



The Effect of Tax Sanctions, Issuance of Tax Assessments and Tax Collection on the Level of Taxpayer Compliance

Dwi Dewianawati ¹, Sari Rahayu ², Poppy Meilina Dian Hastuti ³, Agus Sunaryo ⁴

¹ Universitas Mayjen Sungkono, Indonesia

² Universitas Mayjen Sungkono, Indonesia

³ Universitas Mayjen Sungkono, Indonesia

⁴ Universitas Mayjen Sungkono, Indonesia

Corresponding Author: Dwi Dewianawati, E-mail: dwidewianawati@gmail.com

Article Information:

Received December 10, 2023

Revised December 19, 2023

Accepted December 26, 2023

ABSTRACT

A well-prepared abstract enables the reader to identify the basic content of a document quickly and accurately, to determine its relevance to their interests, and thus to decide whether to read the document in its entirety. The Abstract should be informative and completely self-explanatory, provide a clear statement of the problem, the proposed approach or solution, and point out major findings and conclusions. The Abstract should be 100 to 200 words in length. The abstract should be The aim of this research is as follows: Testing the effect of tax sanctions on taxpayer compliance. Testing the effect of the issuance of a Tax Assessment Letter on the level of taxpayer compliance. Testing the effect of Tax Collection on the level of taxpayer compliance. The population in this research is Corporate Taxpayers, both directors and employees of these Corporate Taxpayers with an estimated population of approximately 200 people. The test used in this research is multiple linear regression. Based on hypothesis testing, the following conclusions are obtained: tax sanctions have a significant positive effect on taxpayer compliance, the issuance of a Tax Assessment Letter has a significant positive effect on taxpayer compliance, Tax Collection has a significant positive effect on the level of taxpayer compliance.

Keywords: *sanctions, SKP issuance, tax collection and taxpayer compliance*

Journal Homepage <https://journal.ypidathu.or.id/index.php/jnhl>

This is an open access article under the CC BY SA license

<https://creativecommons.org/licenses/by-sa/4.0/>

How to cite:

Dewianawati, D., Rahayu, S., Hastuti, D, M, P., Sunaryo, A. (2023). The Effect of Tax Sanctions, Issuance of Tax Assessments and Tax Collection on the Level of Taxpayer Compliance. *Mau'izhah: Jurnal Kajian Keislaman*, 13(2).
<https://doi.org/10.55849/jiem.v1i1.1>

Published by:

Yayasan Pendidikan Islam Daarut Thufulah

INTRODUCTION

In Indonesia, taxes are still the spearhead of state revenue. In a state revenue structure, taxation is a very important aspect in the APBN because the majority of state revenue comes from the tax sector. It cannot be denied that more than 80% of state revenue comes from the tax sector. Taxes have a very vital role in a country, without taxes a country's economy cannot run well.

Infrastructure development, employee salaries, education costs, health costs, subsidies to the community and the construction of public facilities are all funded by taxes. Tax payments are a manifestation of the community's obligation to the state to work together for national financing and state development.

The Ministry of Finance of the Republic of Indonesia recorded state revenue in 2020 of IDR 1,633.6 trillion. The realization of this income is still dominated by the tax sector amounting to IDR 1,070 trillion. The tax revenue figure shrank 19.7% from last year's IDR 1,332.2 trillion. The decline in realized tax revenues was the highest in 2020, namely 19.7% compared to last year. According to Viega (2017), one of the causes of the decline in tax revenues is the low level of taxpayer compliance in paying their tax obligations. Gunadi (2005) defines taxpayer compliance as the taxpayer's willingness to fulfill their tax obligations in accordance with applicable laws and regulations without the need for the Directorate General of Taxes to carry out investigations, inspections, warnings or threats, or imposing sanctions. Sanctions will be imposed on taxpayers who do not fulfill their tax obligations. Imposition of sanctions is separated into Managerial Power and Criminal Approval (www.pajak.go.id). Fines, interest penalties, and tax increases are examples of administrative sanctions. while penalties for criminal offenses include imprisonment and fines. According to Siregar (2017), tax sanctions have a significant impact on taxpayer compliance. It can be concluded that taxpayer compliance increases in proportion to the severity of the tax sanctions.

