

# **The Influence of Perceptions of Tax Understanding, Benefits of NPWP and Tax Sanctions on Individual Taxpayer Compliance**

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## **Abstract**

The purpose of this study was to determine the perception of understanding of taxation, the benefits of NPWP and tax sanctions on individual taxpayer compliance. This type of research uses quantitative research. The sample used in this study were 100 respondents of individual taxpayers registered at KPP Pratama South Cikarang. Sources of data used in this study are primary data and secondary data. The data used in this study were obtained from the results of distributing questionnaires to individual taxpayers in South Cikarang. The data analysis technique in this study used descriptive statistics as intended to give general conclusions. The data analysis method uses validity test, reliability test, classical assumption test, multiple linear regression test with the help of SPSS software. The results of the study explain that the understanding of taxation does not affect the compliance of individual taxpayers, the benefits of NPWP do not affect the compliance of individual taxpayers, tax sanctions affect the compliance of individual taxpayers as well as the simultaneous influence of perceptions of understanding of taxation, the benefits of NPWP, and tax sanctions. towards individual taxpayer compliance.

*Keywords: Perceptions of Understanding Taxation, Benefits of NPWP, Tax Sanctions, Individual Taxpayer Compliance.*

## **1. Introduction**

Indonesia is one of the developing countries that are developing in all fields. The development can run smoothly if it is supported by adequate financing. The government needs large enough funds to finance the development that will be carried out (Prabowo, 2019). Sources of revenue made by Indonesia for this financing include domestic revenues and grants. Domestic revenues consist of tax revenues and non-tax revenues. The greater the costs incurred by the government to develop Indonesia, the revenues received by the State must also be increased. According to law number 16 of 2009 concerning the fourth amendment to law number 6 of 1983 concerning general provisions and procedures for taxation in article 1 paragraph 1 it reads that tax is a taxpayer's contribution to the state owed by an individual or entity that is coercive based on the law, by not receiving direct compensation and being used for state purposes for the greatest prosperity of the people. Taxes are people's contributions to the State treasury based on the law (which can be enforced) by not receiving reciprocal services (contra-achievements) which can be directly shown and used to pay general expenses (Mardiasmo, 2018).

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Bekasi Regency is one of the strategic areas in West Java. The center of this district, namely Cikarang, is often referred to as the largest industrial city in Southeast Asia. The number of factories operating is said to have penetrated 4,000 factories (news.ddtc.co.id). For this reason, everyone, including employees, including foreign citizens (WNA), who earn in the Indonesian jurisdiction is automatically a taxpayer who has rights and obligations. One of them is the obligation to pay income tax in accordance with the provisions of the law. Taxpayers are individuals or entities, including tax payments, tax cutters, and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Mardiasmo, 2018). Every taxpayer who has met the subjective and objective requirements in accordance with the provisions of the legislation in the field of taxation is required to register with the Office of the Directorate General of Taxpayers whose working area includes the residence or domicile of the taxpayer and the taxpayer is given a Taxpayer Tax Number. What is meant by subjective requirements are requirements that comply with the provisions regarding tax subjects in the income tax law 1984 and its amendments. Objective requirements are requirements for tax subjects who receive or earn income or are required to make deductions/collections in accordance with the provisions of the tax law. 1984 income and its changes (Mardiasmo, 2018).

Taxpayer Identification Number is a facility in tax administration that is used as a personal identification or identity of a taxpayer. If the taxpayer already has a NPWP, all taxation activities carried out by the taxpayer will be recorded and monitored by the Directorate General of Taxes as a means of tax administration. Various cases that have dragged the tax apparatus in recent years have created an attitude of skepticism among taxpayers in carrying out their tax obligations. Taxpayers do not want the taxes they pay to be the personal consumption of the tax officials. With this incident, the Director General of Taxes needs to improve himself to bring back the awareness of taxpayers. The public must be aware of their existence as citizens and must always uphold the 1945 Constitution as the legal basis for state administration. From a juridical point of view, taxes do contain an element of coercion, so there are legal consequences that can occur. The imposition of these consequences is known as tax sanctions for corporate and personal taxpayers who violate tax provisions will be subject to sanctions.

