for research purposes by means of debriefing by asking structured questions face-to-face between the interviewer and the informant, using systematic and complete interview guidelines to collect the data sought.

2. Observation Techniques

Observation technique is the process of collecting and observing the object under study. The process of observing is recording, measuring, calculating, and recording events that occur during the process.

3. Documentation Techniques

Documentation technique is a method of collecting data by searching for information in the form of transcripts, notes, books, magazines, newspapers, minutes, and other existing documents or stored records, whether in the form of transcript notes, books, newspapers, and so on. etc.

Data analysis technique

Patton in cashier (2010: 288) says that data analysis is the process of arranging data sequences, organizing them in a pattern, category and basic descriptive unit. Qualitative research presents a simple numbers that are analyzed based on a simple numerical analysis system such as addition and comparison to enrich meaning.

1. Data collection

Data collection was obtained from interviews, documentation, and literature studies. Informants interviewed by the author are part of the Taxpayers Individual Entrepreneurs who are registered at the Tax Office at the Regional Office of DJP East Java II.

2. Data reduction

Data reduction is the sorting of data that becomes a formal object of the theory used to dissect phenomena (Kasiram 2010: 368). Data sourced from interviews will be reprocessed to make it simpler to answer all the problem formulations in this study and

to ensure the suitability of the data with the objectives and scope of the research.

3. Data presentation

Presentation of data, namely the presentation of research results that are arranged systematically to provide an overview with the aim of being able to answer research questions. Reduced data is described objectively.

4. Drawing conclusions

After the data is complete and presented, the next step is to draw conclusions. Conclusions obtained based on the presentation of interview data and documentation by the author.

DISCUSSION

In the following discussion, the results of the above research will be analyzed based on the theory, as follows:

1. Taxpayer Awareness.

Based on the results of interviews with taxpayers that taxpayers know the function of taxes for state financing, understand tax obligations, but knowledge of taxation needs to be improved and knowledge to calculate deposits and report their obligations still needs to be improved.

2. Taxpayer Services

Based on the results of interviews with taxpayers that the reliability of tax officers in service is very good, the provision of information to taxpayers is very good, tax officials are also very good in responding to difficulties experienced by taxpayers, the empathy of tax officers is also very good and the facilities and infrastructure in service are very good

3. Taxpayer Counseling

Based on the results of interviews with taxpayers that counseling as a means of providing information to taxpayers, discussions with community leaders, and tax socialization has been going quite well and easily accessible by taxpayers.

4. Tax sanctions

Based on the results of interviews with taxpayers that administrative sanctions imposed without tolerance and the right of taxpayers to submit sanctions relief are quite understood by taxpayers, but criminal sanctions need to be increased in socialization to taxpayers so that they really understand related these sanctions

5. Taxpayer Compliance

Based on the results of interviews with taxpayers that filling out formulas correctly, calculating taxes, being punctual in paying taxes, complying with tax regulations and law enforcement aspects still needs to be improved because the taxpayer's knowledge is still minimal

CONCLUSION

Based on the results of the research that has been done, several research conclusions, as follows :

1. Taxpayer awareness factors, tax services and taxpayer counseling have a positive and significant effect on entrepreneur taxpayer compliance at the East Java DGT Regional Office
2. Meanwhile, tax sanctions have a positive but less significant

effect on taxpayer compliance

2. For tax sanctions, it is necessary to increase socialization and understanding of taxpayers so that taxpayers can carry out their tax obligations properly.

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