THE EFFECT OF AWARENESS, SELF-ASSESSMENT, FISCAL SERVICES, E-BILLING, AND SANCTIONS ON WPOP COMPLIANCE

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ABSTRACT

Indonesia is one of the developing countries that continues to carry out development in various sectors. The rampant development of existing infrastructure and the construction of a new capital city that is underway, it also affects the expenditure of national income. There are various sources of national income, one of which is the taxation sector which is the largest source of state cash revenue.This research uses a quantitative approach. The type of data used in this study is primary data. The sample in this study amounted to 100 respondents with certain criteria using non-probability sampling method with purposive sampling technique. The data source in this study is primary data obtained directly from filling out questionnaires given to respondents. The data collection technique uses a questionnaire or questionnaire method. The data analysis technique used Multiple Linear Regression Analysis and significant tests (classical assumption test, t test, f test, and determination coefficient test).Based on the results of this study are 1) From partial testing of Taxpayer Awareness on xpayer Compliance obtained sig value = 0.000> 0.05, 2) From partial testing of the Self-Assessment System on Taxpayer Compliance, the sig value = 0.000 < 0.05, 3) From partial testing of Tax Service on Taxpayer Compliance, the sig value = 0.031 < 0.05, 4) From partial testing of E-Billing Implementation on Taxpayer Compliance, the sig value = 0.001 < 0.05, 5) From partial testing of tax sanctions on Taxpayer Compliance, the sig value = 0.030 < 0.05. The conclusion of this research is 1) Taxpayer awareness affects the compliance of individual taxpayers in Tegal City, 2) Self Assessment System affects the compliance of individual taxpayers in Tegal City, 3) Fiskus service affects the compliance of individual taxpayers in Tegal city, 4) The application of E-Billing affects the compliance of individual taxpayers in Tegal City, 5) Tax Sanctions affects the compliance of individual taxpayers in Tegal City.

Keywords:Taxpayer Awareness, Self Assessment Sytem, Fiscal Services, E-Billing Implementation, Tax Sanctions, Taxpayer Compliance

A. Introduction

The continuous development of science and technology has encouraged humans to better master, accept, and adapt to these changes (Purnamasari & Wibowo, 2021). In Indonesia, a developing country with a high poverty rate, the management of national income by the government is crucial, especially with the rampant infrastructure development and the new capital city project underway (Purnamasari & Wibowo, 2021). National income is supported by the taxation sector as one of the largest sources of state treasury revenue. Taxes collected from the

people are based on Law No.16 of 2009 and are coercive, although the benefits are felt by the general public more than the individuals who pay them (Purnamasari & Wibowo, 2021).

Taxpayers are required to calculate, pay, and report their own taxes to the state, which can be done through various institutions such as Perception Banks or Perception Posts (Source DGT). Nonetheless, not all taxpayers comply with their obligations on the grounds of the indirect benefits they get from the taxes paid (Joy et al., 2022). Internal and external

factors affect taxpayer compliance, which is influenced by their understanding of tax obligations (Setiadi & Rosyadi, 2022). Tax awareness is the main key in increasing taxpayer compliance, although there are still many people who do not feel like paying taxes because of the perception that the benefits are not worth the obligations that must be fulfilled (Varotsis & Katerelos, 2020).

In an effort to increase tax revenue, the Self Assessment System gives taxpayers the confidence to calculate and report their own taxes (Apriani et al., 2018). Modernization of tax administration, such as the use of the e-billing system, has simplified the tax payment process throughout Indonesia (Nillai & Widyawati, 2021). However, taxpayer discipline in paying taxes is still influenced by their knowledge of taxation and perceptions of applicable tax laws (Nugrahaeni & Suryaningrum, 2023). The participation of the government, especially the Directorate General of Taxes (DGT), in conducting tax reform and increasing tax awareness in the community is very important to ensure taxpayer compliance in paying their taxes (Gusti & Muid, 2023).

The observed phenomenon shows an increase in individual taxpayer compliance in reporting, although the 2024 Annual Tax Return formal compliance target set by DGT has not been achieved (DGT, 2024). In that year, DGT noted that a total of 19,273,374 taxpayers had to report their Annual Tax Return, with a formal compliance target of 83.22%. However, by April 30, 2024, the formal compliance rate had only reached 73.58%, with the number of Annual Tax Return filings reaching 14,186,630 (DGT, 2024). To achieve the target, DGT needs more

than 1,852,672 additional reports that year (DGT, 2024).

