



Knowledge socialization and tax sanctions affecting compliance with mandatory reporting personal tax at KPP Surabaya Gubeng

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ARTICLE INFO

Article history:

Received Jun 23, 2023

Revised Jul 05, 2023

Accepted Jul 28, 2023

Keywords:

Knowledge of taxation;
Socialization of taxation;
Tax sanctions;
Taxpayer compliance.

ABSTRACT

In this study there are three factors that can affect taxpayer compliance, namely tax knowledge, tax socialization and tax sanctions. The purpose of this study was to determine the effect of tax knowledge, tax socialization and tax sanctions on taxpayer compliance. The population in this study are taxpayers who are registered at KPP Pratama Gubeng Surabaya. This type of research is quantitative research. Data collection techniques using by distributing questionnaires to respondents. the sample in this study amounted to 100 respondents. The results showed that (1) Tax Knowledge had a positive and significant effect on Individual Taxpayer Compliance at KPP Surabaya Gubeng, (2) Tax Socialization had a positive and significant effect on Corporate Taxpayer Compliance at Surabaya Gubeng KPP, (3) Tax Sanctions had a positive effect and significant to Corporate Taxpayer Compliance at KPP Surabaya Gubeng.

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INTRODUCTION

Tax revenue received by the Directorate General of Taxes (DGT) can be influenced by taxpayer compliance with tax obligations that have been regulated by applicable laws. Basically, in order to realize taxpayer compliance as a form of obligation, tax sanctions will be issued. Obedient taxpayers will fulfill their obligations, that with the existence of tax sanctions there will be a greater direction which will suffer losses to them (According to Purba, 2018). In addition, factors including those that also have an influence on taxpayer compliance to find out from the taxpayers themselves.

The reason KPP Pratama Surabaya Gubeng was chosen as the research location. Based on data at KPP Pratama Surabaya Gubeng from 2019 to 2021 there has been an increase and decrease in the percentage of Annual SPT reporting so it tends to be unstable. However, the number of individual taxpayer registrations has increased significantly from 2019 to 2021. Data on the number of individual taxpayers registering NPWP from 2019-2021 starts from 76,824, 88,11, and 93,259 so that it has increased. the number of registered individual taxpayers is greater than the number of annual tax returns received. SPT reporting itself is mandatory. In other words, if you are late or don't report, you will be subject to sanctions in the form of fines to imprisonment. Therefore, the public or taxpayers in carrying out and fulfilling tax obligations need to be increased again by encouraging

knowledge of taxpayers regarding their obligations, outreach to taxpayers who do not know their obligations, and understanding tax sanctions for taxpayers who have not reported their Annual SPT to taxpayer reporting compliance. DGT lowered the target for actual reporting to 80% in 2022. Meanwhile, the Surabaya Regional KPP has increased in 2021, the realization reaching 84%. So that it has increased, based on DGT's reports, the trend of formal compliance ratio performance has increased since 2017. Only once in 2018, the ratio of taxpayer reporting compliance in reporting annual tax returns has decreased. Taxpayer compliance is the compliance of taxpayers in carrying out their tax obligations in accordance with applicable regulations. Generally, taxpayer compliance is measured by their obedience in paying and reporting their taxes, whether they have been carried out correctly in accordance with applicable regulations.

In essence, the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. That is why it is important for taxpayers to understand tax sanctions so they know the legal consequences of what is done or not done (Nurdyastuti Penawan 2018). To increase taxpayer compliance, tax socialization activities can be carried out, which aims to provide public understanding of taxation in Indonesia. With the socialization of taxation, it is hoped that effective participation in the community will be created in fulfilling their rights and obligations as taxpayers in fulfilling their taxation. The higher the level of taxpayer compliance, the higher the success rate of tax revenue. The more knowledge of the taxpayer concerned with tax regulations, the relationship is proportional to the awareness of whether or not the taxpayer is obedient and also the less opportunity the taxpayer has to deviate from the existing rules. Taxpayers who have not been equipped with sufficient knowledge about taxation will think or view taxes as a burden and are reluctant to pay them resulting in tax evasion which will reduce state financial cash deposits and createlossesinacountry.

