



## Analysis of Data Utilization Strategies on Taxpayer Compliance at the Payakumbuh Pratama Tax Service Office

Janita Christina Menndrova<sup>1</sup>, Fajri Adrianto<sup>2</sup> Fatia Fatimah<sup>3</sup>

<sup>1,2,3</sup>Open University Postgraduate Program

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### ABSTRACT

Taxpayer compliance that has been studied so far is a formal compliance in terms of reporting the Annual SPT. Where the formal compliance is in the form of whether or not the taxpayer has reported the Annual SPT and whether the reporting of the Annual SPT is on time or late. The purpose of this study was to determine the strategy of data utilization on taxpayer compliance at the Payakumbuh Pratama Tax Service Office. In this study using a descriptive method with a qualitative approach. The researcher's data collection technique used interviews. From the results of the study, it was found that the strategy of utilizing taxation data on taxpayer compliance had not yet fully taken the right steps in increasing taxpayer compliance. In this study, it is hoped that it can be used as reference material to add to the literature and develop knowledge about taxpayer compliance. In addition, it can be an evaluation material for the Payakumbuh Primary Tax Service Office to constantly improve and improve the performance and quality of its employees.

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#### E-mail:

Janitamendrova@gmail.com

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## 1. Introduction

Every country has a government that always strives to advance the development and development of the country in order to improve the welfare of all people. Starting from the fields of ideology, health, education, to a sense of security for all people. To achieve this, the necessary facilities and infrastructure to support its implementation. The development of these facilities and infrastructure is also inseparable from the need for large amounts of funds.

In carrying out the task of collecting tax revenues as state income, the Directorate General of Taxes (DGT) cannot stand alone. There are many factors and parties that influence the achievement of DGT's targets. So that DGT's performance in achieving the tax target is measured based on other economic determinants that affect it. The tax performance measure that is currently used worldwide is the tax ratio (tax revenue to GDP ratio).

Previous studies were mostly carried out on all efforts of convenience and services provided to taxpayers to be used by taxpayers in carrying out their rights and obligations. Starting from research on reforms in the field of Human Resources and Organization of the Directorate General of Taxes, administrative and policy reforms, system and application reforms that make it easier for taxpayers to pay and report, to structuring services for taxpayers. All studies analyze the impact of these things on increasing taxpayer compliance.

The results of research by Ardiansyah et al. (2016) concluded that tax service services that provide satisfaction to taxpayers will affect taxpayer compliance. Meanwhile, research by Dharma and Arianto (2014) concluded that the factors of awareness of paying taxes, understanding of tax benefits, quality of tax services and understanding of tax sanctions, together will be able to significantly increase taxpayer compliance. However, if the four factors are analyzed separately, then only the understanding

of tax sanctions has a significant effect on taxpayer compliance. Meanwhile, the awareness of paying taxes, understanding of the benefits of taxes and the quality of tax service services did not provide a significant increase in taxpayer compliance.

The research of Siat and Toly (2013), which still highlights the factors that influence taxpayer compliance in fulfilling paying taxes, concludes that factors such as tax awareness, tax authorities, tax law and rational attitudes have a positive effect on taxpayer compliance. This is in line with research conducted by Igam et al. (2018) who conducted research to find out strategies in improving taxpayer compliance. It is concluded that Tax Morale or the mental development of taxpayers through education and Tax Enforcement (law enforcement), namely the existence of inspection and collection targets, is a strategy in increasing taxpayer compliance.

Research conducted by Adriani and Ramdan (2020) regarding audit analysis in improving corporate taxpayer compliance. The researcher concludes that audits that have been running well increase SPT reporting which also has an impact on state revenues. However, taxpayers who are not cooperative are an obstacle to the examination.

