

Self Assessment System, Taxpayer Awareness, and Tax Sanctions Role Toward Taxpayer Compliance

Peran Self Assessment System, Kesadaran Wajib Pajak dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak

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Abstract - The primary source of funding for government development is taxation. As a result, raising knowledge of tax reporting is crucial. This research attempts to ascertain how taxpayer awareness, tax penalties, and the self-assessment system affect taxpayer compliance. The government treasurer of taxpayers at the Indonesian Maritime Security Agency makes up the study's population. This study uses a quantitative research methodology and gathers primary data by distributing questionnaires. 65 respondents make up the sample size for this study, which employs the non-probability sampling technique. The partial least squares (PLS) technique is used in this study's data analysis, with the assistance of the smart-PLS 3.0 software. According to the study's findings, government treasurer taxpayers' compliance at the Indonesian Maritime Security Agency is not significantly impacted by the self-assessment method, taxpayer knowledge, or tax penalties. The study concludes that low tax reporting does not offset government treasurer taxpayers' already high compliance with their tax payment duties. Therefore, raising awareness is essential to preventing penalties in the form of fines for failing to file taxes.

Keywords: Sanctions, Self-Assessment System, Taxation, Taxpayer Awareness, Taxpayer Compliance.

Abstrak - Pajak merupakan sumber pendapatan utama bagi pemerintah melaksanakan pembangunan. Untuk itu kesadaran melaporkan perpajakan sangat penting untuk ditingkatkan. Penelitian ini bertujuan untuk mengetahui pengaruh self-assessment system, kesadaran wajib pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak. Populasi penelitian ini adalah wajib pajak bendahara pemerintah di Badan Keamanan Laut Republik Indonesia. Pendekatan penelitian ini adalah penelitian kuantitatif dengan menggunakan data primer melalui penyebaran kuesioner. Teknik penarikan sampel penelitian menggunakan teknik sampling non-probability dengan jumlah sampel sebanyak 65 responden. Teknik analisis data penelitian ini menggunakan teknik partial least square (PLS) dengan bantuan program smart-PLS 3.0. Hasil dari penelitian ini menunjukkan bahwa self assessment system, kesadaran wajib pajak dan sanksi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak bendahara pemerintah di Badan Keamanan Laut Republik Indonesia. Implikasi dari penelitian ini menunjukkan bahwa kepatuhan wajib pajak bendahara pemerintah untuk melaksanakan kewajiban pembayaran pajaknya yang sudah baik tidak diimbangi dengan pelaporan perpajakan yang masih rendah. Oleh karenanya perlu bagi pimpinan untuk meningkatkan kesadaran agar terhindar dari sanksi berupa denda apabila tidak melaporkan perpajakannya.

Kata Kunci: Kepatuhan Wajib Pajak, Kesadaran Wajib Pajak, Perpajakan, Sanksi, Self-Assessment System.

INTRODUCTION

Indonesia's state revenue sources are divided into 3 categories, namely tax revenue sources, non-tax revenue sources, and grant revenue. Currently, taxes are the main source of state revenue. We can see this from the realization of state revenue shown in the following table:

Table 1. Realization of State Revenue

Source of Revenue		Finance Realization of State Revenue (Billion Rupiah)		Percentage	
No	Types of income	2020	2021	2020	2021
I	Tax revenue	1.285.136	1.375.832	77,99%	79,26%
II	Non-tax revenue	343.814	357.210	20,87%	20,58%
III	Grants	18.832	2.700	1,14%	0,16%
Total		1.647.782	1.735.742	100,00%	100,00%

Source: Central bureau of statistics, 2023.

From the table above that has been released on the central bureau of statistics website, the total state revenue in 2021 is 1,735 trillion, of which the tax contribution to state revenue is 1,375 trillion or 79.26%, while in the previous year, namely 2020, the total state revenue was 1,647 trillion, consisting of the tax sector of 1,285 trillion or 77.99% Badan Pusat Statistik, (2024). Taxpayer compliance is one of the important things that must be considered in optimizing tax revenue. The issue of tax compliance is still a serious problem in many countries. This tax compliance issue has received attention from the government and from academics who research compliance issues. When talking about compliance, 3 aspects must be carried out in full, namely starting from calculating taxes correctly based on applicable laws, tax payment mechanisms, and finally tax reporting through the tax return mechanism, which is currently developing very rapidly, especially digital reporting. This means that the issue of taxpayer compliance in fulfilling their tax obligations has a major role in achieving the tax revenue target (Wildan, 2022). Based on data from the Directorate General of Taxes (DJP), as of December 31, 2021, regarding tax return reporting and tax return reporting compliance, as quoted by the author from the site, is presented in the following table:

