The Impact on Taxpayers Regarding Fines and Tax Compliance

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A R T I C L E   I N F O

A B S T R A C T

This study examines compliance factors, including attitudes toward sanctions, tax services, and tax awareness. The data used in this study are divided into primary and secondary data. Primary data comes from respondents' direct answers to questionnaires, while secondary data comes from institutions such as KPP. The questionnaire used for data collection has been tested for validity and credibility before being distributed to 15 respondents. The study population was individual taxpayers (WP OP), and four tax offices were randomly selected. Hypotheses were tested with regression data analysis. The results of this study indicate that Taxes are significant for development and government programs. Taxes and Non-Tax State Revenue (PNBP) are two types of state revenue. Other than taxes, PNBP is money that the central government receives. Taxes significantly affect national development and state spending. The government can control economic growth by making tax policies. The government continues to improve the tax system to achieve economic goals. This includes amending the Income Tax Law.

A B S T R A K

Studi ini bertujuan untuk menguji Faktor-faktor yang mempengaruhi kepatuhan antara lain sikap terhadap sanksi, pelayanan pajak, dan kesadaran pajak. Data yang digunakan dalam penelitian ini terbagi menjadi data primer dan sekunder. Data primer berasal dari jawaban langsung responden terhadap kuesioner, sedangkan data sekunder berasal dari institusi seperti KPP. Kuesioner yang digunakan untuk pengumpulan data telah diuji validitas dan kredibilitasnya sebelum disebarkan kepada 15 responden. Populasi penelitian adalah wajib pajak orang pribadi (WP OP), dan empat KPP dipilih secara acak. Hipotesis diuji dengan analisis data regresi. Hasil penelitian ini menunjukkan bahwa Pajak sangat penting bagi pembangunan dan program-program pemerintah. Pajak dan Penerimaan Negara Bukan Pajak (PNBP) adalah dua jenis penerimaan negara. PNBP adalah uang yang diterima oleh pemerintah pusat selain pajak. Pajak sangat mempengaruhi pembangunan nasional dan pengeluaran negara. Pemerintah dapat mengendalikan pertumbuhan ekonomi dengan membuat kebijakan pajak. Pemerintah terus memperbaiki sistem perpajakan untuk mencapai tujuan ekonomi. Hal ini termasuk mengubah Undang-Undang Pajak Penghasilan.

INTRODUCTION

State spending must come from non-tax and tax state revenues to finance increased government spending rather than relying on foreign aid or loans (Nahumuri, 2019). Non-tax revenues, such as from oil and gas and government services, are unstable and dependent on external factors. The government relies on tax revenues for stability (Imanuel, 2020). Taxes are significant in state revenues (Riyadi et al., 2021). APBN From 1981/82 to 2003, tax contributions to the APBN increased significantly and replaced revenues from the oil and gas sector and project assistance (Daerah et al., 2002). Taxes are considered a safe and legal source of government funding and reflect public support (Bawazier, 2011).

The trend in the 1980s showed that government revenues came from oil and gas and development aid rather than taxes. This is because increasing oil and gas production is more accessible and more supported. This situation is vulnerable to the continuation of state revenues. The oil and gas sector relies on non-renewable resources from nature, and as oil and gas reserves

dwindle, sources of foreign aid revenue need to be restored. From the 1990s to 2003, there has been a shift from the focus of state revenue to taxes. The Directorate General of Taxes' increased revenue target indicates that taxes are increasingly crucial in financing the APBN. However, obstacles arise because of the low tax ratio, namely taxes collected compared to Gross Domestic Product. Research shows that corporate taxpayers have a higher level of compliance than individual taxpayers, even though the number of taxpayers continues to increase yearly because companies tend to employ tax advisors (Sulistya et al., n.d.). Several studies were conducted to assess the level of tax compliance before and after the economic crisis (Kinasih, 2011). The results of the study showed significant differences. Research has also been conducted on factors that influence the success of tax collection, such as taxpayer awareness, understanding of tax regulations, and perception of tax burden (Hardiningsih & Yulianawati, 2011).

