

THE INFLUENCE OF UNDERSTANDING, AND THE FIRMNESS OF TAX SANCTIONS ON THE REPORTING OF INDIVIDUAL SPT (CASE STUDY AT PT ABDI HARSA KARYA)

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ABSTRACT

This study aims to determine the partial and simultaneous effect on the variable Understanding and Firmness of Tax Sanctions on Reporting of SPT Individuals at PT Abdi Harsa Karya. This study used a quantitative method with a total sample population of 36 in the company PT Abdi Harsa Karya. The sampling technique used is purposive sampling technique. Purposive sampling is a sampling technique with certain considerations that an appropriate sample size in a study is 30-100 samples. This study uses multiple linear analysis using SPSS as a data processor. The results of the study show that understanding of taxation has no significant effect on taxpayer compliance and tax sanctions have a significant effect on taxpayer compliance. Understanding and tax sanctions have a significant influence on taxpayer compliance in SPT reporting.

Keywords: *Understanding; The strictness of tax sanctions; Reporting of individual SPT.*

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Introduction

A country can carry out national development if there are financial resources to finance it. Indonesia is a developing country that is currently experiencing progress in all fields. Financial sources or state revenues can basically be divided into domestic and foreign sector revenues. Taxes are one source of revenue for the domestic sector.

Tax revenue is crucial for the government or state. The State Revenue of the 2022 State Budget was realized at IDR 2,266.4 trillion or 115.9% of the target based on Presidential Regulation No. 98 of 2022 of IDR 2,266.2 trillion. Where the realization grew by 30.6% in line with the stronger and maintained economic recovery and the encouragement of relatively high commodity prices. Of the total realization of State revenue, the realization of Tax Revenue reached IDR 2,034.5 trillion or 114% of the target of Presidential Regulation No. 98 of 2022 of IDR 1,784 trillion, growing 31.4% from the realization in 2021 of IDR 1,547.8 trillion. The realization of tax revenue was supported by Tax Revenue and Customs and excise. Tax revenue managed to reach IDR 1,717.8 trillion or 115.6% based on the target of Presidential Regulation No. 98 of 2022, growing 34.3% far exceeding the tax growth in 2021 of 19.3%. Meanwhile, Customs and Excise Revenue still exceeded the target by collecting IDR 317.8 trillion or 106.3% of the target, growing 18%. In addition, the realization of non-tax state revenue (PNBP) in 2022 showed IDR 588.3 trillion or 122.2% of the target of Presidential Regulation No. 98 of 2022, growing 28.3% from last year which had also surged well at IDR 458.5 trillion. Taxpayer participation in the tax collection system determines the achievement of tax revenue. The Directorate General of Taxes (DGT), a government agency under the Ministry of Finance that manages Indonesia's tax system, seeks to increase tax revenue by simplifying the tax system, which includes tax rates, non-taxable income, and tax collection methods.

Basically, everyone hates paying taxes and tries to pay as little tax as possible. Since paying taxes means reducing its financial opportunities, companies also aim to save taxes by utilizing loopholes in existing tax regulations, in the hope of obtaining net profit after tax, one of which is corporate tax savings. which can be done at a lower cost. related to the welfare of its employees. The state (Directorate General of Tax Administration) depends on taxpayers who are subject to the tax collection system, especially in the field of Income Tax (PPH), for the calculation, calculation, payment and self-assessment of the amount of taxpayers. In the new tax collection system, also known as full self-assessment, taxpayers are given full discretion to determine and pay their tax obligations.

Compliance or fulfillment of taxpayer obligations is a tax obligation that must be fulfilled by taxpayers to contribute to state development, which is expected to be fulfilled voluntarily and report notification letters or SPT correctly (Noviyanti and Febrianti 2021). In fact, taxpayers in Indonesia in carrying out their obligations are still relatively low, which is caused by a lack of taxation knowledge and the imposition of sanctions that are not firm (Nasiroh and Afiqoh 2023).

The taxation system in Indonesia itself is implementing self-assessment which means that taxpayers are given full confidence to calculate, pay / deposit, and report the amount of tax payable in accordance with the time period specified in the tax legislation.