Table 2. Tax Return Reporting Compliance Ratio

Year	Number of Tax Return Reports	Number of Taxpayers	Compliance Ratio
2016	12,25 million	20,16 million	60,75%
2017	12,04 million	16,59 million	72,58%
2018	12,55 million	17,65 million	71,10%
2019	13,39 million	18,33 million	73,06%
2020	14,75 million	19,00 million	77,63%

Source: www.news.ddtc.co.id

From the data above, the compliance ratio, data on the number of taxpayers compared to the number of SPT reports that have been carried out by taxpayers, has increased and decreased every year. In 2016, the number of registered taxpayers was 20.16 million, consisting of corporate and individual taxpayers, who had carried out their tax obligations obediently and completely by carrying out calculations, payments, and tax reporting, only amounted to 12.25 million taxpayers. The remaining 7.91 million taxpayers can be said to have not carried out their tax obligations or not complied with the orders of the law. The compliance ratio, by comparing the number of taxpayers and the number of SPT reports, was 60.75% for 2016. The following year, the compliance ratio increased along with the growth in the number of taxpayers and the number of tax notification reports. It's just that the compliance ratio has not reached the target set by the Directorate General of Taxes (DGT). The target of the DGT itself for the compliance ratio is 80%. If you look at the data in the table above, the target is said not to have been achieved. Because the compliance ratio set is 80% (Handoko, 2023).

One of the taxpayers who fulfills tax obligations is the government treasurer. A government treasurer is an official appointed by the government to handle payments for the procurement of goods, services, and capital expenditures made by the government to its partners. These payments are financed through the state budget, the regional budget, and can also be from other sources. A government treasurer must

deduct or collect taxes related to the state budget and the regional budget. According to the chairman of the Widyaiswara Kemenkeu professional association, Marwanto Harjowiryo, said that the role of government treasurers is important in efforts to increase tax revenues, and further said that government treasurers' compliance in carrying out tax obligations is still low. Of the total 776 government treasurers, both at the central and regional levels, who were respondents in the study above, 503 treasurers were not compliant in carrying out their tax obligations (Wildan, 2021).

Various factors influence taxpayer compliance, one of which is the self-assessment taxation system adopted in Indonesia. This tax collection system has been implemented in Indonesia since January 1, 1984, with the enactment of law no. 6 of 1983 as amended by law no. 28 of 2007 concerning general provisions and tax procedures. In this self-assessment system, taxpayers are given the trust to calculate, calculate their taxes owed and then deposit and report them to the tax service office where they are registered. In the self-assessment system itself, taxpayers are allowed to commit fraud in calculating and depositing taxes. Because the tax authorities, as tax officers, do not intervene in the calculation or deposit of taxes. Based on the results of research from Aryanti & Andayani, (2020), the implementation of the self-assessment system has a positive effect on taxpayer compliance. Herdianto, (2021a) stated that tax knowledge has been proven to have a significant effect on tax compliance.

The next factor that influences taxpayer compliance is taxpayer awareness. Taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations that which can increase compliance (Brata et al., 2017). Brata et al., (2017) stated that taxpayer awareness has a significant effect and has a positive relationship with taxpayer compliance registered at the Samarinda Pratama Tax Service Office. This shows that the higher the taxpayer awareness, the higher the level of taxpayer compliance. This is different from the results of research by Merliyana & Saefurahman, (2017) which states that tax awareness does not affect taxpayer compliance. This also illustrates that it does not mean that the higher the tax awareness of taxpayers, the taxpayer compliance will also increase.

Furthermore, another factor that influences taxpayer compliance is tax sanctions, which are considered insufficient to increase taxpayer compliance among government treasurers because tax sanctions in Indonesia are not strict enough for taxpayers of government treasurers. The government agency where the government treasurer works is a non-profit organization, which, of course, does not have a special budget to pay administrative sanctions in the form of interest or tax fines. This is by the results of research by Siamena et al., (2017) which states that tax sanctions have a positive and significant effect on individual taxpayer compliance. where the stricter the tax sanctions, the more taxpayer compliance will increase.

In contrast to the research by (Herdianto, 2021b) which was conducted on treasurers at the national narcotics agency (government agency), tax sanctions did not affect taxpayer compliance. The discussion of the results of the study also explains whether or not the tax sanctions given to taxpayers are strict. This does not affect taxpayers in complying with their tax obligations. This can happen because the imposition of tax sanctions is not strict enough for all taxpayers who commit violations. In addition, the indifferent attitude of taxpayers who have not been deterred by the sanctions they receive can be a factor that influences the fact that sanctions do not affect taxpayer compliance. Thus, whether or not the sanctions given are strict does not affect the level of taxpayer compliance.

