TAX COMPLIANCE OF INDIVIDUAL TAXPAYERS IN TELECOMMUNICATION STATE OWNED ENTREPRISES (SOEs)

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Abstract

Taxes are the main source in financing a country's expenses. The government encourages income through taxes. This study aimed to determine the effect tax knowledge of taxpayers, tax socialization, tax penalties and fiscus services on taxpayer individuals compliance. The population and samples were 215 individual taxpayers. The sampling technique used census sampling. Data were analyzed using multiple linear regressions besides that also conducted validity and reliability test and classical assumption tests. Tax knowledge, tax socialization, tax penalties and fiscus services had a positive effect on taxpayer compliance both partially and simultaneously. Tax knowledge, tax socialization, tax sanction and fiscus services adjusted 64% while the rest of 36% were influenced by other factors not examined in this study.

Keywords: Tax knowledge, tax socialization, tax penalties, fiscus service, taxpayer compliance.

INTRODUCTION

Taxes are the main source in financing a country's expenses. Developing countries are already financing most of their budgets with taxation, but the least developed countries are still highly dependent on foreign assistance (Mascagni, Moore and McCluske, 2014). Taxpayer compliance is the compliance of taxpayers in carrying out their tax obligations in accordance with applicable regulations (Devos, 2014; Abdul and Wang’ombe’, 2018). Generally tax compliance is measured by compliance in paying and reporting taxes, has been done correctly in accordance with applicable regulations. Tax compliance also a fulfillment of tax obligations performed by taxpayers in the context of contributing to development today which is expected to be given voluntarily in fulfillment (Tjahjono and Husein, 2004). If taxpayers do not comply, it will lead to a desire to avoid, smuggle and tax neglect, which in turn will result in reduced state tax revenue (Devano and Rahayu, 2010).
Based on the symptom of a shift in the mindset of some people in Indonesia, which is marked by a decrease in the level of trust in taxation institutions related to the many scandals of misappropriation of tax funds in the bureaucracy of taxation agencies, highlighting this issue the authors are interested in taking the title in hopes of knowing the results of the facts on the ground whether in connection with issues that occur at the Taxation Agency tax compliance level in paying positive tax (keep increasing) or negative (decreasing).

In 2018 the number of employees of PT Telkomsel Jateng can be seen as many as 215 employees, from the data of tax compliance of permanent employees and contract employees of PT Telkom, which is indicated by the submission of Tax Returns (called SPT), is still low. Even though PPH tax no. 21 belongs to permanent employees already paid by the company by deducting directly from employee salaries, but there are still many employees who do not report Tax Returns (SPT). While many PT Telkomsel contract employees do not have a TIN and do not report Tax Notification (SPT).

The author is interested in taking research at PT Telkomsel Jateng because there are still many employees who have not pay and report their taxes. This can be seen from the total number of Telkomsel employees, both permanent and outsourced employees, as many as 215 employees, there are 55 employees who do not yet have a TIN and can certainly not pay taxes and report taxes. Therefore, taxpayers at PT Telkomsel Jateng are suitable to be used as research samples. So researchers are interested in examining how much the level of tax compliance at PT Telkomsel.

The purpose of this study is to determine the knowledge of taxpayers influencing the compliance of individual taxpayers, to find out the tax socialization has an effect on the compliance of individual taxpayers, to find out tax penalties affect the compliance of individual taxpayers and to find out that tax authorities have an effect on taxpayer compliance private person.

LITERATURE REVIEW

Taxpayer Compliance

Taxpayer compliance is a condition where taxpayers fulfill all tax obligations and carry out their tax rights. Taxpayer compliance is compliance in registering to re-submit a notification letter (SPT), calculate and pay tax payable, and pay tax arrears (Farid, 2016). Meanwhile, Imelda (2014) stated that tax compliance is a value which is willing to pay, sacrifice and exchange something to obtain goods or services. So it can be concluded that taxpayer compliance is a willingness where taxpayers to fulfill their tax obligations without coercion to tax institutions to be used to manage State households.

