



The Affect of Tax Awareness, Tax Service, and Tax Penalty on The Tax Compliance (A Case Study on the District's Treasurer in Garut Regency)

Khariidatul Bahiyyah¹; Rita Yuniarti²

¹ Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia

kharii.bahiyyah@plb.ac.id

² Universitas Widyatama

rita.yuniarti@widyatama.ac.id

Abstrak

Tujuan penelitian ini adalah untuk menguji pengaruh kesadaran pajak, pelayanan perpajakan, dan sanksi pajak terhadap kepatuhan pajak bendahara daerah di Kabupaten Garut. Jenis penelitian ini adalah kuantitatif dengan metode penelitian deskriptif analisis. Pengambilan sampel dalam penelitian ini menggunakan teknik probabilitas sampling dengan cluster sampling, sehingga diperoleh jumlah sampel sebanyak 59 orang bendahara daerah yang juga merupakan wajib pajak. Uji hipotesis dilakukan melalui uji-t. Hasil yang diperoleh dari penelitian ini menunjukkan bahwa kesadaran pajak dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak, sedangkan pelayanan perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak.

Kata kunci: Denda Pajak, Kesadaran Pajak, Kepatuhan Pajak, Pelayanan Pajak

Abstract

The purpose of this study is to testing the affect of tax awareness, tax service, and tax penalty on the tax compliance of the district's treasurer in Garut Regency. The type of this research was quantitative with descriptive analysis research method. The samples in this research used probability sampling technique with cluster sampling, and it resulted in the total samples of 59 the district's treasurer who were also taxpayers. The hypothesis testing was conducted through t-test. The result obtained from this research showed that the tax awareness and tax penalty influenced the tax compliance, while the tax service did not affect the tax compliance.

Keywords: Tax Awareness, Tax Service, Tax Penalty, and Tax Compliance

1 Introduction

Tax revenue for 2021 is 1,547.8 trillion of the total State Revenue Budget of 1,743.6 trillion or 88.8% (www.kemenkeu.go.id/apbn2021). This explains that the main state revenue is tax revenue.

Table 1: Tax revenue

	<i>(in trillion rupiah)</i>				
Year	2016	2017	2018	2019	2020
State Budget	1.539,2	1.472,7	1.618,1	1.786,4	1.404,5
Realization	1.285,0	1.343,6	1.518,8	1.546,1	1.285,1

Source: *djpb.kemenkeu.go.id*

Considering the above table, it exhibits that the tax revenue realization is always lower than the target. Simanjuntak & Mukhlis (2011) stated that the level of tax revenue depends on taxpayer compliance in implementing taxation. High tax compliance will increase state revenue so that it can increase the prosperity of the community.

The government's effort to improve the economy and regional development creates ideas through the Village Fund program. As a result of the distribution of Village Funds, the village treasurer is obliged to carry out taxation on village expenditures that are cut and /or collected.

Based on the results of an interview with Garut Regent Rudy Gunawan (2019), stated that there were blocks on fifteen village accounts. The blocking was due to arrears in the payment of Village Fund (DD) and Village Fund Budget (ADD) taxes. Villages that experience late payment, before blocking has been given an appeal letter, until the issuance of a village bill and the person concerned cannot pay, mediation is carried out between the village and KPP, for villages that are unable to pay, blocking of village accounts is carried out.

The main obstacle in improving taxpayer compliance is the lack of knowledge of taxpayers on tax provisions and procedures (Ashari, 2006). The case that occurred in Garut in terms of service, KPP Pratama only provides a list of tax bills without providing details of what activities are subject to tax, the village treasurer is known to have not been given socialization regarding the types of taxes imposed on every activity carried out by the village. In implementing online reporting, not all villages are aware of the online tax reporting procedures.

Based on economic factors according to Allingham & Sandmo (1972) in Simanjuntak & Mukhlis (2012) tax compliance is influenced by the amount of tax penalty imposed. Subandi & Fadhil (2018) state that tax penalty can affect the tax compliance of village treasurers. The heavier the tax penalty imposed, the taxpayers are less likely to violate applicable tax provisions. Conversely, the lower the tax penalty or even the absence of penalty for the violations committed, the greater the tendency of taxpayers to commit violations (Manurung & Rizky, 2007).

