The Influence of Self Assessment System on Taxpayer Compliance in Reporting SPT OP at Bogor Primary Tax Service Office

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ABSTRACT

The self-assessment system is one of the collection systems implemented in Indonesia, this system requires people to register themselves as taxpayers at the Tax Service Office according to their domicile independently, as well as carry out other tax obligations independently as well as calculating, paying and reporting taxes in a different tax year. The elements that influence compliance are the taxpayers' understanding of how to fulfill their tax obligations. The easier it is for taxpayers to understand tax laws, the easier it is for them to comply with their tax obligations. The data collection technique follows the procedure used to obtain data by providing a piece of paper (questionnaire). One person who is willing to express his opinion in accordance with the questions asked is given a series of choices or comments in the form of a statement which will be given later only requiring a tick in the appropriate column and including the question and identity of each respondent. Based on the subtest results, a significance value gives a numerical value of 0.00 which is smaller than the decision criterion, which is 0.05, meaning that the x variable in this study, namely the self-rating system, has an effect on the y variable, compliance with tax obligations when reporting SPT OP. Responsibilities When Reporting SPT OP. Based on the results of the research that has been done, the conclusion in this study is that the self-assessment system has proven to have a positive effect on taxpayer compliance in reporting SPT OP. Supported by data obtained from KPP Pratama Bogor, that there was an increase from the previous year in reporting SPT OP. This states that the higher the taxpayer's understanding of the self-assessment system, the taxpayer's compliance in reporting SPT will also increase.

Keywords: Self Assessment System, taxpayer compliance, SPT OP reporting.

Introduction

Tax can be interpreted as a mandatory contribution to the state owed by an individual or an entity that has the nature of imposing on taxpayers and later taxes are utilized for the prosperity of the people throughout Indonesia. The self-assessment system is one of the collection systems implemented in Indonesia, this system requires people to register themselves as taxpayers with the Tax Service Office according to their domicile independently, and carry out other tax obligations independently as well, such as calculating, paying and reporting taxes in the tax year that has been lived. Neni Nur Fitriani (2021) states that the self-assessment system is included in the "good enough" category based on the examination of answers from all respondents which shows that it has been carried out in accordance with applicable taxation practices.

There are several causes that make taxpayers disobedient to their obligations. The taxpayer's obligation starts from a simple thing, namely by registering as a taxpayer if the age is more than 17 years old, reporting tax returns every period / year, calculating and paying taxes payable with the appropriate amount in the calculation of tax provisions and paying fines if there are errors in carrying out tax obligations.
What happens now is the uneven distribution of information about the importance of carrying out tax obligations such as the importance of paying taxes on time and reporting tax obligations clearly. The elements that influence compliance according to Endang Satyawati (2021), are taxpayers' understanding of how to fulfill their tax obligations. The easier it is for taxpayers to understand tax laws, the easier it is for them to comply with their tax obligations. Based on data obtained from KPP Pratama Bogor, 77,998 reports have been received from 404,117 registered taxpayers. This data proves that there are still taxpayers who ignore their obligations in reporting SPT. Income tax objectives can be achieved, among others, through increased taxpayer compliance. The more taxpayers who receive will be increasingly accepted as a result of higher taxpayer compliance, and vice versa.

Research Method

Researchers use quantitative methods. Primary data is often used in the purpose of this research. The questionnaire delivered to respondents included concerns about the self-assessment program and income collection in the reporting of the OP tax return. The participants in this study were Bogor city residents and registered taxpayers. In addition, individuals had filed their 2022 tax forms which constituted the pool of participants in this study. The sample of individual taxpayers amounted to 100 respondents. Convenience sampling was used in this study to obtain data, which means that the sample was selected intentionally during the participants' collaboration during data collection. This study utilized original information. For the study, the researcher used a Likert scale. Two of the three categories of research variables used in this study are dependent variables and independent variables. Data analysis for this study utilized descriptive statistics from SPSS (Statistical Package for Social Science).

Result

Based on the subtest results, the significance value provides a numerical value of 0.00 which is smaller than the decision criterion of 0.05, meaning that variable x in this study, namely the self-assessment system, variable y is taxpayer compliance in reporting SPT OP. Here, based on the test results of the coefficient of determination R squared, a number of 0.143 is obtained. This means that variable x, namely the self-assessment system, has an influence of 14.3% on variable y, namely taxpayer compliance. The Self Assessment System has implications for taxpayer compliance in reporting the SPT OP. The effect of the self-report system shows extraordinary and positive results. That is, each increase in the self-report system increases by 0.513. This also increases compliance when reporting the SPT OP if the taxpayer has knowledge of the self-assessment system.

Based on data from KPP Pratama Bogor, the increase in annual tax return reporting is only small, it can be caused by not all taxpayers who have NPWP or registered at KPP are obliged to report their taxes. Quoting Yustinus Prastowo, Special Staff of the Minister of Finance (Menkeu), spoken through Kompas.com, anyone who already has an NPWP but receives little or less than IDR 4,500,000 per month is entitled to apply for an effective non-application (NE). Taxpayers with non-taxable income (PTKP) can also submit an NE signature on the application Yustinus observed that the NE category only applies to taxpayers with income below PTKP, other than that there is no income tax to pay. "By entering the NE category, taxpayers no longer need to report their annual tax return," he said. The PTKP applicable to individual taxpayers is IDR 4,500,000 per month according to Law Number 7 of 2021 concerning Harmonization of Tax Regulations. As a result, taxpayers whose monthly income is below IDR 4,500,000 are not subject to the Annual Tax Return, while individuals with monthly income above IDR 4,500,000 are required to fill out an income tax form. This finding is supported by Saddang Ami's research (2020) which found that the self-assessment system has an effect on taxpayer compliance, but the effect is small. According to Neni Nur Fitriani (2021), the current KPP Pratama Bandung self-assessment system is running very well.
Conclusion

The conclusion of the research is that the self-assessment method is proven to have a good impact on taxpayer compliance in reporting SPT OP based on the findings of the research that has been done. The data from KPP Pratama Bogor supports the statement that the reporting of SPT OP has increased from the previous year. Based on this, taxpayer compliance in reporting SPT will increase if taxpayers increasingly understand the self-assessment system.

Reference