

# Strengthening Individual Taxpayer Compliance: The Impact of Tax Sanctions and Regulatory Review

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## Keywords:

Sanctions,  
Taxpayer  
Compliance

## Abstract

This research aims to provide empirical evidence regarding the influence of tax sanctions on individual taxpayer compliance. This type of research is carried out using literature observation, namely research that studies written documentary materials such as books, articles, journals, news and other types of literature related to a theme as the main object. This research examines various literature to find out how tax sanctions can influence taxpayer behavior. The research results show that tax sanctions have a positive and significant effect on individual taxpayer compliance. The higher the taxpayer's tax awareness, the higher the level of taxpayer satisfaction. With strict sanctions, taxpayers become more aware of their obligations and more motivated to comply with tax regulations. This research reveals that effective tax sanctions policies can increase the level of taxpayer compliance and reduce the problem of non-compliance caused by factors such as public dissatisfaction with public services, uneven infrastructure development, and high levels of corruption among high-ranking officials. Public dissatisfaction with government services often makes taxpayers feel that their tax payments are not used efficiently, while inequality in infrastructure development can create feelings of injustice among taxpayers, ultimately reducing their motivation to comply with tax obligations. High levels of corruption among high-ranking officials also exacerbate this situation by reducing public trust in the government. By reviewing various literature, this research highlights the importance of tax sanctions as a tool to increase tax compliance. This shows that a firm and consistent policy in implementing tax sanctions can help improve the level of tax compliance and overcome challenges caused by dissatisfaction with public services and other problems.

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## 1. Introduction

Taxes are the most important source of state income in Indonesia, and this income can be seen in the State Revenue and Expenditure Budget (APBN). Taxes are one source of income from the APBN which can be used by the state to finance national development (Ellrilca, 2017). Based on the Taxation Law, Law Number 16 of 2009, Article 1, paragraph 1, "Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people." (Republic of Indonesia, 2013). According to Rochmat Soemitro, "Tax is a state cash flow that is based on law (can be enforced) without receiving reciprocal services (contra-achievement) which can be directly applied and which can be immediately implemented to finance public

publications." (Mardiasmo, 2019).

Tax compliance issues are becoming a new problem for sales and sales. Compliance issues are an obstacle because Indonesia adheres to a Self Assessment System. The Self Assessment System is a tax system that authorizes taxpayers independently to calculate and pay their tax obligations in accordance with tax regulations. The Self Assessment tax system requires taxpayers to complete their tax system. The action to comply or not comply with tax regulations is the taxpayer's decision. Tax debt is debt taken by taxpayers to report and pay their tax obligations through tax law (Farilda, 2017). Taxpayer awareness is a form of compliance in which taxpayers understand, accept and carry out their tax obligations with knowledge and understanding. However, in reality there are still many people who are not aware of their tax obligations and try to avoid

taxes so as not to bear a large tax burden. Taxpayer awareness is the responsibility of individuals to fulfill their tax obligations honestly without compensation (Tullellnan et al., 2017).

Taxpayers who are aware of their obligations can do so by paying taxes on time and in the correct amount. Voluntary compliance with tax obligations is a pillar of the Self Assessment System. Lack of awareness of taxpayers which is a financial factor for taxpayers, external factors such as the quality of service of tax officials or philanthropy are also very bad for taxpayers and taxpayers (Tullellnan et al., 2017). So far, it has been widely reported that taxpayers feel negatively about the tax authorities, which can be seen from the poor service provided to taxpayers.

In reality, there are still many taxpayers who feel that there are many obstacles in the sales process, services provided by the tax authority, namely slow, unfriendly, impolite service, slow service delivery, uncomfortable offices and services, inadequate facilities. for sales and are not allowed to go through channels, complaints and complaints. This doubt results in inappropriate implementation of tax regulations, which in turn results in inappropriate behavior in carrying out tax obligations (Tullellnan et al., 2017). If the quality of philanthropic services is very good, taxpayer sales of services will increase and good philanthropic services can also provide comfort for taxpayers. Providing good service can increase taxpayer compliance.

