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Analysis of the Effect of Tax Sanctions and Tax Knowledge on Taxpayer Compliance Post-Tax Amnesty at the Medan Polonia Pratama Tax Office

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Abstract

This study aims to discuss the effect of tax sanctions and taxpayer knowledge on taxpayer compliance after tax amnesty. Tax sanctions raise awareness and compliance with legal provisions and obligations. This study aims to re-examine the factors that influence taxpayer compliance. The variables used are tax sanctions and taxpayer knowledge which is hypothesized to affect taxpayer compliance. This study uses multiple regression methods. The sample of this research is 200 people. The level of taxpayer compliance, which is included in the high category, can be reflected and shaped 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.

Keywords : Individual Taxpayer Compliance, Tax Sanctions, Taxpayer Knowledge

1. Introduction

Indonesia is one of the countries whose revenue comes from the tax sector, of course we know that taxes are a source of state revenue that plays a big role for the state. In general, taxes are mandatory levies paid by the people for the state and will be used for the benefit of the government and the general public. People who pay taxes will not benefit from taxes directly, because taxes are used for public interest, not for personal gain. Taxes are also used for general financing such as Development, Education, Health. Tax is one of the successes of the country's economy. Problems that occurred in 2015 Compliance in reporting taxes based on the provisions of the Indonesian Taxation Law is low. 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 that the level of compliance of individual taxpayers as of September 10 2015 was only 56.36%. This figure is obtained from the number of individual taxpayers' tax returns (SPT) compared to the number of individuals who have a tax identification number (katadata.co.id, 2016).

The problem of tax compliance is a classic problem faced by almost all countries that implement tax systems. Compliance in paying taxes will be achieved if the taxpayer has understood accounting related to tax calculations and general provisions regarding the obligations and sanctions that will be obtained if they do not pay taxes (Erlima Ismawati, 2017). Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to today's development which is expected to be provided voluntarily in its fulfillment. Taxpayer compliance is an important aspect considering that the Indonesian taxation system adheres to a Self-Assessment system in which in the process absolutely gives taxpayers confidence to calculate, pay and report their tax obligations

in fulfilling their tax obligations in accordance with the laws and regulations in force in a country. From the above understanding, it can be concluded that the definition of Taxpayer Compliance is obedient / obedient and carries out tax obligations in accordance with statutory provisions (www.bambangharyanto.com, 2012). There are still many mistakes made by taxpayers, such as errors in calculating the amount of income tax payable, being late in making tax payments and reporting SPT. This error was caused by the financial accounting information attached to the SPT that did not provide reliable information, while the late payment of the SPT and reporting related to the delay in preparing the financial statements which became the basis for determining the payable income tax late and not submitting the SPT also had a negative impact (www.beritasatu. com, 2013).

However, its implementation is ineffective because taxpayers are less responsive and not followed by a reform of the tax administration system as a whole. Tax amnesty is expected to result in tax revenues that have not been or underpayed so far, in addition to increasing tax compliance due to more effective supervision, supported by more accurate information regarding the list of assets. Required. The plan to implement the Tax Sanctions policy still faces various challenges. Some parties suspect that the application of Tax Sanctions is based more on the problem of meeting the tax revenue target alone (www.kompasiana.com, 2016).

The Tax Sanctions Policy (waiving / eliminating tax sanctions) was actually carried out by Indonesia in 1984. Likewise, another similar policy in the form of the Sunset Policy was implemented in 2008. Before understanding further about tax non-compliance in Indonesia, it is better if there is an initial understanding of the taxation situation in Indonesia. In short, Indonesia is still struggling with the problem of low tax revenues. This can be seen from the low tax revenue ratio (Tax Ratio) of Indonesia, which is currently in the range of 11.8%, which is still below the standards of ASEAN countries and the Organization on Economic Cooperation and Development.3 Taxpayers' awareness to fulfill their obligations is still low. , both to report a notification letter and pay taxes. This condition also makes state revenue not optimal. The country's own revenue, 75% comes from taxes. If revenue exceeds that portion, development in Indonesia can be more optimal and create justice for all levels of society.

