



## Factors affecting taxpayer compliance at KPP Pratama Medan East in the time of the covid-19 endemic

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### ABSTRACT

This research aims to analyze the influence of Taxpayer knowledge and sanctions on Taxpayer Compliance at KPP Pratama Medan Timur during the Covid-19 Endemic. This type of research is causality research. The analytical method for this research is quantitative research. This research design uses a cross sectional design method with a sampling technique using purposive sampling. This research uses data analysis with the Partial Least Square (PLS) approach. The sampling method in this research was people the researcher met randomly and the sample was determined using the Slovin Formula, totaling 100 Taxpayers. Primary data collection techniques used questionnaires and interviews. The results of this study found that taxpayer knowledge has a significant effect on taxpayer compliance. This can be seen from the significance value of 0.000 below 5% (0.05), and the T-Statistics value of 4.976 exceeding the T-table (1.92). Meanwhile, sanctions did not have a significant effect on taxpayer compliance at the East Medan Pratama KPP during the Covid-19 Endemic. It showed a significant value of 0.844 above 0.05 and a T-statistic value of 0.197 which was smaller than the T-table of 1.92.

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## 1. INTRODUCTION

Taxes are a very important aspect for every country because it is not uncommon for taxes to be one of the main sources of income for that country. Like Indonesia, where more than 70% of its expenditure is financed from taxes it collects. This expenditure is used, among other things, for personnel expenditure, public services, infrastructure development, and other purposes which are essentially aimed at the welfare of all Indonesian people. This tax is the main source in running the government (Darma, 2019).

During the current Covid-19 endemic, it has resulted in new life in Indonesia. Where all community activities are carried out offline and online in order to maintain distance when gathering. The Directorate General of Taxes (DJP) of the Ministry of Finance has implemented an online queue for Taxpayers who wish to receive direct or face-to-face services at all Tax Service Offices. Director of Extension, Services and Public Relations, the queue number can be obtained by accessing the page at (<https://kunjungtax.go.id>).

Mandatory tax compliance is very important to maintain the state's source of income, and one of the government's efforts to increase income through tax revenues is one way for the government to increase income to improve community welfare by repairing and improving public

facilities. Taxes are stable in terms of revenue and show solidarity in financing the nation (Pattiasina et al., 2022).

However, this increases the community's problems in implementing taxpayer compliance. Taxpayer compliance is the attitude of a taxpayer in carrying out tax obligations. The thing that influences the level of taxpayer compliance is the taxpayer's awareness of paying on time.

According to (Oktaviani & Saifudin, 2019), tax practitioners say that the lack of taxpayer compliance can be caused by a lack of tax knowledge possessed by taxpayers. Taxes are one of the main sources of state revenue. Therefore, public and corporate compliance in paying taxes is important. There are still many Indonesians who have not complied with paying taxes from PPh 21 and whose contribution to the APBN is still small as corporate tax. This means that the middle and upper classes of our society are increasing, but tax compliance is still low (Zakya, 2014).

All provisions for fulfilling tax obligations can be carried out properly by taxpayers if the taxpayer has sufficient knowledge about taxation. However, we often find corporate or individual taxpayers actually avoiding taxes in order to obtain greater profits, this is due to the low level of taxpayer awareness (Syafira & Nasution, 2021).

The government's strategy to increase tax revenues and at the same time increase taxpayer compliance in paying taxes, the government also applies tax sanctions. These sanctions mean that every taxpayer who violates the provisions of tax laws and regulations is subject to administrative sanctions, criminal sanctions, or both (Chasanah et al., 2021). Administrative sanctions imposed on tax violators in the form of interest, fines, or increases. Based on research conducted by (Sulistiyowati et al., 2021) supports the research to be conducted at KPP Pratama Cilacap which states that tax sanctions have a positive effect on Taxpayer Compliance.