Based on the background description above, this study will elaborate on the role of the self-assessment system, taxpayer awareness, and tax sanctions on taxpayer compliance. This study is useful as a consideration for government treasurers at the Indonesian Maritime Security Agency to make policies to increase taxpayer awareness in reporting their taxes. This study was processed using the partial least squares (PLS) technique with the help of the smart-PLS 3.0 program, with data taken from respondents using a taxpayer compliance questionnaire.

LITERATURE REVIEW

Grand Theory

Compliance Theory

This theory was put forward by Stanley (Milgram, 1963). This theory explains a condition where a person obeys the orders or rules that have been set. According to (Purwoko et al., 2022), there are two perspectives in sociological literature regarding compliance with the law, namely instrumental and normative. The instrumental perspective assumes that individuals are entirely driven by personal interests and perceptions of changes related to behavior. The normative perspective is associated with the assumption that humans are moral and contrary to personal interests. A person who tends to obey the law is considered appropriate and consistent with the applicable internal norms. Normative commitment through personal morality means obeying the law because the law is considered an obligation, while normative commitment through legitimacy means obeying the rules because the authority of the lawmaker has the right to regulate behavior. The study of compliance theory can be used to estimate the influence of each variable in this study, namely the self-assessment system, taxpayer awareness, and tax sanctions. According to the theory of compliance, matters relating to taxpayer compliance are influenced by one factor, namely internal norms supported by the level of understanding of the implementation of the self-assessment system, taxpayer awareness, and tax sanctions. Other influential factors are normative commitment with personal morality and normative commitment with legitimacy, where employees who have obeyed the law exist because the law is considered a compelling obligation to comply with internal control.

Theory of Planned Behavior

Theory of planned behavior (TPB) is a development of the theory of reasoned action (TRA). Mahyarni, (2013) theory of reasoned action dan theory of planned behavior (sebuah kajian historis tentang perilaku). The theory of planned behavior is used as an intervening variable to explain a person's intention, which then explains the person's behavior. It is further explained that intention is determined by three variables, namely attitude which is a factor in a person that is learned to provide a positive or negative response to the assessment of something given, subjective norms which are a person's perception of the thoughts of others who will support or not support them in doing something and behavioral control, namely the perception of ease or difficulty in doing a behavior.

Attribution theory

Attribution theory was developed Accounting Binus University Website, (2022), This theory explains the process of how someone interprets an event, reason, or cause of their behavior. A person's behaviour is a combination of internal and external forces. The same thing was stated Michael & Dixon, (2019) that attribution theory is an explanation of how humans judge people differently, depending on what meaning is associated with a particular behavior. This theory suggests that if someone observes the behavior of an individual, that person tries to determine whether the behavior is caused by internal or external factors that depend on three factors, namely specificity, consensus, and consistency.

Taxpayer Compliance

Sa'diyah et al., (2021) compliance is an attitude of willingness to do anything, which is based on awareness or coercion, which makes a person's behavior by what is expected. According to Siswanti & Subarkah, (2019) tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights. Taxpayers in this study are corporate taxpayers, including taxes, tax withholdings, and tax collectors, who have tax rights and obligations under the provisions of tax laws and regulations (Article 1 point of the KUP law). Based on the regulation of the minister of finance (PMK) number 74/PMK.03/2012, taxpayers are in the category of compliant taxpayers if (1) They are on time in submitting their SPT, (2) They have no tax arrears, (3) Their financial statements are audited by a public accountant or government financial supervisory agency, (4) They have never been convicted in the field of taxation.

Taxpayers are required to carry out their tax obligations, including the obligation to register. A taxpayer must register with the tax service office (KPP) or the tax potential counseling and observation office

(KP4) whose territory is in the taxpayer's area. Second, the obligation to report. Taxpayers are required to report, pay, or collect taxes owed. Third, taxpayers are required to be cooperative when being audited by showing or lending supporting documents requested by the audit team.

Taxpayer compliance indicators according to Nasucha in Merliyana & Saefurahman, (2017) state that the level of taxpayer compliance can be seen from (1) taxpayer compliance in registering themselves as WP. Taxpayers who meet subjective and objective requirements are required to register at the tax service office (KPP) and then obtain a taxpayer identification number (NPWP). (2) Compliance with resubmitting SPT on time. Taxpayers are required to fill out and report SPT to KPP with a deadline for submission no later than 20 days for government treasurers after the end of the tax period for SPT period pph 21 and 23, 14 days after the tax period ends for pph 22 and the end of the following month after the tax period ends for VAT. (3) Compliance in calculating and making payments of taxes owed on income received.