Knowledge of taxation is the ability of a taxpayer to know tax regulations, whether it is about tax rates based on the law that they will pay or tax benefits that will be useful for their lives. Mastery of tax regulations for taxpayers will increase compliance with tax obligations. Taxpayers will try to carry out their obligations in order to avoid the applicable sanctions in tax regulations. 4 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 Indonesians who work as private and public employees, especially Individual Taxpayers (WPOP), who do not know about tax reporting. Indonesia's taxation potential is enormous, but it has not been optimally exploited. Until 2015, the working population of Indonesia was 120.8 million. However, there are only 10,269,162 individual taxpayers (WPOP) who try to submit annual notification letters (SPT), consisting of 9,431,934 employee WPOPs and 837,228 non-employee WPOPs. This shows that the level of WPOP compliance (seen from SPT submission) is only 63.22% employee WPOP and 40.75% non-employee WPOP. What is more concerning, from the number of WPOPs who submitted SPT, only 794,418 paid WPOPs.

In order to achieve the target of tax revenue, the government made organizational changes and renewed business processes through the institutional transformation of the Directorate General of Taxes based on PMK No.260.2 / PMK / 2015 concerning the organization and work procedures of the Directorate General of Taxation's vertical agencies and implementing Tax Sanctions regulated in accordance with the Minister of Finance Regulation No.91 / PMK.03 / 2015 concerning Reduction or Elimination of Administrative Witnesses for late submission of Tax Returns (SPT). 6 The Law of the Republic of Indonesia number 11 of 2016 concerning Tax Amnesty states that Tax Sanctions (tax amnesty) are tax write-offs that should be payable, not subject to tax administration sanctions and

criminal sanctions in the field of taxation, by disclosing assets and paying copy money according to predetermined regulations. The Tax Sanctions Program which ran for nine months from 1 July 2016 and ended on 31 March 2017 did not match the target. Indonesia is one of the countries whose revenue comes from the tax sector, of course we know that taxes are a source of state revenue that plays a big role for the state. In general, taxes are mandatory levies paid by the people for the state and will be used for the benefit of the government and the general public. People who pay taxes will not benefit from taxes directly, because taxes are used for public interest, not for personal gain. Taxes are also used for general financing such as Development, Education, Health. Tax is one of the successes of the country's economy. Problems that occurred in 2015 Compliance in reporting taxes based on the provisions of the Indonesian Taxation Law is low. 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 that the level of compliance of individual taxpayers as of September 10 2015 was only 56.36%. This figure is obtained from the number of individual taxpayers' tax returns (SPT) compared to the number of individuals who have a tax identification number (katadata.co.id, 2016).

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2. Literature Review

Taxpayer Compliance

Compliance is the motivation of a person, group or organization to act or not act according to predetermined rules. Meanwhile, taxpayer compliance is a willingness and awareness of taxpayers regarding their obligations in the field of taxation. The willingness and awareness of the taxpayer will change the attitude of the taxpayer to fulfill their tax obligations and rights. Taxpayer formal compliance can fulfill its compliance by always calculating, paying, and submitting SPT. Taxpayers must calculate, pay, and submit their Annual SPT honestly and correctly in accordance with what is happening with actual income. SPT reporting must be in accordance with the Income Tax Law and submit it to the Tax Service Office before the specified deadline.

Tax Sanctions

According to Mardiasmo (2007: 24) "Tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed or obeyed. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms.

Tax Knowledge

Tax knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers in an effort to mature humans through teaching and training efforts. Increasing public knowledge of taxation formally and informally will have a positive impact on the awareness of taxpayers to pay taxes so that taxpayer compliance will be created.