After the enactment of the Tax Amnesty in 2016 to 2017 with the limitation of the 2015 Annual SPT, the data on the KPP Pratama Payakumbuh obtained data on the number of registered taxpayers and who reported the Annual SPT, as follows:

**Table 1.**  
Number of registered taxpayers and those who are required to report annual tax returns  
at the Payakumbuh Pratama Tax Service Office in 2018–2020

| Year | Registered WP | Taxpayer Mandatory SPT |                 | WP Reports Annual SPT |                 |             |                 |
|------|---------------|------------------------|-----------------|-----------------------|-----------------|-------------|-----------------|
|      |               | Body                   | Non-Employee OP | Target                |                 | Realization |                 |
|      |               |                        |                 | Body                  | Non-Employee OP | Body        | Non-Employee OP |
| 2018 | 94.175        | 3.089                  | 9.988           | 1,236                 | 3.995           | 1,886       | 2.109           |
| 2019 | 102.869       | 3,674                  | 11,364          | 2,049                 | 7.263           | 2.458       | 5.485           |
| 2020 | 113.312       | 3.726                  | 13,206          | 1,837                 | 5.682           | 2.137       | 4.123           |

Source: Payakumbuh Primary Tax Service Office, 2021

Table 1 illustrates that the number of registered taxpayers is always increasing every year. Not all registered taxpayers are required to report annual tax returns, such as treasurer taxpayers, branch taxpayers, individual entrepreneur taxpayers and taxpayers with non-effective status (WP NE). When viewed from the number of registered taxpayers and taxpayers who are required to report the Annual SPT, the level of taxpayer reporting compliance is still very low. The realization of Payakumbuh KPP Pratama in several years can be seen as follows.

**Table 2.**  
Realization of Tax Revenue of the Payakumbuh Pratama Tax Service Office,  
2016–2020

| Year | Target (Rp)     | Realization (Rp) | Achievements (%) |
|------|-----------------|------------------|------------------|
| 2016 | 296,460,744,240 | 227,516,399,578  | 77%              |
| 2017 | 317,296,249,999 | 230,848,562,001  | 73%              |
| 2018 | 291,010,028,000 | 235,903,174,121  | 81%              |
| 2019 | 284,647,688,000 | 307,854,344,737  | 107%             |
| 2020 | 294,893,107,000 | 249,391,176,806  | 84%              |

Source: Payakumbuh Primary Tax Service Office, 2021

In Table 2 it can be seen that only in 2019 KPP Pratama Payakumbuh can achieve the revenue target with the realization of 107% of the target given from the Head Office of the Directorate General of Taxes. The achievement of increased realization of the achievement of tax targets is strongly influenced by the compliance of taxpayers in paying and reporting transactions that have been carried out. Obedience in reporting and honesty in calculating the tax payable can be seen from the relevant taxpayer data.

To overcome difficulties in obtaining data and information both internally and externally, the DGT continues to collaborate with other government institutions, such as by entering into Cooperation Agreements with other agencies, Regional Governments, BUMN and other parties. It also intends to realize a program of data integration and tax transparency. According to the Director of P2Humas DGT, Mr. Hestu Yoga Saksama, Data integration is a strategic part of cooperation-based compliance that emphasizes synergy and joint efforts of tax authorities and taxpayers.

All cooperation and agreements between parties are carried out because of the large amount and type of data that are expected to increase the realization of tax revenue. Based on all these descriptions, the author intends to examine the use of taxation data as an effort by the tax authorities to increase tax compliance and revenue with the title "Strategic Analysis of Data Utilization on Taxpayer Compliance at the Payakumbuh Pratama Tax Service Office"

## **2. Method**

### **2.1 Types of research**

The design in this study is descriptive qualitative, namely a research procedure that uses descriptive data in the form of written or spoken words from people and actors who can be observed. Qualitative research is research that is or has the characteristics that the data is stated in a state of fairness or as it is (natural/natural setting) without being changed in the form of symbols or numbers, while the words of the researcher basically mean a series of activities or the process of disclosing the secret of something that is not yet known by using a systematic, directed and accountable way of working or methods.

### **2.2 Data Collection Procedure**

The procedures or data collection techniques carried out in this study:

#### **a. Field Research**

Research is a research with the aim of obtaining data and information in accordance with the actual situation. Research can be started by starting with data on revenue and achievement of tax targets at KPP Pratama Payakumbuh. In addition, researchers will also conduct research on data obtained from other parties as supporting data.

#### **b. Observation and interview**

Observations and interviews were carried out by researchers by observing the activities of employees related to the problems being studied. While the informants in question are described in Table 3 as follows

#### **c. Study literature and literature**

Literature and literature research is intended to obtain theories and regulations that can support relevant to the discussion of the problem. The research was conducted by reading the applicable regulations, books, literature, articles and various other sources related to the research material.

