ANALYSIS OF THE EFFECT OF TAX SANCTIONS, TAX KNOWLEDGE ON POST TAX AMNESTY TAXPAYER COMPLIANCE AT PRATAMA TAX SERVICE OFFICE MEDAN POLONIA

АНАЛІЗ ВПЛИВУ ПОДАТКОВИХ САНКЦІЙ, ПОДАТКОВИХ ЗНАНЬ НА ДОТРИМАННЯ ПОДАТКОВОГО ЗАКОНОДАВСТВА ПЛАТНИКАМИ ПОДАТКІВ ПІСЛЯ ПОДАТКОВОЇ АМНІСТІЇ В ОФІСІ ПОДАТКОВОЇ СЛУЖБИ ПРАТАМА, МЕДАН-ПОЛОНІЯ

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Іна Саллі, Аремі Еванта Таріган, Галумбанг Хутагалунг, Мелфріанті Ромаулі Пурба. Аналіз впливу податкових санкцій, податкових знань на дотримання податкового законодавства платниками податків після податкової амністії в офісі податкової служби Пратама, Медан-Полонія. Науково-методична стаття.

Податки є однією з запорук успіху економіки країни. Проблеми, що виникли у 2015 році Дотримання вимог Закону Індонезії про оподаткування є низьким. З року в рік Генеральному податковому управлінню (ГПУ) Міністерства фінансів поки що не вдається підвищити рівень дотримання платниками податків податкового законодавства. Проблема дотримання податкового законодавства є класичною проблемою, з якою стикаються майже всі країни, що впроваджують податкову систему. Змінними, що використовуються, є податкові санкції та знання платників податків, які, за гіпотезою, впливають на податкову дисципліну. У цьому дослідженні використовуються методи множинної регресії. Вибірка дослідження склала 200 осіб. Рівень комплаєнсу платників податків, який відноситься до високої категорії, може бути відображений та сформований за допомогою індикаторів «Дотримання», «Застосування санкцій» та «Розуміння».

Ключові слова: індивідуальна податкова дисциплінованість, податкові санкції, обізнаність платників податків

Ina Sally, Aremi Evanta Tarigan, Galumbang Hutagalung, Melfrianti Romauli Purba. Analysis of the Effect of Tax Sanctions, Tax Knowledge on Post Tax Amnesty Taxpayer Compliance at Pratama Tax Service Office Medan Polonia. Scientific and methodical article.

Tax is one of the success of the country's economy. Problems that occurred in 2015 Compliance in reporting taxes based on the provisions of the Indonesian Taxation Act is low. From year to year, the Directorate General (DG) of Taxes of the Ministry of Finance has not yet succeeded in improving taxpayer compliance in reporting their taxes. The problem of tax compliance is a classic problem faced by almost all countries that implement a taxation system. The variables used are tax sanctions and taxpayer knowledge which are hypothesized to have an effect on taxpayer compliance. This study uses multiple regression methods. The sample of this study amounted to 200 people. The level of taxpayer compliance, which is included in the high category, can be reflected and formed by indicators of Compliance, Implementation of Sanctions, and Understanding.

Keywords: individual taxpayer compliance, tax sanctions, taxpayer knowledge

I n general, taxes are mandatory levies paid by the people to the state and will be used for the benefit of the government and the general public. From year to year, the Directorate General (Ditjen) of Taxes of the Ministry of Finance has not succeeded in improving taxpayer compliance in reporting their taxes. Data from the Directorate General of Taxes nationally shows the level of individual taxpayer compliance as of September 10 2015, only 56.36%. This figure is obtained from the number of Individual Taxpayer Tax Returns (SPT) reports compared to the number of individuals who have Taxpayer Identification Numbers (katadata.co.id, 2016).

Taxpayer compliance is an important aspect considering that the Indonesian taxation system adheres to a self-assessment system in which the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations. In short, Indonesia is still struggling with the problem of low tax revenues. This can be seen from Indonesia's low tax revenue ratio (Tax Ratio), which is currently in the range of 11.8%, still below the standards of ASEAN countries and the Organization on Economic Cooperation and Development. Awareness of taxpayers to fulfill their obligations is still low, both for reporting notification letters and paying taxes. This condition also makes state revenue not optimal. State revenue itself, 75% comes from taxes.

