

## Analysis Of The Influence Of Tax Officer Services, Sanctions For Tax Negligence And Awareness Of Paying Tax On Taxpayer Compliance

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### Abstract:

This study aims to ascertain the effects of tax officer services, tax knowledge, tax payer awareness, and tax penalties on taxpayer compliance. Causal study research is the research methodology employed. A questionnaire was used in this study's data collection process. The study's population consists of taxpayers who own real estate and/or structures in their own names that are used as homes or places of business. Convenience sampling is a non-probability sampling method used in this study. With the use of the SPSS software, a multiple linear regression model was used to examine this research. The study's findings indicate that a number of variables, including taxpayer awareness, tax knowledge, tax penalties, and tax officer services, positively and significantly affect taxpayer compliance. A strong understanding of taxes helps taxpayers comprehend the meaning and intent of the law, which improves compliance. Acknowledging the significance of taxes for the nation's economic progress is a crucial element in enhancing taxpayer compliance. In addition, the presence of imposed tax penalties influences taxpayer compliance, albeit respondents are generally unbiased about this issue. Good service from tax officers also makes a positive contribution to taxpayer compliance because it helps taxpayers fulfill their tax obligations more easily and comfortably.

**Keywords:** taxpayer, awareness, sanctions, tax officer services, compliance.

## Introduction

Indonesia, as a developing country, requires quite large funds to finance various government and development activities. One important source of funding is taxes, which are contributions imposed on the people without receiving direct, demonstrable reciprocal services. When compared to other kinds of income, tax revenue is one of the primary and most significant sources of revenue for states. In recent years, the property industry in Indonesia has experienced rapid development, especially with the emergence of new housing every year. This causes the number of land and building tax objects to increase significantly every year (Yusnidar, 2020). Tax revenue should rise after an increase in the number of objects. However, the tendency for land prices to rise has caused land and building tax revenues to continue to increase from year to year, especially due to the increasing number of buildings being erected. Although high land and building taxes can benefit the country by increasing revenue, this can affect taxpayer behavior. The public generally wants a low tax burden, which is contrary to the state's hope of getting high tax revenues. In this context, it is important for the government to maintain a balance between the need for high tax revenues and the public's desire for a low tax burden in order to create a fair and sustainable tax system (Aprilia et al., 2022).

Taxpayer compliance is an important aspect of a country's taxation system. This reflects the willingness and awareness of taxpayers to comply with tax regulations and pay taxes voluntarily as a contribution to development. However, in Indonesia, there are still many people who consider taxes a burden and are worried about the misuse of tax money. Insufficient public comprehension on the significance and advantages of tax payment is a primary contributor to the prevailing lack of tax awareness in society. Enhancing tax awareness and compliance relies heavily on taxpayers' understanding of tax legislation, payment methods, tax reporting, and the severity of punishments imposed (Handayani et al., 2023). There is a positive correlation between a taxpayer's level of understanding of tax ideas, tax objects, and subjects, as well as tax regulations, and their likelihood of adhering to their tax responsibilities. Enhancing tax compliance is significantly influenced by the level of taxpayer awareness. This understanding encompasses the readiness to meet tax commitments, adhere to tax legislation, and comprehend the significance of taxes for economic progress. The government should persist in promoting public knowledge and compliance with the significance of tax payment in order to enhance taxpayer understanding and adherence. One effort that can be made is through tax officer services that can help taxpayers understand and carry out their tax obligations. In this way, it is hoped that taxpayer awareness and compliance can increase so that they can support the development of the country as a whole (Ilham, 2011).