Duty of village treasurers in Garut have not been carried out optimally, this can be seen from the cases that occur. Problems regarding the low compliance of village treasurer taxpayers caused by tax knowledge, services provided by tax authorities and online service constraints, as well as the theory of experts and previous research stating tax penalty have an influence on tax compliance, based on these things.

2 Literature Review

2.1 Tax Awareness

Tax awareness is information about taxation, both the rights and obligations of taxpayers in the field of taxation (Caroline, 2009 in Caroko et al., 2015). The indicator for measuring the level of

tax awareness of government treasurers according to the Directorate General of Taxes (2016) is knowledge of:

1. Value Added Tax (VAT) Collection;
2. Withholding and/or collection of Income Tax (PPh); and
3. Stamp Duty.

2.2 Tax Service

Service is the act of actively addressing needs via the actions of others (Tangkilisan, 2005). According to Kotler (2005) in Ilhamsyah, et al (2016) there are five dimensions of service assessment, namely:

1. Tangible, including physical facilities (buildings), office equipment, and human resources.
2. Empathy, including the ease of good communication and understanding the needs of each customer.
3. Responsiveness, helping customers by providing responsive service.
4. Reliability, employees are able to provide services immediately, accurately, reliably, and satisfactorily.
5. Assurance, employees have knowledge, politeness, and can be trusted (free from danger, risk and doubt).

The standard of the service according to Kotler in this study the authors categorize it as an indicator of service in the tax office, while for online services using the e-system according to Farouq (2018), among others:

1. e- Filing (sending SPT online via the internet)
2. e-Billing (for the payment of all types of taxes)
3. e-SPT (Submission of SPT in digital media)
4. e-Payment (online payment facility for PBB)
5. e-Registration (registration of NPWP online)

2.3 Tax Penalty

According to Mardiasmo (2012) in Hidayat (2015), taxation penalty is a promise that the rules of taxation legislation will be followed, or tax penalty are a tool to reinforce tax laws so that they are obeyed. Criminal penalty in the taxation law consist of 3 (three) types, namely: criminal fines, imprisonment and imprisonment.

1. Criminal Fines
Criminal fines are imposed on criminal acts that are offensive or crime.
2. Confinement
The punishment of imprisonment is only subject to criminal acts that are offenses. The imprisonment is imposed for the violator of the norm, the provisions are the same as that which is punishable by a criminal fine, then such criminal fine is replaced by imprisonment for such a length of time.
3. Prison Criminal
Criminal activity is a threat to prisoners. Only officials and taxpayers are the targets of this threat of incarceration.

2.4 Tax Compliance

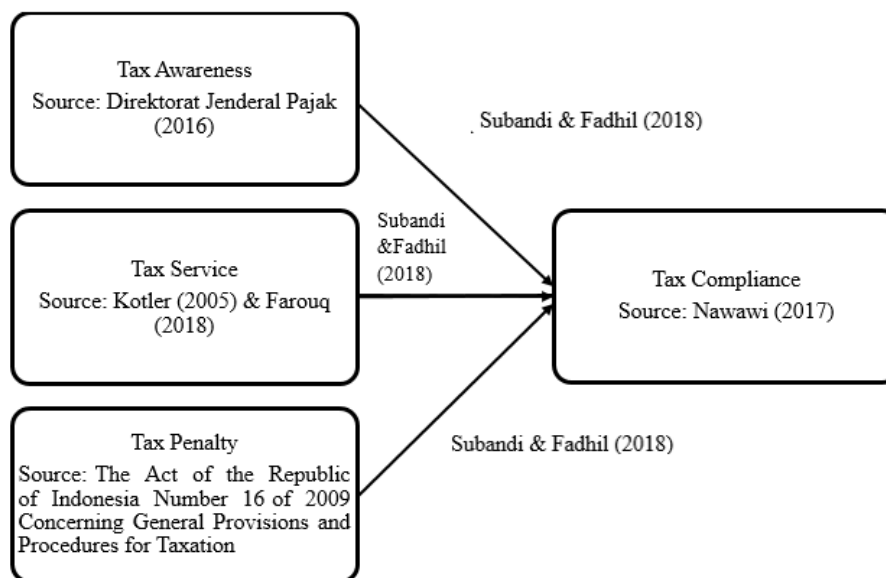
According to Nurmantu (2005), if taxpayers carry out all tax obligations and tax rights, they can fulfill the meaning of tax compliance. Tax compliance in this study is measured using the village treasurer tax liability indicator according to Nawawi (2017):