The Director General of Taxes also issued a new policy (New Policy), namely an appeal letter issued with the aim of expanding the tax revenue base by collecting data regarding tax obligations, tracing potential taxes that are considered potential and protecting state revenues by issuing Tax Assessment Letters to taxpayers. The amount of tax The income withheld can also be changed with a tax assessment letter. It records the performance of a financial institution during a particular accounting period. The assignment assessment letter is very important. If the taxpayer owes money, a Tax Assessment Letter is issued. According to Rustam & Fadhilatunisa (2020), Tax Assessment Letters are useful for individual tax revenues. If the Taxpayer still underpays or does not pay the tax debt, the basis for tax collection is the Underpayment Tax Assessment Letter. This is supported by Putri's research (2016) which found that taxpayer compliance was significantly influenced by the issuance of a tax underpayment assessment letter.

According to research by Palupi and Herianti (2017) regarding tax inspection and collection and taxpayer compliance, tax inspection and collection have a significant positive effect on taxpayer compliance. A similar exploration was also directed by Jaya

and Jati (2016) with the consequence of a review stating that Duty Review and Assortment clearly influences the level of citizen consistency. Prihastanti and Kiswanto's (2015) findings which state that Tax Collection does not have a significant effect on tax revenues as a moderation of Taxpayer Compliance Levels are contrary to this research. Wahda et al. (2018) also found that Tax Collection did not have a significant impact on corporate income tax revenues in their research.

Increasing taxpayer compliance is an important factor in achieving tax revenue targets. Assuming that the citizen's level of consistency is higher, the income assessment will also be higher, but conversely, if the citizen's level of consistency is low, then the burden of income will also decrease and result in reduced state income. In Ministerial Decree no. 544/KMK.04/2000, the level of taxpayer compliance is determined by "timely submission of SPT for all types of taxes in the last two years; unless they have permission to pay or postpone payment of tax, have no tax arrears for any type of tax, have never been convicted of any tax offense within the last ten years.

Based on the background description that has been explained, research was carried out with the title "The Effect of Tax Sanctions, the Issuance of Tax Assessment Letters and Tax Collection on Taxpayer Compliance Levels".

METODE PENELITIAN

In this research, the approach used by the author is quantitative research. Quantitative research is defined as research that is structured and quantifies data to be generalized. The method used is a questionnaire. The data source taken from this research is primary data, namely research data obtained or collected directly from original sources (without intermediaries). Primary data was obtained from answers to questionnaires distributed to respondents.

The population in this research is corporate taxpayers, both directors and employees of corporate taxpayers, with an estimated population of approximately 200 people.

Sampling Technique

Sampling is a very important process in research. The samples that have been collected will be used to solve the problems that have been formulated in the research. In this research, researchers used purposive sampling for sampling. Purposive sampling is a technique for deliberately determining samples based on certain considerations with predetermined criteria.

In this research, the criteria that will be used by the author are respondents who are leaders, accounting and tax staff or employees who represent the corporate taxpayer in calculating, depositing and reporting the corporate taxpayer's tax obligations. There is no minimum age limit and level of education in this criterion.

To determine the number and sample size in this study, the Slovin formula was used. The Slovin formula is a formula used to calculate the minimum sample size if the behavior of a population is not known with certainty.

Information :

n = Number of Samples

N = Number of Population

e = Desired precision (0.5)

In this research, the author determined the sample size to be used, namely 100 samples.