Related tax services include the delivery of SPPT to taxpayers, tax officer services for problems or objections, and payment places. An efficient and satisfactory tax officer service can enhance taxpayer compliance by facilitating the fulfillment of tax responsibilities. Tax services exert a significant impact on community adherence to the payment of land and building taxes. These services include the provision of timely warnings by officers to ensure punctual tax payments, assistance during the tax payment process, and designated locations for tax payment. Service quality in the context of tax administration is determined by the perception and appraisal of taxpayers when they feel comfortable, relaxed, and well-assisted while satisfying their tax duties (Stefani & Khairudin, 2023). The five dimensions encompassed in this context are physical proof, reliability, responsiveness, assurance, and empathy. Subsequently, taxpayers will adhere to fulfilling their tax responsibilities. In addition to ensuring high service quality, it is imperative to implement stringent tax penalties as a method of regulating and deterring taxpayers from breaching tax rules and regulations. There is a requirement for the implementation of stringent tax penalties in order to ensure taxpayer compliance.

## Literature Review

Tax is an obligatory payment made by taxpayers to the government without receiving specific services in return. Taxpayer compliance pertains to the taxpayer's dutiful disposition in meeting their tax responsibilities. Compliance is affected by two primary elements: internal factors and external influences. Internal considerations pertain to the inherent qualities of individual taxpayers that prompt them to fulfill their tax responsibilities. For instance, the degree of comprehension and consciousness among taxpayers regarding the significance of tax payment, along with their inclination to adhere to tax legislation, Internal variables encompass elements such as morals, personal values, and

social standards that exert an influence on taxpayers' judgments about tax payment. External factors refer to the elements that originate from sources outside the taxpayer, such as the circumstances and surroundings around the taxpayer. For instance, the government's tax policy, the caliber of tax services, and the extent of taxpayer confidence in the government and tax institutions (Tannady et al., 2023). External factors also include aspects such as supervision and enforcement of tax laws, as well as the availability of information that influences taxpayer behavior in paying taxes. In managing taxpayer compliance, the government needs to pay attention to these two factors in a balanced manner. Increasing taxpayer understanding and awareness through tax education and socialization can be a strategy to increase internal tax compliance. On the other hand, the government also needs to ensure good and fair tax services, as well as enforce legal firmness in enforcing tax regulations to strengthen external factors that influence taxpayer compliance. In this way, taxpayer compliance can be improved effectively and sustainably (Doni et al., 2023).

Taxpayers' knowledge of tax laws and regulations is very important to ensure that they can carry out their tax obligations correctly. If taxpayers do not have sufficient knowledge about taxation from their education, then the government has a duty to provide education to taxpayers. The government needs to socialize the importance of paying taxes so that taxpayers understand that this is their obligation as citizens, and it is hoped that this can increase taxpayer compliance (Haekal & Tannady, 2023). Taxpayer awareness about taxes is important because it is an indicator of willingness to fulfill obligations and contribute to the country's development. Taxpayer awareness can encourage them to pay taxes on time and according to the amount they should. Imposing sanctions can effectively enhance compliance among taxpayers who fail to comply or have a poor level of compliance. Tax sanctions play a significant role in shaping taxpayer compliance as they are employed to enforce adherence to tax legislation among taxpayers. Sanctions can be imposed in the form of monetary fines or legal penalties, with the intention of encouraging taxpayers to adhere to regulations and laws. Tax sanctions are enforced in response to a breach of relevant tax legislation, in compliance with existing tax policies and laws. By imposing substantial punishments, it is expected that taxpayers will be motivated to adhere more diligently to their tax responsibilities (Suryadharma et al., 2022).

## **Methodology**

The research methodology employed in this study is causal research. A causal study is a type of research study that aims to establish a cause-and-effect link between two or more variables. The data gathering in this study included a questionnaire. The subjects of this study are individuals who pay land and building taxes and own land and/or buildings that are used as dwellings and/or places of business under their personal names. This study used a non-probability sampling method called convenience sampling. The analysis of this research was conducted using a multiple linear regression model, utilizing the SPSS software program. Prior to doing multiple linear regression analysis, the questionnaire data was initially assessed for both validity and reliability. After confirming the validity and reliability of the data, the next step is to conduct classical assumption tests, which include tests for normalcy, multicollinearity, and heteroscedasticity. Once the classical assumption test is satisfied, the multiple linear regression test can be conducted.