Tax Knowledge

Tax knowledge is knowledge of the general provisions in the field of taxation, the types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of tax payable, recording tax payable, up to how filling tax reporting (Sukrisno and Trisnawati, 2016; Devano and Rahayu, 2006). Tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies with respect to the implementation of their rights and obligations in the field of taxation.
Tax Socialization

Taxation socialization is an effort of the Director General of Taxes in particular the tax service office to provide understanding, information, and guidance to the public regarding everything related to taxation and taxation legislation (Farid, 2016). Tax socialization is an effort made by the Director General of Taxes to provide a knowledge to the public and especially taxpayers in order to know about all matters regarding taxation both regulations and taxation procedures through appropriate methods.

Tax Penalties

Mardiasmo (2009: 56) states that taxation penalties are guarantees that the provisions of taxation laws (tax norms) will be obeyed, in other words taxation penalties are a means of preventing taxpayers from violating taxation norms.

Fiscus Service

Fiscus services can be interpreted as a way for tax officers to help, manage, or prepare all the needs needed by someone who in this case is a taxpayer (Sasmita, 2012). Tax authorities can be interpreted the way or process of tax officers in serving or assisting, taking care of, and preparing all the requirements needed by taxpayers (Tjahjono and Husein, 2005).

Based on the literature review, empirical model in this study can be proposed as shown in Figure 1.

![Empirical Model](image)

**Figure 1. Empirical Model**

**Hypothesis**

Based on the empirical model and the literature review described earlier, the hypothesis in this study can be formulated as follows:

H1: Tax knowledge has a positive effect on individual tax payer compliance.
H2: Tax socialization has a positive effect on individual tax payer compliance.
H3: Tax penalties have a positive effect on individual tax payer compliance.
H4: The fiscus services have a positive effect on individual tax payer compliance.
H5: Tax knowledge, tax socialization, tax penalties and fiscus services affect the compliance of individual taxpayers.
METHODS

Types of research

The type of this research is quantitative research. Quantitative research methods are one type of research whose specifications are systematic, planned and clearly structured from the beginning to the design of the research (Sekaran, 2006).

Operational Variables

Taxpayer compliance is a situation where taxpayers fulfill all tax obligations and carry out their tax rights. Based on this definition, the dimension of taxpayer compliance is to fulfill all tax obligations and implement tax rights. From the above dimensions the indicators are as follows: 1) punctual delivery of notification, 2) do the calculation right, 3) punctual pay taxes, 4) do not have arrears of all types of taxes, and 5) never been sentenced.

Tax knowledge is knowledge of the general provisions in the field of taxation, the types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of tax payable, recording tax payable, to how to fill tax reporting. Based on the above definition, the operational dimension of Tax Knowledge is to know the general provisions in the taxation field. From the above dimensions the indicators are as follows: knowing the types of taxes, knowing tax regulations, knowing the procedure for calculating the tax paid, and knowing the deadline for submitting notification.

Tax socialization variable is an attempt by the Director General of Taxes in particular the tax service office to provide understanding, information and guidance to the public regarding everything related to taxation and taxation legislation. Based on the above definition, the operational dimension of tax socialization is to provide understanding, information, and taxation guidance. From the above dimensions the indicators are as follows: provide counseling about tax knowledge, discussion with taxpayers and community leaders, and direct information from the officer to the taxpayer.

Tax penalties is a guarantee that the provisions of tax legislation (tax norms) will be obeyed/complied with, in other words taxation sanctions are a means of preventing taxpayers from violating tax norms. Based on the above definition, the operational dimension of tax sanctions is a guarantee that the provisions of tax legislation will be obeyed. From the above dimensions the indicators are as follows: tax penalties are needed, imposition of sanctions must be carried out firmly, sanctions given to taxpayers must be in accordance with the size of the violations that have been committed, and the application of tax sanctions must be in accordance with applicable rules and regulations.

Fiscus service is the way the tax officer in petrifying, managing, or preparing all the needs needed by someone who in this case is a taxpayer. Based on the above definition, the operational dimension of the tax authorities is the tax officer in assisting, managing, or preparing all the requirements needed by the taxpayer. From the above dimensions the indicators are as follows: fiskus has provided good tax services, fiscus in determining taxes, the tariff determination has been fair, taxpayers feel that counseling conducted by the tax authorities can help understanding the rights and obligations of taxpayers, and fiskus always pays attention to the taxpayer's objections to the taxes imposed.