Tax collection system

The tax collection system is a mechanism used to calculate the amount of tax that must be paid by taxpayers to the state. In Indonesia, there are 3 types of tax collection systems, namely (1) the official assessment system. The official assessment system is a tax collection system that imposes the authority to determine the amount of tax owed on the tax authorities or tax officials as tax collectors. In the official assessment tax collection system, taxpayers are passive and tax payable only occurs after a tax assessment letter is issued by the tax authorities. This tax collection system can be applied in the payment of land and building tax (PBB) or other types of regional taxes. In paying PBB, the KPP is the party that issues the tax assessment letter containing the amount of PBB owed each year. So, taxpayers no longer need to calculate the tax owed but only pay PBB based on the tax payment letter (SPPT) issued by the KPP where the tax object is registered. The characteristics of the official assessment tax system are that the amount of tax payable is calculated by tax officers, taxpayers are passive in calculating their taxes, tax payable occurs after tax officers calculate the tax payable and issue a tax assessment letter and the government has full rights in determining the amount of tax that must be paid. (2) Withholding assessment system. In the withholding system, the amount of tax is calculated by a third party who is not a taxpayer and not a tax officer/fiscus. An example of the withholding system is the deduction of employee income by the treasurer of the relevant agency. So, employees no longer need to go to the KPP to pay the tax. The types of taxes that use the withholding system in Indonesia are article 21 income tax, article 22 income tax, article 23 income tax, article 4 paragraph (2) final income tax, and VAT. As proof of payment of tax using this tax collection system, it is usually in the form of proof of deduction or proof of collection. In certain cases, it can also use a tax payment letter (SSP). Proof of the deduction will later be attached to the annual income tax return/periodic VAT return of the taxpayer concerned.

Self-Assessment System

A self-assessment system is a tax collection system that imposes the determination of the amount of tax that must be paid by the taxpayer concerned. In other words, taxpayers are parties who play an active role in calculating, paying, and reporting the amount of their taxes to the tax service office (KPP) or through an online administration system that has been created by the government. According to Aryanti & Andayani, (2020) Self-assessment is a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate, pay, and report the amount of tax that must be paid themselves. Meanwhile, according to Aryanti & Andayani, (2020) The implementation of self-assessment is to provide the greatest possible trust for the community to increase awareness and the role of the community in paying their taxes, with the consequence that the community must know the procedures for calculating taxes and tax compliance regulations.

The role of the government in this tax collection system is as a supervisor of taxpayers. The self-assessment system is applied to types of central taxes. Examples are the types of VAT and income taxes. This tax collection system began to be implemented in Indonesia after the tax reform period in 1983 and is still in effect today. However, there are consequences in this tax collection system. Because taxpayers have the authority to calculate the amount of tax payable that needs to be paid, taxpayers will

usually try to pay as little tax as possible. The characteristics of the self assessment tax collection system are that the determination of the amount of tax payable is carried out by the taxpayer himself, the taxpayer plays an active role in completing his tax obligations starting from calculating, paying, to reporting taxes, the government does not need to issue a tax assessment letter, unless the taxpayer is late in reporting, late in paying the tax payable, or there is tax that the taxpayer should have paid but was not paid. Because taxpayers are given trust by the government, the state as a policy maker demands voluntary compliance from taxpayers, because this system is feared to be able to create great opportunities for taxpayers to commit fraud, manipulate the calculation of the amount of tax, and embezzle the amount of tax that must be paid.

Taxpayer Awareness

The theory of planned behavior is relevant to explain taxpayer behavior in fulfilling their tax obligations. Before an individual does something, they will have beliefs about the results that will be obtained from their behavior. Then the person concerned will decide whether to do it or not. This is related to taxpayer awareness. Taxpayers who are tax aware will have beliefs about the importance of paying taxes to help organize national development (behavioral beliefs).

According to Brata et al., (2017), taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, which can increase compliance. According to Wahyudi, (2019), taxpayer awareness is a condition where taxpayers have known, acknowledged, appreciated, and obeyed the applicable tax provisions and have the sincerity and desire to fulfill their tax obligations. Thus, taxpayer awareness is a condition where taxpayers know, understand, and have knowledge of the tax law and voluntarily implement and carry out the mandate of the law to carry out tax obligations that apply in the territory of the Republic of Indonesia. According to Madjodjo & Baharuddin, (2022) indicators of tax awareness are knowing the existence of tax laws and provisions, knowing the function of taxes for state financing, understanding that tax obligations must be carried out by applicable provisions, understanding the function of taxes for state financing, calculating, paying, reporting taxes voluntarily, and calculating, paying, reporting taxes correctly.