An increase in the number of taxpayers should also increase taxpayer awareness of paying taxes which will result in increased taxpayer compliance. The submission of Annual Tax Returns at the East Medan Pratama KPP has not been optimal. Based on the table above, we can see that there are still many Taxpayers who are reluctant to carry out their obligations to pay taxes. In 2020 to 2021 there was a decrease in the percentage of WPOP Annual SPT submissions. Even though the Directorate General of Taxes has issued an online SPT submission system so that Taxpayers can carry out their obligations in paying more efficiently and provide comfort to Taxpayers in carrying out their obligations (Herawati et al., 2018).

In research by (Susherdianto & Haryanto, 2015), (Sulistiyowati et al., 2021), (Taha, 2020) and (Putri & Setiawan, 2017) show that knowledge and understanding of taxation has a positive and significant influence on taxpayer compliance. However, different results are shown by Hardiningsih (2011) stated that knowledge and understanding of tax regulations does not have a significant effect on taxpayer compliance. Meanwhile, research by (Oktaviani & Saifudin, 2019), (Bahagia et al., 2021) suggests that tax sanctions have a positive effect on taxpayer compliance. Meanwhile, (Nelsy, 2017) stated that tax sanctions do not have a significant effect on taxpayer compliance. Based on this explanation, researchers are interested in raising the title Factors that Influence Taxpayer Compliance at the East Medan Pratama KPP During the Covid-19 Endemic.

## 2. RESEARCH METHOD

### Knowledge

Tax Knowledge is knowledge regarding the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia starting from tax subjects, tax objects, tax rates, calculating tax payable, recording tax payable to how to fill out tax reports (Sulistiyani & Fachriyah, 2019)

Tax Knowledge is tax information that can be used by taxpayers to pursue certain directions and strategies by carrying out their rights and obligations in the field of taxation, as well as the thoughts of a taxpayer through training efforts (Lesmana & Setyadi, 2020). The higher the taxpayer's knowledge and understanding, the more taxpayers can follow the rules in accordance with tax regulations. However, if the taxpayer does not have knowledge of tax regulations, then the taxpayer cannot follow the tax regulations.

Measurement indicators used in Taxpayer knowledge includes, among others

1. Fulfill tax obligations in accordance with applicable regulations.
2. Pay taxes on time.
3. Taxpayers fulfill the requirements for paying their taxes.
4. Taxpayers can find out the payment due date.

### **Tax Sanctions**

Tax Sanctions are defined by (Ahmadulloh, 2018) as follows: "Tax Sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Syafira & Nasution, 2021).

The measurement indicators used in tax sanctions include (Hinayah et al., 2022) :

1. Taxpayers know the purpose of motor vehicle tax sanctions.
2. The imposition of quite heavy sanctions is one way to educate taxpayers.
3. Tax sanctions must be imposed on taxpayers who violate zero tolerance

### **Tax Compliance**

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to development which is expected to be fulfilled voluntarily.

According to (Oktaviani & Saifudin, 2019), defines that tax compliance is defined as a situation in which taxpayers are obedient and have awareness in fulfilling tax obligations.

According to (Isnaini & Karim, 2021), defining tax compliance as a situation where taxpayers fulfill all tax obligations and exercise their tax rights, the context of compliance in this research means that taxpayers try to comply with applicable tax law regulations, either fulfilling obligations or exercising rights taxation.

### **Hypotheses**

1. Tax The influence of knowledge on Taxpayer Compliance

Everything a taxpayer knows about taxes, including the tax system, payment methods, reporting, and sanctions, is called tax knowledge (Kowel et al., 2019). Previous studies, conducted by (Ilhamsyah et al., 2016), found that knowledge about taxpayers increases motor vehicle taxpayer compliance. However, the findings of this study contradict the research of (Saparman et al., 2021), which found that knowledge about taxpayers does not influence motor vehicle taxpayer compliance. Based on the explanation above, the following hypothesis is developed:

H1 : Taxpayer Awareness influences Taxpayer Compliance.

2. The influence of Tax Sanctions on taxpayer compliance

(Marciano et al., 2021) also conducted research on the effect of tax sanctions on motor vehicle taxpayer compliance. The results of their research show that there is no significant impact of tax sanctions on motor vehicle taxpayer compliance, but (Ilhamsyah et al., 2016) found that there is a significant and positive impact of tax sanctions on motor vehicle taxpayer compliance.