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Taxpayers will try to carry out their obligations in order to avoid the sanctions that apply in tax regulations. Taxpayers who already know and comply with the provisions of the tax law can come directly to the Tax Service Office (KPP) to report. However, there are still many Indonesian people who work as private or state employees, especially Individual Taxpayers (WPOP), who do not know about tax reporting. Indonesia's tax potential is very large, but it has not been optimally exploited. Until 2015, the working population of Indonesia was 120.8 million. However, only 10,269,162 individual taxpayers (WPOP) attempted to submit annual notification letters (SPT), consisting of 9,431,934 employee WPOP and 837,228 non-employee WPOP. This shows that the level of WPOP compliance (seen from the submission of SPT) is only 63.22 % for employee WPOP and 40.75% for non-employee WPOP. What is even more concerning is that of the total WPOP who submitted SPT, only 794,418 WPOP paid.

Tax Sanctions Program which has been running for nine months since 1 July 2016 and ended on 31 March 2017 is not as targeted. One of the objectives of issuing a tax sanction policy this is to increase state revenues by encouraging taxpayers to submit SPT, deposit underpayments listed in the SPT, then make corrections to the SPT. In the framework of the success of the tax sanction abolition/compensation program (Tax Sanctions), the Medan Polonia Primary Tax Service Office (KPP) is making extra efforts by picking up the ball to provide outreach to taxpayers who wish to take part in the Tax Sanctions program.

Analysis of recent researches and publications

The definition of tax according to Law №16 of 2009 concerning General Provisions and Procedures for Taxation "Tax is a mandatory contribution to the state owed by an individual or private person who is coercive under the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people". Taxes in society have two main functions, namely, the budgetary function (financial function) and the regular function (regulating function).

The main part

The rights owned by taxpayers include:

a. Submit objection letters and appeal letters.

b. Receive receipt of proof of income tax return (SPT)

c. Make corrections to the SPT that has been entered.

d. Submit an application for postponement of SPT submission.

e. Apply for a delay or installment of tax payments.

f. Submit an application for the calculation of the tax charged in the Tax Assessment Letter (SKP).

g. Requesting a refund of overpaid taxes.

h. Submit a request for the abolition and reduction of sanctions, as well as correction of the wrong SKP.

i. To give authority to people to carry out their tax obligations.

j. Request proof of withholding or collection of taxes.

Taxpayer obligations include:

1. Register to get a Taxpayer Identification Number (NPWP).

2. Reporting his business to be confirmed as a Taxable Entrepreneur (PKP).

3. Calculate and pay your own taxes correctly.

4. Fill out the SPT correctly and submit it to the KPP within the specified time limit.

The types of taxpayer compliance include:

1) Formal compliance is a situation where the Taxpayer fulfills obligations formally in accordance with the provisions in the Tax Law.

2) Material compliance is a situation where the Taxpayer substantially or substantially fulfills all material provisions on taxation. Material compliance may also include formal compliance. If a taxpayer is required to file an income tax or excise return and fails to do so in a timely manner, a late filing penalty may be assessed. The penalty is 5% of the amount of unpaid tax per month (or part of a month) late return, up to a maximum of 25%.

METHODS. The sampling technique in this study used non-probability sampling according to Sugiyono (2015:122) non-probability sampling is a sampling technique that does not provide 50 equal opportunities for each element or member to be selected as a sample, while the sample technique in this study uses incidental sampling.