Tax Sanctions

Tax sanctions are very important to implement in Indonesia because considering the tax system used is the self-assessment system, namely a system where all collection processes are handed over to the Taxpayer themselves. According to Mardiasmo, (2018) tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be followed, obeyed and complied with. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. According to Syafira & Nasution, (2021) tax sanctions are a consequence caused by actions in violating tax regulations, where the imposition of sanctions is intended to increase taxpayer compliance. It can be concluded that tax sanctions are a tool created by the government to prevent violations in the implementation of tax obligations so that it is hoped that compliance can arise for taxpayers. Mardiasmo, (2018) states that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed, obeyed, complied with or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. Tax laws divide tax sanctions into two groups, namely administrative sanctions which are sanctions that will be received if taxpayers do not comply with applicable tax laws and regulations, namely in the form of interest payments, compensation or an increase in tax debt. Administrative sanctions can be in the form of fines, interest, increases. The second is criminal sanctions, namely sanctions that will be received by taxpayers who have violated tax regulations, namely in the form of imprisonment or criminal punishment. Examples of criminal sanctions are criminal fines, imprisonment, and imprisonment. According to Putri & Agustin, (2018), indicators of tax sanctions include (1) creating taxpayer discipline, tax sanctions are very necessary in carrying out tax obligations, (2) the application of tax sanctions must be in accordance with applicable provisions and regulations, (3) the determination of sanctions is carried out firmly to all taxpayers who commit violations, (4) the sanctions given to taxpayers are in accordance with the severity of the violation that has been committed.

Framework of Thought

Self Assessment System on Taxpayer Compliance

According to Mardiasmo, (2018) self assessment system is a system in which taxpayers record, report and pay their own taxes so that taxpayers do not feel burdened by the amount of their taxes because taxpayers have calculated their own tax debts so that tax costs can be transparently known to taxpayers so that the level of compliance will increase. However, with the implementation of the self assessment system, some taxpayers feel that they are getting a heavy burden because all activities to fulfill tax obligations are carried out by themselves. If taxpayers understand and understand taxation well, then taxpayers will carry out their tax obligations based on the self assessment system and will increase taxpayer compliance in paying taxes and vice versa. Based on research conducted by Satyawati & Cahjono, (2017) the application of the self assessment system on individual taxpayer compliance has a positive effect. This indicates that the higher the implementation of the self-assessment system, the better the level of taxpayers in complying with their taxpayer compliance.

Taxpayer Awareness of Taxpayer Compliance

According to Madjodjo & Baharuddin, (2022) taxpayer awareness is a condition in which taxpayers know, understand, and implement tax provisions correctly and voluntarily. Furthermore, taxpayers who are tax aware will have beliefs about the importance of paying taxes to help organize national development (behavioral beliefs). Research conducted by Madjodjo & Baharuddin, (2022) concluded that partially taxpayer awareness has a positive and significant influence on the compliance of MSME taxpayers in Tidore Islands City. This proves that if taxpayers have a high level of awareness of the importance of taxes, then the taxpayers will also have a high level of compliance in reporting and paying their tax obligations. Tax sanctions against taxpayer compliance.

Sanctions are an action in the form of punishment given to people who violate regulations. Regulations or laws are guidelines for someone to do something about what to do and what not to do. Sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/obeyed/complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. According to Brata et al., (2017) tax sanctions must be imposed on taxpayers who commit fraud and who are reluctant to pay taxes. Tax sanctions must be more stringent in their regulations, so that taxpayers will be afraid if they do not pay taxes and will calculate taxes according to the income earned. Tax sanctions can be a motivation in increasing taxpayer compliance in paying taxes. Based on the results of research conducted by Brata et al., (2017) tax sanctions have a significant effect and have a positive relationship with taxpayer compliance registered at the Samarinda Pratama Tax Service Office. This shows that the implementation of tax sanctions will increase Taxpayer compliance. Based on the description above, a framework of thought can be made that describes the variables that influence taxpayer compliance. The factors that influence it include the self-assessment system, taxpayer awareness and tax sanctions. the framework of thought is described as follows:

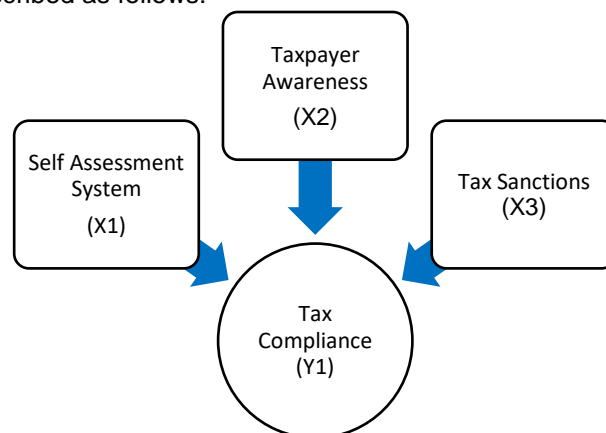


Figure 1. Framework of Thought

Based on the previously stated framework of thought, the following research hypotheses can be obtained:

H₁: Self assessment system has an effect on the compliance of government treasurer taxpayers.

H₂: Taxpayer awareness has an effect on the compliance of government treasurer taxpayers.

H₃: Tax sanctions have an effect on the compliance of government treasurer taxpayers.