The stricter the tax sanctions, the higher taxpayer compliance will be. Previous research has proven that tax sanctions have a significant and positive effect on taxpayer compliance to pay taxes (Alfiani & Fidiana, 2018; Dharmayanti & Humayroh, 2019; Mutia, 2013; Ningsih & Rahayu, 2016; Tirada, 2013). Meanwhile, other studies say that tax sanctions have an indirect effect on taxpayer compliance (Anam et al., 2018). Ownership of NPWP is required for individual taxpayers who have met the requirements so that the government can monitor taxpayer compliance. Previous research conducted by Sulistyorini (2019), Anggraeni (2017) stated that the usefulness of NPWP has a significant and positive effect on taxpayer compliance. However, according to previous research by Ningsih (2016), The results that have no effect indicate that the usefulness of the NPWP still does not motivate taxpayers to comply in carrying out their tax obligations.

Taxpayers must have an understanding of taxation and their obligations to pay taxes. Taxpayers must also be able to accept new science and technology in the current era of globalization to adapt to the times. Understanding of taxation has a significant and positive effect on taxpayer compliance (Sofia, 2019). However, according to research conducted by Ningsih (2016), the understanding of taxpayers shows results that have no effect on taxpayer compliance.

## **2. Literature Review**

### **Taxpayer Compliance**

Obedience means being obedient, obedient, subject to teachings and rules. Adherence is a patient's positive behavior in achieving therapeutic goals. Compliance is a form of human behavior

that obeys the rules, orders that have been set, procedures and discipline that must be carried out. Taxpayers are individuals or entities, including tax payments, tax cutters, and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations. Alfiani (2018) states that compliance is a condition that is expected from taxpayers that they will report all their income in tax obligations. Mutia (2013) states that taxpayer compliance is obedience, submission, and compliance with tax provisions. Taxpayer compliance is a condition that arises in the taxpayer in understanding all tax norms and trying to comply with all his tax obligations, starting from filling out tax forms completely and clearly, calculating the amount of tax owed correctly, and paying it on time (Jotopurnomo & Mangoting, 2007). 2013). According to Hariyanto (2014), taxpayer compliance has the meaning of a climate of compliance and awareness of fulfilling tax obligations, reflected in situations where:

- a) Taxpayers understand or try to understand a provision of tax laws and regulations.
- b) Fill out the tax form completely and clearly.
- c) Calculate the amount of tax owed correctly.
- d) Pay taxes due on time.

Taxpayer compliance is the fulfillment of tax obligations by paying taxes in order to contribute to today's development which is an important aspect considering the tax system adheres to a Self-Assessment System which in the process absolutely gives confidence to taxpayers to calculate, pay, and report their obligations.

### **Tax Understanding Perception**

Perception is the process of gathering information about the world through the senses we have. According to the Big Indonesian Dictionary, understanding comes from the word understanding which means to understand or know, while understanding itself is the process, method, act of understanding or understanding. So it can be concluded that understanding is a process or method that aims to make someone understand or know about something. Waluyo (2011) states that tax is an obligation attached to every citizen who meets the requirements set by law to pay a certain amount of money to the State Treasury, which is coercive, and does not get a direct reward. Knowledge and understanding of tax regulations is a process where taxpayers know about taxation and apply that knowledge to pay taxes (Masruroh & Zulaikha, 2013). Knowledge and understanding of the tax regulations in question understand and understand the general provisions and procedures for taxation which include how to submit a notification letter (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT. Notification letter (SPT) is a letter used by the taxpayer to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of tax laws and regulations. With the development of increasingly sophisticated information technology, the government develops innovations to improve tax services by providing SPT in electronic media (e-SPT) and submitting SPT online (e-filing).

