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The Effect of Taxpayer Awareness, Fiscus Services and Tax Sanctions on the Level of Tax Revenue (Case Study of KPP Pratama Medan Timur)

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ABSTRACT

This research is a quantitative research with an associative approach conducted at the East Medan Primary Tax Service Office. The purpose of this study is to find out how the influence of taxpayer awareness, fiscus services and tax sanctions on the level of tax revenue. This study used primary data. The sample was taken using incidental sampling technique with a total sample of 100 respondents. The method of collecting data related to the problem of research is carried out using the questionnaire method. The results of 100 respondents showed that partially taxpayer awareness had no effect on the level of tax revenue, fiscus services had a partial effect on the level of tax revenue, and tax sanctions had a partial but insignificant effect on the level of tax revenue. Simultaneously, taxpayer awareness, fiscus services and tax sanctions affect the level of tax revenue.

Keywords: Taxpayer Awareness, Fiscus Services, Tax Sanctions

INTRODUCTION

The pace of the economy in Indonesia can be said to be experiencing a fairly rapid development, the good or bad pace of the Indonesian economy is a responsibility of the government and the Indonesian people. To support the progress of the Indonesian economy, it is necessary to have economic policies that are used to collect and increase state revenues. The sources of Indonesia's state revenue are grouped into several sectors, as follows: taxes, natural wealth, customs and excise, levies, dues, donations, profits from SOEs and other sources.

The high or low compliance of the taxpayer to pay his tax obligations can basically be caused by several factors for example, taxpayer awareness. In previous research conducted by (Muflih, 2017) he revealed that the awareness of taxpayers is still relatively low. This sentence can be proved from the number of tax returns reported by taxpayers that have not reached the expected target for each Tax Service Office. To increase taxpayer awareness , it can be done by involving educational facilities, which by providing an understanding of taxation will have a positive impact on taxpayer awareness topay their tax obligations.

In addition, another factor comes from the perception of taxpayers regarding the existence of tax sanctions. There are many cases of fraud that occur in Indonesia, taxpayers who will pay their taxes by reducing the amount of tax owed, usually this fraud is also assisted by the tax employees themselves.

The existence of this sanction is not only to scaretaxpayers, butwith the existence of sanctions, it is also expected to provide motivation or firmness to taxpayers to increase their discipline in fulfilling their tax obligations. Not only that, the active role of the fiscus to be able to work together must also be optimized, so that no more cases of cheating occur. Because if sanctions have been imposed but the role of irresponsible employees still exists, the existence of sanctions can no longer have a deterrent effect on taxpayers.

From the background outlined above, the author is interested in further researching taxpayer awareness, fiscus services, and tax sanctions whether it will affect the increase or fall of the scale of tax revenue.

METHOD

This enelitian is quantitative with a causal associative approach. The location of the study was conducted at the East Medan Primary Tax Service Office at the North Sumatra DGT Regional Office Building I Lt. I and IV, Jl. Suka Mulai No. 17 A, AUR, Medan Maimun District, Medan City, North Sumatra. The population in this study is all individual taxpayers registered at KPP Pratama Medan Timur, to determine the number of samples was carried out with the Slovin formula:

$$\mathbf{n} = \frac{\mathbf{N}}{\mathbf{1 + Ne^2}}$$

$$n = \frac{151.632}{1+(151.632)(0,1)^2}$$

$$= \frac{151.632}{1+(151.632).(0,01)}$$

$$= \frac{151.632}{1+1.516,32} = \frac{151.632}{1.517,32}$$

= 99.93 or 100

Therefore, from this formula, the author got a sample of 100 respondents at the East Medan Primary KPP.

In order to analyze the problem and find a solution to the problem, accurate data is needed, because if the data used does not meet the requirements, the analysis will be wrong. The way to collect data in this study is to provide a questionnaire directly to individual taxpayers registered at the Pratama Medan Timur tax service office.