### **2.3 Data analysis method**

Data Analysis, In conducting research with qualitative methods, there is not yet one clear, standard or definite pattern. So it is a natural thing for researchers if they have difficulty in conducting data analysis. Data analysis is a process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing the data into categories, describing them into units, synthesizing, compiling into patterns, choosing which ones are important and what are important. will be studied, and make conclusions, so that they are easily understood by themselves and others.

Qualitative Data Analysis Techniques, In analyzing qualitative data, there are 3 (three) stages, as follows:

a. Data reduction

Reducing data means summarizing, choosing the main things, focusing on the things that are important, and looking for themes and patterns. Thus the data that has been reduced will provide a clearer picture, and make it easier for researchers to conduct further data collection, and look for it if needed. Data reduction can be assisted with equipment, such as computers, notebooks, and so on. In reducing data, each researcher will be guided by the objectives to be achieved. The main aim of qualitative research is on the findings. Therefore, if the researcher in conducting the research finds everything that is considered foreign, unknown, and does not have a pattern, that is precisely what the researcher should pay attention to in conducting data reduction.

b. Data Presentation

Data presentation is an activity when a set of information is compiled, thus giving the possibility of drawing conclusions. The form of presentation of qualitative data is in the form of narrative text (in the form of field notes), matrices, graphs, networks and charts.

c. Withdrawal of Conclusions / Verification

Drawing conclusions are the results of the analysis that can be used to take action. According to Miles and Huberman, the initial conclusions put forward are still temporary, and will change if no strong evidence is found to support the next stage of data collection. However, if the conclusions put forward at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward are credible conclusions.

### 3. Results and Discussion

#### 3.1 Factors Affecting Taxpayer Compliance at the Payakumbuh Pratama Tax Service Office.

##### a. Information Access

According to Wardiana (2012), information technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely relevant, accurate and timely information, which is used to personal, business, and government needs and is strategic information for decision making.

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that access to information has been provided by KPP Pratama Payakumbuh which can be seen on banners, banners and radio. Agencies always provide information to taxpayers on the basis of existing laws and try to equalize perceptions of taxpayers by conducting discussions and socialization. In addition, reporting can be done online (efiling), but for areas that are difficult to reach, they are not able to obtain good information, especially taxpayers who are technologically savvy, thus requiring AR to work even harder.

##### b. Quality of Human Resources

According to Spencer and Spencer (2013) define competence as a basic characteristic possessed by an individual that is causally related in meeting the criteria needed to occupy a position. Competence consists of 5 types of characteristics, namely motives, innate factors, self-concept, knowledge and skills. The statement implies that competence is a person's characteristics related to effective and or superior performance in certain work situations. Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that the quality of human resources is good, this can be seen from the ability of employees to utilize existing data even though the utilization has not been maximized as a whole.

**c. Justice**

Justice is a principle that becomes the main substance in policy formulation. The principle of justice is something very abstract and subjective, so it is very difficult to find a formula that can fulfill all aspects of justice. There is no policy that can satisfy all parties, if on the one hand a policy is considered fair, but it is not necessarily fair if viewed from the other side. In accordance with the opinion of Kirchler et al. (2014) which shows that the higher the fairness felt by taxpayers towards taxes, the greater the willingness to pay taxes, in other words, the smaller the desire to behave disobediently and conversely, the lower the perceived justice of the tax system, the higher the intention to disobey. .

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that employees have been able to behave fairly to all taxpayers. This can be seen from the provision of the same service to all taxpayers without discrimination. It can be seen from the way that employees do not discriminate between taxpayers, whether they are cadres of a political party or members of the DPR, will continue to be monitored the same as other taxpayers. However, due to the limited number of Account Representatives, not all taxpayers are able to be monitored optimally, where the Account Representative in conducting supervision prioritizes some taxpayers.

**d. Tax Rate**

The reduction in tariffs to half a percent is an incentive policy taken by the government in the hope that lower tariffs can reduce the business burden of MSME actors, and the reduced burden can be used as capital for business development. Because the tax rate is one of the factors that causes the level of taxpayer compliance. If the rate is unbalanced or inappropriate, the tax rate is high while the taxpayer's income is low or the rate is low while the taxpayer's income is high, it causes taxpayer compliance to decrease (Muhamad, 2019).