### **NPWP Benefits**

Benefit is a derivative word of benefit which means an encounter which merely indicates the activity of receiving. This encounter generally leads to the acquisition or use of useful things, either directly or indirectly, in order to be useful. The Taxpayer Identification Number (NPWP) is the number given to the taxpayer as a means of tax administration which is used as a personal identification or identity of the taxpayer in carrying out his tax rights and obligations. NPWP function (Hery Purwono 2010):

- a) As a sign of identification or identity of the taxpayer.
- b) Maintain order in tax payments and in the supervision of tax administration.

- c) Needs related to tax documents, including the need for reporting periodic and annual notification letters (SPT).
- d) Fulfilling tax obligations.
- e) Get services from certain agencies that require the inclusion of a NPWP in the required documents, such as applying for a business loan at a bank.

NPWP Benefits According to Prabowo (2019) there are 12 benefits of having a NPWP:

- a) Ease of administrative management
  - b) Bank credit application
  - c) Account creation.
  - d) newspaper at the bank
  - d. Application for SIUP/TDP
  - e) Final tax payment (final income tax, VAT and BPHTB, etc.)
  - f) Making passport
  - g. Participate in auctions in government agencies
  - 15 h. BUMN and BUMD
  - g) Ease of paying taxes
  - h) Tax collection
  - i) Tax payment reduction
  - j) Depositing and reporting taxes
- By having a NPWP, taxpayers can obtain several other benefits, such as prepayment of taxes (installments/tax credits) on foreign fiscal which is paid when the taxpayer leaves the country, as a requirement when managing the Trade Business Permit (Surai). SIUP), and as one of the requirements to make a checking account in banks.

## **Tax Sanctions**

Mardiasmo (2018) says that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed/obeyed/complied. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. In the tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Threats for violating a tax norm are only threatened with administrative sanctions, some are threatened with criminal sanctions, and some are threatened with administrative sanctions and criminal sanctions. Sanctions in the form of interest of 2% per month, administrative fines starting from the Tax Collection Letter (STP) plus Rp. 50,000.00 to Rp. 100,000.00 and the Tax Payment Letter (SSP) plus 200%, and the sanction in the form of an increase of 50% and 100%. Criminal sanctions are torture or suffering. It is the last tool or legal bastion used by the tax authorities to comply with tax norms. Criminal sanctions can be in the form of criminal fines, imprisonment, and imprisonment. The implementation of tax sanctions has the aim of providing a deterrent effect to taxpayers who violate tax norms so as to create taxpayer compliance in carrying out their tax obligations.

## **Hypothesis Development**

### *Influence of Perception of Tax Understanding on Individual Taxpayer Compliance*

Understanding tax regulations is a process where taxpayers understand and know about the rules and laws and tax procedures and apply them to carry out tax activities. In accordance with Article I paragraph I of the UU KUP, taxes are contributions by taxpayers to the State that are owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for the purposes of the State for the greatest prosperity of the people. The results of research conducted by Sovia (2019) on the Effect of Perceptions of Tax Understanding, Perceptions of the Ease and Convenience of Using the e-Filling System on Individual Taxpayer Compliance in the Gunung Kidul Regency area that the perception of tax understanding on individual taxpayer compliance shows that the perception of tax understanding has a direct relationship with taxpayer compliance. Thus, the following hypothesis can be drawn:

H1: the perception of understanding taxation has a positive effect on individual taxpayer compliance.

*The Influence of the Benefits of NPWP on Individual Taxpayer Compliance*

Every citizen who has fulfilled the subjective and/or objective requirements in the field of taxation is required to obtain an NPWP. Subjective requirements are requirements that comply with the provisions regarding tax subjects in the income tax law 1984 and its amendments, while objective requirements are requirements for tax subjects who receive or earn income or are required to make deductions/collections in accordance with the provisions of the 1984 income tax law and the change. The Taxpayer Identification Number (NPWP) is the number given to the taxpayer as advice in tax administration which is used as a personal identification or identity of the taxpayer in carrying out his taxation rights and obligations {Article 1 number (6) of the KUP Law} by Herry Purwono (2010). The results of research conducted by Sulistyorini (2019) regarding the Analysis of the Benefits of Npwp, Service Quality, and Tax Sanctions and Their Influence on the Compliance of Individual Taxpayers Registered at Kpp Pratama Cibitung with the Role of Account Representatives as Moderating Variables that the benefits of NPWP have a positive and significant effect on compliance taxpayers to pay taxes. Thus, the following hypothesis can be drawn:

H2: the usefulness of NPWP has a positive and significant effect on individual taxpayer compliance.