RESEARCH METHOD

This research is a quantitative study. In this study using a questionnaire as a data collection tool. According to Sugiyono, (2017) the survey method is a quantitative research method used to obtain data that occurred in the past or present, about beliefs, opinions, characteristics, behavior of variable relationships and to test several hypotheses about sociological and psychological variables from samples taken from a certain population, data collection techniques with questionnaires, and research results tend to be generated. The dependent variable of this study is taxpayer compliance. Taxpayer compliance is personal awareness to carry out all tax obligations from calculating, paying and reporting their tax obligations. The independent variables in this study are the self-assessment system, taxpayer awareness and tax sanctions. The self-assessment system is a tax collection system that imposes the determination of the amount of tax that needs to be paid by the taxpayer concerned. In other words, taxpayers are parties who play an active role in calculating, paying, and reporting the amount of their taxes to the tax service office (KPP) or through an online administration system that has been created by the government.

Taxpayer awareness is a condition where taxpayers know, understand and have knowledge of the tax law and voluntarily implement and carry out the mandate of the law to carry out tax obligations applicable in the territory of the Republic of Indonesia. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed, obeyed, complied with or in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms. The measurement scale used for the four variables in this study uses a likert scale. The likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. Respondents are asked to fill out questions on a likert scale in a certain number of categories, as follows; the strongly agree category is given a score of 5, the agree category is given a score of 4, the neutral category is given a score of 3, the disagree category is given a score of 2, the strongly disagree category is given a score of 1.

The population in this study were all government treasurers who were classified as taxpayers who collected/withheld taxes. Based on the decree that the author obtained, the government treasurers at the maritime security agency of the Republic of Indonesia consisted of 35 government treasurers who actively carried out their tax obligations. The sampling technique used in this study was saturated sampling. The analysis technique of this study was descriptive analysis with the measures used in descriptive statistics including: frequency, central tendency (mean, median, mode), variance (standard deviation and variance) and correlation coefficient between research variables, data quality tests included validity tests and reliability tests. Data analysis used the structural equation model (SEM) and data was processed using the SEM PLS 3.0 application.

Tabel 1. Operational Definition

Variable	Dimensision	Indicator	No Item	Size	Operasional Definition
Tax compliance	Dimension	Timely tax payment	1	Ordinal	Taxpayers and government treasurers make timely tax payments
		Tax payment due date	2	Ordinal	Taxpayers and government treasurers know the tax payment due date
		Tax reporting deadline	3	Ordinal	Taxpayers and government treasurers know the tax reporting deadline
		Tax reporting mechanism	4	Ordinal	Taxpayers and government treasurers know and understand the means of tax reporting
<i>Self-assessment system</i>	Independence	Tax reporting facilities	1	Ordinal	Taxpayers and government treasurers fill out the tax return form online
		Tax calculation	2	Ordinal	Taxpayers and government treasurers determine the amount of tax payable and the type of tax payable
		Tax payment	3	Ordinal	Taxpayers and government treasurers make independent tax payments through a perception bank
		Timely tax reporting	4	Ordinal	Taxpayers and government treasurers make timely tax reports
Tax awareness	Self-awareness	Legal basis for taxation	1	Ordinal	Knowing the existence of tax laws and provisions
	Tax benefits	Tax function	2	Ordinal	Knowing the function of tax for state financing tax payment is an obligation for all taxpayers including treasurers
Tax awareness	Taxpayer obligations	Tax payment is an obligation	3	Ordinal	Tax payment is the obligation of all taxpayers including the treasurer
	Taxpayer obligations	Voluntary participation in carrying out tax obligations	4	Ordinal	Calculating, paying, reporting taxes voluntarily tax sanctions are needed to create discipline for taxpayers and government treasurers
Tax sanctions	Tax sanctions	Tax sanctions to create discipline	1	Ordinal	The application of tax sanctions must be in accordance with applicable laws or regulations
	Legal basis for sanctions	Tax sanctions based on law and law	2	Ordinal	Tax sanctions are implemented without choosing who the taxpayer is
	Imposition of tax sanctions	Implementation of sanctions for all taxpayers who violate	3	Ordinal	Tax sanctions are implemented without selecting who the taxpayer is.

Source: Data processed by the author.

FINDINGS AND DISCUSSION

Findings

Respondents' Responses on the Influence of Self Assessment System

Based on data obtained from the distribution of questionnaire answers to 35 respondents on government treasurer taxpayers at Bakamla RI, information was obtained that the self assessment system variable is in the good category with an average score of 4.025. This shows that the self assessment system in the eyes of respondents is good, supported by the statement that the implementation of timely tax reporting has the highest average of 4.31 indicating good awareness in timely tax reporting. While the minimum average is in the statement I make tax payments independently through the e-billing mechanism contained in the unification SPT of 4.00 indicating that literacy is still needed regarding tax payment applications and tax reporting.

