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The Influence of Taxpayer Awareness, E-SPT, and Tax Sanctions on Taxpayer Compliance

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ABSTRACT: Taxpayer compliance is a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights. This study aims to obtain empirical evidence of the effect of taxpayer awareness, e-SPT, and tax sanctions on taxpayer compliance. This research was conducted at the Tax Office (KPP) Pratama Tabanan, Jalan Gatot Subroto Sanggulan, Tabanan. The sample size used was 100 individual taxpayers with accidental sampling method. The data was collected through a questionnaire. The analysis technique used in this research is Multiple Linear Regression Analysis. The test results in this study found that taxpayer awareness, e-SPT, and tax sanctions have a positive effect on individual taxpayer compliance at KPP Pratama Tabanan.

KEYWORDS: *taxpayer awareness, e-SPT, tax sanctions, taxpayer compliance.*

I. INTRODUCTION

Law number 28 of 2007 states that tax is an obligatory contribution to the State whose collection can be enforced. This is because taxes are collected by law. By paying taxes, taxpayers do not get reciprocal services directly. This is because the results of tax collection are used to meet the needs of the State and the greatest possible prosperity of the people. Taxpayer compliance is a condition in which the taxpayer fulfills all tax obligations and exercises tax rights (Sutedi, 2011).

The phenomenon that occurs in KPP Pratama Tabanan is not able to meet the tax target that must be accepted due to the lack of compliance of taxpayers, especially individual taxpayers and because of the compliance level data of individual taxpayers in SPT reporting at KPP Pratama Tabanan, whose compliance ratio has fluctuated in recent years. The second case is that the Directorate General of Taxes again found a fictitious tax case committed by a corporation, namely PT Gemilang Sukses Garmindo. From these criminal acts, the state has the potential to lose revenues of up to Rp 27 billion.

Taxpayer compliance is also influenced by taxpayer awareness. The self-awareness of taxpayers is needed because of the applicable self-assessment collection system which provides full opportunity for taxpayers to complete their tax obligations.

Taxpayer awareness is a deep understanding of a person or entity that is manifested in thoughts, attitudes and behavior to carry out tax rights and obligations in accordance with the provisions of laws and regulations because it understands that taxes are very important for national financing (Kirana, 2017).

To support the implementation of tax payments, the government has taken several ways to improve tax compliance. One of these ways is by making it easier for taxpayers to fill in or reporting taxes, one of which is by developing an SPT in the form of an application, or what is known as e-SPT. This system is implemented as a form of improving the quality of service of a modern tax administration system, with the aim of making it easier for taxpayers to report their SPT (Handayani and Supadmi, 2016),

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed / obeyed / obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms (Mardiasmo, 2016).

This researcher was conducted to examine the effect of taxpayer awareness, e-SPT and tax sanctions on taxpayer compliance at KPP Pratama Tabanan. The results of this study are expected to provide information to improve taxpayer compliance in paying taxes. For KPP (Tax Service Office), especially KPP Pratama Tabanan.

Theory of Planned Behavior (TPB) is a (grand theory) used in this study, but it is also used to explain the factors that can affect taxpayer compliance. This theory explains that the behavior caused by individuals arises because of their intention to behave (Ajzen, 2005). TPB said that in addition to attitudes toward subjective behavior and norms, humans also consider controlling behavior that is perceived through their ability to take action. This theory explains the behavior carried out by people shown because of the intention that drives them to take these actions.

Attribution theory examines how a person's process interprets an event, or the cause of a behavior. Attribution theory states that when individuals observe a person's behavior, they determine whether it is caused internally or externally (Robbins and Judge, 2013). Behavior that is caused internally is behavior that is believed to be under the individual's personal control (internal forces) such as personality, consciousness, and abilities. Behavior that is caused externally is behavior that is influenced from outside (external forces) such as tools or social influence from others, meaning that individuals will be forced to behave because of the situation. Taxpayer awareness is one of the factors that affect the level of taxpayer compliance. Taxpayer awareness can be seen from the seriousness and desire of the Taxpayer to fulfill their tax obligations which is shown in the Taxpayer's understanding of the tax function and the seriousness of the Taxpayer in paying and

reporting taxes. Awareness is important for someone to carry out their obligations properly. H1: Taxpayer awareness has a positive effect on taxpayer compliance.

E-SPT is an external factor where the behavior of taxpayers, in this case tax waib compliance, can be driven by external factors. e-SPT is an application that can be used to facilitate in submitting e-SPT.

H2: e-SPT has a positive effect on taxpayer compliance.

Tax sanctions are made because taxes are levied based on law and are coercive and tax sanctions are used to improve administrative order so that taxpayers can obey tax regulations so that taxpayer compliance increases.