1. Register to obtain a NPWP.

2. Withholding and /or collecting taxes.
3. Make payments for taxes that have been withheld and /or collected.
4. Report taxes that have been withheld and / or collected.

2.5 Theoretical Framework

Siregar, et al (2012) stated that the information held by taxpayers will affect tax compliance. Tax awareness has an important impact on the tax compliance of village treasurers in Batu City (Subandi & Fadhil, 2018). Silalahi, et al (2015) stated that if taxpayers are satisfied with the services provided, it will be an encourage for taxpayers to comply with their tax obligations. Subandi & Fadhil (2018) state that tax service have a significant influence on the tax compliance of village treasurers in Batu City. According to Ka, et al. (2019) Tax penalty are imposed to create taxpayer compliance in carrying out their tax obligations. Subandi & Fadhil (2018) states that tax penalty ensure that taxpayers complete their tax responsibilities, resulting in increased taxpayer compliance. Based on the development of a framework of thought, the hypothesis in this study can be described as follows:



Picture 1: Research hypothesis

H1 : Tax awareness affect on tax compliance

H2 : Tax service affect on tax compliance

H3 : Tax penalty affect on on tax compliance

3 Research Methods

This study aims to solve the problem of village treasurer tax compliance, descriptive analysis is the method used (Rukajat, 2018). Independent variables, often called independent variables, are variables that can affect the dependent variable (Nuryaman & Christina, 2015). In other words, the dependent variable's value can change as the independent variable's value changes. The independent variables in this study are awareness of taxes, tax services, and tax penalty. The dependent variable, often called the dependent variable, is a variable that is influenced by changes in the value of the independent variable (Nuryaman & Christina, 2015). The dependent variable is a variable that concerns researchers, because this variable is often considered a problem in

research. The form of the relationship between the dependent variable can take the form of a positive or negative independent variable relationship. The form of a positive relationship means that the higher the value of the independent variable, the higher the value of the dependent variable, and vice versa. The dependent variable in this study is tax compliance.

Sampling in this study using cluster sampling technique. Cluster sampling is used to save travel costs in data collection (Istijanto, 2005). Frankel and Wallen (1993) in Untari (2018) if the research is correlational, the minimum sample is 50. In this study, the research sample was 59 respondents, one village consisting of 1 (one) person who will be given a questionnaire, namely the village treasurer. Respondents are spread across four districts, namely:

1. Bayongbong sub-district: 18 villages
2. Karangpawitan sub-district: 16 villages
3. Samarang sub-district: 13 villages
4. Tarogong Kaler sub-district: 12 villages