Overall, from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that the current tax rate has not been able to increase taxpayer compliance. This is due to the low level of public awareness regarding tax payments. In addition, there are still taxpayers who do not know the tax rate they must pay. This is because the supervisory area is very wide and the taxpayer's lack of knowledge of taxation, the level of taxpayer literacy is lacking, the socialization carried out has not been able to touch the existing taxpayers one by one so that not all taxpayers know about the existing tax rules and tax rates.

**e. Penalty**

The purpose of the existence of tax sanctions is so that it can cause taxpayer compliance by taxpayers, so that taxpayers will comply because they think of severe sanctions in the form of fines due to illegal actions in their business, namely smuggling taxes. Where tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be complied with/obeyed/obeyed, or in other words, tax sanctions are an intercept tool so that taxpayers do not violate tax norms (Mardiasmo, 2019).

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that the sanctions have been carried out properly. This is because from the beginning the making of a taxpayer NPWP has been explained about the rights and responsibilities of being a taxpayer. In addition, KPP Pratama Payakumbuh also routinely informs taxpayers to pay taxes either through social media, outreach to agencies or associations, pamphlets, banners, billboards and others. Where with the existing tax administration system, it is possible to capture which taxpayers do not comply with immediate sanctions issued through the STP. In giving sanctions, KPP Pratama Payakumbuh is not picky, which means that every taxpayer who does not comply will be given sanctions.

#### **f. Supervision/ Monitoring**

According to Robbins (2015), in achieving the objectives of supervision, a concept of effectiveness is needed, because effectiveness is the state and ability for the success of a work done by humans in order to provide useful benefits as expected. Effectiveness must be assessed using an approach to achieving goals rather than the method, so that it is expected to be able to provide an overview of the success of an organization in achieving its goals.

Overall, from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that supervision/monitoring has been carried out for all taxpayers and employees. The monitoring of taxpayers has not been maximized, this is because one Account Representative must supervise 10,000-15,000 while ideally they must supervise 4,000 taxpayers. Also due to the low awareness of taxpayers KPP Pratama Payakumbuh. Meanwhile, for monitoring employees who work not according to the rules, they will be given sanctions. If the employee makes a mistake, the supervisor will be called, after that if the employee continues to make a mistake, a written warning will be given. Meanwhile, if you make a third mistake, you will be given sanctions in accordance with Government Regulation of the Republic of Indonesia Number 94 of 2021 concerning Civil Servant Discipline. Article 3 concerning the Obligations of Civil Servants, letter e describes PNS in carrying out official duties with full dedication, honesty, awareness, and responsibility.

In addition, the existence of tax data has provided information in monitoring taxpayers. However, it has not been able to be utilized optimally, this is because the existing data does not exist in one data bank, for now it is still scattered in several applications, therefore if employees only use one data source, the supervision carried out is not optimal.

### **3.2 Factors That Become Obstacles in Improving Taxpayer Compliance at the Payakumbuh Tax Service Office**

#### **a. Internal Constraints**

The success of communication is a determinant of the success of an agency in achieving its goals, especially those whose main focus is on public services. The establishment of good communication will enable the public as the service objective to capture the information provided to them, and this will be the starting point for the success of a public service. Misunderstanding or differences in perception between the sender and recipient of the message is one of the barriers to communication. In line with research conducted by Ginting (2021) suggests that interpersonal communication affects taxpayer satisfaction, so that taxpayers are increasingly obedient in paying their tax obligations.

Overall, from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that there are still internal obstacles that occur. As the number of Account Representative employees is not sufficient, this is because the proportion of placements carried out by KPP Pratama Payakumbuh is not optimal, this can be seen from the number of employees in implementing positions than Account Representatives, which should have more employees in Account Representative positions. In addition, there are still some employees who are not friendly with taxpayers, even though the employees have received communication skill training. With this unfriendly employee, it will have an impact on other employees. However, employees at KPP Pratama Payakumbuh already have the ability in accordance with their respective fields because the employees have attended the OJT program for 6 months, training and IHT are routinely carried out to improve the quality of human resources to meet standards as employees of the Directorate General of Taxes. In addition, in the placement of employees, a strict selection is carried out so that these employees still have the ability in their respective fields.

