The Effect of Tax Administration, Tax Knowledge and Tax Sanctions on Taxpayer Compliance

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Abstract: This study aims to identify and analyze whether the effect of tax administration, tax knowledge and sanctions taxation to compliance of individual taxpayers. The method of this thesis is the research instrument test, classic assumption test, multiple linier regression test and hypothesis testing. Independent variables in this study are tax administration, knowledge of taxation and tax sanctions, while the dependent variable is the individual taxpayer compliance. The number of population in this study is not known how many individual taxpayers are registered using a sample from Paul Leedy obtained 139 people as a sample. The type of data used is primary data. The results of this study prove that simultaneously tax administration, knowledge of taxation and tax sanctions have an effect on individual taxpayer compliance. Partially, the variables of tax administration and tax sanctions have an effect on individual taxpayer compliance. Meanwhile, tax knowledge has no effect on individual taxpayer compliance.

1 INTRODUCTION

Duty income is perhaps the most elevated supporter of state incomes which will then, at that point be utilized for all state interests, for example, government financing and framework advancement. Expense income keeps on encountering an unprecedented increment, this is clear from the 2018 income information gathered as much as 1,618.1 T and in 2019 it expanded by 10.4%.

Hence, the Directorate General of Taxes (DGT) keeps on searching for approaches to advance potential assessment incomes for the state depository, numerous things are being done and one of them is the duty change program. there are 5 reasons why assessment change should be done, in particular: (1) the low degree of citizen consistence; (2) The expense income target builds each year; (3) the quantity of HR isn't corresponding to the increment in the quantity of citizens, hardships in oversight and law requirement; (4) The advancement of the computerized economy and mechanical advancement is exceptionally fast; (5) Rules that expect the improvement of exchange exchanges.

This duty organization change program and action has been completed for quite a while, in particular in

1983 which has the accompanying attributes: (1) hierarchical design of capacities, (2) Through the foundation of a client delegate and grievance place for every citizen recharging administration to oblige obligatory protests. charges (Rahayu, 2010).

Citizens who don't consent will affect tax avoidance, tax avoidance, sneaking and carelessness, bringing about a lessening in public assessment income (Budhiningtias and Bimantara, 2017). That is the reason resident consistency is a significant part for the remainder of the world.

Consistency is where residents satisfy their every responsibility and exercise their right of judgment (Rahayu, 2010). Simultaneously, as indicated by the choice of the priest of money 544/KMK.04/2000 consistence is a demonstration of the citizen in satisfying his duty commitments as per the arrangements of the enactment and expense execution guidelines in power in a country.

In research directed by Clement Olatunji Olaoye, Abiodun Rafiat Ayeni-Agbaje, Abiola Peter Alaran-Ajewole (2017), Natrah Saad (2014), Damajanti and Karim (2017), Ompusunggu (2015) their examination shows charge information influences citizen consistence decidedly.

Different investigations directed by Khuzaimah and Hermawan (2018), Halawa and Saragih (2017) in

their investigation show that assessment authorizes significantly influence charge consistency.

Thinking about the above premise, the specialist will lead an examination named "The Influence of Tax Administration, Tax Knowledge and Tax Sanctions on Individual Taxpayer Compliance."

2 LITERATURE REVIEW

2.1 Tax

As indicated by Mardiasmo (2013:1) Taxes are responsibilities made by people to the state and seen from the law, are coercive and don't get correspondence that is felt to be direct and can be applied to meet all state needs. Furthermore, in light of the overall arrangements and tax collection systems in the KUP Law Number 28 of 2007 Article 1 Paragraph 1 assessment implies it is compulsory to partake locally, the two people or elements to the state and it is upheld as indicated by the law of backhanded pay, and is utilized to address the issues of the local area. individuals' flourishing.

2.2 Tax Administration

As indicated by Olaoye, Ayeni-Agbaje, and Alaran-Ajewole (2017:133) charge organization is a strategy or system made with the goal that citizens complete their commitments to the public authority. The duty organization is straightforwardly taken care of by the directorate general of tax collection to be evaluated, gathered and observed its encouraging as per the set up charge laws and guidelines. There are 5 (five) pointers of assessment organization, in particular: (1) Law; (2) Public Administration; (3) Sociology; (4) Psychology; (5) Economics.