Hypothesis Test Design

1. **Validity and Reliability**
The criteria for a good instrument according to Sevilla (1988) in Umar (2002), the criteria for validity and reliability must be met. If the statement on the questionnaire can reveal what will be measured by the questionnaire, the questionnaire is considered valid (Ghozali, 2018). The estimated r value was compared to the r table to perform a significance test. If the Cronbach Alpha value of a construct or variable is greater than 0.70 then it is considered reliable (Nunnally, 1994 in Ghozali, 2018).
2. **Classic assumption test**
 - 1) **Multicolonierity Test**
Tolerance value is the value used to determine whether multicolonierity occurs or not, if the tolerance value is low or ≤ 0.10 , it can be said that multicolonierity does not occur.
 - 2) **Heteroscedasticity Test**
Detect the presence or absence of heteroscedasticity if there is no certain pattern on the scatterplot graph.
 - 3) **Normality test**
Data can be said to be normal if the Monte Carlo significance value on the Komolgrov-Smirnov Statistical Test > 0.05 .
3. **Multiple Regression**
For applications that involve two or more independent variables and want to estimate the value of the dependent variable, multiple regression analysis is the development of a simple regression analysis (Kazmier, 2004).
4. **Coefficient of Determination**
The use of R^2 in regression has a weakness, namely bias towards the number of independent variables, each additional one independent variable then R^2 increases regardless of whether the variable has a significant effect on the dependent variable. Therefore, Adjusted R^2 is used as the best regression model (Ghozali, 2018).
5. **T Statistical Test (Test of Individual Significance)**
Essentially demonstrates how much one independent variable can contribute to the variation of the dependent variable.

4 Results and Discussion

Table 2: Descriptive Analysis of Tax Awareness Variables (X1)

Statement	Average	Information
The average tax awareness variables (X1)	4.16	High

The tax awareness variable has an overall average value of 4.16 which is classified as "high" means that the village treasurer has good tax awareness. The statement "I know value-added tax collection procedures" is the highest average value, it can be interpreted that the village treasurer has better knowledge of value-added tax collection procedures than other tax awareness. Meanwhile, the lowest score is owned by the statement "I know the procedure for withholding Final Income Tax 4(2)".

Table 3: Descriptive Analysis of Tax Service Variables (X2)

Statement	Average	Information
The average tax service variables (X2)	4.05	High

The tax service variable has an overall average value of 4.05 which is classified as "high", means that overall the village treasurer feels that the services provided by the tax officer are good. The statement "Tax officers always provide services quickly, precisely and satisfactorily in solving problems faced by taxpayers" has the highest average value. Meanwhile, the lowest value is owned by the statement "Tax officers always provide socialization to taxpayers".

Table 4: Descriptive Analysis of Tax Penalty Variables (X3)

Statement	Average	Information
The average tax penalty variables (X3)	4.16	High

The tax penalty variable has an overall average value of 4.16 which is classified as "high", means that overall the penalty imposed by the DJP are good. The highest average value is the statement "SPT that was not submitted within the specified time period, will be subject to administrative penalty in the form of a fine of Rp500.000 (five hundred thousand rupiah) for Periodic value added-tax SPT and Rp100.000 (one hundred thousand rupiah) for Periodic SPT. other, these penalty are enforced firmly "and the statement" Taxpayers who commit tax violations or are tax crimes are subject to criminal fines, these penalty are enforced firmly ". Meanwhile, the lowest value is owned by the statement "Tax payments made after the due date, subject to administrative penalty in the form of interest of 2%, the penalty is strictly enforced".

Table 5: Descriptive Analysis of Tax Compliance Variables (Y)

Statement	Average	Information
The average tax compliance variables (Y)	4.22	Very high

The tax compliance variable has an overall average value of 4.22 which is classified as "Very High" meaning that the overall tax compliance of the village treasurer is very good. The statement "I report taxes that have been withheld and / or collected on time" has the highest average score. Meanwhile, the lowest average value is owned by the statement "I filled out SPT (Tax Return) in accordance with statutory provisions".

The results of the validity test show that all indicators are valid, all statements in the questionnaire can measure the research variables. The variable is said to be reliable if the Cronbach Alpha value is > 0.70 (Nunnally, 1994 in Ghozali, 2018). The results show that all variables have a Cronbach Alpha value > 0.70 , all research questionnaires can be said to be reliable and the answers from respondents can be said to be consistent or stable.