Table 1. Result

Variable X1 (Tax Sanctions)	Count	R-table	validity
X1-1	0.721	0.361	Valid
X1-2	0.503	0.361	Valid
X1-3	0.595	0.361	Valid
X1-4	0.497	0.361	Valid
X1-5	0.717	0.361	Valid
X1-6	0.736	0.361	Valid
X1-7	0.567	0.361	Valid
X1-8	0.507	0.361	Valid
X1-9	0.888	0.361	Valid
X1-10	0.644	0.361	Valid
X1-11	0.763	0.361	Valid
X1-12	0.733	0.361	Valid
X1-13	0.790	0.361	Valid

Source: the authors' own elaboration

Table 2. Taxpayer Knowledge Test Results (X2)

X2Variable (Taxpayer Knowledge)	Count	Rtable	validity
X2-1	0.696	0.361	Valid
X2-2	0.854	0.361	Valid
X2-3	0.858	0.361	Valid
X2-4	0.388	0.361	Valid
X2-5	0.657	0.361	Valid
X2-6	0.468	0.361	Valid
X2-7	0.672	0.361	Valid
X2-8	0.739	0.361	Valid
X2-9	0.764	0.361	Valid
X2-10	0.820	0.361	Valid
X2-11	0.629	0.361	Valid

Source: the authors' own elaboration

The data collection method used in this research is a field research method or a survey which is carried out by direct observation at the relevant institution to obtain primary data which is carried out through the media of questionnaires. The instrument test is carried out first before other tests are carried out so that the instrument can obtain accurate results.

The researcher conducted an instrument trial at KPP Pratama Medan Polonia with a total of 30 individual taxpayer respondents. Then the data that has been collected is analyzed.

Based on the results of the validity test of the two tables above on the questionnaire statements on the tax penalty variable, taxpayer knowledge and taxpayer compliance have been statistically proven that all statements are valid.

The table shows that the Cronbach's Alpha coefficient value for the variable tax sanctions, taxpayer knowledge and taxpayer compliance is greater than 0.6, then the variables used in the instrument are reliable for use in research.

The sampling technique used is purposive sampling, which means that it is a sampling technique for data sources with certain considerations.

The minimum sample studied is calculated using the Slovin formula:

$$n = N / (1 + (N \times e^2)),$$

where n – sample,
N – population,
e – percentage of accuracy of sampling errors that can still be tolerated, sig. = 0.05.
So:

$$n = 200 / (1 + (200 \times 0.05^2))$$
$$n = 200 / (1 + 200 \times 0.0025))$$
$$n = 200 / (1 + 0.500)$$
$$n = 200 / 1.500$$
$$n = 133.33 \text{ adjusted by researchers to } 133$$

From the formula above, a minimum research sample is obtained, namely 133 samples (after being rounded).

The results of the description of variable data.

This study uses descriptive analysis which functions to describe or give an overview of the object under study through sample or population data as generally accepted data (Sugiyono 2007:29), this descriptive analysis includes a table of average (mean) standard deviation, maximum value. The minimum value, and the number of studies.

The following are the results of the descriptive analysis (table 2).

Table 2. Descriptive Statistics

	N	Min	Max	Means	std. Dev
TAX_SANCTIONS	133	35.00	51.00	40.9248	2.97877
KNOWLEDGE_TAXATION	133	30.00	46.00	37.8797	2.95942
COMPLIANCE_MANDATORY_TAX	133	39.00	54.00	45.2481	3.28543
Valid N (listwise)	133				

Source: the authors' own elaboration

Results and Discussion. Hypothesis test.

Hypothesis testing in this study was carried out by simple linear regression analysis and multiple linear analysis. Simple linear analysis is used to test the first hypothesis, and the second is to determine the effect of Tax Sanctions and Taxpayer Knowledge on Individual Taxpayer Compliance. The multiple linear regression test is used to test the third hypothesis, namely the Effect of Tax Sanctions and Taxpayer Knowledge on Individual Taxpayer Compliance together.

Partial Test Results (t test).

The partial test (t test) aims to determine the influence of each independent variable individually (partially) on the dependent variable. Decision making criteria:

Ho is accepted and Ha is rejected if $t_{count} < t_{table}$.

Ho is rejected and Ha is accepted if $t_{count} > t_{table}$.