This research model uses a multiple regression analysis model, where the research model is shown as follows equation:

$$\mathbf{Y = a + b1\ X1 + b2\ X2 + b3\ X3 + e}$$

Information:
Y = Tax Revenue
X1 = Kesadaran wajb tax
X2 = Fiscus Ministry
X3 = Tax Sanctions
e = error

RESULT AND DISCUSSION

1) Test of Classical Assumptions

1. Normality Test

With the following criteria:

a. If the probability >0.05 then the distribution of the regression model is normal.
b. If the probability<0.05 then the regrtion model is abnormal

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,62198302
Most Extreme Differences	Absolute	,075
	Positive	,075
	Negative	-,058
Test Statistic		,075
Asymp. Sig. (2-tailed)[c]		,181

Source: SPSS 26 Primary Data

From the normality test data pada table above, shows the data is normally distributed. This is evidenced by the value of Asymp. Sig. (2-tailed) is 0.181 greater than 0.05.

2. Multicoloniertity Test

To detect the presence or absence of Multicholinearity Variance Inflation Factor (VIF). The value used for tolerance value >0.10 and VIF < 10, then multicholinearity does not occur.

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Table 2. Multicoloniertity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Itself.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	Bright
1	(Constant)	8,627	4,077		2,116	,037		
	X1	,062	,086	,070	,718	,474	,992	1,008
	X2	,241	,119	,200	2,028	,045	,981	1,020
	X3	,145	,086	,166	1,990	,097	,976	1,024
a. Dependent Variable: Y								

Source: SPSS 26 Primary Data

Based on the table above, it can be concluded as follows:

Table 3. Multicoloniertity Test

Inariabel	**Tolerance**	**Bright**	**Criterion**
x1	0,992	1,008	No multicolonierity occurs
x2	0,981	1,020	No multicolonierity occurs
x3	0,976	1,024	No multicolonierity occurs

3. Heterochemedasticity Test

Aregression model is considered not to undergo heteroskedasticity if the points spread randomly and do not form a certain pattern that is clear and spread both above and below the zero on the Y axis.

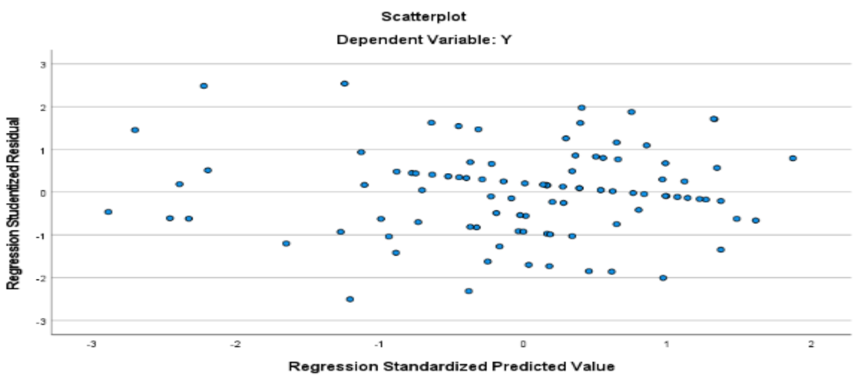

Figure 2. Regression Standardized Prodicted Value

Source: SPSS 26

From the picture above, it can be seen that the dots spread randomly, do not form a clear pattern in order and spread upwards and down on the Y axis, so heteroskedasticity does not occur.

2) MultipleLinear eggression R

From table 2 nconstants resulting from multiple linear regression of 8.627, Positive constants mean that they show a unidirectional influence between independent variables and dependent variables. If all independent variables are valued at 0% or do not change then the value of tax revenue is 8,627.

The taxpayer consciousness regression coefficient (X1) of 0.062 explains that every 1% increase, it will be followed by an increase in tax revenues of 0.062 assuming other independent variables are worth the constant.

The regression coefficient of fiscus services (X2) is 0.241 . The value shows a positive influence between the fiscus service variable (X2) and the tax revenue variable (Y). This means that if the fiscus service variable increases by 1% it will be followed by an increase in the tax revenue variable of 0.241.

The regression coefficient of tax sanctions (X3) of 0.145 explains that the value has a positive influence between the tax sanction variable and the tax revenue variable. This means that if the tax sanction variable increases by 1% it will be followed by an increase in the tax revenue variable of 0.145.