Analysis Technique

Multiple linear regression analysis An equation that describes the relationship between one dependent variable and two or more independent variables is known as multiple linear regression. To determine whether or not there is a relationship between the independent variable and the dependent variable, this research uses multiple linear regression. The multiple linear regression equation is explained as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y = Corporate Taxpayer Compliance Level

A = Constant

b = Regression coefficient

X₁ = Tax sanctions

X₂ = Letter of Request for Data and/or Information

X₃ = Tax Collection

e = tolerable error (5%)

HASIL PEMBAHASAN

Multiple Linear Regression Analysis

The relationship between two or more independent variables and the dependent variable (Y) is known as multiple linear regression. Therefore, the functional relationship between the independent variable and the dependent variable can be

interpreted as a multiple linear regression test that has an impact on the dependent variable. From the results of data processing using the SPSS program, the following results were obtained:

Multiple Linear Regression

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
(Constant)	6.591	1.410			4.675	.000
1 Tax sanctions	.295	.081	.317		3.634	.000
SKP Issuance	.115	.053	.150		2.176	.032
Tax Collection	.473	.078	.487		6.087	.000

a. Dependent Variable: Tingkat Kepatuhan WP

Sumber: Hasil SPSS diolah penulis,2021

Based on the table above, the regression equation shows the influence of tax sanctions, issuance of SKP and tax collection on taxpayer compliance levels. From the table above, the multiple linear regression equation is obtained as follows:

$$Y = 6,591 + 0.295X_1 + 0.115X_2 + 0.473X_3 + e_i$$

Based on the regression equation above, it can be explained that:

1. The constant value is 6.591
The constant value is 6,591. This shows that if tax sanctions, issuance of tax assessment letters, tax collection are considered zero or eliminated, then the WP compliance level is 6,591.
2. The regression coefficient value for tax sanctions is 0.295
The regression coefficient value of the tax sanctions variable is 0.295 units assuming the other independent variables are constant. This shows that if tax sanctions increase by one unit, the Taxpayer Compliance Level increases by 0.295 units.
3. The coefficient value for Issuance of Tax Assessment Letters (X₂) is 0.115
The regression coefficient value of the Tax Assessment Letter Issuance variable is 0.115 units assuming the other independent variables are constant. This shows that if the issuance of Tax Assessment Letters increases by one unit, it is estimated that the Taxpayer Compliance Level will increase by 0.115 units.
4. The value of the Tax Collection coefficient (X₃) is 0.473
The regression coefficient value of the Tax Collection variable is 0.473 units assuming the other independent variables are constant. This means that if Tax Collection increases by one unit, it is estimated that Taxpayer Compliance will increase by 0.473 units.

Hypothesis testing

Simultaneous Results (F Test)

The F test is a simultaneous hypothesis that is used to determine the dependent and independent variables simultaneously. The author uses the SPSS 23 program to simplify F test analysis, and the results are shown in the table below:

Table 2 F Test Results
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	121.645	3	40.548	57.827	.000b
Residual	67.315	96	.701		
Total	188.960	99			

a. Dependent Variable: WP Compliance Level

b. Predictors: (Constant), Tax Collection, SKP Issuance, Tax Sanctions

F test analysis produces an F count of 57.827 and a significance value of 0.000 which is smaller than the significance level of 0.05. Thus, it can be concluded that the variables of tax sanctions, issuer's tax assessment letter, and tax audit and collection all have a significant effect on taxpayer compliance.

Partial Test Results (T Test)

The T test was carried out to test the significance of the partial influence between the WP Compliance Level. The testing criteria with the T test is to compare the significance value of the T value ($\alpha= 0.05$). If the calculated T significance value for each independent variable is smaller than the 0.05 significance level, then H_a is accepted. From the results of data processing with the SPSS program, the following results were obtained:

Table 3
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.591	1.410		4.675	.000
Tax sanctions	.295	.081	.317	3.634	.000
SKP Issuance	.115	.053	.150	2.176	.032
Tax Collection	.473	.078	.487	6.087	.000

a. Dependent Variable: WP Compliance Level

a. Tax sanctions variable (X1)

