

## **Impact of Tax Knowledge, Tax Sanctions, E-filing and Tax Volunteers on Personal Compulsory Tax Compliance (KPP Pratama Surakarta)**

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**Abstract:** The purpose of this study is to examine the effects of tax awareness, tax penalties, e-filing, and tax volunteers on people's compliance with their tax duties. The goal of this study is to increase people's compliance with the mandatory tax they must pay when they submit their SPT, one of the things the government is trying to make easier with the help of e-filing and tax volunteers. Data for this study was gathered by distributing a questionnaire to Pratama Surakarta's KPP Tax Office. Purposive sampling in sampling Double regression is the data analysis method that is being employed. Data processors: SPSS version 22.0 and Microsoft Excel. The findings of this study demonstrate how tax knowledge, tax penalties, and e-filing impact people's obligation to file taxes. Tax volunteers have no impact on a person's ability to comply with their tax duties.

**Keywords:** tax knowledge, tax sanctions, e-filing, tax volunteers, compulsory tax compliance of individuals.

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### **1. Introduction**

In terms of economic growth, Indonesia is one of the nations with the quickest rates in the world. Infrastructure and public facilities are built in order to facilitate economic growth. There is no requirement for a small sum of money during the construction process. APBN funding and taxes were used to pay for the development. Taxes are a source of low-risk income, and because Indonesia will inevitably get money from its own people, they may have an impact on the country's greater independence. The majority of state-funded activities are funded through taxes, which also serve as the main source of revenue for Indonesia's financing and economic growth. According to the DJP 2020 Annual Report, the yearly SPT submission's formal compliance ratio has been performing better since 2016. The yearly SPT reporting compliance ratio only decreased in 2018. There are a number of reasons why the compliance ratio fluctuates. Some of them include tax-related knowledge elements, tax penalties, assistance from tax volunteers, and government-prepared electronic forms designed to make it easier for taxpayers to submit SPT.

The modification of a citizen's or a group of citizen's attitudes and actions with the ultimate purpose of advancing society through efforts to educate and prepare is known as tax knowledge (Sukmono, 2017). According to the study (Evi Susilawati and K. Budiarta, 2013), having a good understanding of taxes has a positive effect on paying acceptable motor vehicle taxes and adhering to other tax obligations. The study (Yois and Theresia, 2021) came to the same conclusions about the data, concluding that tax knowledge is substantial and relevant in relation to required tax compliance in field cities. According to a study, tax punishments have a favorable and considerable effect on mandatory tax compliance in this regard (Putri and Abdul, 2021). In the interim, a penalty is required for any negligence or similar failure on the part of the taxpayer to perform his obligations.

(Mardiasmo, 2011:47) In other words, taxation sanctions are a preventive measure (preventive) to ensure that the taxpayer does not break taxation norms. Taxation is a guarantee that the terms of the regulations of tax laws (tax norms) will be observed or respected. Since there is a sanction assessment, it is reasonable to anticipate that people will honor their pledges and follow current rules with more courtesy. While though WP is already aware of and understands tax laws and penalties, a closer examination reveals that Indonesia's initial manual tax administration system still has several flaws. WP Acapulco encountered challenges in trying to quickly fix the SPT's failure. Due to the manual reporting system's requirement that WP submit SPT to the Tax Service Office (KPP), which has sporadic business hours, this occurs. 2018 (Teza&Junep). The provision of DJP Online sites, the hub of online tax services, as one of DJP's initiatives to improve services through tax information technology reform, allows taxpayers to more easily fulfill their tax obligations through e-filing services.

Delivering an annual SPT or yearly update is done by e-filing at [www.pajak.go.id](http://www.pajak.go.id), an application service provider (ASP) was used to create the work in real time online. E-filing is advantageous since the Application Service Provider (ASP) offers assistance resources that are available round-the-clock, every day of the week. This e-filing system consequently seems more effective. It was stated that the application of WPOP compliance with the implementation demonstrated a strong favorable impact based on the research conducted by I Nyoman

Darmayasa (2020). The more WPOPs that use e-filing, the more likely it is that WPIP will adhere to its tax duties in the case of SPT reporting. Given the significance of the advantages enjoyed by WPOP as a result of using electronic forms, Handayani and Tambun (2016) assert that while tax knowledge has an impact on tax compliance, the e-filing system has no bearing on adherence to tax duties. In the meantime, 10% of WPs that report SPT continue to not employ e-filing (Kementerian Keuangan Republik Indonesia, 2020). One of the causes is the WP's lack of technological and Internet literacy as well as its ignorance of its own rights and obligations. They are still hesitant to use e-filing because many people are still unsure on how to use it.

To combat this, DJP runs a program called Help Improve WPOP Compliance that aims to incorporate non-authority societies. They go by the name of tax volunteers. (Volunteer tax). Socialization and accompanying the use of e-filing for personal tax duties are two of the key responsibilities of tax volunteers in order to increase compliance with the tax duty and timely reporting of the yearly SPT. Based on research by I Nyoman Darmayasa (2020), it was said that the role variables of tax volunteers have a considerable favorable impact directly on compliance with WPOP. The pressure on the WPOP to increase administrative compliance grows as the role of tax volunteers increases. Based on additional research (Ratno et al., 2021), it was noted that tax volunteers had an impact on the rise in compliance. According to WP, tax volunteer activities were successful in raising the reach of tax compliance rates in the Holy District by 83,897%.