The survey results assessed Surabaya's compliance with lewithpayers and the factors influencing it. The results show that these components do not significantly influence the success of tax collection. This study shows that taxpayer attitudes toward regional development priorities, fines, tax services, and tax avoidance significantly affect tax compliance (Masyhur, 2013). According to other research, national awareness factors and taxpayer attitudes toward taxation also significantly influence taxpayer compliance with tax obligations. This study shows that various components affect tax compliance, such as the control environment, accounting system, and control procedures. The purpose of this study is to determine the level of compliance of Individual Taxpayers with taxes (Simamora Dosen Tetap Fakultas Ekonomi Universitas Pakuan & Suryaman Mahasiswa Fakultas Ekonomi Universitas Pakuan, 2019). Since tax compliance generally decreases yearly, this study was conducted (Fadilah et al., 2021). This research is expected to provide deeper insight into the variables influencing tax compliance, especially for Individual Taxpayers (Ariesta et al., 2024).

It is essential to conduct immediate research on the variables influencing tax compliance, especially for individual taxpayers (Nugraheni, 2015). The limited research focuses on corporate and real estate/building taxpayers, so specific research is needed on individual taxpayers (Subkhi Mahmasani, 2020). Variables that can affect the level of individual taxpayer compliance include sanctions, tax services, and tax awareness. A series of research questions were developed to assess the impact of taxpayer attitudes toward these three variables on the level of compliance. This research aims to identify the relationship between taxpayer compliance, fines, tax services, and taxpayer attitudes toward tax awareness (Tene et al., 2017). It also aims to provide an overview of the factors that must be considered in improving individual tax compliance (Pandapotan Purba, 2016). This research is also expected to help KPP improve compliance with the taxpayers it serves. In addition, it will provide empirical evidence that will help scholars develop behavioral taxation and accounting theories (Jatmiko, 2006).

Tax compliance is related to how taxpayers assess the tax itself. According to the attribution theory, internal and external factors can influence a person's behavior (Nazrul Fazari, 2012). While the situation and environment influence behavior, the individual controls their internal behavior. Determining internal or external depends on specificity, consensus, and consistency (Pasaribu & Wijaya, 2017). Specificity means that an individual's perception of another person's behavior can vary depending on the situation (Dr. J.R. Raco, M.E., 2010). External attributions occur when behavior is considered abnormal, and internal attributions occur when behavior is considered normal. High consensus indicates internal attributions, and

low consensus indicates external attributions. Consistency in the behavior of others is related to internal attributions.

Attribution theory explains why people often attribute their success or failure to things inside or outside them. Examines how internal control systems affect tax compliance in the home improvement industry. The level of taxpayer compliance is used as the dependent variable, accounting systems and procedures are used as independent variables and control environment variables are used as independent variables in multiple regression data analysis. The results show that all three independent variables affect taxpayer compliance (Amran, 2018). According to social learning theory, people learn through observation and direct experience by observing, storing, reproducing, and reinforcing the behavior of models. Recognizing and paying attention to models is part of the attention process, and remembering the model's actions is part of the retention process. Translating what you see into action is a process of motor reproduction, and reinforcement helps follow the model. This theory can help explain taxpayer behavior in paying taxes. Positive experiences of regional development tax collection determine tax compliance. Using multiple regression analysis, tax awareness in Surabaya, the ratio of PBB burden to taxpayer income, the government's attitude towards development and fines, and taxpayers' length of stay all affect the tax collection level (Novitaningsih et al., 2019).

According to the General Dictionary of the Indonesian Language, "obedience" means following the rules, and "obedience is a motive to follow the rules that have been set"(Fadhilah et al., 2021). Tax compliance means implementing the required tax regulations in the context of taxation. Since the tax reform in 2000, the tax collection system in Indonesia has been a self-assessment system where taxpayers decide how much they must pay. Tax compliance includes entering and reporting information promptly, entering the correct amount, and paying taxes without being forced. Critical elements of a taxpayer compliance environment include understanding tax laws, filling out correct tax forms, calculating taxes correctly, and paying taxes on time (Wurianti & Subardjo, 2015).

The more accurate the calculation and filling of the SPT, the more compliant the taxpayer will be in fulfilling his obligations (Christian Cahyaputra Siat dan Agus Arianto Toly, 2012). External and specific stimuli influence human attitudes and result from genetic factors and learning processes. Attitude is a person's evaluation of an object or idea and can take the form of feelings, emotions, and behavioral tendencies. The concept of attitude is also cognitively oriented, and attitude is considered an organization of motivation, emotion, perception, and cognitive processes based on the context of one's personal life. The strength of a belief influences how a person sees things and their judgments. Attitude plays a vital role in everyday decision-making and individual thought patterns. Research on taxpayer attitudes shows that attitudes toward sanctions, tax services, and tax awareness affect tax compliance (Tene et al., 2017).