HYPOTHESIS TEST

1. Partial Test (T)

From table 2 of the T test criteria test this was carried out at the level of α = 5%, with a degree of freedom (et al) = 100 -4 = 96. Then the ttable value is obtained t0.05;96 = 1.984. From the table above, a conclusion can be drawn, as follows:

The Effect of Taxpayer Awareness on Tax Revenue Levels with $T_{count}<T_{Table}$ (0.718<1.984) then it can be concluded that X1 has no partial influence on tax revenue (Y).

Effect of Fiscus Services on Tax Revenue Levels with $T_{count}>T_{table}$ (2.028>1.984) then fiscus services partially affect tax revenues (Y).

The Effect of Tax Sanctions on the Level of Tax Revenue with $T_{count}>T_{table}$ (1,990>1,984) then the tax sanction partially affects but does not significantly affect tax revenue (Y).

2. Simultaneous Test (F)

Table 3. Simultaneous Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	63,278	3	21,093	2,954	,036[b]
	Residual	685,362	96	7,139		
	Total	748,640	99			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X1, X2						

Source: SPSS 26 Primary Data

The test criteria were carried out with a significant rate of 5% (0.05). From the appendix, it is obtained that F_{tabel} is 3;96 = 2.70. When compared to F_{count}, then $F_{calculates} > F_{of\ the\ table}$ which is 2.954 > 2.70. For a sig value of 0.036 < 0.05 thus it can be concluded that all independent variables (X1, X2, X3) simultaneously have a significant effect on the dependent variable (Y).

3. Coefficient of Determination

Table 4. Coefficient of Determination

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,291[a]	,085	,056	2,67193
a. Predictors: (Constant), X3, X1, X2				
b. Dependent Variable: Y				

Source: SPSS 26 Primary Data

So this shows that the variables of taxpayer awareness (X1), fiscus services (X2) and tax sanctions (X3) affect the dependent variable by 8.5%. While the remaining 91.5% was influenced by other variables that were not studied in this study.

DISCUSSION

This study aims to test and analyze whether there is an influence between independent variables, namely taxpayer awareness, fiscus services and tax sanctions on dependent variables, namely the level of tax revenue. The population in this study were personal taxpayers at KPP Pratama Medan Timur.

The total population is 151,632 personal taxpayers. Sampling techniques in this study using formulas slovin where from the results of the calculation obtained the total sample taken is 100 personal taxpayers.

The effect of taxpayer awareness (X1) on the level of tax revenue (Y), has no partial effect on tax revenue. Because the payment of taxes that must be deposited is determined by the amount of income, so awareness is not the main factor that can affect the obligation to pay income tax for individuals. In addition, it is also a reason that can be explained because it is related to the fulfillment of high needs of life.

The effect of fiscus services (X2) on the level of tax revenue (Y), affects partially on tax revenue. . The quality of service is a comparison between customer service and the quality of service that taxpayers expect to comply with their tax obligations depending on how the tax officer provides the best quality of service to his taxpayers. By providing quality services by the fiscus, it will cause taxpayers to feel satisfied so that they can increase their compliance in paying taxes

The effect of tax sanctions (X3) on the level of tax revenue (Y), affects but is not significant on tax revenues. . With the provision of sanctions against the compliance of taxpayers who neglect in fulfilling their tax obligations, they will prefer to be obedient in the fulfillment of their taxation rather than having to bear the tax sanctions given. Simultaneously, taxpayer awareness, fiscus services and tax sanctions affect tax revenues.

CONCLUSION

Taxpayer awareness has no effect on tax revenue. If governments and policymakers can impress with the public that paying taxes is not burdensome, let alone considered a burden, then more people will abide by their obligations to pay taxes to the state. Fiscus services affect the tax revenue of KPP Pratama Medan Timur. If the quality of fiscus services increases, the number of tax revenues will also increase. Tax sanctions have an insignificant effect on the tax revenue of KPP Pratama Medan Timur. This means that this has a positive impact but does not really support the increase in the level of tax revenue. To support the level of increase in tax revenue, it is assisted by other positive factors. From the calculations obtained that taxpayer awareness, fiscus services and tax sanctions have a simultaneous effect on the level of tax revenue. The higher the level of awareness of taxpayers, fiscus services and tax sanctions, the percentage increase in tax revenue at KPP Pratama Medan Timur.

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