## 2. Literature Review and Hypothesis

### 2.1 Compliance Theory

Compliance theory by Stanley Milgram (1963). This hypothesis explains a state in which a person complies with established directives or laws. The social sciences have investigated conformity theory, especially psychology and sociology, which place a greater emphasis on the role that socialization plays in shaping a person's conformity behavior. Compliance with the tax obligation is the state in which the taxable person satisfies all tax responsibilities and satisfies tax rights, according to Hasanudin et al. (2020). A taxable individual must be aware of his tax responsibility in order to comply with the laws that have been set. This behavior is known as tax compliance. The intrinsic motivation that comes from within the person and the extrinsic incentive that comes from outside the person, such as the desire of the tax apparatus to promote tax compliance, are both a part of consciousness. The DJP government intends to improve taxpayer service through e-system-based services like e-registration, e-filing, and e-billing as one means to overhaul the tax administration system. Also, the DJP government recruits volunteer taxpayers to assist the general public in filing their SPT. This is done in accordance with the compliance principle so that the taxpayer can self-register, carry out SPT deposits, calculate and pay taxes swiftly and conveniently online.

### 2.2 Tax compliance

If the taxable person is obedient or disciplined in fulfilling and carrying out his tax obligations in accordance with applicable tax law, this can be said to be compliance with the tax obligation, which terminologically means obedience, observance, and discipline to orders or rules that have been established. (2017) Faizin et al. The degree of compliance by the taxpayer with tax payments reveals how well taxes are collected. The success rate of tax receipts will increase in direct proportion to the amount of tax compliance, raising the overall tax success rate..

### 2.3 Tax Knowledge

The most crucial thing a taxpayer must be aware of before meeting his tax duty is how to execute tax payments made by the individual taxpayer. This is corroborated by research done by (Yoris Nelasari Malau et al., 2021), which found that tax knowledge is common and important to Field City's requirement for tax compliance.

**H1:** Tax knowledge affects how well people comply with their own tax obligations..

### 2.4 Tax Sanctions

It can be claimed that tax penalties ensure that laws are followed; the taxpayer will abide by taxation invites (tax norms) and will not take any activities that are against them. This relates to tax compliance, where there are penalties imposed on the taxable person who violates. As a result, control over taxable behavior will exist, making it exempt from tax penalties. (Ida Ayu Putu, et al.,2020), for example, proposes that tax punishments have a favorable and significant impact on mandatory tax compliance.

**H2:** There is an effect of tax sanctions on compliance with personal tax obligations..

### 2.5 E-filing

Individual taxpayers' tax payments must be made through electronic filing because it is thought to make it easier for them to fulfill their tax payment obligations. This has to do with following tax laws as they are put into practice, which can be aided by the availability of e-filing technology. How Agustiniingsih (2016) and Nurhidayah conducted earlier research (2015). The use of e-filing has a favorable influence on the required compliance with taxes; the more successfully it is used, the higher the actual compliance with the tax obligation will be.

**H3:** There is a significant influence of e-filing on compliance with the obligatory tax of individuals.

### 2.6 Tax Volunteers

Tax volunteers play a big part in assisting taxable people with their annual tax filing and can also assist the general public, especially those who want to file their annual tax returns electronically but have trouble using computers. People typically operate in a rational manner, basing it on the knowledge that they have gained from their behaviors, both overtly and implicitly.

This is consistent with the findings of Nabila et al. (2019), who note that increased WP compliance as a result of tax volunteer activities is reflected in the accomplishment of the yearly SPT reception objective at 3 KPP site support.

**H4:** There is a significant influence of Tax Volunteers on the compliance with personal tax obligations.

### 3. Methodology and Procedures

#### 3.1 Population and Sample

A population is a large group of people who are willing to participate in a study. Populations, according to Sugiyono (2012), are generalized areas made up of things or persons that fit particular criteria set by researchers in order to be investigated and the conclusions gained from such research. The populations in this study are taxpaying persons who have filed tax returns with the City of Surakarta's Tax Service Office. Samples represent a portion of the population's size and features, claims Sugiyono (2012). In order to preserve the stability of population features, a good sample must contain adequate amounts. The following data were sampled for this investigation using the Slovenian formula:

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

n = Samples in total

N = Total Populations

E = mistake (5%) value

In this work, a non-probability sampler using a purposive sampler methodology was used as the sampling technique. The information gathered is a sample of several populations chosen in accordance with certain criteria, such as WPOP registered in KPP Pratama Kota Surakarta and having ever used E-filing..

