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### ANALISYS PERSONAL TAX COMPLIANCE OBLIGATION (CASE STUDY ON THE BANDUNG CICADAS PRATAMA)

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#### **ABSTRACT**

Public compliance with the importance of paying taxes is a problem that needs to be addressed. Based on data from the Ministry and the Regional Government, especially the City of Bandung, showed that the level of public compliance in paying taxes is still classified as not reaching the best. The researchers are interested in analyzing the level of compliance of taxpayers in one of the KPP in West Java, namely the Bandung Cicadas Pratama Taxes. The research method used in this research was quantitative descriptive. The sampling technique used in this research was the non-probability sampling technique, especially convenience sampling technique. The number of selected samples was 100 individuals who are individual tax payers. The data collection was using a questionnaire. The results showed that the results are in line with the phenomena that occurred, indeed it was proven that the level of compliance was not 100%.

Key words: Personal Tax Compliance Obligation

#### **PRELIMINARY**

As indicated by the Ministry of Finance Performance Report for 2015-2019, it is known that National Tax Revenue Achievement of 81.96%, 81.60%, 89.67%, 92.24% and 84.44%, from these data it can be seen that PNP achievements have fluctuated, not yet never reached 100% or exceeded 100%.

The problem that often occurs related to this tax collection is there are still many people who do not want to fulfill their tax obligations, or in other words there are still many tax arrears. The degree of compliance of taxpayers to satisfy their tax payment obligations in Indonesia still very low (Rahayu N, 2017).

The tendency of taxpayers to pay ahead of the reporting deadline is also happening today, causing problems in information technology that makes bandwidth and special servers Annual Notification Letter (SPT) down. This causes the reporting of incoming tax returns to be hampered. The issue of formal compliance with taxpayers is still being monitored by the Director of Counseling, Services, and Public Relations Hestu Yoga Saksama. (DDTCNews, 2020)

Finance Minister Sri Mulyani said that the tax ratio in Indonesia is still at 10.78 percent, lower than the tax ratio in Malaysia or Singapore which is at the level of 14-15 percent, in addition to that the problem of tax compliance is still a chore to be solved. (Andreas, 2018).

At 2019 Annual Tax Return Reporting is still a long way from the target. This is supported by information that states the realization of the submission of the Annual Reporting Tax (SPT) is still a long way the target. Based on data from the Directorate General of Tax (DGT) of the Ministry of Finance, tax compliance under tax return only reached 67.2 percent as starting at July 29 last. In fact, the tax authority is focusing on the realization of an annual tax return of 85 percent of the 18.3 million enrolled taxpayers in 2019. (Friana, 2019).

The behavior of taxpayers who do not care about their obligations as taxpayers can reduce state revenue enhancement. If taxpayers are attentive to the importance of paying taxes, in fact tax revenues and still increase because there are more potential taxpayers. Although the quantity of potential taxpayers is increasing, some taxpayers do not understand the present tax regulations. Numerous entrepreneurs do not pay tax infringement. That is because the impact of entrepreneur A to entrepreneur B who simultaneously do not pay their taxes. (Susanto, 2018).

While the level of compliance in West Java according to the West Java I Regional Office of the Directorate General of Tax (DGT) I, Neilmaldrin Noor, stated that the degree of consciousness and compliance of the public with taxpayers is still quite low. Although this year's National Tax revenue target is around Rp 1.577 a trillion. While for DGT West Java I around Rp 34.9 trillion (Jamil, 2019).

Based on data obtained from the Patama Bandung Cicadas KPP, the level of compliance of taxpayers in reporting the SPT in 2015 – 2019 is still fluctuating, not yet reaching 100%, after the accomplishment information shows 59.52%, 64.52%, 75.59%, 93, 93% and 70.93%.

Several factors cause the tax revenue target cannot be achieved, namely:

1. The targets set are too optimistic or too ambitions.
2. The government still lacks the courage to pursue taxpayers who still do not fulfill their tax obligations properly.
3. Taxpayers are still traumatized by various tax corruption cases such as the case of Gayus Tambunan, taxpayers do not yet know the use of the tax funds paid to use the government for what interest?

4. Tax rates in Indonesia are still too high, which encourages people to avoid tax evasion and embezzlement. (Nugroho, 2018)
5. There are two things that happen if the tax revenue target is not reached.
6. The target of government development projects will be postponed to next year. Which means, government spending will drop dramatically and its impact on the workforce.
7. The amount of debts will increase. This debt is always safe guarded by the President which must be taken down. These two things become a dilemma if they do not reach the targeted reception. (Erizal, 2015).