The variables described have also been observed by previous researchers, then of course there are the same results and the results differ from one to another. Who have the same variables, get research results that taxpayer awareness, knowledge and understanding of tax regulations, service quality and tax sanctions have a positive impact on taxpayer compliance (Roswini and Utami, 2021). The results that are contrary to the results of this study are studies conducted states that socialization of taxation by using partial does not have a significant effect on the reporting of annual tax returns for individual taxpayers (Lianty et al, 2017). Previous studies have shown different results, thus motivating researchers to conduct research on the factors that influence taxpayer reporting compliance. Based on the explanation of the background in the previous paragraphs and the results of research by previous researchers, this research is intended for knowledge of taxation, socialization of taxation, tax sanctions so that I am compelled to carry out research and raise a research title namely Effect of Knowledge, Socialization, and Sanctions Taxation on Compliance of Individual Taxpayer Reporting at KPP Pratama Surabaya Gubeng.

Literature Research, This research was obtained from various journal sources with the title Influence of Knowledge, Socialization, and Tax Sanctions on Compliance of Individual Taxpayer Reporting at KPP Pratama Surabaya Gubeng. The purpose of this study was to determine the effect of tax knowledge, tax socialization, and tax sanctions on corporate taxpayer compliance at KPP Pratama Surabaya Gubeng. The object units or units analyzed by this study are individual taxpayers at KPP Pratama Surabaya Gubeng. From the results of this study it is known that Tax Sanctions and Taxpayer Awareness jointly for Corporate Taxpayer Compliance at KPP Pratama Surabaya Gubeng in 2022. The benefits of this research can be used as information in an effort to increase individual taxpayer compliance. The variables used in this study are tax knowledge, tax socialization and tax sanctions. Based on theoretical studies, relevant research and the framework above, the following research hypotheses can be drawn: H1: Tax Knowledge has a positive and significant effect on Personal Taxpayer Compliance at KPP Pratama Gubeng. H2: Tax socialization has a positive and significant effect on Personal Taxpayer Compliance at KPP Pratama Gubeng. H3: Tax

sanctions have a positive and significant effect on Personal Taxpayer Compliance at KPP Pratama Gubeng.

RESEARCH METHOD

Types of research

This type of research in this research is quantitative research. According to Sugiyono (2018; 13) quantitative research is a research method in the form of numerical data that will be measured using statistics as a calculation test related to the problem under study to produce a conclusion. This research was conducted using a survey method by distributing questionnaires to individual taxpayers, namely at KPP Pratama Surabaya Gubeng.

Place and time of research

This research was conducted at the Pratama Gubeng Tax Service Office, Surabaya City. The time for data collection was carried out in April 2023.

Research Subject

The population in this study are corporate taxpayers who are registered at the Surabaya Gubeng KPP. The population in this study were 93,259 corporate taxpayers who were registered at the Surabaya Gubeng KPP. Because the population in this study is very large, namely 93,259, in order to be efficient in time and costs in determining the sample, it can be done using the slovin formula for calculating the formula as follows:

$$n = \frac{N}{N d^2 + 1} \quad (1)$$

Information :

n: the number of samples sought

N: total population

d: error tolerance value of 10%

(Burhan Bungin, 2009: 105)

Research Instruments

This study uses a questionnaire or questionnaire instrument. The research instrument used a questionnaire from the research report Adi, Titis Wahyu, and Amanita Novi Yushita (2018) with the title "The Influence of Tax Knowledge, Tax Sanctions, Taxpayer Awareness of Taxpayer Compliance of the 2018 KPP Cilacap Agency." Data were taken from respondents (taxpayers at KPP Pratama Gubeng) using a questionnaire with a Likert scale used to measure personal taxpayer compliance at KPP Pratama Gubeng in 2019-2021 (Y), Knowledge of Taxation (X1), Socialization of Taxes (X2), and Tax Sanctions (X3). The Likert scale contains four levels of answers that will be given, namely Strongly Agree (SS), Agree (S), Disagree (TS), Strongly Disagree (STS).