Population and Samples

The population and sample in this study were employees who worked at PT. Telkomsel Jateng as many as 215 individual taxpayers. This study uses saturated or census sampling, which is a sampling technique when all members of the population are used as samples. The reason for choosing this sampling technique is because the number of
population is small (limited) so it is not possible to use samples, the researchers take the number of samples equal to the total population or called the census.

**Data Type**

The type of data used in this study is included in the primary data type. Primary data is a source of research data obtained directly from the original source, while secondary data is a source of research data obtained by researchers indirectly through intermediary media. In this study the primary data collected was obtained through a survey of questionnaire results distributed to employees of PT Telkomsel.

**Data source**

The primary data source in this study was obtained directly from the taxpayers of Individuals who worked at PT Telkomsel. This data is in the form of a questionnaire that has been filled out by individual taxpayers who were selected respondents in this study.

**Data collection technique**

Data collection techniques are questionnaires. This technique is used when the research data collection does not require the presence of researchers.

**Data Analysis Technique**

The data analysis technique used is multiple linear regression besides that a validity test and a reliability test as well as a classic assumption test were performed.

**RESULT AND DISCUSSION**

**Determination coefficient**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.806*</td>
<td>.650</td>
<td>.640</td>
<td>2.12481</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), X1 (tax knowledge), X2 (tax socialization), X3 (tax penalties), X4 (fiscus services)
b. Dependent Variable : Y (tax compliance of individual tax payer)

From the Table 1 it can be seen that the amount of Adjusted R2 is 0.640, meaning that Tax Knowledge (X1) Tax Dissemination (X2) and Tax Sanctions (X3) and Fiscus Services (X4) affect Taxpayer Compliance (Y) by 64% while the remaining 36% is influenced by variables other than the variables studied.
Multiple Linear Regression Analysis

Table 2. Distribution Test t

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>-1.041</td>
<td>1.162</td>
<td>-0.896</td>
<td>0.372</td>
</tr>
<tr>
<td>X1 (tax knowledge)</td>
<td>0.482</td>
<td>0.102</td>
<td>0.300</td>
<td>4.720</td>
</tr>
<tr>
<td>X2 (tax socialization)</td>
<td>0.290</td>
<td>0.115</td>
<td>0.168</td>
<td>2.507</td>
</tr>
<tr>
<td>X3 (tax penalties)</td>
<td>0.349</td>
<td>0.082</td>
<td>0.288</td>
<td>4.232</td>
</tr>
<tr>
<td>X4 (fiscus services)</td>
<td>0.299</td>
<td>0.092</td>
<td>0.242</td>
<td>3.234</td>
</tr>
</tbody>
</table>

F-test 67.307 0.000

a. Dependent Variable : Y (tax compliance of individual tax payer)

From the Table 2 we get the following regression equation:

\[ Y = -1.041 + 0.482X1 + 0.290X2 + 0.349X3 + 0.299X4 \]

Where:

Y: Taxpayer Compliance
X1: Tax Knowledge
X2: Tax Socialization
X3: Tax Penalties
X4: Fiscus Service

Hypothesis Testing

The Effects of Tax Knowledge on Personal Compliance of Taxpayers

The results show \( t_{table} = 1.976 \) and \( t_{count} = 4.720 \) means \( t \) arithmetic > \( t \) table, then \( H_a \) is accepted and \( H_0 \) is rejected. Thus it can be concluded that there is a significant positive influence between Tax Knowledge on Taxpayer Compliance. Knowledge of taxation is knowledge about the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia starting from the subject of taxes, tax objects, tax rates, calculation of tax payable, recording tax payable, up to how filling tax reporting. The results of this study are consistent with research from Susmiatun and Kusmuriyanto (2014) showing that tax knowledge has a significant positive effect on taxpayer compliance.