Based on the background of the discussion described above, the solution to the problem to be discussed is Tax Sanctions violations of taxpayer compliance. Based on the resolution of sales issues, the final review of the tax review will result in the application of Tax Sanctions to taxpayer compliance.

## **2. Literature Review**

### **2.1 Tax Penalties**

Nafilah and Warnoil (2018) state that tax sanctions are one of the factors that influence taxpayer negligence, because these

sanctions are applied as a way to regulate the population in question. Sanctions are applied to taxpayers who do not comply with tax regulations or violate the tax regulations in force at the time of taxation. Because there are administrative sanctions and criminal sanctions for those who fail, it is hoped that taxpayers will be more compliant in paying Land and Building Tax (PBB). Tax sanctions occur if there is a violation of tax regulations due to violations of taxes and tax laws. In tax law, there are two types of sanctions, namely administrative sanctions and criminal sanctions.

Administrative sanctions are applied to taxpayers who do not comply with tax regulations or violate tax regulations that are not implemented. Administrative sanctions include payment of unpaid debts to the state, and may be subject to fines, costs or losses that must be handed over. Meanwhile, criminal sanctions are imposed due to violations and criminal acts. Violations due to negligence, taxation, non-compliance with negligence, namely not selling intentionally, negligently, not being careful or failing to carry out tax obligations, can result in errors in state revenues. Criminal sanctions may be subject to legal action against criminal law due to tax crimes that cannot be corrected within a period of 10 years until the date that has passed.

The financial period is calculated from the tax due date, the last tax period, the last tax year for the tax year, or the last tax year for the tax year in question. The amount of unpaid tax for 10 years is calculated from the due date of the amount of tax receivable for the 10 years. The existence of tax sanctions will ensure that tax regulations are enforced. With tax sanctions, this will prevent taxpayers from violating tax regulations (Maxulelll & Prilmastilwil, 2021). Therefore, policy implementation must be carried out in accordance with regulations and sanctions based on the characteristics of the country's taxpayers.

### **2.2 Individual Taxpayer Compliance**

Taxpayer compliance can be defined as a situation where the taxpayer fulfills all his tax

obligations and exercises his taxation rights. In this case, it means that taxpayers have the awareness to fulfill their tax obligations in accordance with applicable regulations without the need for coercion, inspection, sanctions, warnings or threats, both legally and administratively (Gulnandi, 2013: 94). Taxpayer Compliance (WP) is an act of compliance and awareness regarding the payment and reporting of periodic and annual tax obligations by taxpayers in accordance with tax laws and provisions.

Based on Minister of Finance Regulation Number: 74/PMK.03/2012, the criteria for taxpayer compliance are as follows:

1. Be punctual in submitting your tax return (SPT),
2. Have no tax arrears for all types of taxes, unless you have obtained permission to pay in installments or postpone tax payments,
3. Financial reports audited by a Public Accountant or government financial supervisory agency with an Unqualified opinion for three consecutive years,
4. Never been punished for committing a crime in the field of taxation based on a court decision that has permanent legal force within the last five years (Minister of Finance of the Republic of Indonesia, 2012).

In general, there are four indicators of tax compliance, namely:

1. Taxpayer compliance in registering,
2. Taxpayer compliance in submitting SPT on time,
3. Compliance in calculating and paying taxes owed from the income obtained by the taxpayer,
4. Taxpayer compliance regarding payment of tax arrears both in the Tax Collection Letter (STP) and Tax Assessment Letter (SKP).

Factors that contribute to low levels of taxpayer compliance include public dissatisfaction with public services, uneven infrastructure development, and high levels of corruption among high-ranking officials. In the question and answer session several socialization activities regarding taxation were

carried out, one of the contributing factors was that the public did not feel the benefits of the taxes that had been paid, for example the high level of damage to public road facilities and inadequate public facilities as well as the high number of corruption cases often experienced by executive officials. both from the central and regional governments (Seroji, 2021).