Data Collection Techniques

Data collection techniques in this study were obtained by giving questionnaires to respondents. Respondents were randomly selected for Personal Taxpayers at KPP Pratama Gubeng for 2019-2021. Random selection of respondents is expected to be able to generalize. The distribution of questionnaires or questionnaires was carried out by researchers to private taxpayers at KPP Pratama Gubeng Surabaya. Furthermore, the researcher gave an explanation of ways to fill out the

questionnaire. Respondents were given time and asked to fill in data according to what was stated in the questionnaire. This questionnaire is closed.

Research Result

Normality Test

The purpose of using the normality test is to find out whether each variable has a normal distribution or not. The criterion used is to compare the Asymp. Sig (2-Tailed) with an alpha value of 5% so that if the Asymp. Sig (2- Tailed) > 0.05, then the data comes from a normally distributed population.

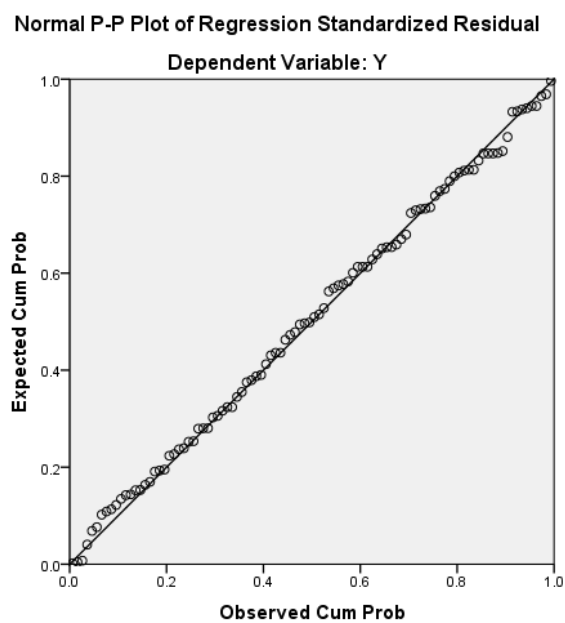


Figure 1. Normality test result

Linearity Test

The linearity test is used to determine the relationship between the independent variables and the dependent variable has a significant linear relationship or not (Ghozali, 2011: 166). The results of processing the linearity test data are as follows:

Table 1. Linearity test results

Variable	Say	Law	F _{count}	F _{table}	description
X1 -> Y	0,09	> 0,05	1,48	2,04	Linear
X2 -> Y	0,07	> 0,05	1,71	2,47	Linear
X3 -> Y	0,1	> 0,05	1,34	2,20	Linear