The self-assessment system allows taxpayers who do not carry out their tax obligations as a result of negligence, gaps or perhaps ignorance of taxpayers of their tax obligations. Meanwhile, threats, sanctions and especially tax sanctions are preventive measures so that taxpayers do not violate tax regulations, and the tax law clearly states that if they violate, administrative or criminal sanctions will be imposed for violations of tax regulations.

There are several studies related to the effect of understanding, and the firmness of tax sanctions carried out (Dewi Nasiroh, Nyimas Wardatul Afiqoh 2022) explaining that the results of the tests carried out are Knowledge of Taxation has no positive effect on compliance of Individual Taxpayers, tax awareness has a positive effect on compliance of Individual Taxpayers, Tax sanctions have a positive effect on compliance of Individual Taxpayers. Then there is also research conducted (Art Trianti Dodih, Elly Halimatusadiah 2022) explaining that the results of the research conducted are Understanding Taxation has a positive and significant effect on individual taxpayer compliance in Merdeka Village, Bandung City, indicating that the higher the level of understanding of taxation owned by taxpayers, the higher the level of taxpayer compliance in fulfilling tax obligations, the application of tax sanctions does not have a significant effect on individual taxpayer compliance in Merdeka Village, Bandung City, indicating that the application of tax sanctions is not in accordance with the stipulated provisions so that it does not have a deterrent effect.

Furthermore, there is research that is in line with the research conducted, namely the Effect of Understanding Tax Regulations, Tax Sanctions, Tax Audit on Compliance of Individual Taxpayers (WPOP) conducted (Fenty Astrina, Chessy Septiani 2019) explaining the results found Understanding tax regulations have a significant effect on individual taxpayer compliance, tax sanctions have a significant effect on individual taxpayer compliance, tax audits have a significant effect on individual taxpayer compliance.

Research Method

Type of Research and Data Source

In this study the type of data used is quantitative data. And in this study the data source used is primary data through field research methods or surveys conducted by direct review of related companies to obtain primary data conducted through questionnaire media. Which is collected to all WPOPs at PT Abdi Harsa Karya.

Sample Collection Technique

The sampling technique used is to use purposive sampling technique. Purposive sampling is a sampling technique with certain considerations (in Sugiono 2016: 85). Which is done by selecting subjects based on specific criteria set by the researcher. This technique is carried out by determining the number of samples to be taken first, after which the researcher selects a sample that matches the predetermined characteristics. (Sidik Priadana & Denok Sunarsi 2021: 163).

"The appropriate sample size in a study is 30 - 100 samples". (Permata Sari et al., 2019). The number of samples to be studied in this study were 36 samples. Which this research is the entire population of WPOPs located at PT Abdi Harsa Karya.

Data Collection Technique

The data collection technique used in this study is by making direct observations (observation), distributing questionnaires to all taxpayers at PT Abdi Harsa Karya and conducting interviews directed to the HRD of PT Abdi Harsa Karya which aims to explore information in data collection.

Data analysis method

The data analysis method used to analyze data and test hypotheses is to use descriptive statistics, instrument testing, classical assumption test, hypothesis testing using the help of SPSS (Statistical Package For Social Sciences) software Version. 26. 2023. 26. 2023.

Result

In this study, the authors collected 36 respondents and made observations by distributing questionnaires directly. The data that has been collected by the author shows gender, age, education level, employment status, length of service and the results of the questionnaire, the following is a recap of the results of the questionnaire distribution:

Respondents Based on Gender

Table 1.
Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki - Laki	30	83.3	83.3	83.3
	Perempuan	6	16.7	16.7	100.0
	Total	36	100.0	100.0	

Source: data processed with SPSS 26,2023

Based on the table above, it can be seen that the number of respondents in this study totaled 36. Where the number of male respondents was 30 respondents and women were 6 respondents.

Respondents by Age

Table 2. Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	15 -20	2	5.6	5.6	5.6
	20 - 25	8	22.2	22.2	27.8
	25 - 30	13	36.1	36.1	63.9
	30 - 35	8	22.2	22.2	86.1
	35 - 40	4	11.1	11.1	97.2
	40 - 45	1	2.8	2.8	100.0
	Total	36	100.0	100.0	

Source: data processed with SPSS 26,2023

Based on the table above, it can be seen that the age range of respondents in this study is in the amount of: 15 - 20th amounted to 2 respondents, 20 - 25th amounted to 8 respondents, 25 - 30th amounted to 13 respondents, 30 - 35th amounted to 8 respondents, 35 - 40th amounted to 4 respondents, 40 - 45th amounted to 1 respondent.