The multicollinearity test results show that there is no tolerance value ≤ 0.10 , so it can be said that there is no correlation between the variables of tax awareness, tax service, and tax penalty on tax compliance. The results of the Heteroscedasticity Test show that the scatterplot graph shows randomly spreading dots, it can be said that the regression model is feasible to be used to predict tax awareness, tax service, and tax penalty on tax compliance. Normality test results show that the Monte Carlo significance value is $0.107 > 0.05$, it can be said that the data is normally distributed. The regression equation in this study can be formulated as follows:

$$Y = 11.919 + 0.320X_1 + 0.069X_2 + 0.319X_3$$

Table 6: Multiple regression model results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant	11.919	4.550		2.620	0.011
	Tax Awareness	0.320	0.108	0.351	2.948	0.005
	Tax Services	0.069	0.109	0.073	0.627	0.533
	Tax Penalty	0.319	0.112	0.334	2.850	0.006
Dependent Variable: Tax Compliance						

Table 7: Determination coefficient test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.531 ^a	0.282	0.243	2.546
Predictors: (Constant), Tax Penalty, Tax Service, Tax Awareness				

The value of Adjusted R Square is 0.243, which means that the contribution of tax awareness, tax service, and tax penalty on tax compliance is 24.3%. While the remaining 75.7% is explained by additional factors beyond the awareness of taxes, tax service, and tax penalty.

Based on table 6, the results of the t statistical test (individual significance test) are as follows:

1. Tax awareness has an effect on tax compliance. The value of t count (2,948) $>$ t table (1,672), thus H_a is accepted, so individually tax awareness affects tax compliance. If the village treasurer has good tax awareness, it will increase tax compliance. This study is in accordance with research by Afni (2013) in Andriana (2019), Subandi & Fadhil (2018), Harjowiryono (2019), and Subair, et al (2020) which state that tax awareness has an effect on tax compliance.
2. Tax service have no effect on tax compliance. The value of t count (0.627) $<$ t table (1.672), thus H_a is rejected and H_o is accepted, so individually tax service do not affect tax compliance. This study is not in accordance with the research of Afni (2013) in Andriana

(2019), Susherdianto (2014) in Subandi & Fadhil (2018), Subandi & Fadhil (2018), Harjowiryono (2019), and Subair, et al (2020) which state that tax service have an effect on treasurer tax compliance. This study is in accordance with research by Masruroh & Zulaikha (2013), Ningsih & Rahayu (2015), Bahri et al (2018), and Rianty & Syahputra (2020) which state that service excellence has no impact on taxpayer compliance. The good and bad service provided by the fiscal authorities are not a contributing factor to the increase in tax compliance of village treasurers.

3. Tax penalty affect tax compliance. The value of t count (2,850) > from t table (1,672). Thus, H_0 is accepted, so tax penalty individually affect tax compliance. This study is in accordance with research by Afni (2013) in Andriana (2019), Subandi & Fadhil (2018), Akbar et al (2019), and Subair et al (2020) which state that tax penalty have an effect on tax compliance. The higher the penalty given, the higher the level of tax compliance.

5 Conclusions and Suggestions

Based on analysis and research findings of the influence of tax awareness, tax service, and tax penalty on the tax compliance of village treasurers in Garut Regency, the authors draw the following conclusions:

1. Tax awareness has an effect on tax compliance, if the village treasury's tax awareness increases it will increase tax compliance. The lack of compliance with taxpayers (village treasurers) is caused by a lack of knowledge of how to fill in SPT (Tax Return) in accordance with statutory provisions.
2. Tax service have no effect on tax compliance, if the tax service increases it will not increase tax compliance. The lack of compliance with taxpayers (village treasurers) is due to the lack of socialization provided by tax officials.
3. Tax penalty have an effect on tax compliance. Tax penalty given to every taxpayer who violates the rules can increase tax compliance. The lack of compliance with taxpayers (village treasurers) is caused by weak interest penalty that are given when taxpayers make payments after the due date.

Based on the research results, to improve taxpayer compliance, the suggestions that the authors give should be:

1. Village Institutions
The Village Head as the holder of power in determining the Village Income and Expenditure Budget provides training to village treasurers to further improve the quality of village treasurers related to tax awareness. Avoiding tax penalty by paying taxes before the due date of payment and responding well to every warning given by the Tax Office.
2. KPP Pratama
Synchronizing the APBDes on taxable and non-taxable village activities, so that the village can find out the tax obligations that must be fulfilled.

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