H2 : Tax Sanctions affect mandatory compliance.

### **Method of collecting data**

Data collection can use two sources, namely primary and secondary data sources. The methods used in the data collection process are:

1. Primary Data

This research uses primary data sources to obtain quantitative data. Researchers collected primary data by distributing questionnaires to respondents, namely taxpayers registered at the East Medan KPP. There are four alternative answers available which will be weighted as follows:

**Table 2.** Respondent Answer Score

No	Respondent's Answer	Score
1	Strongly Agree (SS)	5
2	Agree (S)	4
3	Doubt (R)	3
4	Disagree (TS)	2
5	Strongly Disagree (STS)	1

## 2. Secondary Data

Secondary data sources in research are collecting data from other sources in the form of reading materials or literature. Secondary data sources are obtained indirectly through intermediary media, either by reading or quoting from literature related to the research.

### Population and Sample

The population is the entire object to be studied. The population of this study are taxpayers registered at the East Medan KPP. The samples in this research were people the researchers met randomly and in determining the sample, it was determined using the Slovin Formula, amounting to 100 Taxpayers.

### Data collection technique

According to (Prana Ugiana Gio, Irna Triannur Lubis, Wida Akasah, Rezzy Eko Caraka, 2022), "data collection techniques are methods used by researchers to reveal or gather information from respondents according to the scope of the research." In general, there are several data collection techniques, namely tests, interviews, observations, questionnaires, surveys, literature studies and documentation analysis. The data collection technique that researchers use is the documentation method, with the data used is secondary data, namely data collected routinely by certain agencies which is then used by the researcher.

### Research design

This type of research is quantitative descriptive research. According to (Sugiyono, 2018) the clause method is a causal relationship, where the independent variable (influencing variable) and the dependent variable (influenced). Apart from that, the clause method is useful for analyzing the relationship between one variable and another variable or how one variable influences other variables. The clause method looks for cause and effect relationships which aims to explain phenomena in the form of influence between variables.

### Technical Data Analysis

In this research, data analysis uses the Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. PLS is a powerful analysis method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Square) regression assumptions, such as data must be normally distributed in a multivariate manner and there is no problem of multicollinearity between exogenous variables (Prana Ugiana Gio, Irna Triannur Lubis, Wida Akasah, Rezzy Eko Caraka, 2022).

## 3. RESULTS AND DISCUSSIONS

### Reliability and Validity Test

Reliability test is the extent to which measurement results using the same object will produce the same data (Sugiyono, 2018). To test the validity of the questionnaire in the research, the split half item method was used and divided into two groups, namely the odd item group and the even item group. Then each group's scores for each item are added up to produce a total score. If the correlation is 0.7 then it is said that the item provides a sufficient level of reliability, conversely if the correlation value is below 0.7 then it is said that the item is less reliable.