2.3 Tax Knowledge

Information is extremely significant for citizens to satisfy their commitments, particularly information about charges. A citizen can be supposed to be loyal in the event that he can know what his commitments are. On the off chance that the citizen doesn't know about the rudiments of tax collection, it will be hard for him to enlist himself, round out a warning letter (SPT), not realize how much duty he should pay and store the assessment (Rahayu, 2010).

As per Rosyida (2018) there are 3 (three) pointers of authoritative responsibility, to be specific as follows: (1) Understanding the duty work; (2)

Taxpayer's information on charge guidelines; (3) Knowing the expense rate and methods for making good on charges.

2.4 Tax Sanctions

As demonstrated by the entire lawful course of action and rules, charge sanctions are utilized as an assurance to be consented to/agreed. Then again in various terms as an obstruction with the point that residents don't manhandle the standards of tolls (Mardiasmo, 2013).

As per the arrangements of Article 7, Article 28 of the 2007 KUP, if the Taxpayer doesn't present the Tax Return (SPT) inside the predefined time limit, and as far as possible agrees with the arrangements of Article 3, passage 3, and Article 3, section 4 of the Law on charge sanctions, executed, the General Regulation of Taxation Number 28 of 2007 which peruses as follows:

1. For period notification letters, the latest deadline is the 20th (twentieth) day after the end of the tax period.
2. For individual annual tax returns, the deadline is 3 (three) months after the end of the tax year.
3. For corporate tax annual notification, the deadline is 4 (four) months after the end of the tax year.

The indicators of tax sanctions are (1) administrative sanctions and (2) criminal sanctions.

2.5 Tax Compliance

As per the Big Indonesian Online Dictionary, Edition V, 2016 devoted resembles complying (orders, etc); restrained. While dutifulness has the significance of loyal nature, submission. Consequently, consistence is faithful and dependent upon the guidelines that have been set. As indicated by Marcori (2018), it is a necessity for citizens to comprehend, recognize, regard and sit tight for the pertinent duty guidelines and desire to satisfy their assessment commitments.

Resident consistency can be deciphered as a condition wherein residents do a great deal of expenditure on their privileges and responsibilities. The markers of expense consistence are (1) Service Quality; (2) Education level; (3) Timeliness in making good on charges.

3 METHOD

3.1 Population and Sample

The populace in this examination were singular citizens enlisted at KPP Pratama Batam Utara with an example of 139 individuals.

3.2 Method

The exploration methodology utilized is quantitative examination strategies. The aftereffects of this test come from the responses to the poll that have been appropriated to the example which will then, at that point be handled and broke down.

This investigation utilizes 3 (three) free factors specifically charge organization, charge information and expense sanctions and the reliant variable is singular citizen consistence. This assessment utilizes different direct assessments with the accompanying conditions:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 + e$

Description :

Y : Taxpayers Compliance

α : Constant

β_1 : Tax Knowledge Coefifficient

β_2 : Tax Administration Coeeficient

β_3 : Sanctions Taxation Coefficient

X_1 : Tax Administration Variable

X_2 : Tax Knowledge Variable

X_3 : Sanctions Taxation Variable

e : Error

4 RESULT AND DISCUSSION

4.1 Validity Test

The legitimacy test was endeavored to gauge whether the survey was legitimate. (Ghozali, 2016). it was reasoned that all things had rcount > rtable, in particular at a critical degree of 5% ($\alpha = 0.05$) and (N=139-2) so the reference number was 137. Thusly, rtable = 1.165 was acquired. The end is that the inquiry things in this examination are substantial.