Framework

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┌──────────────────┐
│  Tax sanctions   │ ─────────────────┐
└──────────────────┘                  ▼
              H1        ┌──────────────────────┐
                        │  Individual Taxpayer  │
                        │      Compliance       │
              H2        └──────────────────────┘
┌──────────────────┐                  ▲
│  Tax Knowledge   │ ─────────────────┘
└──────────────────┘
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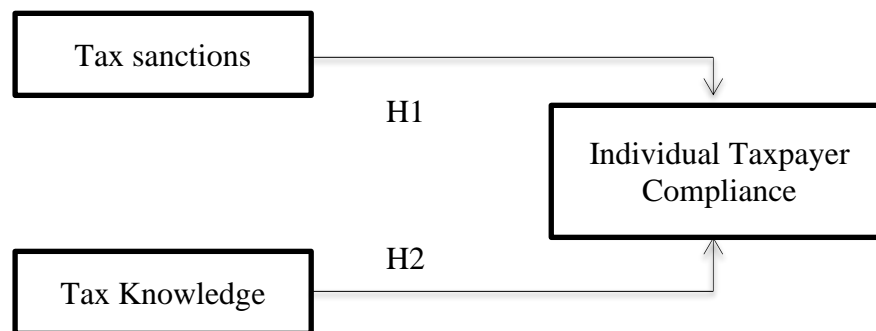
Figure 1. Research Framework

Hypothesis:

H1: There is an effect of tax sanctions on taxpayer compliance.
H2: There is an Effect of Taxpayer Knowledge on Taxpayer Compliance.
H3: There is the Effect of Tax Sanctions and Tax Knowledge on Taxpayer Compliance

3. Methodology

This type of research used comparative causal research, namely one that explains the causal relationship between the research variables and tests the hypothesis (Nur Indrianto and Bambang Supomo 2002: 27). The object of research is an individual taxpayer registered at KPP Pratama Medan Polonia. This study uses a quantitative approach. The quantitative approach is a research method used to examine certain populations or samples that aim to test predetermined hypotheses (Sugiyono, 2015: 13). The data used in this study use primary data. Primary data is data collected from direct interaction between collectors and data sources (Wibisono.2013: 51). The test data used in this study include validity, reliability, classic assumption tests (normality test, multicollinearity test, heteroscedaticity test, multiple linear regression analysis, t test to test and prove the research hypothesis, simultaneous, partial and coefficient of determination.

4. Results and Discussion

Validity Test

Validity is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the 53 questionnaires are able to reveal something that will be measured

by the questionnaire. Suppose we want to measure the autonomy of an employee and the employee is given 4 (four) questions, then the question must be able to accurately increase the level of autonomy. So validity wants to measure whether the questions in the questionnaire that we have created can actually measure what we want to measure. (Imam, Ghozali, 2016: 52).

Based on the results of data processing, here are the results of the validity test in this study.

Table 1. Validity Test

Variable	Item	Validity
Tax Sanctions	13	Valid
Taxpayer Knowledge	12	Valid
Taxpayer Compliance	15	Valid

Based on the test results from Table 1, that the Tax Sanctions variable is 13 statements, Taxpayer Knowledge 12 statements, Taxpayer Compliance 15 statements. Means valid.

Reliability Test

Reliability is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. For example, the autonomy variable or construct measured by 4 (four) indicators of autonomy1, autonom2, autonom3 and autonom4, each of which is a question that measures a person's level of autonomy. The respondent's answer to this question is said to be reliable if each of the 54 questions is answered consistently or the answer cannot be random because each question wants to measure the same thing, namely autonomy. If the answers to these four indicators are random, it can be said that they are not reliable. In this study, the Cronbach's Alpha reliability measurement method was used. Reliability testing with the Cronbach's Alpha technique is usually carried out for interval / essay data types (Sugiyono, 2005: 282).

Table 2. Reliability Test

Variable	Alpha Cronbach	Validity
Tax Sanctions	0,762	Reliable
Taxpayer Knowledge	0,766	Reliable
Taxpayer Compliance	0,750	Reliable

Based on Table 2, it 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.

Multiple Linier Regression

Multiple liner regression is an analysis that is used simultaneously to examine two or more variables against one variable depending on the interval scale (umi Nariwati, 2008: 5). In this study, multiple linear regression analysis is used to prove the extent of the relationship between Tax Sanctions and Sanctions. Taxation on Individual Taxpayer Compliance.

