

## Increasing Taxpayer Compliance Through Justice and Tax Knowledge



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**ABSTRACT:** The purpose of this study was to determine the effect of justice and tax knowledge on individual taxpayer compliance at the North Malang Primary Tax Office. In this study, the population is personal taxpayers who are registered at the North Malang Primary Tax Office with a research sample of 100 people. The sampling technique in this study using convenience sampling technique. The analytical method used in this research is multiple regression. Based on the results of the analysis, it is found evidence that justice and tax knowledge have an effect on individual taxpayer compliance at the North Malang Pratama Tax Office. In order to improve taxpayer compliance, the North Malang Primary Tax Service Office provides tax knowledge to the public through intensive, consistent and sustainable tax education. In addition, it is necessary to increase the quantity and quality of tax counseling so that public knowledge of taxation increases and becomes more aware and obedient in carrying out their tax obligations. In addition, taxpayers should learn and understand the regulations regarding applicable taxation so that they can increase their compliance as taxpayers.

**KEYWORDS:** Justice, tax knowledge and taxpayer compliance

### INTRODUCTION

Taxes are one of the largest reliable sources of state revenue to date. The contribution of tax revenues in APBN financing continues to increase over time. This can be seen from the tax revenue target. Minister of Finance (Menkeu) Sri Mulyani Indrawati revealed that the realization of tax revenues during 2019 reached around IDR 1,545.3 trillion or only 86.5% of the 2019 State Budget target set at IDR 1,786.4 trillion. This percentage of realization is lower than the percentage of last year's realization which was still above 90%. Compared to the 2018 realization which reached IDR 1,521.4 trillion, the 2019 tax revenue was recorded to still grow 1.7%. Meanwhile, although nominally it continued to increase, in terms of percentage the realization of state revenue in 2019 was recorded to decline. Realization of state revenues in 2018 reached IDR 1,942.34 trillion or 102.51% of the 2018 State Budget target.

One area in East Java that has tax potential that can still be explored is Malang City. The tax revenue target received by KPP Pratama Malang Utara always increases, such as the target in 2017 of IDR 509 billion, the realization of IDR 535 billion. The 2018 target is IDR 609 billion, revenue realization is IDR 733 billion, and for 2019 the revenue target is IDR 827.6 billion.

So big is the role of taxes in the APBN, then efforts to increase tax revenue are continuously carried out by the government, which in this case is the task of the Directorate General of Taxes. Various efforts have been made by the Directorate General of Taxes to maximize tax revenue, among others, by extensification and intensification of taxes. This is done by expanding the tax subject and object, by capturing new taxpayers. Efforts to maximize tax revenue cannot only rely on the role of the Directorate General of Taxes and tax officials, but also requires an active role from the taxpayers themselves. Changes in the taxation system from Official Assessment to Self Assessment, giving taxpayers confidence to register, calculate, pay and report their own tax obligations. This makes tax compliance a very important factor in terms of achieving successful tax revenue.

Compliance can be defined as the behavior of taxpayers in fulfilling their tax obligations in accordance with applicable regulations. Tax compliance according to Gunadi (2005: 4) is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for inspection, careful investigation, warnings or threats and the application of both penalties and administrative sanctions. According to Nurmantu (2003: 86), there are two kinds of compliance, namely material compliance and formal compliance. Material compliance is a condition in which the Taxpayer substantially / substantially fulfills all material tax provisions, namely according to the content and spirit of the tax law. Meanwhile, what is meant

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by formal compliance is a condition in which the taxpayer fulfills tax obligations formally in accordance with the provisions in the taxation law.

The compliance of taxpayers to pay taxes basically does not only lead to obedience, obedience and discipline, but is also followed by a critical attitude. The more advanced the society and the government, the higher the compliance with paying taxes, but it doesn't stop there, they are increasingly critical in addressing taxation issues, especially regarding policy materials in the field of taxation, for example the application of rates, mechanisms for imposing taxes, regulations, clashes in practice in the field. and the extension of its subject and object. People in developed countries have indeed benefited from the taxes they pay. The health, education, social and transportation facilities and infrastructure are quite advanced and the operational costs of the state apparatus come from taxes that have been paid to the state.

However, the real condition that has occurred is that until now the public's compliance in paying taxes has not reached the level as expected. In general, the community still does not believe in the existence of taxes because they still feel the same as tribute, it is burdensome, the payments often experience difficulties, they do not understand what taxes are and how complicated it is to calculate and report them. However, there are still efforts that can be done so that people are fully aware of paying taxes and this is not something that is impossible. When the public has awareness, paying taxes will be done voluntarily, not compulsion.