Coming up next are the consequences of testing the authenticity of this examination:

Table 1: Validity Test

Variabel	Item Pertanyaan	Koefisien Korelasi	r tabel n = 139	Keterangan
Administrasi Pajak (X1)	1	0,760	0,165	Valid
	2	0,828	0,165	Valid
	3	0,818	0,165	Valid
	4	0,769	0,165	Valid
	5	0,820	0,165	Valid
	6	0,835	0,165	Valid
	7	0,803	0,165	Valid
	8	0,840	0,165	Valid
	9	0,801	0,165	Valid
	10	0,810	0,165	Valid
Pengetahuan Perpajakan (X2)	1	0,850	0,165	Valid
	2	0,855	0,165	Valid
	3	0,855	0,165	Valid
	4	0,893	0,165	Valid
	5	0,844	0,165	Valid
	6	0,797	0,165	Valid
Sanksi Pajak (X3)	1	0,769	0,165	Valid
	2	0,886	0,165	Valid
	3	0,902	0,165	Valid
	4	0,886	0,165	Valid
	5	0,92	0,165	Valid
	6	0,865	0,165	Valid
	7	0,881	0,165	Valid
	8	0,707	0,165	Valid
Kepatuhan Wajib Pajak (Y)	1	0,746	0,165	Valid
	2	0,843	0,165	Valid
	3	0,800	0,165	Valid
	4	0,844	0,165	Valid
	5	0,735	0,165	Valid

Source : Output SPSS, 2021

4.2 Realibility Test

On the off chance that the Cronbach Alpha worth is more noteworthy than 0.6, the exploration poll is dependable Sugiyono (2018:268). It is realized that the survey is solid, on the grounds that Cronbach's Alpha worth is more prominent than 0.6.

Table 2: Realibility Test

Variable		Nilai Alpha Cronbach
(Y)	Tax Compliance	0,853
(X1)	Tax Administration (X1)	0,941
(X2)	Tax Knowledge (X2)	0,922
(X3)	Sanctions Taxation (X3)	0,946

Source : Output SPSS, 2021

4.3 Normality Test

Routineness test for deposits utilizing Kolmogorov-Smirnov. The importance level utilized is = 0.05. The

justification settling on the decision is to take a gander at the conceivable number P, with the going with conditions.

In the event that the likelihood worth of P 0.05, the suspicion of ordinariness is met.
In the event that the likelihood P < 0.05, the suspicion of ordinariness isn't met.

Since the worth of Kolmogorov-Smirnov is 0.070 while the worth of Asymp.Sig. (2-tailed) got 0.088 higher than the degree of significance of 0.05 then reasonableness is met.

Table 3: Normality Test

		Unstandardized Residual
N		139,000
Normal Parameters[a,b]	Mean	0,000
	Std. Deviation	2,647
Most Extreme Differences	Absolute	0,070
	Positive	0,058
	Negative	-0,070
Test Statistic		0,070
Asymp. Sig. (2-tailed)		0,088[c]

Source : Output SPSS, 2021

4.4 Multicollinearity Test

To see the presence or nonattendance of multicollinearity, it is awesome to see the change expanding factor (VIF) esteem. A VIF worth of more than 10 shows an autonomous factor, multicollinearity happens (Ghozali, 2016).

In this examination, there were no manifestations of multicollinearity on the grounds that the VIF esteem was under 10 with a resistance esteem above 0.1.

Table 4: Multicollinearity Test.

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	2,209	0,930			
Total_X1	0,152	0,035	0,310	0,485	2,064
Total_X2	0,025	0,082	0,032	0,224	4,459
Total_X3	0,325	0,053	0,563	0,282	3,541

Source : Output SPSS, 2021

4.5 Heteroscedasticity Test

To recognize the presence of heteroscedasticity appearances, it will in general be seen from the presence or nonattendance of explicit models on the disipate plot chart between SRESID on the Y turn, and ZPRED on the X pivot (Ghozali, 2016). It very well may be found in the picture underneath that there is no unmistakable example, and the specks spread above and beneath the number 0 on the Y pivot, so there is no heteroscedasticity.