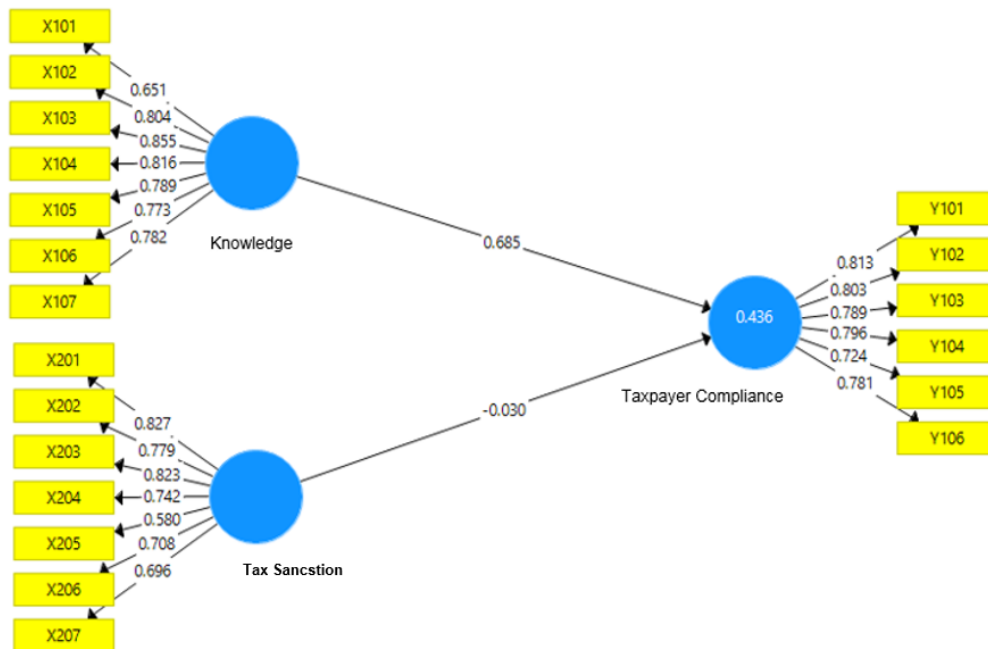


Figure 1. Path Diagrams

Based on the figure, it shows that all research variables have a validity value above 0.361. Therefore, the indicators used in this research variable are said to be reliable.

Table 3. Construct Reliability and Validity

	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Taxpayer Compliance	0.875	0.875	0.906	0.616
Knowledge	0.895	0.900	0.917	0.614
Tax sanctions	0.862	0.880	0.894	0.549

Based on the table, it shows that all research variables have composite reliability and Cronbach's alpha values above 0.70. Therefore, the indicators used in this research variable are said to be reliable.

### Structural Model Testing

Structural model testing was carried out to see the relationship between constructs, significance values and R square of the research model. The R-square value can be used to assess the influence of certain independent variables on the dependent variable. The estimated R-square value can be seen in Table 4.4 below.

Table 4. R Square

	R Square	R Square Adjusted
Taxpayer Compliance	0.436	0.424

Based on the table, it is known that the R-Square value for the Taxpayer Compliance variable (Y) is 0.436 which can be interpreted to mean that the magnitude of the influence of the taxpayer compliance variable which is influenced by knowledge and tax sanctions is 43.6% while the remaining 56.4% will be explained. by other variables outside this research.

### Direct Influence Analysis.

Whether or not a proposed hypothesis is accepted, it is necessary to test the hypothesis using the Bootstrapping function in SmartPLS 3.0. The hypothesis is accepted when the significance level is smaller than 0.05 or the t-value exceeds the critical value (Prana Ugiana Gio, Irna Triannur Lubis, Wida Akasah, Rezzy Eko Caraka, 2022). The t statistics value for the 5% significance level is 1.96

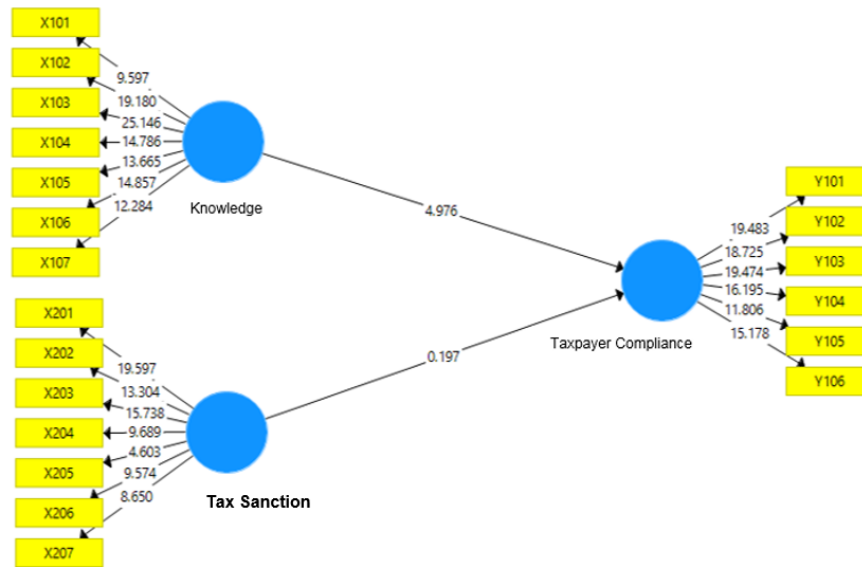


Figure 2. Path Diagram Coefficient

Table 5. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Knowledge→Taxpayer Compliance	0.685	0.677	0.138	4,976	0,000
Tax sanctions→Taxpayer Compliance	-0.030	-0.014	0.154	0.197	0.844

From the table above, you can see the original sample value, p value or t statistics which are used as a reference for making decisions about whether the hypothesis is accepted or the hypothesis is rejected. The hypothesis can be accepted if the t statistics value > t table or p value < 0.05.