Tax justice contributes to taxpayer compliance in paying taxes. Albari (2008) concluded that only the dimensions of the tax office's distributive justice have a positive effect on taxpayer compliance. Pris (2010) concluded that the dimensions of tax justice are the level of general fairness, the reciprocity received by the government (exchanges with government), self-interest, special provisions and the tariff structure. Tax (tax rate structures) do not have a significant effect on Corporate Taxpayer compliance. Berutu and Harto (2012) concluded that there is an influence from the dimensions of tax justice, namely general justice, government reciprocity, special provisions, preferred tax rate structure, and personal interests on tax compliance behavior.

The cause of taxpayer compliance, in addition to the tax justice factor, is determined by the taxpayer's knowledge of taxes. Tax knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers in an effort to mature humans through teaching and training efforts (Hardiningsih and Yulianawati, 2011). Knowledge of tax regulations is important to foster obedient behavior, because how can taxpayers be asked to obey if they do not know how tax regulations are, meaning how taxpayers are told to submit their tax returns on time if they do not know when the tax returns are due. Nazir (2010) shows that there is a positive and significant influence between the level of tax knowledge on taxpayer compliance. Susilawati and Budiarta (2013) concluded that taxpayer awareness, tax knowledge, tax sanctions and public service accountability have a positive effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT Singaraja City. Witono (2008) shows that there is a significant influence on tax knowledge and perceptions of tax justice on the level of tax compliance.

Based on this background, the researcher felt the need to study more deeply and wanted to prove empirically about the variables that affect taxpayer compliance at the North Malang Primary Tax Office.

### **Literature Review and Hypothesis Development**

#### **Tax Compliance**

According to Nurmantu (2003), tax compliance is defined as "a situation where the taxpayer fulfills all tax obligations and exercises his taxation rights. There are two kinds of compliance, namely: formal compliance and material compliance. Formal compliance is a condition in which the taxpayer fulfills tax obligations formally in accordance with the provisions of the taxation law. For example, the deadline for submitting an Annual Income Tax Return (SPT PPh) is March 31. If the taxpayer has reported the Annual Income Tax Return (SPT PPh) before or on March 31, the taxpayer has fulfilled the formal requirements, but the contents do not necessarily fulfill the material provisions, namely a condition where the taxpayer substantively complies with all material tax provisions. , namely in accordance with the content and spirit of the tax law. Material compliance can include formal compliance. Taxpayers who meet material compliance are taxpayers who fill in honestly, completely and correctly the Tax Return (SPT) according to the provisions and submit it to the Tax Office before the deadline ends.

According to Nasucha (2004), taxpayer compliance can be identified from taxpayers' compliance in registering themselves, compliance to re-deposit tax returns (SPT), compliance in calculating and paying taxes owed, and compliance in paying arrears. Nasucha (2004) uses psychological theory in taxpayer compliance, namely guilt and shame, taxpayers' perceptions of the fairness and fairness of the tax burden they bear, and the effect of satisfaction on government services. The issue of compliance is important because non-compliance simultaneously creates an effort to avoid taxes, both through fraud and illegally called tax evasion, as well as tax avoidance without fraud and is done legally called tax avoidance. In the end, tax evasion and tax avoidance have the same effect, namely reduced tax deposits in the state treasury.

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Devano and Rahayu (2006) state that taxpayer compliance is an act of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and taxation implementation regulations in force in a country. According to Sofyan (2005), taxpayer compliance is influenced by the condition of the tax administration system which includes tax service and tax enforcement. Administrative improvement measures are expected to encourage taxpayer compliance in two ways, first, obedient taxpayers because they get good, fast, and pleasant service and the taxes they pay will be beneficial for national development. Second, taxpayers will comply because they think that they will be severely penalized for taxes that they do not report detected tax information and administration systems and the ability to crosscheck information with other agencies.

### **Tax Justice**

The perception of fairness in the taxation system is the opinion or feeling of the taxpayer towards the government regarding the use of tax funds. The taxpayer's ignorance of public spending, among other things, regarding the realization and its impact on him, places trust to be very important (Ferrari and Randisi, 2013) and becomes one of the determinants of tax compliance (Kogler, et al. 2013). Taxpayers who do not believe will be less likely to pay taxes if they feel injustice in the tax system (Richardson, 2008). The tendency of taxpayers to comply with tax regulations can be achieved if taxpayers feel that the reciprocity received by taxpayers from the government is commensurate with the amount paid through taxes (Mangoting et al. 2015). How much influence a government has on its people, including fostering a sense of trust, is closely related to the policies that the government implements on all established procedures (Dijke et al. 2010).

Albari (2008) concluded that only the dimensions of the tax office's distributive justice have a positive effect on taxpayer compliance. Pris (2010) concluded that the dimensions of tax justice are general fairness, exchanges with government, self-interest, special provisions and tariff structures. Tax (tax rate structures) do not have a significant effect on Corporate Taxpayer compliance. Berutu and Harto (2012) concluded that there is an influence from the dimensions of tax justice, namely general justice, government reciprocity, special provisions, preferred tax rate structure, and personal interests on tax compliance behavior.