The calculated t obtained from the results of multiple linear regression analysis for the tax sanctions variable is 3,634 with a significance value of 0.000, because the significance value of 0.000 is greater than the significance level of 0.05, it can be concluded that partially the tax sanctions variable has a significant effect on the Taxpayer Compliance Level.

b. Tax Assessment Letter issuance variable (X2)

Obtained t calculated from the results of multiple linear regression analysis for the variable issuing Tax Assessment Letters is 2,176 with a significance value of 0.032, then the calculated t value is greater than t table or the significance value of 0.032 is smaller than the significance level of 0.05, so it can be concluded that partially the issuance variable Tax Assessment Letters have a significant effect on Taxpayer Compliance Levels.

c. Tax Collection Variable (X3)

The calculated t from the results of multiple linear regression analysis for the Tax Collection variable is 6,087 with a significance value of 0.000, so the calculated t value is greater than the t table or the significance value of 0.000 is smaller than the 0.05 significance level, so it can be concluded that partially the Tax Collection variable has an effect significant to the Taxpayer Compliance Level.

Discussion

The Effect of Tax Sanctions on Taxpayer Compliance Levels

Based on the results of hypothesis testing, the results obtained show that tax sanctions have an effect on the level of taxpayer compliance. Based on the findings of this research, increasing taxpayer compliance with tax obligations will be caused by increasing taxpayer perceptions of tax sanctions. The purpose of imposing tax sanctions on taxpayers is to ensure that they do not neglect their responsibility to comply with tax regulations. In order to achieve the level of taxpayer compliance in fulfilling their tax obligations, the application of legal sanctions is imposed to provide a deterrent effect for taxpayers who violate tax regulations. If paying taxes would cost them more, taxpayers would pay obediently. In addition, the findings support the hypothesis that taxpayers will be more likely to comply with their tax obligations if they have a good perspective on the imposition of sanctions.

Tax sanctions are imposed to prevent taxpayers from committing legal or illegal tax violations. Taxpayers will investigate the tax sanctions imposed by the Directorate General of Taxes and Taxpayers will face consequences if they fail to fulfill their tax obligations in Social Learning Theory. Taxpayers will comply with their tax obligations to avoid this penalty after knowing about the taxpayer. This will encourage taxpayers to better comply with applicable tax regulations, which in turn will lead to increased taxpayer compliance.

The findings of this research are consistent with the findings of Arum (2012), Muliari and Setiawan (2011), Patmasari (2016), Putra and Jati (2017), who all found that tax sanctions increase taxpayer compliance with tax payments. Muliari and Setiawan (2011) also show that spending sanctions depend on positive and extraordinary spending for the WP Consistency Level. Meanwhile, tax sanctions on taxpayer compliance levels were found to have a positive effect on them, according to research by Kenconowati (2015).

The Effect of Tax Assessment Letters on Taxpayer Compliance Levels

Based on the partial test, the Tax Assessment Letter has a positive and significant effect on the Taxpayer Compliance Level. This shows that with the issuance of a tax assessment letter

By collecting financial data periodically, tax assessment letters (SKP) can be used to detect organizational performance. Consistent empowerment of citizens and expanding the burden of income is one of the methodologies pursued by the Directorate General of Tasks. Because residents had to pay fines to the two tribal heads without stopping, the Cost Assessment Letter (SKP) became a disaster for the residents (Suryadi and Subarjo, 2019). so that it can have a direct impact on tax revenues. The state benefits because it can increase tax revenues, even though taxpayers suffer losses (Nalle, 2017). The Directorate General of Taxes must determine whether the tax owed is comparable to what should be paid, which is one source of state revenue, so that the tax can be recalculated in accordance with the concept of the official assessment system.

The Effect of Tax Collection on Taxpayer Compliance Levels

Tax collection has a positive and significant effect on the taxpayer compliance level at the Pratama Mulyosari Tax Service Office. This shows that the existence of Tax Collection is very important for the continuity of tax revenues, because without Tax Collection it will affect the Taxpayer Compliance Level.