Respondents Based on Education Level

Table 1.

Education Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Senior high school	20	55.6	55.6	55.6
	Diploma	6	16.7	16.7	72.2
	Bachelor	10	27.8	27.8	100.0
	Total	36	100.0	100.0	

Source: data processed with SPSS 26,2023

Based on the table above, it can be seen that the range of education of respondents in this study is: High School / Vocational School totaling 20 respondents, Diploma totaling 6 respondents, Bachelor totaling 10 respondents.

Respondents Based on Employment Status

Table .2

Employment Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Contract	11	30.6	30.6	30.6
	Stay	25	69.4	69.4	100.0
	Total	36	100.0	100.0	

Source: data processed with SPSS 26,2023

Based on the table above, it can be seen that the respondents' employment status is permanent and contractual where 11 respondents are contract employees, and 25 respondents are permanent employees.

Respondents Based on Tenure

Table 5.

Length of Service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1th	12	33.3	33.3	33.3
	2th	18	50.0	50.0	83.3
	3th	6	16.7	16.7	100.0
Total		36	100.0	100.0	

Source: data processed with SPSS 26,2023

Based on the table above, it can be seen that the length of service of the respondents is for 1 year, totaling 12 respondents, 2 years totaling 18 respondents and 3 years totaling 6 respondents.

Table 6.
Statistics

		Gender	Age	Education	Status	Length of Service
N	Valid	36	36	36	36	36
	Missing	0	0	0	0	0
Mean		1.17	3.19	1.72	1.69	1.83
Minimum		1	1	1	1	1
Maximum		2	6	3	2	3

Source: data processed with SPSS 26.2023

Descriptive Statistical Analysis

Regarding the description of Respondents' answers, the Descriptive Analysis used is the calculation method in the form of average (Mean), Standard deviation, Minimum Value, and Maximum Value.

Table 7. Descriptive Analysis
 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Understanding of Taxation	36	26.00	35.00	33.6389	2.439
Tax Sanctions	36	9.00	20.00	19.4444	1.963
Taxpayer Compliance	36	19.00	35.00	34.1389	2.929
Valid N (listwise)	36				

Source: data processed with SPSS 26.2023

1. Understanding of Taxation

Understanding taxation is an independent variable. Based on the table above, this variable consists of 36 respondents which has a minimum value of 26.00, a maximum value of 35.00 and an average of 33.6389 and the standard deviation is 2.43959.

2. Tax Sanctions

Tax sanctions are an independent variable. Based on the table above, this variable consists of 36 respondents which has a minimum value of 9.00, a maximum value of 20.00 and an average of 19.4444 and the standard deviation is 1.96315.

3. Taxpayer Compliance

Taxpayer compliance is the dependent variable. Based on the table above, this variable consists of 36 respondents which has a minimum value of 19.00, a maximum value of 35.00 and an average mean of 34.1389 and a standard deviation of 2.92919.

Validity Test

Validity Test Is a test used to show the extent to which the measuring instrument used in a measure what is measured. Where it is intended for the validity of the questionnaire distributed to respondents. The results of this test are the results of using the SPSS 26 application to test the validity listed in the following tables.

Table 3. Validity Test Results Understanding Taxation (X1)
 Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	28.81	5.361	.256	.854
X1.2	28.86	3.952	.629	.811
X1.3	28.83	3.971	.815	.773
X1.4	28.75	4.936	.484	.828
X1.5	28.86	4.523	.579	.814

X1.6	28.86	4.409	.643	.804
X1.7	28.86	4.294	.708	.794

Source: data processed with SPSS 26.2023

Table 4. Tax Sanctions Validity Test Results (X2)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2_1	14.53	2.599	.942	.967
X2_2	14.58	2.136	.898	.963
X2_3	14.61	2.016	.957	.946
X2_4	14.61	2.016	.957	.946