## **Case studies**

The research findings that demonstrate a direct correlation between tax knowledge and taxpayer compliance are of utmost importance in the field of taxation. This highlights the significance of having sufficient understanding of tax legislation in enhancing taxpayer consciousness and adherence. In order to substantiate these findings, the government can implement tangible measures, such as broadening tax education initiatives that involve several stakeholders, including educational institutions, training programs, and the general public. The government can enhance the accessibility of tax information by offering materials that are readily available and comprehensible to the public. In addition, it is crucial to enhance public consciousness regarding the significance of taxes as a means of contributing to the advancement of the nation. The government can carry out wider and more effective outreach about the importance of taxes in the development of infrastructure and public services. Thus, it is hoped that

taxpayers' tax awareness and knowledge will increase, which will ultimately result in increased compliance with paying taxes. Furthermore, further research needs to be carried out to identify other factors that influence taxpayer compliance, such as psychological, economic, and social factors. With a more holistic understanding of taxpayer behavior, the government can design more effective strategies for increasing tax compliance and overall state revenues.

The research findings that demonstrate a direct correlation between taxpayer knowledge and taxpayer compliance are significant in the field of taxation. Enhancing taxpayer consciousness on the significance of taxes for the nation is a crucial element in bolstering their adherence to tax payment. It is important to note that this awareness not only includes an understanding of the function of taxes in state development but also a willingness to contribute actively through paying taxes. To develop these findings, the government needs to continue to improve tax outreach and education programs aimed at increasing public awareness about the importance of taxes. Apart from that, the government also needs to take steps to increase transparency and accountability in the use of tax funds, so that the public has greater trust in the government and feels more motivated to pay taxes obediently. In addition, the government can consider using incentives or rewards for compliant taxpayers as a form of appreciation and additional motivation to increase tax compliance. With these steps, it is hoped that taxpayer awareness and compliance will increase, which will ultimately have a positive impact on tax revenues and overall state development.

The research findings, which demonstrate a direct correlation between tax penalties and taxpayer adherence, emphasize the crucial function of penalties in upholding tax compliance. Tax sanctions serve as both a means of law enforcement and an effective method for promoting taxpayer understanding and adherence to tax legislation. However, in order to assure the effectiveness of tax sanctions in attaining their objectives, numerous strategic measures are required. Initially, it is necessary for the government to enhance the lucidity and straightforwardness of tax legislation. By establishing unambiguous and comprehensible regulations, taxpayers will have a higher probability of comprehending their responsibilities and adhering to tax guidelines. Furthermore, it is imperative that law enforcement maintains a uniform and equitable approach. Consistent implementation of the law will serve as evidence that any breaches of tax regulations will not be accepted, while equitable enforcement will guarantee that penalties are imposed in a manner that is commensurate with the infractions committed. Furthermore, ensuring transparency in the taxing process is of paramount importance. Enhancing transparency in the tax system fosters public trust, hence increasing individuals' inclination to adhere to tax regulations. It is crucial for the government to persist in offering tax outreach and education to the people. By comprehending the significance of taxes and the repercussions of tax infractions, individuals will possess a heightened awareness and motivation to adhere to tax statutes. By following these procedures, it is expected that the efficiency of tax penalties in enhancing taxpayer adherence will be maximized, leading to a favorable influence on tax collections and overall national progress.