#### 3.2 Data Analysis Technique

Since the double regression technique may directly infer the influence of each free variable employed individually or collectively, it was chosen to be used in this investigation. The following is the regression equation used in this study:

$$Y = \alpha + \beta_1PP + \beta_2SP + \beta_3E + \beta_4PRP + \epsilon$$

Y = Taxpayer compliance

$\alpha$  = constanta

PP = Tax knowledge

SR = Tax sanction

PF = E-filing

PRP = Tax volunteer

$\epsilon$  = Error

### 4. Result and Discussion

#### 4.1 Results of Demographic Analysis

For this investigation, KPP Pratama Surakarta provided a sample. The information used in this study is primary information that was gathered via disseminating questionnaires on paper and the Internet. The questionnaire is sent along with a cover letter that includes the application and is received through e-risetDjp. A sample of 100 respondents was acquired and used in accordance with the sampling criteria established in this study. There were 45 female and 55 male respondents, or 55% and 45% respectively. Based on the aforementioned answers, it can be inferred that 83, or 83%, of the respondents of KPP Pratama Surakarta have ever received tax assistance from tax volunteers, whereas 17 or 17% have never done so. The typical respondent listed in the KPP Pratama Surakarta canthen be confirmed to have ever received tax aid from tax volunteers.

#### 4.2 Results of Statistical Analysis

Validity tests and rehabilitation tests were utilized in this study to evaluate the questionnaire's validity. If the answers to the survey's questions reveal information that will be used to calculate its results, the survey is considered to be legitimate. And once the validity test has been completed, discover that every question is valid. The reliability test results revealed that Cronbach's alpha was higher than 0.60 for all tax compliance variables (tax knowledge, tax sanctions, e-filing, and tax volunteer declarations). Each variable has the following values: 0.783, 0.642, 0.749, 0.913, and 0.894. The variables independence, professionalism, professionalism, experience, and "degree of materiality on the researcher's questionnaire are then inferred from these values to be trustworthy.

According to the test results, the variable of tax awareness has a substantial impact on the individual's compulsory tax compliance variable at KPP Pratama Surakarta, with the significance value of the variable (X1) being 0.000 less than 0.05. The findings of this study concur with those of Putri and Abdul's study from 2021, which found that tax penalties have a positive and significant effect on tax compliance. According to the analysis above, the likelihood that a tax payer will comply with his or her tax obligations increases with

increased knowledge and understanding of those obligations. It can be concluded **(H1) is accepted**, that a person's compliance with their tax obligations is significantly influenced by their level of tax knowledge.

Based on the test results, it can be said that the tax sanction variable (X2) has a substantial impact on the individual's compulsory tax compliance variable at KPP Pratama Surakarta because its significance value is 0.032 less than 0.05. The findings of this study are in line with those of Hetty Syaeresa's research (2021), and they show that tax penalties have a considerable effect on people's obligation to pay taxes. Conclusion: The second hypothesis **(H2)**, that tax penalties have a considerable effect on people's compliance with their tax duties, **is accepted**.

The significant improvement value (sig) of the variable application of the e-filing system is known to be 0.003, which is less than the significant rate of 0.05 (= 5%), based on the test findings of the hypothesis. These regression results demonstrate that the e-filing system's installation has a considerable effect on individual tax compliance. This suggests that the advantages, simplicity, and satisfaction of using the electronic filing system will make the taxpayer who uses it to submit SPT liable for tax in carrying out his tax duties. System improvements for reporting the annual SPT online can help with tax compliance thanks to the innovation made by the General Directorate of Taxes. The findings of this study are consistent with those of I Nyoman Darmayasa's research (2020), which found that the use of e-filing significantly affects mandatory tax compliance. Conclusion: The third hypothesis (H3), that the use of the e-filing system has a considerable impact on individual compliance with the mandatory tax, **is accepted**.

The significant variable value (sig) of the role of tax volunteers is 0.233, which implies that the lei is larger than the significance rate of 0.05, according to the results of the hypothesis test. These regression results show that the involvement of tax volunteers has no appreciable influence on whether or not individuals comply with their tax obligations. This means that the findings of this study are at odds with those of the I-Darmayasa study (2020), which found that the contribution of tax volunteers had little to no effect on tax compliance. Conclusion: The fourth hypothesis **(H4)**, that the function of tax volunteers has no appreciable impact on people's compliance with their tax duties, **is rejected**.

## 5. Kesimpulan

The purpose of the project is to evaluate the effects of tax awareness, tax penalties, e-filing, and tax volunteers on individual tax compliance. at Surakarta (KPP Pratama). It can be inferred from the testing and analysis that have been done in this study that tax awareness, tax penalties, and e-filing all have a good influence on or may have a negative impact on people's compliance with their tax duties. Even while tax volunteers are helpful, personal tax compliance is unaffected by this. This study still has many shortcomings, including the inability to walk respondents through the questionnaire-filling process one at a time because multiple respondents visit SAMSAT at any given moment, among other difficulties. As a result, some questions cannot be processed because respondents struggle to grasp or are unsure about the claims in the questionnaire when filling it out. Due to the fact that research employing questionnaires depends on the respondents' presuppositions and is not subjectivity-free, the responses provided by respondents to the research results do not accurately reflect the actual situation.

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