B. LITERATURE REVIEW
Teory Agency

Agency theory, according to Jensen & Meckling (1976), describes the contractual relationship between a principal and an agent in which the principal authorizes the agent to act on his behalf. Conflicts often arise due to differences in interests between the two, and the principal can reduce conflicts by providing incentives and monitoring the actions of the agent. This conflict generates agency costs, including information, control, and discipline costs that the principal incurs to ensure that the agent operates as intended. The theory also assumes that agents and principals have different motivations: agents tend to be risk-averse while maximizing their economic and psychological benefits, while principals focus on the financial return of their investment. In the context of taxation, *agency* theory creates a conflict between tax authorities who want maximum tax revenue and company management who seek to minimize tax costs. The agent, which in this case is management, may be incentivized to reduce corporate taxes, although this may present a risk of conflict with the tax authorities. As a result, tax avoidance strategies can be used to minimize the amount of tax to be paid, but also increase the complexity of maintaining a balance between the interests of the tax authorities and principals and the impact on corporate profits.
Tax

According to Mardiasmo (2019: 3), tax is a government effort to achieve state independence in financing development that is

beneficial for the common interest. This source of revenue can be optimally developed by the government according to the needs and conditions of society. Taxes, as explained by Prof. Dr. Rochmat Soemitro (2013: 1), are mandatory contributions imposed on the people based on the law without any direct contraprestasi received, the purpose of which is to fund public expenditures. In addition, according to Prof. Dr. Mardiasmo, MBA, Akt, QIA, CFrA, CA, taxes have budgetary functions, regulate social and economic policies, and price stabilization to control inflation. Tax also acts as a revenue levy that supports development and increases national income.

Taxpayer awareness

Taxpayer awareness is defined as an attitude that arises from a willingness that is sincere, sincere, and without coercion to carry out the obligation to do something according to the rules. An example is the obligation of taxpayers who live in compliance with tax provisions. Awareness can grow if a taxpayer has knowledge, understanding, and accepts the function of the socialization aspect of taxation and has a good view of the usefulness, benefits, and certainty of tax law. Awareness in taxpayers must exist because certain awareness of tax provisions cannot be formed perfectly and the usefulness of taxation will not be realized properly over time (Almadi & Sumartadi, 2023) in (Dewi & Markus, 2018).

Self-Assessment System

The *Self-Assessment System* is a tax collection system managed by taxpayers who are submitted by the tax authorities to the taxpayers concerned, so that taxpayers must be active to calculate, pay, and report to the relevant Tax Office. A taxpayer who already has knowledge of taxation rules, and has confidence in the results of fulfilling his tax, the level of awareness and taxpayer obligations will also get a positive relationship. This creates a justification that in tax reporting, tax payment depends on the honesty of the taxpayer itself (Dewi & Supardi, 2014) in (Anjani, 2019).

Fiskus Service

The implementation of the tax authorities can be interpreted as the work of employees who are tasked with carrying out, helping to prepare needs in terms of taxpayers. Quality tax implementation can provide a variety of reliable information about taxation such as procedures for calculating, depositing, and reporting taxes to taxpayers. In addition, an important factor in the implementation is the attitude of these employees while carrying out the implementation of taxpayers, for example, such as interacting well, polite, friendly, patient and with that it can increase the implementation and obligations of taxpayers (Nugraihaini & Suryaningrum, 2023).

***E-Billing* Implementation**

E-Billing is a tax service with the aim of facilitating online tax payments to the Directorate General of Taxes (DGT). Indicators of the application of the *e-billing* system, as stated by Susanti (2021), include ease of tax payment, speed in tax payment, and accuracy in calculating and filling out Tax

Payment Slip. With the *e-billing* system, this can make it easier for taxpayers to make tax payments so that it can increase taxpayer compliance (Suhaidi, 2017) in (Susanti, 2021).

Tax Sanctions

Tax sanctions are a guarantee of the provisions of tax laws and regulations that must be obeyed, with one of the tax sanctions being a deterrent so that taxpayers do not violate tax norms. The government's goal of imposing tax sanctions is to encourage taxpayers to comply with taxes, and to have a deterrent effect on non-compliant taxpayers (Sandra & Chandrawi, 2021). Taxpayers will fulfill their tax obligations because they avoid tax sanctions that can harm them more. The higher the tax sanctions imposed, taxpayers will be more likely to comply with their tax obligations rather than having to pay high sanctions (Wahyuni, Kusuma, 2021).

Previous research that has been done is the basis for this research. Purnamasari & Wibowo (2021) regarding the factors that affect individual taxpayer compliance, show that the variables of e-registration system implementation, e-filing, e-billing, tax knowledge, taxpayer awareness, taxpayer service quality, and tax sanctions have a positive effect on individual taxpayer compliance (Aitmajai & Sumarti, 2023). Other findings from Aitmajai & Sumarti (2023) also confirm that factors such as modern tax administration systems, tax knowledge, tax socialization, awareness, and tax sanctions have a positive influence on individual taxpayer compliance. In addition, Yuliani & Fidiani (2021) found that

modernization of the administrative system, tax authorities' services, and tax sanctions contribute positively to individual taxpayer compliance, with no significant effect from the aspect of tax socialization.