Source: data processed with SPSS 26.2023

Table 5. Validity Test Results Taxpayer Compliance in Tax Return Reporting (Y)
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y_1	29.31	5.075	.961	.916
Y_2	29.28	6.606	.693	.937
Y_3	29.25	5.907	.945	.913
Y_4	29.28	6.378	.799	.927
Y_5	29.22	6.635	.953	.920
Y_6	29.25	7.279	.698	.939
Y_7	29.25	6.707	.689	.937

Source: data processed with SPSS 26,2023

For this Validity Test using Gujarati compared to 0.3, because everything is greater than 0.3, it can be said to be Valid. So, it can be concluded that the questionnaire is valid as a whole where this questionnaire can be considered feasible to be used as a data collection tool.

Reliability Test

Reliability or can be called reliability is the consistency of a series of measurements or measuring instruments. This can be in the form of measurements from the same measuring instrument (repeated tests) will give the same results, or for more subjective measurements. Whether two raters give similar scores (inter-rater reliability). This test will show whether a questionnaire used in research can provide relatively consistent results or vice versa if done at different times and places. This test is using SPSS 26 2023.

Table 11. Reliability Test of Understanding Taxation (X1)

Case Processing Summary		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Source: data processed with SPSS 26.2023

Table 6. Reliability Test of Tax Sanctions (X2)

Case Processing Summary		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Source: data processed with SPSS 26.2023

Table 7. Reliability Test of Taxpayer Compliance in Tax Return Reporting (Y)

Case Processing Summary		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Source: data processed with SPSS 26.2023

Normality Test

This test aims to determine whether the residual value is normally distributed or not. This test uses SPSS 26. The Kolmogorov normality test is part of the classic assumption test.

Table 14. Data Normality Test
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.61231005
Most Extreme Differences	Absolute	.389
	Positive	.347
	Negative	-.389
Test Statistic		.389
Asymp. Sig. (2-tailed)		.000 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: data processed with SPSS 26,2023

It can be explained that the results of this normality test obtained a significant value of Asymp.Sig. (2-tailed) is normally distributed.

Multicollinearity Test

This test aims to determine whether there is an intercorrelation (strong relationship) between the independent variables. This test uses SPSS 26, the multicollinearity test is part of the classical assumption test in multiple linear regression analysis.

Table 8. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients ^a			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	5.206	1.477		3.525	.001		
	X1	.032	.059	.027	.552	.585	.555	1.801
	X2	1.432	.073	.960	19.654	.000	.555	1.801

a. Dependent Variable: Y

Source: data processed with SPSS 26.2023

Heteroscedasticity Test

This test aims to determine whether there is an equal variance of the residual value, intended for all observations of the regression model. This test uses SPSS 26.

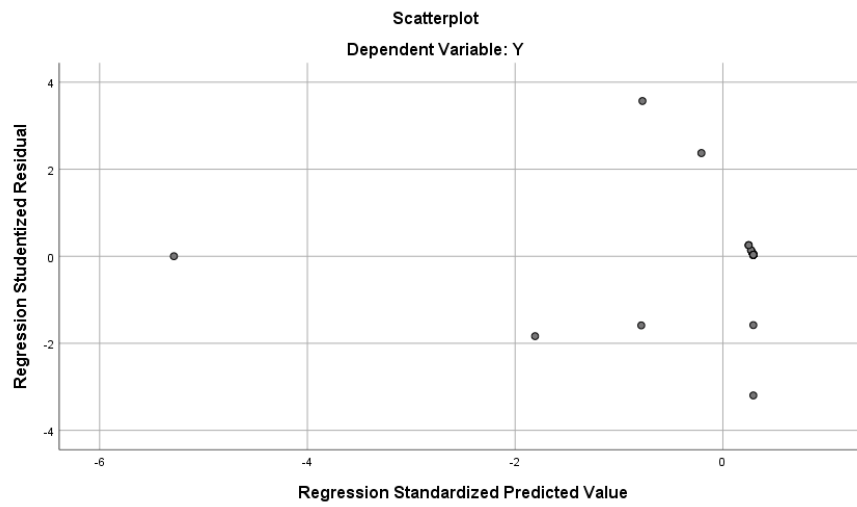


Figure 1. Heteroscedaticity Test
 Table .9 Heteroscedaticity Test
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.895	1.231		2.352	.025
	X1	-.102	.049	-.451	-2.078	.046
	X2	.040	.061	.145	.666	.510

a. Dependent Variable: ABS_RES

Source: data processed with SPSS 26.2023

Judging from the value of the coefficient of regulated independent variables with abs if it is above 0.5, there is no heteroskedasticity. It can also be seen that the value in the table is .046 and .510, so there is no heteroscedaticity.