Respondents' Responses on the Influence of Taxpayer Awareness

The taxpayer awareness variable is in the good category with an average score of 4.19. This shows that the awareness of taxpayers owned by respondents is good, supported by statements about the knowledge of the tax function to finance state spending having a maximum average of 4.31, indicating that taxpayers' knowledge of state spending needs derived from taxes paid is good. While the minimum average is in the statement that the implementation of the obligation to calculate taxes, pay and report must be carried out voluntarily, which has an average value of 4.03, indicating that concrete steps are still needed from the Directorate General of Taxes to be able to provide routine notifications about matters relating to how to calculate, pay and report so that they are carried out in an orderly manner in order to increase awareness of this aspect.

Respondents' Responses to the Influence of Tax Sanctions

Tax sanctions are in the very good category with an average score of 4.33. This shows that the aspect of knowledge of tax sanctions owned by respondents is good, supported by the statement about sanctions made by the government are needed to create discipline for all taxpayers, having a maximum average with an average of 4.37, indicating that taxpayers' knowledge of the rules made must have a goal, namely the realization of taxpayer discipline in implementing the rules, even though sanctions are applied, this aims to discipline tax-compliant behavior. While the minimum average is found in the statement that tax sanctions are given in accordance with the general tax provisions law, with an average value of 4.29.

Respondent Responses Taxpayer Compliance

Taxpayer compliance is in the very good category with an average score of 4.15. This shows that the aspect of awareness of taxpayer compliance owned by treasurers at Bakamla RI is good, supported by the statement about government treasurers paying taxes on time having the highest average with an average of 4.34, indicating that taxpayers' knowledge of taxpayer compliance to pay taxes on time has become a great awareness. Meanwhile, the lowest average was in the statement of the government treasurer knowing and understanding the means of tax reporting which had an average value of 3.04 which indicated that literacy or knowledge was still needed about what means had been provided by the Directorate General of Taxes to make it easier for taxpayers to report their taxes.

Outer Model

In the outer model using the smartPLS 3.0 program. to find out the factor loading, valid if the factor loading value for each indicator is greater than or equal to 0.6 (Ghozali & Latan, 2015). Based on the smartPLS 3 output table above, it is known that all values are greater than or equal to 0.6. Which means that the factor loading value is valid for each statement in all variables studied. Composite reliability (composite reliability) to test reliability in PLS can use 2 criteria, namely cronbach alpha and composite reliability. The composite reliability value is considered valid if it has a value equal to or above 0.6 (Ghozali, 2008). Composite reliability measures the actual value of the reliability of a construct. Composite reliability is considered better in estimating the internal consistency of a construct. The results of data processing show that each indicator has a higher loading for each latent measured compared to

indicators for other latents. This indicates that the cross-loading criteria have been met for discriminant validity.

Inner Model (Structural Model/Hypothesis Test)

Analysis of the influence of determination in SEM analysis is used to determine the contribution of exogenous variables to endogenous variables which can be seen from its adjusted R square. The coefficient of determination (R^2) essentially measures how far the model's ability to explain endogenous variations (Ghozali, 2008). Adjusted R^2 has been adjusted to the degrees of freedom of each square included in the calculation of adjusted R^2 . The R square value for taxpayer compliance is 0.081 or 8.1%, which means that the taxpayer compliance variable is influenced by the independent variables, namely the self assessment system, taxpayer awareness and tax sanctions by 8.1%. This means that the remaining 91.9% is explained by other variables outside those not discussed in this study.

Path Coefficient Test (Path Analysis)

Path coefficient test is a model to measure the influence between significant variables (hypothesis accepted) if the significance value (p-value) of the influence is less than or equal to 0.05 (< 0.05). The test results with smartPLS 3 were obtained for variable x_1 (self assessment system) obtained a p-value of $0.893 > 0.05$. It can be concluded that the self assessment system variable has no effect on taxpayer compliance. Variable x_2 (taxpayer awareness) obtained a p-value of $0.959 > 0.05$. It can be concluded that the taxpayer awareness variable has no effect on taxpayer compliance. Variable x_3 (tax sanctions) obtained a p-value of $0.445 > 0.05$. It can be concluded that the tax sanctions variable has no significant effect on taxpayer compliance.

Discussion

The Effect of Self Assessment System on Taxpayer Compliance (Case Study of Government Treasurer Taxpayers at the Indonesian Maritime Security Agency)

Based on the results of the partial hypothesis test analysis, the test results for variable x_1 (self assessment system) obtained a p value = 0.893. It is concluded that the self assessment system variable has no effect on taxpayer compliance. Self assessment system is a tax collection system in other words, taxpayers are parties who play an active role in calculating, paying, and reporting the amount of their taxes to the tax service office (KPP) or through an online administration system that has been created by the government. According to Aryanti & Andayani, (2020) self assessment is a tax collection system that gives authority, trust and responsibility to taxpayers to calculate, calculate, pay and report the amount of tax to be paid themselves.