C. RESEARCH METHODS

This research is a quantitative study that uses surveys and questionnaires as primary data collection methods. The population of this study consisted of personal taxpayers registered at KPP Pratama Tegal City for the last 5 years with a total population of 171,767. The study used a correlational approach to see the relationship between variables. The dependent variable in this study is personal taxpayer compliance. Independent variables include: Taxpayer Awareness, *Self-Assessment* System, Fiscal Services, *E-Billing*, and Tax Incentives. The data analysis method used is multiple linear regression with hypothesis testing to test the significant effect of the independent variable on the dependent variable. Test the validity and reliability of the instrument using the Pearson correlation test and internal consistency with the Cronbach alpha coefficient> 0.6.

D. RESEARCH RESULTS AND DISCUSSION

In the results of this study, validity and reliability tests were carried out for all research variables, namely the Taxpayer Awareness Variable (X1), *Self-Assessment System* (X2), Fiscal Reporting (X3), E-Billing Implementation (X4), and Tax Sanctions (X5) on Taxpayer Compliance (Y). The validity test was conducted on 30 respondents using MS Excel and SPSS 22 to ensure that the questionnaire used was valid and reliable.

Analysis using the Product Moment Coefficient of Correlation formula and SPSS version 25 shows that all 30 questionnaire items are proven valid with a significant r value (r> r table, α = 0.05). In addition, 100 initial respondents were used for the validity test before collecting data from the final 30 respondents. Then, a reliability test was conducted to measure the consistency of the questionnaire as an indicator of each variable. Cronbach's alpha value > 0.6 was used to assess the reliability of the variables. The results of the Taxpayer Awareness, Self Assessment System, Fiscal Reporting, E-Billing Implementation, and Tax Sanctions on Taxpayer Compliance variables show the Cronbach's alpha values are 0.757; 0.707; 0.778; 0.728; 0.724; 0.723, all of which are more than 0.6, indicating that all of these variables can be considered reliable.

The description of the respondents shows that the majority of respondents in this study were male, with a total of 55 respondents or 55%, while female respondents totaled 45 respondents or 45%. So it can be concluded that the majority of respondents are male. In terms of age, of the 100 respondents surveyed, 12% were 20-30 years old, 43% were 31-40 years old, and 45% were more than 40 years old. Meanwhile, in terms of education, of the 100 respondents surveyed, 28 respondents (28%) had a junior high school educational background, 44 respondents (44%) from SMA / SMK, 8 respondents (8%) graduated from D3 / S1, and the remaining 20 respondents (20%). Thus, the majority of respondents in this study have a high school/vocational school educational background.

The results of the descriptive analysis show the statistics of several research variables as follows: Taxpayer compliance has a minimum value of 19, a maximum of 28, an average of 24.4700, and a standard deviation of 2.34178. Tax Awareness has a minimum value of 12, a maximum of 20, an average of 17.5200, and a standard deviation of 1.66655. *The Self-Assessment System* has a minimum value of 21, a maximum of 30, an average of 26.3300, and a standard deviation of 2.51482. Fiskus service has a minimum value of 14, a maximum of 19, an average of 17.1000, and a standard deviation of 1.25126. *E-Billing* implementation has a minimum value of 17, a maximum of 25, an average of 21.7000, and a standard deviation of 1.86677. Tax Sanctions has a minimum value of 15, a maximum of 24, an average of 21.7700, and a standard deviation of 1.96872. The classic assumption test results show that the data has a normal distribution based on the Kolmogorov-Smirnov test with a significance value of 0.200> 0.05. The multicollinearity test shows a tolerance value greater than 0.1 and a VIF value smaller than 10 for all variables, indicating the absence of multicollinearity problems. The heteroscedasticity test shows no clear pattern on the dot graph, indicating no heteroscedasticity. Multiple linear regression analysis shows that Tax Awareness, *Self-Assessment System*, Fiscal Services, E-Billing Implementation, and Tax Sanctions together have a positive effect on Taxpayer Compliance, with each regression coefficient being 0.427 for Tax Awareness, 0.282 for *Self-Assessment System*, 0.264 for Fiscal Services, 0.312 for E-Billing Implementation, and 0.110 for Tax Sanctions. The significance

test results show that the variables of Tax Awareness (X1), *Self-Assessment System* (X2), Fiscal Services (X3), *E-Billing* Implementation (X4), and Tax Sanctions (X5) individually have a significant effect on Individual Taxpayer Compliance at KPP Pratama Tegal City with a significance value of less than 0.05 each. Simultaneously, these variables also significantly affect taxpayer compliance with a calculated F value of 100,631 and a significance value of 0.000. The coefficient of determination shows that 83.4% of the variation in taxpayer compliance is explained by the independent variables (Tax Awareness, *Self-Assessment System*, Fiscal Services, *E-Billing* Implementation, and Tax Sanctions), while the remaining 16.6% is influenced by other factors not included in the model.