The research findings indicate that the caliber of service rendered by tax officials has a substantial impact on taxpayer compliance, underscoring the significance of favorable service from tax authorities to taxpayers. This research is in line with previous findings, which show that good service can increase taxpayer compliance. To develop these findings, the government can take various steps. First, the government needs to continue to improve the competency and skills of tax officers in providing friendly, professional, and accurate services to taxpayers. Employee training and development are key in this matter. Second, improvements to the tax service system also need to continue to be made to make it more efficient and responsive to taxpayers' needs. Third, transparency and accountability in the tax service process must be increased to build taxpayers' trust in the government. Fourth, providing incentives and rewards to tax officers who provide the best service can be additional motivation for them to provide even better service. By following these procedures, it is anticipated that the standard of service provided by tax officers will improve, leading to a favorable effect on taxpayer adherence and overall tax income.

The research findings indicate that taxpayer compliance is significantly influenced by characteristics such as taxpayer knowledge, taxpayer awareness, tax sanctions, and tax officer service quality. The presence of these variables is necessary for maintaining taxpayer compliance, as shown by the negative constant. The tax knowledge variable has a regression coefficient of 0.31, indicating that for every one unit improvement in tax knowledge, there will be a corresponding rise in taxpayer compliance. The regression coefficient for the taxpayer awareness variable is 0.45, indicating that a one-unit increase in taxpayer awareness will result in an increase in taxpayer compliance. In addition, the regression coefficient for the tax sanctions variable is 0.23, suggesting that each unit rise in tax

sanctions will lead to a corresponding increase in taxpayer compliance. The regression coefficient for the tax officer service quality variable is 0.96, indicating that a one-unit improvement in tax officer service quality will result in an increase in taxpayer compliance. Hence, it may be inferred that taxpayer expertise, taxpayer consciousness, tax penalties, and the caliber of tax officer services play a crucial role in enhancing taxpayer adherence. Hence, it is imperative for the government to persistently enhance endeavors in augmenting tax education and consciousness, alongside refining the standard of services and the implementation of tax penalties, with the aim of bolstering general taxpayer adherence.

## Conclusion

Understanding of tax laws and regulations has a beneficial and substantial impact on the willingness of taxpayers to comply with them. These findings indicate that Ha1 is supported while H0 is refuted, therefore leading to the conclusion that the extent of tax knowledge has a substantial impact on taxpayer compliance. According to the collected data, most of the participants responded positively to the questions on their grasp of the independent variable of taxpayer. This occurs because the majority of respondents possess knowledge regarding taxes, making it simpler to comprehend the significance and objective of taxes. Knowledge and understanding of tax obligations by taxpayers has a beneficial and substantial impact on their adherence to tax regulations. These findings indicate that Ha2 is supported and H0 is refuted, thus leading to the conclusion that taxpayer awareness has a substantial impact on taxpayer compliance. According to the data collected, most respondents responded positively to the questions about taxpayer awareness, which is the independent variable. This occurs because the majority of respondents possess an understanding of the significance of taxes for the government and the economic advancement of the country. Tax punishments exert a favorable and substantial impact on the adherence of taxpayers to tax regulations. These findings indicate that Ha3 is supported and H0 is refuted, thereby leading to the conclusion that tax sanctions have a substantial impact on taxpayer compliance. According to the collected data, it is evident that most of the participants responded with a neutral stance when asked about the variable exempt from tax penalties. This happens because most respondents always pay before the due date so as not to be subject to sanctions, and some respondents understand that tax sanctions will only burden taxpayers.

The provision of tax officer services has a beneficial and substantial impact on the level of taxpayer compliance. Based on the results, Ha4 is supported whereas H0 is denied, indicating that tax officer services have a substantial impact on taxpayer compliance. According to the collected data, most of the participants responded positively to the questions about the independent variable of tax officer services. This demonstrates that the tax officer's services effectively assist respondents in fulfilling their tax requirements, resulting in respondents feeling at ease and comfortable in fulfilling their tax commitments. Given the explanations of the conclusions and limitations, there are various recommendations for future research on the same topic. Researchers can add related independent variables that are not used in this research, such as taxpayer understanding, taxpayer education level, tax rates, and taxpayer perceptions. This can be done because the coefficient of determination value in this research can still be increased by adding independent variables.

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