

Research Article

THE EFFECT OF AWARENESS, FISCUS SERVICES AND TAXATION KNOWLEDGE ON TAXPAYER COMPLIANCE AT MADYA MAKASSAR KPP

Ulfa Rabiya¹, Anni Suryani², *Abdul Karim³

1,2,3Department Accounting, STIE AMKOP Makassar, South Sulawesi, Indonesia.

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ABSTRACT

This study aims to determine and partially analyze the effect of taxpayer awareness, fiscal service, and tax knowledge on taxpayer compliance at the Makassar intermediate tax office. The variables in this study are taxpayer awareness, fiscal service, tax knowledge, and taxpayer compliance. The data used in this study are primary data obtained from taxpayers through questionnaires and interviews and secondary data obtained from Madya Makassar KPP which is closely related to this research. The results showed that partially, taxpayer awareness has a positive and significant effect on taxpayer compliance, fiscus services have a positive and significant effect on taxpayer compliance and awareness has a positive and significant effect on taxpayer compliance at Madya Makassar KPP.

Keywords: Taxpayer Awareness, Fiscus Services, Tax Knowledge.

INTRODUCTION

Awareness, tax administration services, and tax knowledge have a simultaneous effect on corporate taxpayer compliance. The relationship between tax audit and tax compliance is quite strong when the implementation of self-assessment has not changed (in a positive direction) (Suryani. 2015). This illustrates that when the tax audit gets better, while the implementation of self-assessment does not change, it will increase tax compliance at the Madya Makassar KPP. Tax audits in increasing individual taxpayer compliance at the Madya Makassar KPP greatly affect taxpayer compliance. The higher the tax audit, the higher the level of taxpayer compliance. Tax inspection of taxpayer compliance at the Madya Makassar KPP, suggests that there is a relationship between tax inspection and taxpayer compliance (Nugroho. 2006). This means that when the tax audit is higher, it will increase taxpayer compliance. Taxpayer compliance in paying taxes is influenced by several factors, one of which is the quality of service provided by tax authorities to taxpayers (Rabiya. 2015). Quality of tax services in all service activities carried out by the tax authorities in the tax service office as an effort to meet the needs of taxpayers in the context of implementing statutory provisions (Karim. 2016). The purpose of service is to maintain taxpayer satisfaction which is expected to increase taxpayer compliance. Taxpayer compliance in fulfilling tax obligations depends on how tax officers provide the best quality service to taxpayers (Jatmiko. 2006). The influence of taxpayer awareness, tax administration services, and tax sanctions on the compliance of individual taxpayers who carry out business activities and free workers of the Madya Makassar KPP. Based on the results of the analysis carried out, it is concluded that taxpayer awareness, tax authorities, and tax sanctions have a positive and significant effect on taxpayer compliance (Syukur., et al. 2020).

METHOD

The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by

the researcher for the study and then draw conclusions. The population in this study is the average number of taxpayers who have deposited the annual SPT for the last 4 years at the Madya Makassar KPP office as many as 707 taxpayers. Multiple linear regression analysis is used to analyze the effect of several independent variables (X) and the dependent variable (Y). In this study, the independent variable is Awareness, Fiscal Service, and Tax Knowledge (X) the dependent variable is taxpayer compliance (Y). The multiple linear regression mathematical equation, when applied in research is as follows:

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

With the following hypothesis:

Ho: $b_1 = 0$, there is no influence

Ha: $b_1 \neq 0$, there is influence

Ho accepted, if it is proven that there is no effect of audit, self-assessment system, and awareness of taxpayer compliance at the Madya Makassar KPP office.

RESULT AND DISCUSSION

Result

Taxpayer compliance

The tax collected by the Makassar city government is used to maintain the continuity of development. Taxes are also a source of financing for expenditures issued by the Makassar city government in order to run the government. Therefore, the Makassar city government needs to conduct socialization so that the public realizes that taxes are used for common interests. Regardless of the public's point of view, taxes are burdensome, so the government continues to collect taxes through state equipment by providing several conveniences and always making reforms in the field of taxation in accordance with the developments and dynamics of changes in society. The aim of the government to make policy changes in the taxation sector is to increase tax revenue to the state treasury to support increased economic growth in Makassar city.

*Corresponding Author: Abdul Karim,

Department Accounting, STIE AMKOP Makassar, South Sulawesi, Indonesia.

The percentage of taxpayer compliance at Madya Makassar KPP for 4 years can be seen in Table 1 as follows:

Table 1. Percentage of taxpayer compliance at Madya Makassar KPP

Number	Year	Number of taxpayers on annual SPT	Number of annual SPT reports	Percentage(%)
1	2017	683	609	89.17%
2	2018	872	640	73.39%
3	2019	848	785	92.5%
4	2020	828	796	99%

Source: Data and information management section of Madya Makassar KPP, 2021.