Based on the description above, the following hypothesis can be formulated:

### **H<sub>1</sub> Tax justice affects taxpayer compliance**

### **Tax Knowledge**

Tax knowledge which is an understanding of the tax rules and regulations that apply in Indonesia needs to be owned by all taxpayers. From the correct understanding of taxes, it is hoped that the compliance of taxpayers can be increased to carry out their obligations as citizens by paying taxes on time and according to the nominal amount that should be paid. Therefore, the existence of adequate facilities to support tax knowledge of taxpayers is an important provision for understanding tax.

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 in connection with the implementation of their rights and obligations in the field of taxation. Veronica, C (2009) revealed that 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 in relation to the implementation of their rights and obligations in the field of taxation.

Nazir (2010) shows that there is a positive and significant influence between the level of tax knowledge on taxpayer compliance. Susilawati and Budiarta (2013) concluded that taxpayer awareness, tax knowledge, tax sanctions and public service accountability have a positive effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT Singaraja City. Witono (2008) shows that there is a significant influence on tax knowledge and perceptions of tax justice on the level of tax compliance

Based on the description above, the following hypothesis can be formulated:

### **H<sub>2</sub> Tax knowledge affects taxpayer compliance**

## **METHOD**

In accordance with the main problem and research objectives, this study uses a level of explanation, which is a study that intends to describe the pattern of relationships or influences between two or more variables, the pattern of these relationships can be symmetrical, causal and reciprocal (Sugiyono, 2002) The pattern of influence that will be revealed in this study is the effect of justice and tax knowledge on taxpayer compliance. The population of this study were private taxpayers registered at the North Malang Pratama Tax Service Office which recorded until the period 31 December 2019 the number of registered OP taxpayers was 92,667 taxpayers. With a population size of 92,667 taxpayers and an inaccuracy allowance level of 10%, the sample size is 100 respondents.

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After determining the number of samples, the research sample was taken using convenience sampling technique, where the distribution of questionnaire data to respondents, in this case, taxpayers who are easy to find, can be reached or are at the right time, namely when making tax payments at the Malang Primary Tax Office North. The method of analysis used in this study is multiple linear regression. With a significance level  $\alpha = 5$  and  $df = (n-1)$ , so that if  $\text{Sig.}t < 5\%$ , the independent variable has a significant effect on the dependent variable.

### RESULTS

Multiple regression analysis is used to determine whether there is an effect of tax justice (X1) and tax knowledge (X2) on taxpayer compliance (Y). The following table is the result of multiple regression calculations

**Table 1. Results of Multiple Regression Analysis**

Variable	B	T	Sig. t	Evidence
Constant	3.838			
Tax justice	0.135	3.272	0.001	Significant
Tax knowledge	0.648	9.966	0.000	Significant
$\alpha$	: 5 %			
R	: 0.771			
R Square	: 0.595			
F statistics	: 71.182			
Sig. F	: 0.000			

The value of the constant is 3.838. This means that if tax justice and knowledge of tax value are zero (0), then taxpayer compliance will decrease by -3.838. The amount of the tax justice coefficient is 0.135 and has a positive coefficient value. This means that an increase in the tax rate will increase taxpayer compliance by 13.5%. The amount of the tax knowledge coefficient is 0.648 and has a positive coefficient value. This means that an increase in tax knowledge will increase taxpayer compliance by 64.8%.

The value of the multiple correlation coefficient (R) is 0.771, this shows that the magnitude of the relationship between tax justice and tax knowledge and taxpayer compliance is 77.1%. The value of the coefficient of determination (R<sup>2</sup>) is 0.595, this shows that the influence of tax justice and tax knowledge on taxpayer compliance is 59.5% and the remaining 40.5% is influenced by other factors or variables that are not included in the research model.

The results of the analysis of the effect of tax justice on taxpayer compliance show the t value of 3.272 with a significance level of 0.001, and the significance value is smaller than the  $\alpha$  value of 5%. This shows that tax justice affects taxpayer compliance. The results of the analysis of the influence of tax knowledge on taxpayer compliance show the t value of 9,966 with a significance level of 0.000, and the significance value is smaller than the  $\alpha$  value of 5%. This shows that tax knowledge has an effect on taxpayer compliance.

### DISCUSSION

Based on the results of the analysis, it is found that tax justice contributes to taxpayer compliance. This result can be explained that fairness refers to a non-arbitrary or impartial attitude towards the inappropriate behavior of individuals regarding taxes. In order for tax regulations to be obeyed, the tax burden must be in accordance with its obligations. Taxpayers' perceptions about the fairness of the taxation system in effect in a region greatly affect the implementation of good taxation in that area. This taxpayer's perception will influence tax compliance behavior and tax avoidance behavior. Taxpayers will tend to disobey and avoid tax obligations if they feel the tax system is unfair.