*The Effect of Tax Sanctions on Individual Taxpayer Compliance*

Sanctions are a real barrier for the implementation of a regulation that contains rights and obligations. Sanctions are manifest ud from violations of the rights of a party or non-fulfillment of obligations that have been determined. A regulation can be said to be ideal in terms of justice for each party if the threat of sanctions is binding on all interested parties. The KUP Law has also stipulated various sanctions that are binding not only on taxpayers or tax bearers, but also binds tax officials (fiskus) and third parties involved such as proxies, officials other than tax officials, and so on. Based on the type, sanctions in the field of taxation are divided into two types, namely, administrative sanctions and criminal sanctions, Mardiasmo (2018). The results of research conducted by alfiani (2018) on the Effect of Awareness, Sanctions, Knowledge on Taxpayer Compliance (a study at the Pratama Surabaya Genteng Tax Service Office shows that tax sanctions have a positive effect on taxpayer compliance). This is because sanctions can prevent taxpayers from violating applicable tax regulations. Thus, the following hypothesis can be drawn:

H3: Tax sanctions have a positive effect on individual taxpayer compliance.

### **3. Methodology**

This type of research uses quantitative research. The sample used in this study were 100 respondents of individual taxpayers registered at KPP Pratama South Cikarang. The type of data in this study is subject data in the form of responses from individual taxpayers registered at KPP Pratama South Cikarang as responsive subjects to questions and statements on the questionnaire that the researcher gave. Sources of data used in this study are primary data and secondary data. The data used in this study were obtained from the results of distributing questionnaires to individual taxpayers in South Cikarang. So, the data analysis technique used is directed at answering the problem formulation or testing the hypothesis of the relationship between two variables. The data analysis technique in this study used descriptive statistics as intended to give general conclusions. The data analysis method uses validity test, reliability test, classical assumption test, multiple linear regression test.

**4. Result and Discussion**

**Coefficient of Determination Test Results**

**Table 1. Results of the Coefficient of Determination**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	,281 <sup>a</sup>	,079	,050		2,758

*Source: Data Processing Results (2020)*

From table 1 it can be concluded that the coefficient of determination (R Square) is 0.079. This means that 7.9% of individual taxpayers' compliance is influenced by the perception of taxation understanding variables, the usefulness of NPWP, and tax sanctions, the remaining 92.1% of individual taxpayers' compliance is influenced by other factors that have not been examined in this study.

**Multiple Linear Regression**

**Table 2. Results of Multiple Linear Regression Equations**

		Coefficients <sup>a</sup>			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	T
1	(Constant)	13,413	3,069		4,371
	perception of understanding tax	,139	,120	,112	1,163
	NPWP benefits	,119	,066	,186	1,807
	tax sanctions	,200	,073	,288	1,401

*Source: Data Processing Results (2020)*

From table 2 on the perception of taxation understanding variable (X1), the sig value is 0.248 > 0.05, then H0 is accepted, so there is no influence between the perception of tax understanding on individual taxpayer compliance. The sig value on the NPWP benefit variable (X2) is 0.074 > 0.05 then H0 is accepted, so there is no effect between the NPWP benefit on individual taxpayer compliance. The sig value in the tax sanctions variable (X3) is 0.008 < 0.05, so H0 is rejected, so there is an influence between tax sanctions on individual taxpayer compliance. The regression equation is:

$$\text{Compliance (Y)} = 13,413 + 0.139 (X1) + 0.119 (X2) + 0.200 (X3)$$

**F Test (Simultaneous Test)**

**Table 3. F Test Results (Simultaneous Test)**

ANOVA <sup>a</sup>					
Model		Sum of Squares	Df	Mean Square	F
1	Regression	165,516	3	55,172	7,424
	Residual	713,444	96	7,432	
	Total	878,960	99		

*Source: Data Processing Results (2020)*

Based on table 3, it can be seen that the  $f$  calculated results are  $7.424 > 2.70$  from the  $f$  table and the significance value is  $0.000 < 0.05$ , then based on the  $f$  test or simultaneous test it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted, so that all independent variables ( $X$ ) are perception of understanding of taxation, the usefulness of NPWP, and tax sanctions have a significant effect on the dependent variable ( $Y$ ), namely individual taxpayer compliance.