Several previous studies relating to this research have been conducted by (Dewantara, 2015), (Pratama&Pratama, 2018) who examined the compliance of individual taxpayers: the result of the study demonstrated that the awareness of taxpayers was related to taxpayer compliance.

## **STUDY OF LITERATURE**

### ***Taxpayer Compliance***

Understanding Taxpayer Compliance according to MachfudSidik (2010) “Compliance with voluntary tax obligations is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting the tax.”

According in Rahayu (2013) the meaning of tax compliance is that the demonstration of taxpayers in satisfying their tax obligations in accordance with the provisions of the laws and adjustment and the implementation of taxation in effect in a country.

Taxpayer Compliance is stated by Norman D.Nowak (2004) as “A climate of compliance and awareness of satisfaction of tax obligations, reflected in circumstances where:

1. Taxpayers understand or attempt to understand all the provisions of tax legislation
2. Fill within the form completely and clearly
3. Calculate the amount of tax owed correctly
4. Paying the tax due on time.

Taxpayer compliance according to Minister of Finance Decree Number 544/KMK.04/2000, that is an act of taxpayer to fulfill his taxation obligations in accordance with statutory regulations and tax regulations in force in a country. Taxpayer compliance can also be outlined as taxpayer compliance in registering, calculating and calculating the amount of tax owed and paying tax obligations.

### ***Indicators of Taxpayer Compliance***

The indicators of tax compliance according to Muliari and Setiawan (2010) are able to see from the specification of the SPT report based on the predefined time, punctuality in paying taxes, submissively register yourself as a taxpayer, fill out forms correctly and comply with the guidelines set out in taxation.

As indicated by (Widodo, Wiki, & et al, 2010:68) divided taxpayer compliance into two, namely as follows:

### 1. Formal Compliance

Formal compliance is relating to compliance of taxpayers in fulfilling their obligations in accordance with applicable tax laws. Compliance is officially observed from the aspect of taxpayer's awareness to register themselves, the timeliness of taxpayers in submitting Annual Tax Returns, the timeliness in paying taxes, and reporting taxpayers making timely payments.

### 2. Material Compliance

The definition of material compliance in depth is the substantive fulfillment of the contents and conditions taxation provisions. Material compliance is a condition in which the taxpayer substantively fulfills all material tax provisions, which are in accordance with the content and provisions of tax law. Material compliance can be identified from the suitability of the amount of tax liabilities to be paid with actual calculations, expectations of the tax consultant's independence, and the size of tax arrears.

According to (Rahayu, 2013: 138) break down two types of compliance, as follows:

### 1. Formal Compliance

Formal compliance is a situation where taxpayers fulfill formal obligations in accordance with the provisions of taxation law.

### 2. Material Compliance

Material compliance is a condition in which the taxpayer substantively fulfills all tax material provisions, that is, in accordance with the content and provisions of tax laws.

### ***Taxpayer Compliance Criteria***

The following are taxpayer compliant criteria based on the Minister of Finance Decree Number 544/ KMK.04/ 2000

1. Timely in submitting notification for every kind of taxes within the last two years
2. Do not have tax arrears for every kind of taxes, unless you have got permission to pay in installments or delay tax payments.
3. Has never been sentenced of a criminal offense in the field of taxation for as long as ten years
4. In the last two tax years book keeping as alluded to in Law Number 28 of 2007 KUP article 28, and in the case of taxpayer having been analyzed, the correction on the most recent inspection for each kind of tax payable is all things considered 5%
5. Taxpayers whose budget reports throughout the previous two years have been audited by a public accountant with unqualified opinion or an opinion with an

exception as long as it does not influence monetary income. The audit report must be set up in a long form (long form report) that presents reconciliation of commercial and monetary income.

According to the Minister of Finance Regulation Number: 74/ PMK.03/ 2012, the criteria for tax compliance are:

1. Timely in submitting SPT
2. Do not have charge unfulfilled obligations for wide range of duties, except if you have acquired authorization to pay or defer charge installments
3. The Financial Statements are reviewed by a Public Accountant or an administration monetary management organization with a Fair Opinion no matter what for 3 (three) consecutive years; and
4. Has never been sentenced for a criminal offense in the field of tax collection dependent on a court choice that has had lasting lawful power for the past 5 (five) years

### ***Benefits of Taxpayer Compliance***

Taxpayers who are predominantly compliant in fulfilling their tax obligations will certainly get more facilities and compared to providing services to taxpayers who have not or are not compliant. Facilities provided by the Director General of Taxes against compliant Taxpayers (Rahayu, 2010: 143) are as follows:

1. Granting the deadline for issuing SKPPKP no later than three months from the request for overpayment of taxes submitted by the Taxpayer to PPh and a month for VAT, without going through research and inspection by the Director General of Taxes.
2. There is a policy to accelerate the issuance of SKPPKP to no later than two months for PPh and seven days for VAT.