The following are indicators for the Individual Taxpayer Compliance variable (Y) (Pujiwidodo, 2016), which consist of:

1. In general it can be said that Taxpayers (WP) understand and try to understand the Tax Law,
2. Taxpayers always fill out tax forms correctly,
3. Taxpayers always calculate tax with the correct amount,
4. Taxpayers always pay on time,
5. Taxpayers always report on time,
6. Timely submission of SPT for all types of taxes in the last two years,
7. Have no tax arrears for all types of taxes, unless you have obtained permission to pay in installments or postpone tax payments,
8. Never been convicted of committing a crime in the field of taxation in the last ten years,
9. Late submission of SPT in the last year for the tax period from January to November no more than one tax period for each type of tax and not consecutively,
10. Taxpayers never received a warning letter (Soehardi & Untari, 2020).

### 3. Research Methodology

This research is a literature study which involves the study of written documentary materials such as books, articles, journals, news and other types of literature related to the theme as the main object (Sujarweni, 2015). The reading sources used for data must be selected by the researcher because not all of them can be used. There are two principles that researchers can use to determine criteria for selecting reading sources, namely the principles of recency and relevance. This is because reading

sources published in the past may contain theories and concepts that are no longer appropriate to the current situation. Therefore, to obtain reading sources in accordance with the two principles above, researchers need precision, astuteness and perseverance in looking for reading sources that will be used as data sources. The focus of this research is tax sanctions.

This research will examine the effect of tax sanctions on individual taxpayer compliance. The data collection technique used in this research to obtain relevant information is by collecting reading sources that have been searched for, selected, analyzed and presented as data sources in accordance with the research theme. The presentation of the data in this research will be in the form of words that have been processed concisely and systematically. The data collected is accurate and systematic data so that you can analyze and interpret the data well and produce conclusions in accordance with the objectives of this research. Data is vital in every research because it is the basis for discussing a topic. The data source in this research is secondary data (Moleong, 2014). The main references that will later be used as reference sources in this research are journals, articles, books, and other reading sources or documents regarding tax sanctions on individual taxpayer compliance.

Supporting data or secondary references that will be used in research as a complement to primary data are journals, articles, books and other reading sources or documents regarding accounting information systems, tax sanctions on individual taxpayer compliance. Details regarding the literature materials that the author has used in this research will be shown in the attachment in Table 1. To be able to examine the effect of tax sanctions on individual taxpayer compliance, this study used 14 articles with the following criteria: according to the study topic, selected sources is an article with primary data and has been published so that its validity and credibility are guaranteed, and uses the latest studies. The author uses articles from 2017-2023.

Research by Delny Erica (2021) shows that there is a significant influence of tax sanctions on individual taxpayer compliance in Indonesia, based on the results of the t test and F test using SPSS version 23. Zulmrotul Nafilah and Warno (2018) found that tax sanctions and mandatory awareness Tax has a significant effect on compliance, but the quality of tax services has no effect. Muniroh (2022) revealed that tax sanctions and the Tax Amnesty Program have a significant effect on taxpayer compliance, with the Tax Amnesty Program having the dominant influence. Research by Filqi Andreansyah and Khoirina Farina (2022) indicates that tax incentives, tax sanctions and overall tax services can increase MSME taxpayer compliance. Rudolf A. Tulenan, Julille J. Sondakh, and Sherly Pinatik (2017) concluded that taxpayer awareness influences compliance, while the quality of tax authorities' services and tax sanctions do not have a significant influence.