The results of this study indicate that the self assessment system has a significant effect on taxpayer compliance. Referring to research from Aryanti & Andayani, (2020) the application of the self assessment system to individual taxpayer compliance has a positive effect. This indicates that the higher the implementation of the self-assessment system, the better the level of taxpayers in complying with their tax compliance. Based on the interpretation of the self assessment system variable questionnaire, it is in the good category with an average score of 4,025. This shows that the self assessment system in the eyes of respondents is good, supported by the statement that the implementation of tax reporting on time has the highest average indicating good awareness in timely tax reporting. While the Minimum average is in the statement I make tax payments independently through the e-billing mechanism contained in the Unification SPT of 4.00 indicating that literacy is still needed regarding tax payment applications and tax reporting.

The Influence of Taxpayer Awareness on Taxpayer Compliance (Case Study of Government Treasurer)

Taxpayers at the Indonesian Maritime Security Agency, the test results with smartPLS 3.0 were obtained for variable x_2 (taxpayer awareness) the test results for variable x_2 (taxpayer awareness) obtained a p value = 0.445. It is concluded that the taxpayer awareness variable has no effect on taxpayer compliance. Research conducted by Madjodjo & Baharuddin, (2022) concluded that partially taxpayer awareness has a positive and significant effect on taxpayer compliance of MSMEs in Tidore Islands City. This proves that if taxpayers have a high level of awareness of the importance of taxes, then these

taxpayers will also have a high level of compliance in reporting and paying their tax obligations. Based on the interpretation of the questionnaire, the taxpayer awareness variable is in the good category with an average score of 4.19. This shows that the taxpayer awareness of the respondents is good, supported by the statement about the knowledge of the tax function to finance state spending has the highest average with an average of 4.31, which indicates that taxpayer knowledge of the need for state spending from taxes paid is good. While the minimum average is in the statement that the implementation of the obligation to calculate taxes, pay and report must be carried out voluntarily, which has an average value of 4.03, which indicates that concrete steps are still needed from the Directorate General of Taxes to be able to provide routine notifications about matters relating to how to calculate, pay and report so that they are carried out in an orderly manner in order to increase awareness of this aspect.

The Effect of Tax Sanctions on Taxpayer Compliance (Case Study of Government Treasurer Taxpayers at the Indonesian Maritime Security Agency)

The test results with smartPLS were obtained for variable x_3 (tax sanctions) the test results for variable x_3 (tax sanctions) obtained a p value = 0.445. It is concluded that the tax sanctions variable has an effect on taxpayer compliance. Referring to the research of Siamena et al., (2017) tax sanctions and taxpayer awareness have a positive and significant effect on individual taxpayer compliance. It can be concluded that tax sanctions are a tool created by the government to prevent violations in the implementation of tax obligations so that it is expected to create compliance for taxpayers. Based on the results of the questionnaire interpretation, the tax sanctions variable is in the very good category with an average score of 4.33. This shows that the aspect of knowledge of tax sanctions owned by respondents is good, supported by the statement about sanctions made by the government are needed to create discipline for all taxpayers, having the highest average with an average of 4.37, indicating that taxpayer knowledge about the rules made must have a goal, namely the realization of taxpayer discipline in implementing the rules, even though sanctions are applied, this aims to discipline tax compliant behavior. While the minimum average is found in the statement that tax sanctions are given in accordance with the general provisions of taxation law, with an average value of 4.29

CONCLUSION

Based on the results of the study, it can be concluded that the assessment system (x_1), taxpayer awareness (x_2), and tax sanctions (x_3) do not affect the tax compliance of government treasurers. This implies that in this study, the taxpayer awareness of government treasurers in terms of taxpayer compliance to carry out their tax payment obligations is good, while for tax reporting, it is still low. It is expected that government treasurers who work at the maritime security agency will increase their awareness in terms of tax reporting because it will have implications for tax sanctions in the form of fines if they do not report their taxes. The contribution of the independent variables in this study only has an influence of 8.1% on the tax compliance of government treasurers. Changes are needed to increase awareness in terms of tax obligations and understand tax sanctions, so that it will give a good impression in the eyes of the public that law enforcement for tax sanctions does not look at the type of taxpayer itself. Based on the research results and conclusions above, it is suggested to the Indonesian Maritime Security Agency to improve tax reporting facilities because it has an average value of at least 3.04 regarding the statement of the government treasurer knowing and understanding tax reporting facilities by increasing literacy about tax reporting facilities, namely e-Bupot, e-Filing and the latest SPT unification media. For further researchers, it is suggested to use other variables that were not studied in this study and use data collection methods other than questionnaires.

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