For taxpayers who have not yet been complied with, the facility is not provided to him, the issuance of SKPPKP must wait research and examination which takes time, costs, and is a source of KKN

### **RESEARCH METHODOLOGY**

This research approach uses a quantitative descriptive approach. Conducting research at the Bandung Cicadas Pratama Tax Office jalan Soeta No.781 Bandung, collecting data using a questionnaire. Respondents numbered 100 registered personal taxpayers, selected using convenience sampling. Validities and reliability test are still being conducted for research instruments.

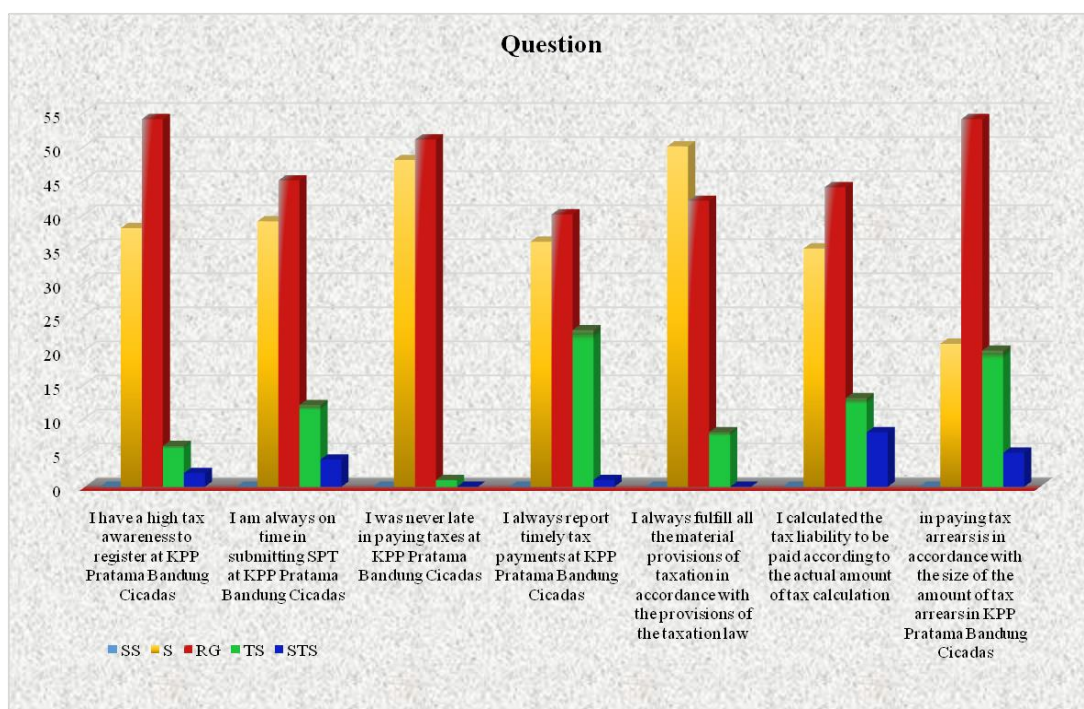
### ***Research and Analysis of Taxpayer Compliance Level***

Measurement of taxpayer compliance, measured using two main indicators which were developed into seven instruments.

Recapitulation of Respondent Response Table on Taxpayer Compliance

| Question |  | SS | S  | RG | TS | STS | Actual Score | % Score | Information |
|----------|--|----|----|----|----|-----|--------------|---------|-------------|
| 1        | I have a high tax awareness to register at KPP Pratama Bandung Cicadas   | 0  | 38 | 54 | 6  | 2   | 328          | 3.28    | Good Enough |
| 2        | I am always on time in submitting SPT at KPP Pratama Bandung Cicadas   | 0  | 39 | 45 | 12 | 4   | 319          | 3.19    | Good Enough |
| 3        | I was never late in paying taxes at KPP Pratama Bandung Cicadas  | 0  | 48 | 51 | 1  | 0   | 347          | 3.47    | Good        |
| 4        | I always report timely tax payments at KPP Pratama Bandung Cicadas   | 0  | 36 | 40 | 23 | 1   | 311          | 3.11    | Good Enough |
| 5        | I always fulfill all the material provisions of taxation in accordance with the provisions of the taxation law | 0  | 50 | 42 | 8  | 0   | 342          | 3.42    | Good        |
| 6        | I calculated the tax liability to be paid according to the actual amount of                                    | 0  | 35 | 44 | 13 | 8   | 306          | 3.06    | Good Enough |