**b. External Constraints**

According to Harahap (2013) states that the adoption of the Self Assessment system brings the mission and consequences of changing attitudes (awareness) of citizens to pay taxes voluntarily (voluntary compliance). Compliance with fulfilling tax obligations voluntarily is the backbone of the Self Assessment System. Likewise, the opinion of Jatmiko (2006) which explains that the higher the level of awareness of taxpayers, the better understanding and implementation of tax obligations so as to increase compliance. Taxpayer awareness of the tax function as state financing is very much needed to improve taxpayer compliance

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that there are still external obstacles that occur such as the level of awareness of taxpayers is very low. Where taxpayers from the beginning of making NPWP have been reminded to report and also there is information, both banners, pamphlets and also from social media, but taxpayers reason to forget and say that they don't know if they have to report. However, when viewed from the existing regulations, this greatly contributes to increasing taxpayer compliance. Because basically every existing tax regulation aims to improve taxpayer compliance. Like the PP 23 regulation with a 0.5% dance, this was made with the hope that MSME taxpayer compliance and reporting would be able to increase.

**3.3 How is the Strategy for Utilizing Tax Data in Improving Taxpayer Compliance at the Payakumbuh Pratama Tax Service Office.****a. Doing Socialization Equitable**

Socialization is carried out not only so that certain norms and rules can be understood, the ultimate goal is so that the recipient of the socialization can behave and be able to act according to the applicable norms and rules. According to Sudrajat (2015) tax socialization means an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase.

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that the socialization has been done well. This can be seen from the socialization that has been carried out to all taxpayers such as employers, local government agencies, MSMEs and other taxpayers. However, at the time of socialization many taxpayers were not present where these taxpayers had little intention to participate in the socialization held. In addition, because of the vast area and the large number of taxpayers, the socialization carried out has not been able to reach one by one existing taxpayers. Meanwhile, in conducting socialization with taxpayers, it is done face-to-face or online, face-to-face by opening tax classes, TGTC, BDS. In addition, it also conducts socialization to associations or business groups or cooperatives by asking for help from other parties such as local governments. Socialization was also carried out through the installation of billboards, pamphlets, banners and also utilizing social media.

**b. Performing Excellent Service in Serving Taxpayers**

Taxpayers are the main factor in determining the success or failure of tax collection and collection activities, in other words, they must get the best service, then, comfort and legal certainty must be guaranteed. However, there are still taxpayers at KPP Pratama Payakumbuh who feel that they find obstacles in the service process provided by employees. So that if these attitudes and services are not improved, there will be a decrease in the submission of tax reports in the future. According to Jatmiko (2006) service is a way to help, manage or prepare all the needs that a person needs. Fikus is a tax officer, so fikus service can be interpreted as a form or method of tax officers in helping,

Overall, from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that excellent service has been carried out well. This can be seen from the excellent service that has been carried out and is able to be carried out by employees at the Payakumbuh KPP Pratama. Where this

excellent service was proclaimed by KPP Pratama Payakumbuh to become an area with an integrity zone towards an area free from corruption. Where this excellent service is carried out by providing information counters, providing consultation through the helpdesk and providing counseling by account representatives and also during breaks the service continues because employees take turns taking turns so that taxpayers are comfortable and satisfied with the existing services.

#### **c. Improving the Ability of Examiners**

In the opinion of Jamaran et al in Heriyanto (2018) concluded that one of the main benefits of using competence in organizations is to move human resources towards the targets the organization wants to achieve. Besides that, competence will encourage employees to acquire and apply skills and knowledge according to job requirements, because this is an instrument for achieving the targets desired by the organization.

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that the ability of the examiners is very good. This is because every employee at the existing Payakumbuh KPP Pratama has fulfilled the requirements as an employee of the tax directorate, besides that employees are always given training so that they are able to work professionally. In addition, the inspectors at the Payakumbuh KPP Pratama have received training or education to improve their abilities. This is because before employees become tax auditors, they will be given training and briefing on the duties and responsibilities of being an examiner, in conducting the training there is also a recording of their activities besides that employees who take part in the training must pass before they can become examiners.

#### **d. Tax Incentive**

Tax incentives are one of the instruments that are often used by several countries to attract investment to their country. In Indonesia, there are two types of incentives, namely Tax Holiday and Tax Allowance. Where Tax Holiday is intended for reduction of corporate income tax and Tax Allowance is intended for certain business fields and/or areas for investment. According to Latif et al. (2020) that tax relief will have the potential to make the country more prosperous. This argument assumes that financial incentives really are the determining factor for all firms.