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

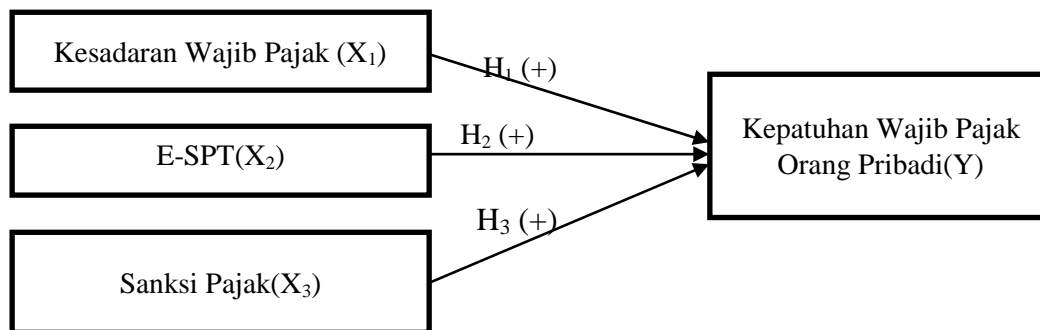The conceptual framework in this study is presented in the following Figure.

Figure 1, Conceptual Framework Model

II.   METHODS

The location of this research was conducted at the Tax Office (KPP) Pratama Tabanan, Jalan Gatot Subroto Sanggulan, Tabanan. The object of this research is taxpayer compliance which is explained by the influence of taxpayer awareness, e-SPT, and tax sanctions. The population in this study were individual taxpayers registered at the Primary Tax Office (KPP) Tabanan. The population in this study was 203,333 individual taxpayers.

The dependent variable in this study is taxpayer compliance (Y). Taxpayer compliance (tax compliance) is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for audits, careful investigations, warnings, or threats and the application of both legal and administrative sanctions.

The independent variables (independent) in this study are taxpayer awareness, e-SPT, and tax sanctions. The independent variable of taxpayer awareness Taxpayer awareness is the condition of the taxpayer knowing or understanding tax matters. e-SPT is a tax return digitization aimed at making it easier for taxpayers to create and submit tax returns to the Tax Service Office. Sanction is an action in the form of punishment given to people who violate the rules.

The types of data used in this research are quantitative data and qualitative data. The quantitative data in this study is the result of a questionnaire measured using a Likert scale. The qualitative data in this study are the statements in the questionnaire. The data source of this research uses primary data and secondary data. Primary data in this study were obtained from questionnaires that have been filled in by respondents, namely effective individual taxpayers at KPP Pratama Tabanan. Secondary data in this study is data on the number of individual taxpayers who are registered at KPP Pratama Tabanan.

The data collection method used in this research is by using a questionnaire (questionnaire). The questionnaire in this study is aimed at individual taxpayers at KPP Pratama Tabanan. The results of the questionnaire will be measured using a Likert scale of 1 to 4 which is modified in order to avoid biased or unclear answers to respondents. The answers obtained will be scored, namely: (1) strongly disagree, (2) disagree, (3) agree, and (4) strongly agree. The first analysis begins with testing the validity and reliability of the instrument. Furthermore, descriptive statistics are carried out, as well as a classical assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. Hypothesis testing is done by multiple linear regression analysis, determination coefficient test (R^2), F test (model feasibility), and statistical t test.

III. RESULT AND DISCUSSION

This research was conducted to obtain empirical evidence of the effect of taxpayer awareness, e-SPT, tax sanctions on taxpayer compliance. The data in this study were obtained from distributing questionnaires to effective individual taxpayers at KPP Pratama Tabanan which is located at Jalan Gatot Subroto Sanggulan, Tabanan. The distribution of the questionnaire can be seen in the following Table 1.

Table 1. Questionnaire Distribution

Item	Jumlah	Presentase (Persen)
Kuesioner yang dibagikan	100	100
Kuesioner yang tidak diisi	0	0
Kuesioner yang tidak diisi dengan lengkap	0	0
Kuesioner yang dapat diolah	100	100
Tingkat Pengembalian Kuesioner *(respon rate)* :	100	100%
Kuesioner yang digunakan *(useable respon rate)* :	100	100%

Source: Primary data processed, 2020

Table 1 shows that the questionnaire distributed is 100 copies with a return rate of 100 copies or 100 percent, so that the whole questionnaire distributed can be used as many as 100 copies.

Respondent characteristics include gender, age, education level, and type of individual taxpayer which can be seen in Table 2 below.