## **Discussion of Data Analysis Results**

### *Influence of Perception of Tax Understanding on Individual Taxpayer Compliance*

The tests carried out in this study indicate that the perception of understanding of taxation has a  $t$ -count value of 1.163 and a  $\text{sig-}t$  of 0.248. Thus, it means that the perception of understanding of taxation has no significant effect on the compliance of individual taxpayers at KPP Pratama South Cikarang. This is because there are still individual taxpayers who have their own perception of the understanding of taxation, therefore it is due to a lack of information and socialization about understanding taxation to the wider community. The results of this study are in line with research conducted by Ningsih (2016) that the understanding of taxpayers shows results that have no effect on individual taxpayer compliance. However, it is not in accordance with the results of research conducted by Mutia (2013) which proves that the understanding of taxation has a significant and positive effect on individual taxpayer compliance.

### *The Influence of the Benefits of NPWP on Individual Taxpayer Compliance*

Tests conducted in this study indicate that the usefulness of the NPWP has a  $t$ -count value of 1.807 and a  $\text{sig-}t$  of 0.074. Thus, it means that the usefulness of NPWP has no significant effect on individual taxpayer compliance. This is due to the lack of information and understanding of the benefits of NPWP for taxpayers so that many people underestimate the importance of NPWP as an identity and comply with their tax obligations. The results of this study are in line with research conducted by (Heni Triastuti Kurnia Ningsih and Sri Rahayu, 2015) shows results that have no effect, this indicates that the usefulness of NPWP still does not motivate taxpayers to comply in carrying out their tax obligations. However, it is not in accordance with the results of research conducted by Anggraeni (2017) which states that the usefulness of NPWP has a significant and positive effect on taxpayer compliance.

### *The Effect of Tax Sanctions on Individual Taxpayer Compliance*

The tests conducted in this study indicate that the tax penalty has a  $t$ -count value of 1.401 and a  $\text{sig-}t$  of 0.008. Thus, it means that tax sanctions have a significant effect on individual taxpayer compliance. This is due to the awareness of taxpayers regarding the consequences of violating tax provisions. The results of this study are in line with research conducted by Alfiani (2018) which proves that tax sanctions have a significant and positive effect on taxpayer compliance to pay taxes. However, this is not in accordance with research conducted by Anam (2018) which says that tax sanctions have an indirect effect on taxpayer compliance.

### *Influence of Perception of Tax Understanding, Benefits of NPWP, and Tax Sanctions on Individual Taxpayer Compliance*

The results of tests carried out jointly on the effect of perception of understanding of taxation, the usefulness of NPWP, and tax sanctions on individual taxpayer compliance show the results of the calculated  $f$  value of 7.424 and a significance value of 0.000. So the perception of understanding of taxation, the usefulness of NPWP, and tax sanctions together have a significant positive effect on individual taxpayer compliance at KPP Pratama South Cikarang. This is due to taxpayer awareness of taxpayer compliance.

## 5. Conclusion

From the results of the research that has been carried out and described in the previous chapter, the conclusion of this study is that the perception of understanding of taxation has no significant effect on individual taxpayer compliance at KPP Pratama South Cikarang. The usefulness of NPWP has no significant effect on individual taxpayer compliance at KPP Pratama South Cikarang. Tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama South Cikarang. Perceptions of understanding taxation, the usefulness of NPWP, and tax sanctions together have a positive and significant effect on individual taxpayer compliance at KPP Pratama South Cikarang.

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