Sanctions are negative punishments for violations, while fines are a form of monetary punishment. Legislation contains rights and obligations, as well as sanctions for violations. Tax laws do not provide rewards for compliance but several sanctions for non-compliance (Pajak & Bmt, 2016). Taxpayers tend to fail to pay taxes when they are afraid of fines. The greater the amount of tax arrears, the more difficult it will be to repay. Attitudes toward fines affect taxpayer compliance with their tax obligations. According to research, attitudes toward sanctions increase taxpayer compliance. Taxpayers, policies, administration, and tax laws influence the success of tax collection; fiscal services enable tax officers to meet all tax needs. (Loopholes et

al., 2023). Taxpayer compliance with tax regulations affects the role of the tax authorities in public services. To help taxpayers remain compliant, tax authorities must consider the quality of services they provide. The quality of services the tax authorities provide can affect taxpayer compliance with their tax obligations. Tax officers must have high competence, knowledge, and motivation as civil servants. According to research, taxpayer attitudes toward tax authorities' services can affect tax compliance. Tax awareness is a state in which a person knows or understands about taxes. Understanding how taxpayers carry out the national mandate can help them fulfill their tax obligations. Calculating, paying, and reporting taxes owed are the duties of taxpayers in the new tax system. A lack of tax awareness can hinder tax collection. Therefore, increasing tax awareness among taxpayers is very important to increase compliance. Empirical research shows that the higher the taxpayer's tax awareness, the higher the level of compliance (Ummah, 2019).

Data analysis using multiple regression to identify variables that affect the success of PBB implementation. Some independent variables used are tax awareness, the ratio of PBB contribution to taxpayer income, and others. The survey results show that tax awareness, PBB burden level, taxpayer attitude, education, and other factors significantly affect the collection rate. This study uses multiple regression analysis to see how internal control structure affects corporate tax compliance in the home improvement sector. The results show that the control environment and control procedures affect taxpayer compliance. The results are that the level of tax awareness, PBB burden, taxpayer attitudes, and other factors significantly affect the collection level. They evaluate the differences in the housing improvement sector and tax compliance before and after the Central Java economic crisis. The results showed that all variables studied significantly impacted taxpayer compliance. This study focuses on OP taxpayers in Semarang and the factors that affect tax compliance. Compared to other variables used in previous studies, the variables used include attitudes towards fines, tax services, and tax awareness. For example, attitudes towards regional development are considered less relevant to OP taxpayers because taxes are regulated by the central government rather than local governments such as the United Nations. Taxpayers' attitudes towards fines, tax services, and awareness influence how they fulfill their tax obligations. (Jatmiko, 2006).

Taxpayers' (WP) ability to comply with tax payments depends on the quality of tax apparatus services. Tax authorities need more than just auditors to ensure tax compliance. Taxpayer compliance can be improved through the involvement of responsible tax authorities and the use of human resources. Research shows a relationship between tax payments and the quality of public services provided to taxpayers in urban areas. I can learn tax policy, administration, law, and the desire to be a civil servant. Taxpayers' attitudes towards the quality of tax services affect tax compliance. Taxpayer awareness is essential to improving tax compliance. Positive public evaluation of the implementation of state functions will encourage tax payment compliance. Tax payments contribute to the creation of individual and national welfare. Low tax awareness can cause many potential taxes to be missed and become an obstacle to tax collection.

RESEARCH METHODS

The data used in this study are divided into primary data and secondary data. The first data is the direct statement of respondents in the form of a questionnaire. Currently, secondary data is obtained from published information and institutions such as KPP, as well as the number of profitable OP taxpayers and registrants and those who submit SPT (Adinola & Utomo, 2021). The first data collection method used a questionnaire with a five-point scale ranging from strongly disagree to agree strongly. Before the questionnaire was sent to respondents, a validity and reliability test was conducted with 15 people. Validation of the questionnaire was carried out to ensure that the questionnaire was measured accurately. (Vivi Herlina, 2017). The population is a group of people who are helpful as individual taxpayers (WP OP). Each of the four KPPs conducted a random sampling of the samples. (Winerungan, 2012).