Heteroscedasticity Test

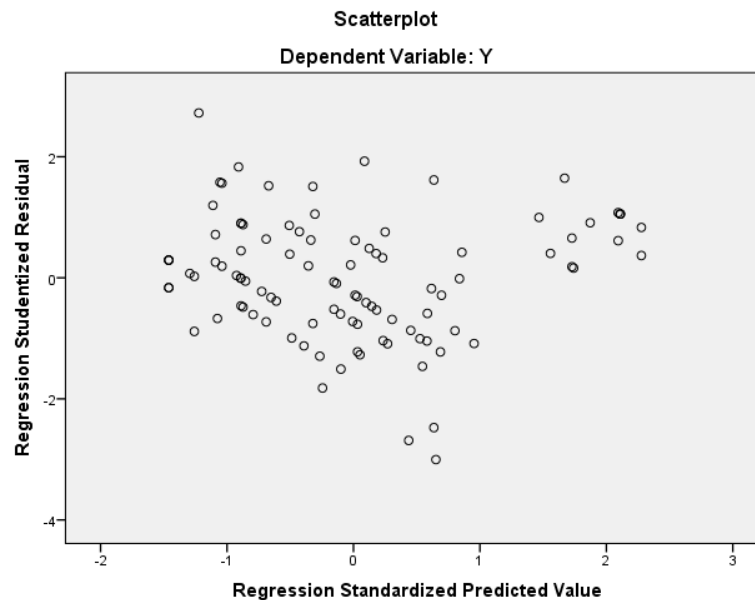


Figure 2. Heteroscedasticity test result

A good regression model is homoscedasticity or there is no heteroscedasticity, namely the points on *scatterplot* spreads above and below or around 0 and does not form a specific pattern. From the scatterplots graph, it can be seen that the points spread randomly and are spread above and below the number 0 (zero) on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model in this study, so the regression model is feasible to use to predict the dependent variable of Taxpayer Compliance based on the input of the independent variable Knowledge of Taxation, Tax Socialization and Tax Sanctions.

Multicollinearity Test

Table 2. Multicollinearity test results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Knowledge	0,590	1,694
Tax Socialization	0,538	1,859
Tax Sanctions	0,610	1,639

Source: Output SPSS, processed data (2023)

Table 2 shows that the output of the calculation of the tolerance value of the three independent variables has a value of 0.590, 0.538 and 0.610 respectively, which is more than 0.10, which means there is no correlation between the independent variables. Value calculation results *Variance Inflation Factor* (VIF) also shows a VIF value of less than 10. So from the table above it can be concluded that there are no symptoms of multicollinearity between variables in the regression model in this study.

Hypothesis Test Results

Multiple Regression Analysis

Table 3. Multiple Regression Analysis Test Results

Model	Unstandardized Coefficients	Standardized Coefficients	t	Say.	Collinearity Statistics
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	B	Std. Error	Beta	Tolerance	VIF
(Constant)	6.819	2.849		2.394	.019
1 X1	.587	.108	.434	5.413	.000
x2	.531	.192	.233	2.772	.007
X3	.484	.140	.272	3.456	.001

Sumber : Output SPSS, Data is processed (2023)

From these equations can be explained as follows: (a) The Tax Knowledge Factor (X1) with a positive regression coefficient of 0.434 means that the higher the knowledge of taxation one has, the Taxpayer Compliance will increase. (b) Tax Socialization Factor (X2) with a positive regression coefficient of 0.233 means that if Tax Socialization is getting better, Taxpayer Compliance will increase. (c) Tax Sanction Factor (X3) with a positive regression coefficient of 0.272 meaning that the higher the tax sanction, the higher the taxpayer compliance

Model Feasibility Test (Goodness of Fit Model) Coefficient of Determination

Table 4. Model feasibility test results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.798 ^a	.636	.625	2.22754	2.206

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Sumber : Output SPSS, Data is processed (2023)

From the results of the regression test in table 4, the coefficient of determination (Square) is 0.625. Matter this means that the variables Tax Knowledge (X1), Tax Socialization (X2), and Tax Sanctions (X3) have a contribution of 62.5% in explaining Taxpayer Compliance (Y). And the rest (100% - 62.5% = 37.5%) is explained by other causes outside the variables studied, for example: understanding of the taxpayer, income level of the taxpayer and other factors.

Uji F

Table 5. F Test results
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Say.
Regression	833.653	3	277.884	1,7584	.000 ^b
1 Residual	476.347	96	4.962		
Total	1310.000	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Sumber : Output SPSS, Data is processed (2023)

Based on the calculation results in the table above, it shows that Fcount is 56.003 with a significance of 0.000. To find F_{table} with the number of analysis units (n) = 100, the number of variables (k) = 3 ; significance level α = 5%. By obtaining the value of F_{table} of 2.70 (significance level α = 5%) . So that the value of F is obtained_{count}=1,75 ≤ F_{table}= 2.70. So it can be concluded that thatH0 accepted andH1 rejected which reads that the independent variable variable, namely jointly or simultaneously, has no significant effect on the dependent variable.