Table 2. Respondent Characteristic

No	Karakteristik Responden	Frekuensi	Jumlah Presentase (%)
1	**Berdasarkan Jenis Kelamin**		
	Laki-laki Perempuan Jumlah	59	59
	Berdasarkan Usia	41	41
	20-29 Tahun	100	100
	30-39 Tahun		
2	40-49 Tahun	16	16
	50-59 Tahun	27	27
	>60 Tahun Jumlah	33	33
		21	21
		3	3
		100	100
3	**Berdasarkan Pendidikan Terakhir**		
	SMA D3 S1	50	50
	Pascasarjana	7	7
	Lainnya	32	32
		0	0
		11	11
	Jumlah	100	100
4	**Berdasarkan Jenis Wajib Pajak Orang Pribadi**		
	Karyawan Non Karyawan Jumlah		
		60	60
		40	40
		100	100

Source: Primary data processed, 2020

The characteristic data of respondents in table 2 can be explained as follows:

1) Gender is used to determine the proportion of male and female respondents. Male respondents were 59 people and female respondents were 41 people.

2) Age is used to determine the proportion of respondents' age at KPP Pratama Tabanan. There were 16 respondents aged 20-29 years, 27 people aged 30-39 years, 33 people aged 40-49 years, 21 people aged 50-59 years, and 3 people aged ≥60 years.

3) The level of education is used to determine the proportion of the respondent's education level. The number of respondents whose last education level was high school was 50 people, D3 was 7 people, S1 was 32 people, Postgraduate was 0 people, and apart from SMA, D3, S1 and postgraduate there were 11 people.
4) Types of individual taxpayers used to meet the criteria in this study, where the individual taxpayers used are employee and non-employee individual taxpayers, amounting to 100 people.

After all the classical assumptions are fulfilled, then the results of multiple linear regression analysis are presented. The calculation of multiple linear regression coefficients was carried out by means of regression analysis using SPSS 18.0 for Windows software, the results shown are shown in Table 3 below.

Table 3. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	7.287	1.157		6.298	.000
Kesadaran Wajib Pajak	.158	.070	.235	2.260	.026
E-SPT	.199	.049	.383	4.055	.000
Sanksi	.183	.090	.219	2.042	.044

Source: Appendix 9

Based on the results of multiple linear regression analysis as presented in Table 4.10, a regression equation can be made as follows:

$Y = 7{,}287 + 0{,}158\, X_1 + 0{,}199\, X_2 + 0{,}183\, X_3$

The regression coefficient value of each independent variable has a t test significance value of less than 0.05. This shows that all independent variables have a significant effect on the dependent variable.

Based on the above equation, the following can be explained:

1)   The constant value of 7,287 means that if the value of taxpayer awareness (X1), e-SPT (X2), tax sanctions (X3), is equal to zero, then the taxpayer compliance value (Y) does not change.

2)   The regression coefficient value of 0.158 taxpayer awareness means that if the value of taxpayer awareness (X1) increases by 1 unit, taxpayer compliance (Y) will tend to increase with the assumption that other variables are constant.

3)   The value of the e-SPT regression coefficient of 0.199 means that if the e-SPT value (X2) increases by 1 unit, then taxpayer compliance (Y) will tend to increase with the assumption that other variables are constant.

4)   The value of the tax penalty regression coefficient of 0.199 means that if the value of tax sanctions (X3) increases by 1 unit, then taxpayer compliance (Y) will tend to increase with the assumption that other variables are constant.

The Taxpayer Awareness variable states that taxpayer awareness has a positive effect on taxpayer compliance. The results of the multiple linear regression test are in line with the hypothesis formulated and show that taxpayer awareness has a positive effect on taxpayer compliance. The results of the analysis of the effect of taxpayer awareness on taxpayer compliance obtained a significance value of 0.026 with a t value of
2.260 and a positive regression coefficient value of 0.158. A significance value of 0.026 <0.05 indicates that H0 is rejected and H1 is accepted. This result means that taxpayer awareness has a positive and significant effect on taxpayer compliance. Taxpayer awareness is one of the factors that affect the level of taxpayer compliance. Taxpayer awareness can be seen from the seriousness and desire of the Taxpayer to fulfill their tax obligations which is shown in the Taxpayer's understanding of the tax function and the Taxpayer's seriousness in paying and reporting taxes. awareness is an important thing for someone to carry out their duties properly. The results of the NKLA Merkusiwati research (2017) state that taxpayer awareness has a positive effect on taxpayer compliance. In line with Rosyida's (2018) research, there is a positive influence between taxpayer awareness and taxpayer compliance. Pattinaja and Revi (2018) also found a positive influence between taxpayer awareness and taxpayer compliance. The higher the taxpayer's awareness, the better the understanding and implementation of tax obligations, so that it can increase taxpayer compliance. The results of the research are in accordance with the Theory of Planned Behavior (TPB) which states that in addition to attitudes towards subjective behavior and norms, humans also consider perceived behavioral control through their ability to take action and supporting theory, namely Attribution Theory which explains that a person's behavior can be influenced by internal factors external factors, then the taxpayer's awareness includes internal factors.