Table 3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19,305	4,680		4,125	,000
TAX_ SANCTIONS	,228	,158	,117	1,450	,149
TAX- KNOWLEDGE	,349	,073	,387	4,807	,000

Based on Table 3, the multiple linear regression equation in this study can be written as follows:

$$Y = 19,305 - 0,228X1 + 0,349X2$$

The model shows that:
1. 19,305 shows that the Tax Sanctions (X1), and Taxpayer Knowledge (X2) that are under constant research, then the Post-Tax Amnesty Taxpayer Compliance at the Medan Polonia Pratama Tax Service Office has increased by 19,305
2. -0,228 indicates that if the other independent variables are fixed and the Tax Sanctions (X1) increase by 1 unit, then the Taxpayer Compliance value (Y) will decrease by 0.228.

Partial Test

Hypothesis testing is used to see the effect of the independent variable on the dependent variable. 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 Knowledge of Taxpayers on Individual Taxpayer Compliance collectively.

Table 4. Hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19,305	4,680		4,125	,000
TAX_ SANCTIONS	,228	,158	,117	1,450	,149
TAX- KNOWLEDGE	,349	,073	,387	4,807	,000

a. Dependent Variable: Taxpayer_Compliance

Based on Table 4,
1. The tcount value of the tax sanction variable (X1) is 1.450, where the tcount <ttable (1.450 <1.978) is significant (0.149> 0.05). The results showed that accepting H0 and rejecting Ha, which means that partial tax sanctions have a significant effect on taxpayer compliance at the Medan Polonia Primary Tax Office.
2. The tcount value of time budget pressure variable (X2) is 4.807 where the tcount <ttable (4.807> 1.978) is significant (0.000> 0.05). The results showed that rejecting H0 and accepting Ha, which

means that the tax knowledge variable partially has a significant effect on taxpayer compliance at the Medan Polonia Primary Tax Office.

Simultan Test

Partial test is used to determine whether the independent variable (X) individually has a significant effect on Y.

Table 5. ANOVA

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	137,107	2	68,554	6,921	,001b
	Residual	1287,705	130	9,905		
	Total	1424,812	132			

Based on table IV.5, it is found that the value of Fcount (6.921) is greater than the value of Ftable (2.67), and sig. a (0.001a) is smaller than a 5% (0.05). This identifies that the research results reject Ho and accept Ha. Thus simultaneously tax sanctions and taxpayer knowledge have a positive and significant effect on taxpayer compliance after tax amnesty. This shows that tax sanctions and taxpayer knowledge are crucial in increasing taxpayer compliance after tax amnesty at the Pratama Medan Polonia service office, meaning that the Medan Polonia KPP should always pay attention to taxpayer compliance so that it can increase taxpayer compliance loyalty at KPP Pratama Medan Polonia.

Coefficient of Determination (R2)

The coefficient of determination is used to determine the ability of the independent variable to carry out variations of the dependent variable.

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,399a	,159	,147	5,90158

Based on Table 6, it can be obtained that the adjusted R square is 0.159. This shows that 15.9% of taxpayer knowledge variables and tax sanctions are able to explain variations of taxpayer compliance variables. While the remaining 85% is influenced by other variables that are not included or not discussed in this study.

The Effect of Tax Sanctions on Individual Taxpayer Compliance

The results of the first hypothesis are that Tax Sanctions have no significant effect on Taxpayer Compliance at KPP Pratama Medan Polonia in 2016. This can be seen from the regression coefficient value, namely 0.228 and t count is greater than t table (1.450 <1.978). Tax Sanctions have no significant effect on Individual Taxpayer Compliance at KPP Pratama Medan Polonia. Tax sanctions are unable to affect the level of taxpayer compliance, meaning that if the taxpayer does not disclose all assets and pay a ransom, the tax revenue will not increase, if the taxpayer is not interested in the existence of tax amnesty and considers that the program created by the government to get an abolition payable tax that has not been issued a tax assessment, and is burdensome for MSMEs because they do not want to bother taking care of taxes because there are still some who do not understand and reason that the process is complicated. According to him, tax officers must provide

education to MSMEs in order to understand that taxes are important and must differentiate between forms for MSMEs and large taxpayers so that MSMEs want to understand and participate in the tax amnesty.