Overall from the results of interviews conducted at KPP Pratama Payakumbuh, it can be said that tax incentives have been given to taxpayers. Where the provision of non-financial incentives to obedient taxpayers will be given appreciation awards, besides that, because they are cooperative, they will be given relief in repayment time, and also ease in administration. late reporting. For tax incentives financially, with this pandemic, the government will provide PPh 21 tax incentives for MSMEs with income below 200 million per year, final PPh for MSMEs of 0.5% are borne by the government, final PPh from construction services P3-TGAI is borne government,

## **4. Conclusion**

Factors that affect taxpayer compliance at the Payakumbuh Primary Tax Office, based on the results of research that has been carried out by the author using the following indicators: a. Access to information, this has been provided by the Payakumbuh Primary Service Office, both in the form of banners, banners, and others as well as direct socialization, b. The quality of human resources, where the Payakumbuh Pratama Tax Service Office already has competent employees, but in terms of the number of existing employees, it is not appropriate when compared to the number of taxpayers, c. Justice, Payakumbuh Primary Tax Office employees are able to behave fairly to all taxpayers, d. tax rate, the current tax rate has not been able to improve taxpayer compliance this is due to the low awareness of taxpayers to pay taxes, e. Sanctions, at the Payakumbuh Tax Service Office, the sanctions have been carried out properly. Where in the provision of sanctions the Payakumbuh Pratama Tax

Service Office is not picky, which means that every taxpayer who does not comply will be given a sanction, and f. Supervision/Monitoring, this has been done both to taxpayers and to employees. Where the monitoring of taxpayers is carried out by the Account Representative while monitoring employees is the leader. Where in the provision of sanctions the Payakumbuh Pratama Tax Service Office is not picky, which means that every taxpayer who does not comply will be given a sanction, and f. Supervision/Monitoring, this has been done both to taxpayers and to employees. Where the monitoring of taxpayers is carried out by the Account Representative while monitoring employees is the leader. Where in the provision of sanctions the Payakumbuh Pratama Tax Service Office is not picky, which means that every taxpayer who does not comply will be given a sanction, and f. Supervision/Monitoring, this has been done both to taxpayers and to employees. Where the monitoring of taxpayers is carried out by the Account Representative while monitoring employees is the leader.

The factors that become obstacles in increasing taxpayer compliance in the Payakumbuh Pratama Tax Service Office, based on the results of research that has been carried out by the author using the following indicators: a. Internal constraints, which are internal constraints at the Payakumbuh Pratama Tax Service Office, namely the number of Account Representatives is not sufficient, this is due to the proportion of placements that are not ideal and there are still unfriendly employees in serving taxpayers, and b. External constraints, which are the external constraints at the Payakumbuh Tax Service Office, namely the awareness of taxpayers is very low and also in the field there are often conflicts between tax regulations and other agency regulations.

What is the strategy for utilizing taxation data in improving taxpayer compliance at the Payakumbuh Pratama Tax Office, based on the results of research that has been carried out by the author using the following indicators: a. Conducting socialization evenly, where the Payakumbuh Primary Tax Service Office has disseminated evenly. This can be seen from the socialization that has been carried out to all taxpayers such as employers, local government agencies, MSMEs and other taxpayers, which is carried out face-to-face or online, b. Performing excellent service in serving taxpayers, where the Payakumbuh Pratama Tax Service Office has provided excellent service to taxpayers, such as providing information counters, providing consultation through the helpdesk as well as providing counseling by account representatives and also during breaks the service continues to run because employees take turns taking turns so that taxpayers are comfortable and satisfied with the existing services. Where the level of satisfaction of taxpayers can be seen from the survey results from number 10, the satisfaction of taxpayers is at number 9, c. Improving the ability of auditors, this has been done by the Payakumbuh Tax Service Office so that it has competent examiners. This is because before employees become tax auditors they will be given training and debriefing regarding the duties and responsibilities of being an examiner, In conducting the training, there is also a recording of their activities. Apart from that, employees who take part in the training must pass before they can become examiners and every year they are also given regular training, d. Tax incentives, where the Payakumbuh Tax Service Office has provided tax incentives to taxpayers. For non-financial incentives, obedient taxpayers will be given appreciation awards, besides that because they are cooperative, they will be given relief in repayment time, as well as ease in administration. late reporting. Meanwhile, this financial incentive is given to taxpayers who are affected by the COVID-19 pandemic.

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