The table above shows the compliance of taxpayers at Madya Makassar KPP, the number of annual SPT reporters for the last 4 years is below the number of annual SPT taxpayers registered at the Madya Makassar KPP so that the percentage of SPT reporting is below 100%. This shows the lack of awareness of taxpayers in carrying out their obligations to report their annual tax returns, thus showing the low compliance of taxpayers.

Discussion

Based on the results of research that examines the effect of awareness, tax administration services, and knowledge of taxation on taxpayer compliance at Madya Makassar KPP that has been described above, there are several things that can be explained in this study, namely as follows:

The influence of tax awareness, tax services, and knowledge of taxpayer compliance

Based on the test results simultaneously (together), by looking at the adjusted r square value or the coefficient of determination, it shows that the influence provided by awareness, tax service, and knowledge of taxation on taxpayer compliance. Taxpayer compliance in fulfilling their obligations to pay taxes depends on how tax officers provide the best quality service to taxpayers. So far, the role of the tax authorities has been in the role of an examiner. In fact, to keep taxpayers compliant with their tax obligations, a role that is more than just an examiner is needed. Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes based on a sincere conscience. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so that it can increase compliance.

The influence of awareness, tax administration services, and knowledge of taxation partially on taxpayer compliance

Taxpayer awareness of taxation is a sense that arises from within the taxpayer for his obligation to pay taxes sincerely without any element of coercion. The awareness of taxpayers has logical consequences for taxpayers so that they are willing to contribute funds for the implementation of the tax function. The higher the level of taxpayer awareness, the better understanding, and implementation of tax obligations so as to increase compliance. Taxpayer awareness of the tax function as state financing is needed to increase taxpayer compliance. Taxpayer awareness is a condition in which taxpayers know, understand, and implement taxation provisions correctly and voluntarily. This research explains how the importance of high tax awareness is useful for increasing compliance. Taxpayers must realize and consider that tax is a form of participation in supporting the development of the country. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection that is carried out. The relationship between tax

payments and the quality of public services for taxpayers in the urban sector. Fiscus is expected to have competence in the sense of having expertise, knowledge, and experience in tax policy, tax administration, and taxation legislation. The activities carried out by the tax authorities by greeting the public to submit their SPT on time, including continuous counseling through various media, as well as the parade to care for taxpayer-identification numbers on the road, deserves praise. With continuous counseling to the public in order to know, acknowledge, appreciate, and comply with tax provisions, it is hoped that the objectives of tax revenue can be successful. In this study, the tax authorities provide a positive influence on taxpayer compliance, meaning that there are several indicators of tax authorities services that have been fully fulfilled or implemented properly. Fiscus services are one of the various factors that affect taxpayer compliance. If knowledge of taxes is good, taxpayers will more easily obey, this is in accordance with the liaison theory which states that the level of public tax knowledge is adequate, then in general it will be easier for taxpayers to comply with tax regulations. If taxpayers are proficient in tax knowledge, jointly taxpayers will obey in paying their taxes. Taxation knowledge is very important for taxpayers to have. This is in accordance with the prevailing system in Indonesia, namely the self-assessment system which requires taxpayers to know all flow of fulfillment of their tax obligations starting from the initial stage, namely calculating, calculating up to reporting their tax obligations. The high level of knowledge of taxpayers regarding the procedures for fulfilling tax obligations and the functions and roles of taxes will increase taxpayer compliance. The higher the level of education/knowledge of taxpayers, the easier it will be for them to understand tax regulations and the easier it will be for taxpayers to fulfill their tax obligations. The expected objectives of implementing this system are taxpayer awareness, taxpayer honesty, desire to pay taxes or tax mindedness of taxpayers, and tax discipline of taxpayers in implementing tax laws and regulations.

CONCLUSION

It is necessary to socialize the awareness of paying taxes in society. This socialization can be through advertisements on television, radio and newspapers, and other media. If necessary, the Directorate General of Taxes of the Republic of Indonesia periodically holds events that educate and entertain the public in order to have tax awareness. This can also be done by socializing certain professions by inviting figures respected by certain professional circles. Fiscus must act professionally and have a mentality that is ready to serve taxpayers as well as possible. The Directorate General of Taxes can conduct taxpayer service training in order to improve taxpayer services for taxpayers. Fiscus is also selected strictly according to the fields of expertise needed so that the tax authorities are truly competent in carrying out their duties. Tax knowledge is needed in order to produce accurate tax reporting. For further research that examines taxpayer compliance, it is expected to examine other variables besides awareness, tax administration services, and tax knowledge. In order to increase taxpayer compliance at Madya Makassar KPP, it is suggested to Madya Makassar KPP to increase awareness, tax service, and tax knowledge of taxpayers.

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