According to Tambubolon (2016), an audit is a series of activities to collect and process data, information and/or evidence in order to test compliance with tax obligations and/or for other purposes in the context of implementing the provisions of tax laws and regulations. These activities are carried out objectively and professionally based on audit standards. so that the Taxpayer Compliance Level can theoretically be influenced by Tax Collection. Research by Indira Mohammad (2014) and Fajar Nur Rahmawati supports these findings. which found that the level of taxpayer compliance was significantly influenced by tax collection and audits.

KESIMPULAN

Based on the results of hypothesis testing, the following conclusions can be drawn :

1. Tax sanctions have a significant positive effect on Taxpayer Compliance Levels.
2. The issuance of a Tax Assessment Letter has a significant positive effect on the Taxpayer Compliance Level.
3. Tax Collection has a significant positive effect on Taxpayer Compliance Levels.

Based on the conclusions above, suggestions that can be given regarding Taxpayer Awareness and Tax Employee Services regarding Taxpayer Compliance Levels are as follows:

- a. KPP Pratama Mulyosari can play an active role in collecting tax from individual taxpayers which can increase taxpayer awareness so that they comply with their obligations in the future.
- b. Account Representatives need to improve their knowledge, skills and professional attitudes to overcome obstacles both in the process of making and

encouraging the issuance of tax assessment letters and in the realization of revenues after the issuance of tax assessment letters. So that AR does not make a mistake in taking action against taxpayers, it is necessary to carry out an analysis of the correctness of the data covering everything from follow-up to dispute resolution to taxpayers. Purpose of publication

DAFTAR PUSTAKA

- Cranford, S. W. (2020). Seven Seconds or Less: Buzzwordy Titles in the Era of MOFs and Tinder. *Matter*, 3(4), 965–967.
- Cronje, J. C. (2020). Designing Questions for Research Design and Design Research in e-Learning. *Electronic Journal of E-Learning*, 18(1), pp13-24.
- Dewianawati, Dwi E. Setiawan, An Analisis of tax Avoidance in Food Beverage Companies Registered in Indonesia Stock Exchange <https://ijstm.inarah.co.id/index.php/ijstm/article/view/143>
- Dewianawati, Dwi Fajar Purwanto, Erry setiawan, The effect of financial Ratio and Interest Rate og Bank on Working Capital loan Distribution (Study on Comercial Banks Listed in the Indonesia Stock exchange for the periode 2017-2021) <https://journal.formosapublisher.org/index.php/ijba/article/view/72>
- Fryer, L. K., & Dinsmore, D. L. (2020). The Promise and Pitfalls of Self-report: Development, research design and analysis issues, and multiple methods. *Frontline Learning Research*, 8(3), 1–9.
- Grieshaber, S. (2020). Equity and research design. In *Doing early childhood research* (pp. 177–191). Routledge.
- Saragih, M., & Novimariono, N. (2020). An Experimental Study of The Effectiveness PEOW MODEL Through Applying Quartet Card in Teaching English Writing. *Indonesian Journal of Education, Social Sciences and Research (IJESSR)*, 1(1), 32–40.
- Shu, K., Mahudeswaran, D., Wang, S., Lee, D., & Liu, H. (2020). Fakenewsnet: A data repository with news content, social context, and spatiotemporal information for studying fake news on social media. *Big Data*, 8(3), 171–188.
- Stewart, E. (2021). Detecting Fake News: Two Problems for Content Moderation. *Philosophy & Technology*, 1–18.
- van der Giesen, C., Cucurachi, S., Guinée, J., Kramer, G. J., & Tukker, A. (2020). A critical view on the current application of LCA for new technologies and recommendations for improved practice. *Journal of Cleaner Production*, 259, 120904.

Copyright Holder :

© Dwi Dewianawati et al. (2023)

First Publication Right :

© Mau'izhah: Jurnal Kajian Keislaman

This article is under:

