THE EFFECT OF TAX AMNESTY, COMPLIANCE FEES, AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

In the last five years, the contribution of tax revenue to overall state income has always dominated and increased, but the compliance of individual taxpayers at the South Badung Primary Tax Service Office is still fluctuating and there is still no uniformity in the results of previous studies regarding the variables studied in this study. Researchers will conduct a study at the South Badung Tax Office. Demands an active role from the community in fulfilling tax obligations. Bringing the mission and consequences of changing attitudes (awareness) of citizens to pay taxes voluntarily. Tax compliance can be seen from the psychological side of the taxpayer. In a country that adopts democracy, the relationship between taxpayers and tax authorities can be seen as a psychological contract. Demanding an equal relationship so that trust will emerge on both sides. Based on the results of data analysis and discussion, it can be concluded that the existence of a tax amnesty program from the government, compliance costs, and execution of the actions of the South Badung Primary Tax Office which are firm and without tolerance by the applicable sanctions, then individual taxpayers in South Badung Regency become more obedient and aware of their obligations in paying taxes

Key words: tax amnesty, tax sanctions, compliance fees, individual taxpayer

INTRODUCTION

Taxpayer compliance itself can be defined as an attitude or behavior of a taxpayer who carries out all his tax obligations and enjoys all tax rights by the provisions of applicable laws and regulations (Priliandani & Saputra, 2019). Compliance can be identified from taxpayer compliance in registering, compliance to remit Tax Returns, compliance in calculating and paying arrears. Taxpayer compliance also affects State revenue, if taxpayers are not obedient to paying taxes, State revenue will decrease and national development will experience obstacles. Taxpayers can be said to be obedient if they fulfill all their obligations (Yasa & Prayudi, 2019). The issue of tax compliance is important because tax non-compliance will simultaneously lead to tax avoidance efforts, such as tax evasion and tax avoidance, which results in reduced deposits of tax funds into the state treasury (Jensen, 2005).

Individual Taxpayer Compliance Level at the Tax Office Primary South Badung 2015-2019

Year	Registered Taxpayers	Effective Taxpayer	Taxpayers Submitting SPT	Compliance Level (%)
2015	51.575	35.467	19.217	54,18
2016	54.797	38.678	21.188	54,78
2017	58.148	42.026	20.835	49,58
2018	61.442	45.319	22.537	49,73
2019	64.634	47.103	23.352	49,57

Source: South Badung Primary Tax Office, 2020

One of the things that can affect Taxpayer compliance is Tax Amnesty. Tax Amnesty is carried out in the form of waiving the state's right to collect taxes that should be owed. Therefore, it is only natural that Taxpayers are required to pay Redemption Money for the Tax Amnesty they receive. In the framework of implementing this Law, redemption money is treated as Income Tax revenue in the State Revenue and Expenditure Budget. Research conducted by Iqbal and Sholihin (2019) shows that the tax amnesty variable and tax knowledge have a positive effect on taxpayer compliance. Tang et al., (2017) also examined how the effect of tax amnesty on taxpayer compliance which shows positive results, that tax amnesty affects taxpayer compliance.

Another factor that also affects taxpayer compliance is tax sanctions. Tax sanctions are imposed on Individual Taxpayers who do not comply with the rules in the Taxation Law. Sanctions given to individual taxpayers are in the form of administrative sanctions such as fines, interest, or the imposition of higher tax rates and criminal sanctions, namely in the form of imprisonment. Taxpayers who understand tax law well will try to comply with all tax payments rather than violating them because it will cause material loss. The results of research conducted by Priliandani and Saputra (2019) show that tax sanctions have a significant effect, either partially or simultaneously, on taxpayer compliance. Tax compliance costs are another cause that affects taxpayer compliance. Tax compliance costs are several costs that must be incurred by taxpayers in making tax payments. The greater the costs that must be incurred by the taxpayer, the more it will cause the taxpayer to disobey. Yasa and Prayudi (2019) explains that tax compliance costs can be divided into three, namely: 1) direct money costs, 2) time costs, and 3) thought costs. (psychological cost). The higher the tax compliance cost incurred; it will result in the taxpayer not being compliant in making tax payments. Compliance costs or tax compliance costs are several costs incurred by individual taxpayers in carrying out various tax payment/depositing activities.

Taxpayers who have tried to comply by paying their tax obligations will feel aggrieved if the amount of tax compliance costs is high enough. Research conducted by Figueroa et al., (2010) found that the cost of tax compliance harms MSME taxpayer compliance.

Taxpayer compliance at the Badung Regency Tax Office is influenced by several factors including Tax Amnesty, Compliance Fees, and Tax Sanctions. Increasing Taxpayer Compliance is inseparable from the number of people who take part in the tax amnesty and sanctions are given to taxpayers who commit violations. These three things affect public compliance in fulfilling their tax obligations (Gaughan & Javalgi, 2018). Taxpayer compliance will encourage increased revenue from the tax sector in Badung Regency (Saputra & Kawisana, 2021). This research was conducted to re-examine the factors that can affect taxpayer compliance, especially individual taxpayers in South Badung Regency. Contradictions and inconsistencies in previous studies make this research still interesting to do. The discrepancy in the results obtained between studies is also a factor why researchers raise this topic.

LITERATURE REVIEW

Compliance Theory

Compliance theory is a theory that explains a condition in which a person is obedient to a given order or rule. According to Rossouw and Vuuren (2003) compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligation activities and exercise their tax rights. Taxpayer Compliance is behavior based on the awareness of a Taxpayer of his tax obligations while still based on the stipulated laws and regulations (Iqbal & Sholihin, 2019).
Theory of Planned Behavior

According to Ajzen (1991), (2002); and Ajzen & Icek Ajzen, (2006) research on tax compliance, it can be seen from the psychological side of taxpayers. The approach through the psychological aspect is carried out considering that in a country that adheres to democracy, the relationship between taxpayers and tax authorities can be seen as a psychological contract. A psychological contract demands an equal relationship between taxpayers depending on how much both parties trust and obey or fulfill commitments in the psychological contract (Collins et al., 2011; Prabandari & Sholihah, 2015). The emergence of the intention to behave is influenced by three factors, namely:

1) Behavioral belief

   Individual beliefs about the results of a behavior (outcome belief) and evaluation of the results of these beliefs. The belief and evaluation of these results will form the attitude variable.

2) Normative belief

   Individual beliefs about the normative expectations of others to whom they refer, such as family, friends, and tax consultants as well as motivation to achieve these expectations. This normative expectation forms a subjective norm variable.

3) Control belief

   Individual beliefs about the existence of things that support or hinder their behavior and their perceptions of how strongly these things influence their behavior. Control belief forms the perceived behavioral control variable.

Behavioral beliefs, normative beliefs, and control beliefs as three factors that determine a person to behave (Jardali et al., 2015). After these three factors exist, a person will enter the intention stage, then the last stage is behavior (Atmadja & Saputra, 2014; Jayawarsa et al., 2020). The intention stage is the stage where someone has the intention or intention to behave, while the behavior is the stage where someone behaves.

RESEARCH METHODS

This study uses a nonprobability sampling method, namely the incidental sampling method. According to Sara et al., (2020) incidental sampling is a sampling technique based on chance, that is, anyone who accidentally / incidentally meets the researcher can be used as a sample if it is considered that the person who happened to be met is suitable as a data source. The number of samples in this study was obtained based on the calculation of the sample determination using the Slovin formula. The number of samples taken in this study was 100 individual taxpayers.

RESEARCH RESULTS AND DISCUSSION

This research was conducted on individual taxpayers registered at the South Badung Primary Tax Office. The population in this study were all effective individual taxpayers, amounting to 125,329. The sampling method used in this study is the accidental sampling method. The research sample was calculated using the Slovin formula for as many as 100 respondents. The validity test is carried out to ascertain how well an instrument is used to measure the concept that should be measured. According to Saputra et al., (2020), to test the validity of the construct, it is done by correlating the score of the questions with the total score. The validity examiner is carried out by calculating the correlation between the score of each question item with the total score so that the Pearson correlation can be assessed. An instrument is said to be valid if it has a Pearson Product Moment correlation coefficient (r)> 0.3. The validity test shows that all items have a coefficient greater than 0.3 so that all instruments used in this study are declared valid. Reliability refers to an understanding that an instrument can be trusted enough to be used as a data collection tool

because the instrument is good. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. To measure the reliability, the Cronbach Alpha statistical test was used. A construct or variable is said to be reliable if it gives a Cronbach Alpha value> 0.70. The research instrument of all variables was declared reliable because it had a reliability coefficient greater than 0.70. This shows that these measurements can give consistent results when re-measured on the same subject.

Normality test

Based on the results obtained using the Kolmogorov-Smirnov test, it has a significant level of 0.380> 0.05 so that Asymp. Sig (2-tailed) is greater than the level of significance used, it can be concluded that the analyzed residuals are normally distributed.

Multicollinearity Test

The tolerance value of each variable is greater than 0.10 and the VIF value of each variable is below 10, so it can be concluded that there is no multicollinearity relationship in the regression model.

Heteroscedasticity Test

The results of the Heteroscedasticity test show that the data is randomly distributed and there is no clear pattern, and the points spread above and below the number 0 (zero) on the Y-axis, so it can be concluded that heteroscedasticity does not occur.

Multiple Linear Regression Analysis

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,327	1,702		1,367	0,175
Tax Amnesty	0,230	0,088	0,245	2,615	0,010
Compliance Fees	0,295	0,089	0,280	3,294	0,027
Tax Sanctions	0,358	0,090	0,359	3,980	0,000

Source: Data processed (2020)

Based on the table, a multiple linear regression test equation can be made as follows:

$$Y = 0,245X1 + 0,280X2 + 0,359X3 + e$$

Coefficient of Determination

The test results of the coefficient of determination (R^2) obtained the R Square value of 0.561. This indicates that 56.1% of Individual Taxpayer Compliance can be explained by the Tax Amnesty (X1), Compliance Fees (X2), and Tax Sanctions (X3) variables, while the other 43.9% are determined or influenced by other variables and factors. which were not examined in this study.

Statistical Test (F-test)

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	312,096	3	104,032	40,940	0,000[b]
Residual	243,944	96	2,541		
Total	556,040	99			

a. Dependent Variable: Individual Taxpayer Compliance

b. Predictors: (Constant), Tax Amnesty, Compliance Fees, and Tax Sanctions

The F value is 40.940 with a significant 0.000, this means that the regression model used is feasible.

Hypothesis Test

The Effect of Tax Amnesty Policy on Individual Taxpayer Compliance in South Badung Regency.

Based on the results of data analysis, it can be seen that the t statistical test results obtained by the tax amnesty policy have a significance level of 0.010 <0.05. From the results of these statistical tests, the first hypothesis states that the tax amnesty policy has a positive effect on individual taxpayer compliance. (HI accepted). Thus it can be concluded that with the tax amnesty program from the government, individual taxpayers in South Badung Regency become more obedient and aware of their obligations in paying taxes. The results of this study are supported by Dwijayanti and Hamidah (2017) which shows that tax amnesty in Indonesia is considered successful and has an impact on the country's economy. Also, tax amnesty has a positive effect on the level of taxpayer compliance.

Tax policy is also a form of tax reform. Tax Amnesty is a taxation policy implemented by the Director-General of Taxes. Tax Amnesty or Tax Amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying the ransom as stipulated in Law Number 11 of 2016 concerning Tax Amnesty (Dwijayanti & Hamidah, 2017). The objective of the tax amnesty is to accelerate economic growth and restructure through the transfer of assets, which will have an impact on increasing domestic liquidity, improving the Rupiah exchange rate, lowering interest rates, and increasing investment. Encouraging tax reform towards a more just taxation system and expanding taxation databases that are more valid, comprehensive, and integrated, in addition to increasing tax revenue is also the goal of tax amnesty (Velte, 2019).

The government's effort to attract public funds that have been parked in banks in other countries is the goal of granting tax amnesty. The Directorate General of Taxes has made various efforts to build the willingness of taxpayers to participate in Tax Amnesty. The government has conducted socialization on Tax Amnesty through electronic and print media to attract taxpayers to participate in Tax Amnesty (Priliandani & Saputra, 2019). Tax amnesty is a big hope for the Indonesian government to be able to bring funds from abroad to Indonesia. This is believed by the government because taxpayers will not feel afraid to enter their assets in Indonesia because fines have been removed, after carrying out the tax amnesty all tax records held by taxpayers will be clean. The negative effect of tax amnesty is on the voluntary compliance of taxpayers. The result of this regulation is that taxpayers have high expectations of tax amnesty and it will become a habit (Yasa & Prayudi, 2019).

The Effect of Compliance Fee on Individual Taxpayer Compliance

Based on the results of data analysis, it can be seen that the t statistical test results obtained have a significance level of 0.027 <0.05. From the results of these statistical tests, the second hypothesis states that the cost of compliance has a positive effect on individual taxpayer compliance (H2 is accepted). Thus it can be concluded, compliant taxpayers will hope that the tax compliance costs incurred in fulfilling their tax obligations can be kept as low as possible. This is because taxpayers will feel very disadvantaged if the tax compliance costs incurred are very high, even though these costs arise as a result of fulfilling tax obligations. Supporting results in this study were conducted by Rossouw and Vuuren (2003) which showed that the cost of tax compliance harmed taxpayer compliance. Taxpayers who try to comply with paying taxes payable by the laws and regulations will hope to spend the minimum amount possible in fulfilling their tax obligations. Babatunde and Dandago (2014) state that compliance costs harm taxpayer compliance. The higher the compliance cost, the lower the taxpayer compliance level.

The imposition of low tax compliance costs will make taxpayers less likely to object to fulfilling their obligations. Attention to tax compliance costs must be increased to encourage taxpayer behavior to become more compliant. Simplicity in terms of mechanisms for fulfilling tax obligations for taxpayers can be the key so that tax compliance costs can be further reduced (Aral et al., 2012; Priliandani & Saputra, 2019). This simplification can be pursued by making fundamental improvements to the Law which formulates how taxpayers in fulfilling their formal obligations (submitting paying taxes) must be reduced to several provisions that are easy and not confusing in the field (Zhang et al., 2019). Derivative provisions also involve the synergy of supporting parties in the form of providing a means of fulfilling obligations so that whatever the taxpayer needs can be obtained freely without incurring costs (Oktaviani et al., 2018).

Some costs include compliance costs such as fees imposed on tax rates applicable to taxpayers, tax sanctions if the taxpayer does not or is late in fulfilling their tax obligations, consulting services hired by taxpayers, transportation costs for tax processing (for example, fees for submitting tax returns, fees transport for depositing taxes, etc.), costs for printing and procuring tax forms (such as ink, paper, photocopies, etc.). This group of costs arises as a result of the self-assessment tax collection system (Tang et al., 2017).

The Effect of Tax Sanctions on Individual Taxpayer Compliance

Based on the results of data analysis, it can be seen that the t statistical test results obtained by tax sanctions have a significance level of 0.000 <0.05. From the results of these statistical tests, the third hypothesis states that tax sanctions have a positive effect on individual taxpayer compliance (H3 accepted). Thus, it can be concluded that if the execution of actions by South Badung Primary Tax Service Office is firm and without tolerance by the applicable sanctions, the compliance of individual taxpayers in the South Badung Regency will increase. This study is by research conducted by Chiou and Shu (2019); Priliandani and Saputra (2019) which revealed that tax sanctions have a positive effect on individual taxpayer compliance.

Tax sanctions are still not able to make taxpayers comply to carry out their tax obligations. This can occur because of the taxpayers' minimal knowledge of tax sanctions. The imposition of sanctions that are burdensome for taxpayers aims to provide a deterrent effect to create tax compliance (Bisht, 2019; Priliandani & Saputra, 2019; Sawani et al., 2016). However, the taxpayer's minimal knowledge of tax sanctions can make taxpayers think that sanctions are not scary or burdensome so that they can prevent non-compliance (Yasa & Prayudi, 2019).

One of the elements of tax is that it is coercive and is collected based on law. Tax sanctions are needed in the tax system so that taxpayers comply with their tax obligations. For this reason, local governments must socialize well with taxpayers so that taxpayers can understand matters relating to the implementation of fine sanctions and the causes of imposing a fine sanction against taxpayers (Iqbal & Sholihin, 2019; Oktaviani et al., 2018). So, the higher the tax sanctions given, the higher the compliance of taxpayers in fulfilling their tax obligations.

CONCLUSION

Based on the results of data analysis and discussion, it can be concluded that the research results are as follows: Tax Amnesty policy has a positive effect on individual taxpayer compliance with a significant level of 0.010 <0.005. Thus, it can be concluded that with the tax amnesty program from the government, individual taxpayers in South Badung Regency become more obedient and aware of their obligations to pay taxes. Compliance costs harm individual taxpayer compliance with a significant level of 0.027 <0.05. Compliant taxpayers will expect that the tax compliance costs incurred in fulfilling their tax obligations can be kept as low as possible. Taxpayers will feel very disadvantaged if the tax compliance costs incurred are very high, even though these costs arise as a result of fulfilling tax obligations. Tax sanctions have a positive effect on individual taxpayer compliance with a significance level of 0.000 <0.05. Thus, it can be concluded that if the execution of the actions of the South Badung Pratama Tax Office is firm and without tolerance by the applicable sanctions, the compliance of individual taxpayers in the South Badung Regency will increase.

SUGGESTION

1. To the South Badung Primary Tax Office
   a. To the South Badung Pratama Tax Office to conduct outreach on Final PAS. PAS Final or disclosure of voluntary assets at a final rate is a post-tax amnesty government program for taxpayers who have not had the opportunity to disclose assets in the SPH (Asset Disclosure Letter), or in SPT (Tax Return) during the tax amnesty program.
   b. To the South Badung Pratama Tax Service Office to disseminate the types of tax sanctions so that they are always consistent in applying tax sanctions.
2. For Further Research
   a. This research is only limited to the South Badung Pratama Tax Office, so it is hoped that for further research to develop research sites to examine the Primary Tax Office in Bali or other KPP institutions after tax amnesty.
   b. Further researchers are also expected to develop research variables that have not been studied in this study, such as sunset policy and tax rates.

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