Research by Elfin Sialamna, Harijanto Sabijono, and Jelsy D.L Warongan (2017) states that tax sanctions have a positive and significant effect on taxpayer compliance, with the stricter the sanctions, the more compliance increases. Melichellle Lilman Pratiknjo and Lodoviculs Lasdi (2022) found that tax sanctions and tax amnesty have an effect on taxpayer compliance, with high sanctions and the existence of a tax amnesty increasing compliance. Faradilla Savitri and Elva Nuraida (2017) also show that tax sanctions have an effect on taxpayer compliance, with a significant t value. Oluwasogo Vincent, Anthony Stevenson, and Akintola Oolabik (2023) stated that socio-demographic variables such as age, education, and business sector have a significant effect on tax non-compliance, while gender and religiosity have no effect. Giulio Mascagni and Christopher Nell (2022) show that deadline reminders are one of the most effective remedies to improve tax compliance in Rwanda.

Dominika Langella and Lennard Zyska (2023) analyze that high-income individuals use new citizenship to reduce the possibility of tax evasion through information exchange. Ingga Sovilta (2022) found that tax knowledge,

tax sanctions and the quality of tax services contributed 82.9% to tax compliance. Choirul Annisah and Susanti (2021) identified that information technology does not have a significant effect on taxpayer compliance, while tax knowledge and tax sanctions have a positive and significant effect. Finally, Amran (2018) found that tax sanctions, income level, and taxpayer awareness had a positive and significant effect on taxpayer compliance.

#### 4. Results and Discussion

Based on the results of research conducted by 14 articles discussing the influence of tax sanctions on individual taxpayer compliance, Muniroh [3] shows that taxpayers have changed to become compliant in paying taxes, so that in the future there will be awareness in paying taxes. Taxpayers will be aware and understand the importance of taxes to finance national development. The dedication and active role of citizens and community members to be involved in paying the state's obligations in the form of national development, the implementation of which is regulated in laws and government regulations for the purpose of the welfare of the nation and state, is very much needed.

Furthermore, Filqi Andreansyah and Khoirina Farina [4] said that tax officers are the front guard in serving and helping people who need tax information starting from payments, reporting, to tax deductions/collections. The better quality of tax services will provide a feeling of comfort to taxpayers so that it indirectly has an impact on taxpayers to fulfill their obligations. On the other hand, the poorer the quality of service by tax officers will lead to lower levels of taxpayer compliance.

Rudolf A. Tumiwa, Jullyette J. Sondakh, and Sherly Pinatik [5] show that taxpayer awareness influences individual taxpayer compliance. The higher the awareness of taxpayers, the more taxpayer compliance will be achieved and will increase. This is in line with research by Safril (2013), which states that taxpayer awareness is an element within humans to understand reality and how they act

and behave. Tax awareness often becomes an obstacle in the problem of collecting taxes from the public. The results of this research support the research results of Mory (2015) which states that taxpayer awareness is a condition where taxpayers know and implement tax provisions correctly and voluntarily. Therefore, if taxpayers have more awareness within themselves, this will indirectly increase taxpayer compliance.

Similarly, Michelle Lilian Pratiknjo and Ludovikus Lasdi [7] stated that high tax sanctions tend to increase taxpayer compliance compared to low tax sanctions. Meanwhile, several other studies state that the variables of tax sanctions, income level, and taxpayer awareness have a positive and significant effect on taxpayer compliance. With this, the research concludes that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. Where the higher the level of tax awareness of taxpayers, the higher the level of taxpayer compliance.

#### 5. Conclusion

##### 5.1 Conclusion

Taxation is the largest source of state income in Indonesia, so the government provides tax sanctions for taxpayers who commit tax violations to reduce and overcome the problem of low levels of tax compliance in Indonesia. The results of this research indicate that there is a significant influence of tax sanctions on individual taxpayer compliance. This literature review has succeeded in obtaining information regarding the influence of tax sanctions on individual taxpayer compliance. High tax sanctions tend to increase taxpayer compliance compared to low tax sanctions.

##### 5.2 Suggestion

1. To further expand and deepen the level of compliance of individual taxpayers, further research can add other variables such as income variables and knowledge of individual taxpayers.
2. Previous research is still lacking, to expand

this research more previous research is needed in developing this article.

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