Uji T

Table 6. T Test results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Say.
1 (Constant)	6.819	2.849		2.394	.019

X1	.587	.108	.434	5.413	.000
x2	.531	.192	.233	2.772	.007
X3	.484	.140	.272	3.456	.001

Based on the results of the t statistical test in table 6 above, it can be described as follows: The level of significance of the effect of changes in tax socialization on changes is 0.000. Because the magnitude of the significance value is $0.000 \leq 0.05$ and the magnitude of $t_{\text{count}} = 5.413$ and the magnitude of $t_{\text{count}} = (5.413) \geq t_{\text{table}} 1,988$, the results of this test stated that H_0 reject and H_a is accepted, it means that partially the tax knowledge variable has a significant effect on taxpayer compliance at KPP Surabaya Gubeng.

The magnitude of the significance level of the effect of changes in tax socialization on changes is 0.007. Because the magnitude of the significance value is $0.007 \leq 0.05$ and the magnitude of $t_{\text{count}} = 2.772$ and the magnitude of $t_{\text{count}} = 2.772 \geq t_{\text{table}} 2,056$, then from the results of this test it is stated that H_0 rejected and H_a accepted, it means that partially the tax socialization variable affects taxpayer compliance at KPP Surabaya Gubeng.

The magnitude of the significance level of the effect of changes in tax sanctions on changes is 0.000. Because the magnitude of the significance value is $0.001 \leq 0.05$ and the magnitude of $t_{\text{count}} = 3.456$ and the magnitude of $t_{\text{count}} = 3.456 > t_{\text{table}} 2,056$, then from the results of this test it is stated that H_0 is rejected and H_a is accepted, it means that partially the variable of tax sanctions influences taxpayer compliance at KPP Surabaya Gubeng.

RESULTS AND DISCUSSIONS

The Effect of Tax Knowledge on Individual Taxpayer Compliance at KPP Surabaya Gubeng

This regression value indicates that tax knowledge has a significant effect on taxpayer compliance. The results of the study show that there is a significant and positive relationship between the level of taxation knowledge of taxpayers and taxpayer compliance. This shows that the higher the level of tax knowledge, the higher the level of taxpayer compliance.

Effect of Tax Socialization on Taxpayer Compliance

Tax Socialization variable has a significant effect on the individual taxpayer compliance variable at KPP Pratama Gubeng. The results of the study show that there is a positive and significant influence between tax socialization on taxpayer compliance. This positive influence indicates that the higher the Socialization of Taxation, the more it will increase Taxpayer compliance. And conversely low tax socialization, it will further reduce taxpayer compliance.

Effect of Tax Sanctions on Taxpayer Compliance

Tax knowledge variable has a significant effect on the individual taxpayer compliance variable at KPP Pratama Gubeng. From the analysis above, it can be seen that the higher the tax sanction, the taxpayer will comply with his tax obligations.

CONCLUSION

From the tests and analyzes carried out it can be concluded that, knowledge of taxation has a significant effect on individual taxpayer compliance, because the higher the level of taxation knowledge of the taxpayer, the higher the level of taxpayer compliance. On Tax socialization has a significant effect on individual taxpayer compliance, because the more frequent socialization activities regarding tax rules will further increase taxpayer compliance. And then if the tax sanctions have a significant effect on individual taxpayer compliance., because the existence of tax sanctions such as administrative sanctions or criminal sanctions will provide a deterrent effect so that taxpayers will comply with their tax obligations. Based on the results of this study, there are suggestions for future researchers to add more complex variables and wider research locations so

that the results can be compared. Taxpayers must pay more attention to matters relating to tax compliance, especially in terms of basic tax knowledge.

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