This study shows that Tax Awareness has a significant effect on Taxpayer Compliance, with a t value of 3.178 and a significance of 0.000 <0.05. The theory from Purnamasari & Wibowo (2021) explains that taxpayer awareness is key in ensuring correct and voluntary understanding and implementation of tax provisions. This study recommends increasing taxpayer awareness through socialization, education, improving information services, tax consultations, and developing a more user-friendly tax reporting system. Collaboration with educational institutions and local communities is also recommended to support sustainable tax awareness campaigns. This finding is in line with previous research by Joy et al. (2022) which also shows the effect of Taxpayer Awareness on Taxpayer Compliance.

This study shows that the *Self-Assessment System* has a significant effect on Taxpayer Compliance, with a t value of 3.653 and a significance of 0.000 <0.05. The theory of Sukiyaningsih (2020) emphasizes the importance of taxpayer awareness in improving the application of the *self-assessment system* and tax compliance. This study recommends efforts to increase awareness about tax obligations because many people tend to avoid these obligations. Practically, this study suggests increasing taxpayer understanding through socialization programs, training, and easy-to-understand self-assessment guides. Improvements to the online reporting system are also needed to facilitate access, while incentives for compliant taxpayers and law enforcement against violations can strengthen tax compliance. This finding is in line with previous research by Am (2020), which also shows the effect of the *Self-Assessment System* on Taxpayer Compliance.

The Fiscal Service variable has a significant effect on Taxpayer Compliance, with a t value of 2.187 and a significance of 0.031 <0.05. The theory of Nugrahani & Suryaningrum (2023) emphasizes the importance of the quality of tax officials in providing accurate information about tax procedures and a positive attitude in interacting with taxpayers to increase compliance. Practically, this study suggests improving the quality of tax authorities' services through training, responsive consultations both in person and online, and improving service systems to reduce waiting times. Increased transparency and effective communication between tax authorities and

taxpayers are also considered important to increase taxpayers' trust and satisfaction with tax authorities' services. The results of this study are consistent with the findings of Willmart & Puspita (2019) which show that Fiscal Services affect Taxpayer Compliance.

The E-Billing Implementation variable has a significant effect on Taxpayer Compliance, with a t value of 3.447 and a significance of 0.001 <0.05. The theory from Suryadi & Sunarti (2016) emphasizes that the application of E-Billing can improve the efficiency of tax administration through internet technology. Practically, the implementation of E-Billing at KPP Pratama Tegal City has the potential to have a significant impact on individual taxpayer compliance. The use of this technology not only facilitates the tax payment process and access to tax information, but also reduces the risk of errors or fraud in tax reporting. Thus, the implementation of E-Billing is expected to increase taxpayer awareness and compliance, and strengthen the integrity of the tax system as a whole. This finding is in line with the results of Nurmalitasari's research (2018) which shows a positive impact of E-Billing implementation on taxpayer compliance.

The Tax Sanctions variable is significant in influencing Taxpayer Compliance, with a t value of 2.917 and a significance of 0.030 <0.05. The theory of Yuliani & Fidiana (2021) emphasizes that tax sanctions act as a guarantee of compliance with tax regulations, to prevent violations by taxpayers. Practically, this study shows that the effect of tax sanctions on taxpayer compliance at KPP Pratama Tegal City is very important. These results can be the basis for improving tax

sanction policies to be more effective in encouraging taxpayer compliance. In addition, this study also indicates the need for KPP Pratama Kota Tegal to design a more effective communication strategy to increase awareness of the consequences of violating tax regulations. With a better understanding of the impact of tax sanctions, KPP Pratama Kota Tegal can improve its law enforcement to ensure taxpayer compliance, which in turn can increase tax revenue and strengthen the integrity of the tax system. This finding is in line with Sandra & Chandra's research (2021), which also shows that tax sanctions affect taxpayer compliance.

E. CONCLUSIONS

Taxpayer Awareness, *Self-Assessment System*, Fiscal Services, *E-Billing* Implementation, and Tax Sanctions have a positive and significant influence on Individual Taxpayer Compliance in the KPP Pratama Tegal area. Based on these results, it is recommended to increase taxpayer awareness through education and socialization programs, optimizing the self-assessment system, improving the quality of fiscal services, developing an effective e-billing system, and applying appropriate and proportional tax sanctions. For future research, it is recommended to examine other factors that can also affect taxpayer compliance, such as individual characteristics, economic factors, or culture.

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