The first hypothesis is that taxpayer knowledge influences taxpayer compliance. It can be seen that the T statistical value of Taxpayer Knowledge on taxpayer compliance is 4.976 > 1.92 or can be seen from the P value which is 0.000 < 0.05, indicating that the Taxpayer Knowledge variable has a significant effect on taxpayer compliance. Thus, the first hypothesis is accepted, it can be interpreted that the Taxpayer Knowledge variable has a significant influence on taxpayer compliance. The rise and fall of the Taxpayer Knowledge variable score will have a significant influence on the taxpayer compliance variable.

The second hypothesis, namely Sanctions affect taxpayer compliance. It can be seen that the T statistic value of Moderation of Sanctions on Taxpayer Compliance (Y) is 0.197 < 1.92 or can be seen from the P Value which is 0.844 > 0.05, indicating that the Sanctions variable has no effect on taxpayer compliance. Thus the second hypothesis is rejected, this can be interpreted that the Sanction variable has an insignificant influence on taxpayer compliance.

**Discussion**

**The influence of taxpayer knowledge on taxpayer compliance with the East Medan KPP.**

The results of this research indicate that taxpayer knowledge influences taxpayer compliance at the East Medan KPP. The knowledge about taxation that taxpayers have will increase individual taxpayer compliance at the East Medan KPP.

The results of this research have different results from previous research by (Bahagia et al., 2021), with the research results stating that taxpayers have an influence on individual taxpayer compliance.

Taxpayers with low knowledge will not comply with ethics in taxation, because taxpayers assume that ethics in taxation has not in fact been strictly implemented by government officials. With low knowledge and low ethics will result in worse movement for taxpayer compliance. This means that with high taxpayer knowledge it can increase taxpayer compliance with the East Medan KPP.

#### **The influence of tax sanctions on individual taxpayer compliance at the East Medan KPP.**

The results of this research indicate that tax sanctions have no effect on individual taxpayer compliance with the East Medan KPP. By enforcing tax sanctions on individual taxpayers who violate it will not make taxpayers comply, but rather taxpayers prefer not to carry out their obligations in the field of taxation, this will have an impact on individual taxpayer compliance with the East Medan KPP will decrease. Thus, it can be concluded that giving tax sanctions for individual taxpayer compliance does not influence taxpayers to comply with applicable tax regulations so that taxpayer compliance is very low.

The results of this research are in line with previous researcher (Susherdianto & Haryanto, 2015), that Tax Sanctions and Ease of PP No. 46 of 2013 Does not have a significant impact on taxpayer compliance. However, this research is not in line with previous researchers (Oktaviani & Saifudin, 2019), that ethics, tax sanctions and tax transparency influence taxpayer compliance.

The results of this research can be concluded that tax sanctions have no influence on taxpayer compliance with the East Medan KPP. By applying tax sanctions it will not affect individual taxpayers to carry out their obligations as taxpayers, namely complying with existing tax regulations. Therefore, the East Medan KPP must be more concerned with other factors that can increase the public's sense of compliance in reporting their obligations as taxpayers. And the tax sanctions applied must also be in accordance with applicable provisions (Hinayah et al., 2022).

#### **4. CONCLUSION**

Based on the results of the research that has been carried out, it is found that taxpayer knowledge influences taxpayer compliance with the East Medan KPP and sanctions have no effect on taxpayer compliance with the East Medan KPP. Suggestions for future researchers are to add moderating or intervening variables and for tax agencies they should be able to work better to further increase the knowledge of taxpayers by providing understanding so that the level of awareness of taxpayers increases, as well as providing good service from tax officers.

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