Second, the E-SPT variable states that e-SPT has a positive effect on taxpayer compliance. The results of the multiple linear regression test are in line with the hypothesis formulated and show that e-SPT has a positive effect on taxpayer compliance. The results of the analysis of the effect of E-SPT on taxpayer compliance obtained a significance value of 0.000 with a t value of 4.055 and a positive regression coefficient of 0.199. The

significance value of 0.000 <0.05 indicates that H0 is rejected and H2 is accepted. This result means that E-SPT has a positive and significant effect on taxpayer compliance. E-SPT is an external factor where the behavior of taxpayers, in this case tax waib compliance, can be driven by external factors. e-SPT is an application that can be used to facilitate in submitting E-SPT. E-SPT has the advantage that taxpayers will prefer to use e-SPT in their tax reporting because it is considered more effective, efficient and safe. The higher the use of e-SPT by taxpayers, the higher the compliance of individual non-employee taxpayers in fulfilling their payment obligations at KPP Pratama Tabanan. Research conducted by Pratami, Sulindawati, Wahyuni (2017) shows that e-SPT has an effect on taxpayer compliance. e-SPT is an application made by the Directorate General of Taxes of the Ministry of Finance to be used by taxpayers to make it easier to submit SPT. Gustiyani's (2017) research results also state that the application of e-SPT has a positive effect on tax compliance, which means that if the application of e-SPT is better, tax compliance will be better. The results of the study are in accordance with Theory of Planned Behavior (TPB) which states that in addition to attitudes towards subjective behavior and norms, humans also consider perceived behavioral control through their ability to take action and a supporting theory, namely Attribution Theory which explains that a person's behavior can be influenced by internal factors and factors. externally, the e-SPT is an external factor.

Finally, the Tax Sanctions variable states that tax sanctions have a positive effect on taxpayer compliance. The results of the multiple linear regression test are in line with the hypothesis formulated and show that tax sanctions have a positive effect on taxpayer compliance. The results of the analysis of the effect of tax sanctions on taxpayer compliance obtained a significance value of 0.044 with a t value of 2.042 and a positive regression coefficient value of 0.183. The significance value of 0.044 <0.05 indicates that H0 is rejected and H3 is accepted. Research by Priambodo (2017) and Kusumafanto (2018) states that sanctions have a positive effect on taxpayer compliance. In line with Rahayu's research (2017), Krisna Dewi and NKLA Merkusiwati (2018), get results where tax sanctions have a positive effect on taxpayer compliance. These results are supported by research by Ningsih (2016) which states that tax sanctions have no effect on taxpayer compliance. The stricter the tax sanctions imposed on taxpayers, the more taxpayer compliance can be. The results of the study are in accordance with the Theory of Planned Behavior (TPB) which states that in addition to attitudes towards subjective behavior and norms, humans also consider perceived behavioral control through their ability to take action and a supporting theory, namely Attribution Theory which explains that a person's behavior can be influenced by internal factors and factors. externally, then tax sanctions are external factors.

IV.   CONCLUSION

Based on the research results that have been obtained through statistical testing and exposure from the previous chapter, it can be concluded as follows:

1)   Taxpayer awareness has a positive effect on taxpayer compliance, this shows that the higher the taxpayer's awareness, the better the understanding and implementation of tax obligations, so that it can increase taxpayer compliance.

2)   E-SPT has a positive effect on taxpayer compliance, this shows that the increasing use of e-SPT by taxpayers will increase taxpayer compliance in paying their tax obligations.

3)   Tax Sanctions have a positive effect on taxpayer compliance. The stricter the sanctions imposed on taxpayers who violate tax regulations, the higher the compliance of taxpayers in fulfilling their tax obligations.

The suggestions that can be given based on the above conclusions are as follows:

1)   Researchers suggest to regulators to make the e-SPT system easier so that all taxpayers can apply e-SPT properly. Taxpayers are advised to understand and use the facilities provided by regulators to make it easier to fulfill tax obligations through the e-application. -SPT so that taxpayer compliance can be further improved with the facilities provided. This is based on the results of the lowest respondents' answers in the questionnaire on the e-SPT indicator.

2)   Researchers suggest to regulators to further emphasize sanctions for taxpayers who violate to create taxpayer discipline in fulfilling their tax obligations properly. Taxpayers are advised to increase discipline in fulfilling their tax obligations in order to avoid tax sanctions so that taxpayer compliance can be improved. This is based on the results of the lowest respondent's answer in the questionnaire on the sanction indicator.

3)   For further researchers who are interested in conducting research in the same field, they can add independent and dependent variables that may affect taxpayer compliance. because in this study 53 percent of taxpayer compliance is influenced by the variables studied. However, the remaining 47 percent of taxpayer compliance is influenced by other variables not examined by researchers in this study. Other variables include tax authorities, application of e-billing, e-filling, tax amnesty, and knowledge of taxation.

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