The Influence of Taxpayer Knowledge on Individual Taxpayer Compliance

The results of the second hypothesis are that Individual Taxpayer Knowledge has a positive effect on Individual Taxpayer Compliance at KPP Pratama Medan Polonia in 2016. This can be seen from the regression coefficient value which is positive, namely 0.349 and t count is greater than t table (4.807> 1,978). At 5% significance. In addition, the significance value of Individual Taxpayer Knowledge on Individual Taxpayer Compliance is smaller than the value a = 5% (0.000 <0.05), which means that the Individual Taxpayer Knowledge variable has a significant effect on Individual Taxpayer Compliance. The simple coefficient of determination (r2) is 0.159 which means that the Individual Taxpayer's Compliance at KPP Pratama Medan Polonia in 2016 is influenced by the variable Personal Taxpayer Knowledge of 15.9%, which means that Individual Taxpayer Compliance is influenced by the Knowledge of Individual Taxpayers. Personal is 15.9%, and 85% is influenced by other variables that are not analyzed by this test. A constant value of 19.305 shows that if the Individual Taxpayer Knowledge variable is considered constant, the Taxpayer Compliance value will be 19.305. The regression coefficient value of 0.349 shows that every 1 point increase in Individual Taxpayer Knowledge will increase Taxpayer Compliance by 0.349 and this causes a positive relationship between the Knowledge of Individual Taxpayers and Individual Taxpayer Compliance at KPP Pratama Medan Polonia.

The Effect of Tax Sanctions and Taxpayer Knowledge on Individual Taxpayer Compliance

The results of the hypothesis of the two variables have a positive effect on Individual Taxpayer Compliance at KPP Pratama Medan Polonia. Increasing these factors can use several ways, such as providing socialization to taxpayers regarding the knowledge of taxpayers that this program has many benefits because it provides forgiveness for taxpayers who are confused with various procedures that are so complex with goals and objectives that they do not understand and moreover all Tax sanctions aimed at taxpayers are not entirely purely from the taxpayer's fault. By paying a certain amount of ransom for the purpose of increasing tax revenue, if the taxpayer reports his assets and pays an amount of ransom, the tax revenue will increase, while the knowledge of taxpayers in Medan Polonia Regency can be increased to provide additional socialization and opportunities for taxpayers who are disobedient to the progress of Medan Polonia Regency itself. If the higher the taxpayer's knowledge, the more profitable the taxpayer will be so that taxpayers are reluctant to commit tax violations.

5. Conclusion

Based on the results of the research that has been described in the previous chapter, it can be concluded that the Tax Sanctions have no significant effect on Individual Taxpayer Compliance at the Medan Polonia Primary Tax Service Office in 2016. This can be seen from the regression coefficient value of 0.228 and t which is smaller than the t table (1.450 <1.978). Based on this value, it shows that the effect of tax sanctions on individual taxpayer compliance at KPP Pratama Medan Polonia is 15.9%. Taxpayer knowledge has a significant effect on Individual Taxpayer Compliance at the Medan Polonia Primary Tax Office in 2016. This can be seen from the regression coefficient value of 0.349 and the t count is greater than the t table (4.807> 1.978). Based on this value, it shows that the influence of Taxpayer Knowledge on Individual Taxpayer Compliance at KPP Pratama Medan Polonia is 15.9%. Tax sanctions do not have a significant effect and Tax Knowledge has a

significant effect on Individual Taxpayer Compliance at the Medan Polonia Pratama Tax Office. 2017. This can be seen from the value of the regression coefficient, namely, 0.228 and 0.349, where the tcount <ttable (1.450 <1.978) and the tcount <ttable (4.807> 1.978).

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