Figure 1: Scatterplot
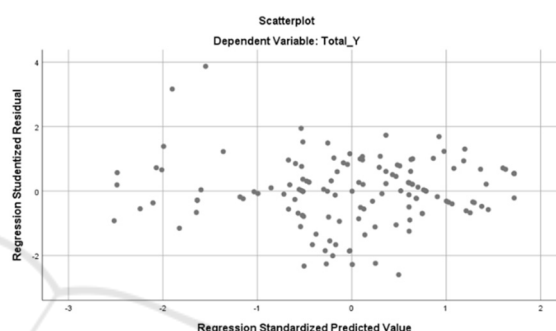
Source : Output SPSS, 2021

4.6 Multiple Linier Regresion Test

Table 5: Multiple Linier Regresion Test

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,209	0,930		2,375	0,019
Total_X1	0,152	0,035	0,310	4,397	0,000
Total_X2	0,025	0,082	0,032	0,305	0,761
Total_X3	0,325	0,053	0,563	6,097	0,000
a. Dependent Variable: Total Y					

Source : Output SPSS, 2021

This assessment is relied upon to have the option to choose the heading of the connection between the self-sufficient variable and the reliant variable, whether or not every free factor has a positive or negative relationship. Can be found in the table beneath that the outcomes are sure factors.

4.7 T Test

As indicated by Sugiyono (2018: 275) the inspiration driving the T test is to check whether there is a deficient or reformist connection between the self-ruling variable and the reliant variable. On the off chance that the likelihood is < 0.05, the hypothesis is

viewed as enormous, and alternately with the supposition that the likelihood is > 0.05, theory is considered immaterial. The consequences of the T test can be found in table 5.

4.8 F Test

According to Ghozali (2016: 96) the purpose of this simultaneous hypothesis test (Test F) is to prove that all independent variables together significantly affect the significance of the dependent variable or not. if the significance value of F is 0.05 then it can be used to predict the dependent variable. The following are the results of the F test.

Table 6.

| | ANOVAª | | | | |
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2010,798	3	670,266	93,554	,000ᵇ
Residual	967,202	135	7,164		
Total	2978,000	138			
a. Dependent Variable: Total_Y					

Source : Output SPSS, 2021

4.9 Coefficient of Determination (R2)

Describes changes in the dependent variable with coefficients ranging from zero to one. The smaller the coefficient value means the dependent variable has a very limited ability to explain changes in the variable. A value close to 1 indicates that the dependent variable provides almost all the information needed to predict changes in the dependent variable (Ghozali, 2016). The following is the result of the coefficient of determination.

Table 7: Coefficient of Determination (R2)

Model Summaryᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,822ª	0,675	0,668	2,677

a. Predictors: (Constant), Total_X3, Total X_1, Total X_2

b. Dependent Variable: Total_Y

Source : Outpus SPSS, 2021

4.10 Discussion

In light of the examination of the coordinated data, the accompanying can be acquired:

1. Duty Administration Variable (X1) on Individual Taxpayer Compliance (Y) gets 4.397, more noteworthy than 1.978 t table with

a meaning of 0.000 <0.05, for that the proposed speculation is acknowledged. implies that Tax Administration (X1) significantly affects Individual Taxpayer Compliance (Y) at a huge degree of = 5%.

2. Information on Taxation (X2) on Individual Taxpayer Compliance (Y) got by 0.305 lower than 1.978 t table with a meaning of 0.761 > 0.05, then, at that point the accommodation of the speculation is dismissed. This shows that Tax Knowledge (X2) doesn't to some degree influence the Individual Taxpayer Compliance variable (Y) at a huge degree of = 5%.

3. Duty Sanctions (X3) on Individual Taxpayer Compliance (Y) are gotten at 6,097 and surpass ttable 1,978 at an importance level of 0.000 < 0.05, the proposed speculation is acknowledged. It implies that the Tax Sanction (X3) has no huge impact on Individual Taxpayer Compliance (Y) with a meaning of = 5%.

5 CONCLUSION

In light of the consequences of the investigation, the accompanying ends can be drawn:

1. Duty Administration has incomplete impact on Individual Taxpayer Compliance.

2. Duty information somewhat has no impact on Individual Taxpayer Compliance.

3. Duty Sanctions somewhat influence the Compliance of Individual Taxpayers.

4. Duty Administration, Tax Knowledge and Tax Sanctions simultaneously affect Individual Taxpayer Compliance.

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