The operational definition of the research variables is explained here. Taxpayer compliance is the dependent variable, while taxpayer attitudes toward implementing fines, tax services, and tax awareness are independent variables. Paying taxes without coercion is the responsibility of the tax. Development attitudes refer to taxpayer attitudes toward implementing fines and tax services as measured on a Likert-point scale. Questions made by several previous researchers are used to measure the variables. Data analysis uses various regression analysis techniques to process data and test hypotheses. Multiple regression helps to find out the relationship between dependent and independent variables. Classical hypothesis testing is carried out to ensure that the regression analysis results meet the BLUE criteria. Normality testing is carried out using histograms and PP plots of standardized residuals. Differences are tested using the Glaser test. Multiplicity is checked against different inflation factors.

RESULTS AND DISCUSSION

Results and Discussion

This article provides an overview of taxes and the implementation of the Omnibus Law for State Revenue. In addition, research methodology, Christian perspectives on government, and the Job Creation Law are considered, especially regarding taxes as state revenue. Taxes are mandatory contributions that must be paid by individuals or entities based on the law for the benefit of the state and the welfare of the people without direct compensation. Although taxes, levies, and donations seem almost identical, there are fundamental differences in their principles and implementation. Unlike donations, levies provide direct compensation to the payer. The sanctions imposed for violating them distinguish them from taxes. While taxes have heavier legal sanctions, levies are usually more economical. Taxes have an element of authority in their implementation because they force the parties charged to comply. The law regulates these mandatory contributions, and the applicable regulations regulate how they are implemented. Social security, health, and security are the results of tax payments. State revenues and state spending included in the APBN show their direct benefits. Taxes must meet several requirements, such as laws, collectors, objects, subjects, calculations, and payment methods. This requirement allows the government to collect taxes from its people by applicable laws. This legitimacy allows the government as a tax collector to carry out this function without causing harm to the community.

Taxes collected from the community are one source of state revenue. The tax collection mechanism can determine spending in the APBN and encourage development planned by the government. Taxes are a burden for the community because they can reduce purchasing power, but taxes provide significant revenue for the government. The community and the government think differently about the benefits and roles of taxes. Taxes, levies, state-owned company profits, fines, and community donations are state revenue sources that finance state operations. Some Christians prefer to pay tithes to the church rather than pay government taxes. A person's beliefs can affect their compliance with laws set by the government. Church congregations do not always obey the government when paying taxes.

Taxpayers will pay their taxes if they believe the fine will be more detrimental to them. The more taxes taxpayers pay, the more difficult it is to return them. Although taxpayers do not receive compensation for their tax obligations, they will be subject to various sanctions if they intentionally or voluntarily do not fulfill their tax obligations. Therefore, it is not surprising that this study shows more positive results. Taxpayer confidence in sanctions will increase their compliance. Taxpayer attitudes toward tax awareness help taxpayer compliance. Low public awareness is often one of the reasons why many potential taxes are not captured. Tax ignorance frequently impedes the community's tax collection efforts. To improve tax compliance, taxpayer awareness is critical. Because people's tax payments affect government-planned development, the role of taxes in government activities is very significant—taxes received by the government fund infrastructure, military, education and health systems, and employee salaries. Taxes increase aggregate spending and economic activity in developed countries and are the primary source of government revenue.

CONCLUSION

Taxes, which the public must pay, help with development and government programs. State revenues consist of money received from taxes and non-tax taxes (PNBP). Taxes play an essential role in regulating state spending and economic growth. The government continues to improve the taxation system, one of which is the Income Tax Law. Paying taxes is a way for Christians to serve the government according to God's Word. Taxes collected from the public are one source of state revenue. Because taxes can reduce purchasing power, people consider them a burden. The Omnibus Law on Job Creation aims to avoid the darkness of middle income and establish laws that make life in the country more accessible and better. The study "The Effect of Omnibus Law Policy on State Revenue" aims to help the public, especially Indonesian Christians, understand the policy and support its implementation to increase state revenue.

Taxes collected from the public are one source of state revenue. The public and the government view taxes' benefits and roles differently. The public sees taxes as a burden because they reduce purchasing power, while the government sees them as a potential source of large revenue.

One of the main sources of state revenue is taxes, which are mandatory contributions from the public to the government. Taxes are significant for development and government programs. Taxes and non-taxes (PNBP) are two types of state revenue. PNBP is money received by the central government other than taxes. Taxes greatly influence national development and state spending. The government can control economic growth by making tax policies. The

government continues to improve the tax system to achieve economic goals. This includes changing the Income Tax Law.

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