Multiple Linear Analysis

With the Multiple Linear Regeration Analysis, it can be seen whether or not there is an influence of the independent variable (X) on the dependent variable (Y) in the study.

Table 10. Multiple Linear Regression Test Coefficients^a

Model	Unstandardized Coefficients		Standardize	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Toleranc	VIF
(Constant	5.206	1.477		3.525	.001		
1	X .032	.059	.027	.552	.585	.555	1.801
2	X 1.432	.073	.960	19.654	.000	.555	1.801

a. Dependent Variable: Y

Source: data processed with SPSS 26,2023

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

$$Y = 5.206 - 0.032 X_1 + 1.432 X_2 + e$$

The results of this calculation using SPSS 26, the value of Tax Understanding (X1) on Individual Taxpayer Compliance (Y) is 0.032 and the value of Tax Sanctions (X2) on Individual Taxpayer Compliance (Y) is 1.432. The regression equation obtained is that the tax understanding variable has the opposite direction so that it does not affect taxpayer compliance. Because taxpayers think that understanding taxation does not guarantee their tax obligations. While tax sanctions have a significant increase so that with the assumption of other variables, tax sanctions will experience changes and increases.

Hypothesis Test

Table 11. Test f ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	287.183	2	143.592	361.104	.000 ^b
	Residual	13.122	33	.398		
	Total	300.306	35			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: data processed with SPSS 26.2023

Based on the table above, the results of the calculated f value are 361,104 with a significance value of 0.000. this shows that the calculated f value of $361,104 > f$ table and a significance value of $0.000 < 0.05$. this means that there is an effect of Understanding Taxation (X1) and Tax Sanctions (X2) on Taxpayer Compliance (Y).

Table .12 Test t
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1	(Constant	5.206	1.477		3.525	.001	
	X1	.032	.059	.027	.552	.585	1.801
	X2	1.432	.073	.960	19.654	.000	1.801

a. Dependent Variable: Y

Source: data processed with SPSS 26.2023

Seen in the table, the tax understanding variable (X1) obtained a significant value of 0.585 and the calculated r value is 0.552. this shows that the significance value of $0.585 > 0.05$ and t count of $0.552 <$ from r table, so the understanding of taxation has no significant effect on taxpayer compliance.

In the tax sanction variable (X2), the value is 0.001 and the calculated r value is 3.525. this shows that the significance value of $0.001 < 0.05$ and t count of $3.525 >$ from the r table, so tax sanctions have a significant effect on taxpayer compliance.

X1 = No Effect

X2 = Affected

Coefficient of Determination (R²)

It has the aim of knowing how much influence is given by the independent variable in explaining the dependent variable, carried out by the Adjusted R Square method.

Table 13. Determination Coefficient Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.978 ^a	.956	.954	.63059

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: data processed with SPSS 26.2023

Based on the table above, there is a correlation / relationship value (R) of 0.978 and the coefficient of determination is presented which is the result of the quadratic R. so that the coefficient of determination (R²) can be obtained worth 0.956. This means that the influence of the independent variables of tax understanding (X1) and tax sanctions (X2) has a 95% effect on taxpayer compliance (Y) and the remaining 5% is influenced by other variables outside the study.

Conclusion

The conclusion that can be conveyed is regarding the discussion of the Effect of Understanding, and the Firmness of Tax Sanctions on Individual Spt Reporting (Case Study at Pt Abdi Harsa Karya), it can be concluded that:

1. Understanding taxation has no significant effect on taxpayer compliance and tax sanctions have a significant effect on taxpayer compliance.
2. Understanding and tax sanctions have a significant influence on taxpayer compliance in tax return reporting. This is evidenced by the simultaneous test which obtained a calculated value of 361,104 with a significance value of 0.000.

Reference