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Table 3. Coefficients

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std Error	Beta		
(Constant)	19,305	4.680		4.125	.000
Tax Sanctions	.228	.158	.117	1.450	.149
Compliance mandatory Tax	.349	.073	.073	4.807	.000
a. Dependent Variabel					

Source: the authors' own elaboration

Based on the table it is obtained that:

1. The t_{value} of the tax penalty variable (X1) is 1.450, where the $t_{value} < t_{table}$ (1.450 < 1.978) is significant (0.149 > 0.05). The results showed that accepting H_0 and rejecting H_a, which means that tax sanctions partially have a significant effect on taxpayer compliance atthe Medan Polonia Primary Tax Service Office.

2. The t_{value} of the time budget pressure variable (X2) is 4.807 where the value of $t_{count} < t_{table}$ (4.807 > 1.978) is significant (0.000 > 0.05).

The results showed that rejecting H_0 and accepting H_a, which means that the tax knowledge variable partially has a significant effect on taxpayer compliance at the Medan Polonia Primary Tax Service Office. Simultaneous Test Results (Test f) (table 4).

Table 4. ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	137.107	2	68.554	6.921	.001
	Residual	1287.705	130	9.905		
	Total	1424.812	132			

a. Dependent Variable: COMPLIANCE_WAJIB_PAJAK
b. Predictors: (Constant), TAX_KNOWLEDGE, TAX_SANCTIONS
Source: the authors' own elaboration

Simultaneous test results obtained that the calculated F value (6.921) is greater than the F table value (2.67), and sig. a (0.001[a]) is less than a 5% (0.05). This identifies that the results of the study reject Ho and accept H_a. Thus simultaneously tax sanctions and taxpayer knowledge have a positive and significant effect on taxpayer compliance after the tax amnesty.

Coefficient of Determination (R-Square). The value of the coefficient of determination is used to determine the ability of the independent variable to carry out variations of the dependent variable. Determination Test Results (table 5).

Table 5. Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.399a	.159	.147	5.90158
a. Predictors: (Constant), TAX_KNOWLEDGE, TAX_SANCTIONS				

Source: the authors' own elaboration

Based on the obtained adjusted R square is 0.159. This shows that 15.9% of the variable knowledge of taxpayers and tax sanctions is able to explain variations in the variable of taxpayer compliance. While the remaining 85% is influenced by other variables that are not included or not discussed in this study.

Conclusions

Tax Sanctions does not have a significant effect and Tax Knowledge has a significant effect on Individual Taxpayer Compliance at the Medan Polonia Primary Tax Service Office in 2017. This can be seen from the magnitude of the regression coefficient values, namely, 0.228 and 0.349, where the value of $t_{count} < t_{table}$ (1.450 < 1.978) and $t_{count} < t_{table}$ (4.807 > 1.978).

Suggestions that can be useful for further research, namely, tax sanctions need to be disseminated to the public as taxpayers so they can know and understand what matters are related to tax sanctions, what matters can be the cause of imposing tax sanctions. So that taxpayers can take anticipatory action by fulfilling their obligations to pay taxes in accordance with applicable rates and regulations, and will have a direct impact on the level of taxpayer compliance.

Abstract

In general, taxes are mandatory levies paid by the people to the state and will be used for the benefit of the government and the general public. People who pay taxes will not feel the benefits of taxes directly, because taxes are used for the public interest, not for private interests. Taxes are also used for public financing such as Development, Education, Health.Tax is one of the success of the country's economy.

Problems that occurred in 2015 Compliance in reporting taxes based on the provisions of the Indonesian Taxation Act is low. From year to year, the Directorate General (DG) of Taxes of the Ministry of Finance has not yet succeeded in improving taxpayer compliance in reporting their taxes. The problem of tax compliance is a classic problem faced by almost all countries that implement a taxation system. The variables used are tax sanctions and taxpayer knowledge which are hypothesized to have an effect on taxpayer compliance.

This study uses multiple regression methods. The sample of this study amounted to 200 people. The level of taxpayer compliance, which is included in the high category, can be reflected and formed by indicators of Compliance, Implementation of Sanctions, and Understanding. The Strength of Tax Sanctions does not have a significant effect on the level of taxpayer compliance.

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