The Effects of Tax Socialization on Personal Taxpayer Compliance

The results show that \( t_{table} = 1.976 \) and \( t_{count} = 2.507 \) means \( t \) arithmetic > \( t \) table, then \( H_a \) is accepted and \( H_0 \) is rejected. Thus it can be concluded that there is a significant positive influence between Tax Socialization on Taxpayer Compliance. Forms of taxation socialization can be done with counseling. Counseling activities and tax services play an important role in efforts to promote taxation as part of the life of the nation and state. Tax counseling activities have a big role in the success of tax socialization throughout taxpayers. Various media are expected to be able to arouse public awareness to comply with taxes and bring moral messages to the importance of taxes for the country. The state in this case provides the mandate to the government to carry out the obligation of tax collection to the public. However, the tax collection process is not easy without public awareness of the importance of taxes for state financing, especially public development (Winerungan, 2013). The results of this study are not consistent with research from Winerungan (2013) which shows that tax socialization has a negative effect on the compliance of individual taxpayers.
The Effect of Tax Penalties on the Compliance of Personal Taxpayers

The results show that \( t_{table} = 1.976 \) and \( t_{count} = 4.232 \) means \( t_{arithmetic} > t_{table} \), then \( H_a \) is accepted and \( H_0 \) is rejected. Thus it can be concluded that there is a significant positive influence between Tax Penalties on Taxpayer Compliance. For tax regulations to be obeyed, there must be tax penalties for offenders. Taxpayers will fulfill their tax obligations if they consider that tax penalties will be more detrimental (Tjahjono and Husein, 2005).

Corporate and personal taxpayers who violate taxation provisions will be subject to sanctions. The results of this study are consistent with research from Susmiatun and Kusmuriyanto (2014) showing that tax sanctions have a significant positive influence on taxpayer compliance.

The Effect of Fiscus Services on Personal Taxpayer Compliance

The results data show that \( t_{table} = 1.976 \) and \( t_{count} = 3.234 \) means \( t_{arithmetic} > t_{table} \), then \( H_a \) is accepted and \( H_0 \) is rejected. Thus it can be concluded that there is a significant positive influence between Tax Socialization on Taxpayer Compliance. Taxpayers will be obedient in fulfilling their obligations to pay taxes depending on how tax officers (tax authorities) provide the best service to taxpayers. Fiscus Service is a process of assistance to taxpayers in certain ways that require sensitivity and international relations in order to create satisfaction and success in achieving taxation. The results of this study are consistent with research from Sasmita and Sentya (2015) showing that the tax authorities have a significant positive effect on tax compliance.

The Effect of Tax Knowledge, Tax Dissemination, Tax Penalties and Fiscus Services Against Personal Taxpayer Compliance

Judging from the determination coefficient table the magnitude of Adjusted R² is 0.640, meaning that Tax Knowledge, Tax Dissemination, Tax Sanctions and Fiscus Services affect Taxpayer Compliance by 64% while the remaining 36% is influenced by other variables outside the variables studied. Tax knowledge, tax socialization, tax sanctions and tax authorities have a significant positive effect on compliance of individual taxpayers which can be seen in the coefficient of determination that is equal to 64%. These results indicate that the level of compliance of individual taxpayers in fulfilling their tax obligations is influenced by tax knowledge, tax socialization, tax penalties and fiscal services. While the remaining 36% is influenced by other factors not examined in this study.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the results of the analysis and discussion the following conclusions can be drawn: 1) tax knowledge has a positive effect on individual taxpayer compliance, 2) Tax socialization has a positive effect on compliance with individual taxpayers, 3) tax sanctions have a positive effect on the compliance of individual taxpayers, 4) fiscal services have a positive effect on individual taxpayer compliance, and 5) tax knowledge, tax socialization, tax sanctions and tax authorities affect the compliance of individual taxpayers simultaneously (simultaneously) of 64%.

Recommendation

From this study shows that the variables of tax knowledge, tax socialization, tax sanctions and tax authorities have a positive effect on individual taxpayer compliance. The tax officer should provide counseling about tax knowledge, discussions with taxpayers and
community leaders and provide information directly to taxpayers. The company should provide a means for Tax Officers to conduct tax socialization to PT. Telkomsel employees about tax knowledge so that it makes it easier for taxpayers to calculate taxes, pay taxes and report tax returns correctly, so as to increase the number of compliant taxpayers.

REFERENCES