| Question   | SS           | S             | RG            | TS           | STS          | Actual Score   | % Score     | Information        |
|--|--------------|---------------|---------------|--------------|--------------|----------------|-------------|--------------------|
| tax calculation  |              |               |               |              |              |                |             |                    |
| 7 in paying tax arrears is in accordance with the size of the amount of tax arrears in KPP Pratama Bandung Cicadas | 0            | 21            | 54            | 20           | 5            | 291            | 2.91        | Good Enough        |
| <b>Frequency</b>   | <b>0</b>     | <b>267</b>    | <b>330</b>    | <b>83</b>    | <b>20</b>    | <b>2244</b>    |             |                    |
| <b>percentage</b>  | <b>0.00%</b> | <b>47.59%</b> | <b>44.12%</b> | <b>7.40%</b> | <b>0.89%</b> | <b>100.00%</b> |             |                    |
| <b>∑ Score</b>   | <b>0</b>     | <b>1068</b>   | <b>990</b>    | <b>166</b>   | <b>20</b>    |                | <b>3.21</b> | <b>Good Enough</b> |



Source: Questionnaire data that has been processed

Based on the recapitulation of respondents responses, it can be seen that the result of respondent' answers, namely 47.59% of respondents agreed, 44.12% of respondents expressed doubt, 7.40% of respondents stated that they were not allies and 0.89% of respondents stated strongly disagree. It was concluded that the statement regarding taxpayer compliance showed that respondents' responses about taxpayer compliance can be said to be quite good with an average value of 3.21 which is at intervals of 2.60-3.39.

From the recapitulation of taxpayer compliance variables, there are have three statement instruments that show scores above the average, namely instruments with a score of 3.28, with a score 3.47, with a score of 3.42. Judging from the instrument statement which has a value above the average shows that the majority of respondents already have a high tax awareness to register themselves as taxpayers and consistently meet all material tax provisions in accordance with the provisions of the taxation law and is never too late in paying taxes at KPP Pratama Bandung Cicadas.

However, there are have four statement instrument that show score below the average, namely instruments with a score of 3.19, statement number 28 with a score of 3.11, with a score of 3.06 and with a score of 2.91. Judging from the instrument the statement shows that there are still some respondents who are not right in calculating the tax obligations that must be paid, not timely in submitting and reporting tax returns at KPP Pratama Bandung Cidadas. This is in line with the statement of the Director of Counseling, Services and Public Relations of the DGT (2019), that the main factor of taxpayers is late paying their tax obligations or reporting them is the incomplete report that the taxpayer must attach to the tax officer. In addition, there were a few respondents who stated that they were not ready to comprehend the provisions of the tax regulations since they were viewed as troublesome which had an impact on the lack of high compliance that taxpayers have.

The complexity of regulations in the field of tax collection is one of the causes that low degree of tax compliance. Due to the complexity of tax regulations, meeting targets will be increasingly difficult (Sri Mulyani, 2016). The relevant authorities need to intensify efforts to collect taxes and enforce the law to rich groups. During this time, the degree of compliance of this group is generally low so that the targets accomplished by the KPP are progressively hard to accomplish.

## **RECOMMENDATION**

Suggestions regarding Taxpayer Compliance:

1. There are still taxpayers who do not make timely tax payments
2. Suggestions: improving compliance in paying on time through the addition of administrative sanctions provided when taxpayers are late in paying their tax obligations, demonstrating periodic socialization to all taxpayers so that taxpayers realize when tax payments are made.
3. There are taxpayers who do not make timely tax reporting.
4. Suggestions: enhancing compliance in tax reporting by giving warnings to taxpayers when the reporting tax deadline is approaching.
5. There are taxpayers who compute their tax obligations not in accordance with the genuine number of tax calculations.
6. Suggestion: improving fiscal services so as to create a taxpayer convenience to understand the importance of paying taxes according to the actual amount of tax calculations to support the country's development.



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