The fairness of data taxpayers is implied with income tax that is charged fairly, income tax paid considers the benefits provided by the government such as building important public facilities, sharing the tax burden in balance with the income received by each taxpayer, tax determination is based on the time when the taxpayer receives income and the taxpayer whose income is higher must be subject to a higher rate.

In this regard, how to achieve tax justice is not easy to apply, because justice has a very broad perspective. As stated by Siahaan (2010), justice between each individual is different. There are at least three aspects of justice that need to be considered in the application of taxes, namely:

1. justice in the formulation of tax laws related to the formulation of laws is one of the determinants in realizing tax justice, because by looking at the process and the final results of the tax law making which are then put into effect the public will be

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able to see whether the government also accommodates the interests of the taxpayers in the stipulation. tax regulations, such as provisions regarding who is the object of tax, what is the object of tax, how to pay taxes, actions that can be imposed by the tax authorities on taxpayers, sanctions that may be imposed on taxpayers who do not carry out their obligations incorrectly, taxpayers' rights, protection Taxpayers from tax authorities which he deems not in accordance with the provisions, tax relief that can be given to the taxpayers

2. justice in the application of taxation provisions which must be properly considered by the State / government as the party authorized by tax law to collect / collect taxes from the public. In achieving this justice, the State / government through the tax authorities must understand and apply tax collection principles properly.
3. fairness in the use of tax money which is the benchmark for the application of tax justice, relating to the expectations to which the benefits of tax collection are used for the benefit of the public at large. Justice that comes from the use of tax money is very important because paying taxes does not receive a direct counterpart that "can" be appointed or that is equal when paying taxes. So that the tax benefits for public services and public welfare must really get attention and can be felt directly by the people who are taxpayers. The benefit approach is fundamental in assessing fairness in the use of tax money by the government.

This is in accordance with what Mardiasmo (2009) stated that in accordance with the objectives of law, namely achieving justice, the law and implementation of collection must be fair. Fairness in legislation includes imposing taxes in general and evenly, and according to their respective abilities. Meanwhile, it is fair in its implementation, namely by giving taxpayers the right to file objections, delay in payments and submit an appeal to the Tax Advisory Council.

The results of this study support the study proposed by Albari (2008) which concludes that only the dimensions of the tax office's distributive justice have a positive effect on taxpayer compliance. Berutu and Harto (2012) that the tax justice dimension affects the Compliance Behavior of Individual Taxpayers (WPOP). Different results are shown by Pris, K. Andarini (2010) that the tax justice dimension does not have a significant effect on corporate taxpayer compliance.

Tax knowledge contributes to taxpayer compliance, meaning that taxpayers will have compliance with their taxes if the taxpayer has knowledge of NPWP registration, has knowledge of taxpayer rights and obligations, has knowledge of PTKP, PKP, and tax rates, has knowledge regarding sanctions for violating taxation and having knowledge of tax regulations through socialization.

The results of this study can be explained that taxation knowledge possessed by taxpayers is the most basic thing that must be possessed by taxpayers because without knowledge of taxes, it is difficult for taxpayers to carry out their tax obligations. The government has made efforts to add knowledge to taxpayers, including through counseling, advertisements in the mass media and electronic media with the aim of making taxpayers easier to understand and more quickly informed of taxation even though the frequency of these activities is not often carried out. The tax information does not only contain taxpayer obligations, but also contains an explanation of the importance of taxes for the life of the nation and state so that it can raise awareness from within the taxpayer's heart.

The results of this study support the study conducted by Nazir (2010) that there is a positive and significant influence between the level of tax knowledge on taxpayer compliance. Susilawati and Budiarta (2013) concluded that tax knowledge has a positive effect on taxpayer compliance in paying motorized vehicle taxes at the SAMSAT Joint Office in Singaraja City. Witono (2008) shows that there is a significant influence on tax knowledge and perceptions of tax justice on the level of tax compliance.

## CONCLUSION

Based on the results of the analysis and discussion of this research, it can be concluded that tax justice and tax knowledge have a significant effect on taxpayer compliance behavior. Taxpayers will have compliance if the tax imposed provides the concept of justice and taxpayers must have knowledge of taxation. Based on the above conclusions, the contribution of this research to the North Malang Pratama Tax Office provides tax knowledge to the public through intensive, consistent and sustainable tax education. In addition, it is necessary to increase the quantity and quality of tax counseling so that public knowledge of taxation increases and becomes more aware and obedient in carrying out their tax obligations. Taxpayers should learn and understand more about applicable tax regulations so that they can increase their compliance as taxpayers.

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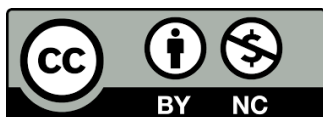
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