



Literature Review of the Influence of Tax Dissemination, Tax Sanctions and Taxes System on Individual Taxpayer Compliance (Empirical Study on Taxpayers in East Jakarta)

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Abstract

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Taxes are the *prima donna* of Indonesia's income, where the donated taxes are almost 80%. Previous research or relevant research serves to strengthen the theory and phenomenon of the relationship or influence between variables. This article reviews taxpayer compliance that is influenced by tax socialization, tax sanctions, and the tax system. The purpose of writing this article is to build a hypothesis on the influence between variables for use in further research. The results of this literature review article are: 1) Socialization of taxation affects taxpayer compliance, 2) Tax Sanctions affect taxpayer compliance, 3) Taxation System affects taxpayer compliance, and 4) Socialization of taxation, Tax Sanctions, and Taxation Systems have an effect simultaneously on taxpayer compliance.

Keywords: Tax Socialization, Tax Sanctions and Tax System for Compliance of Individual Taxpayers

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INTRODUCTION

Taxes play an important role in the life of the state, especially in the implementation of state development because taxes are the main source of state revenue (Riyadi *et al.*, 2021). Public participation in obeying and obeying in carrying out their tax obligations is very important. If the people obey in carrying out their tax obligations, then state revenue will increase, thus the state can carry out various development activities, services and provide more public facilities, so as to make it easier for the community to carry out various activities (Siswanti, 2019).

**Table APBN 2017-2021
(Triliun)**

Year	Reception Tax	APBN Revenues	Percentage of Taxes to the State Budget
2017	1,343.5	1,666.4	80%
2018	1,518.8	1,943.7	78%
2019	1,546.1	1,959.3	79%
2020	1,285.1	1,647.8	78%
2021	1,547.8	2,011.3	77%

Source: Ministry of Finance APBN Data (Data processed, 2022)



The success of a country in developing its country depends a lot on its success in providing an adequate budget to finance development programs. The main source of development financing budget generally comes from revenues in the tax sector. a country will be able to generate maximum revenue in the tax sector, if the level of tax compliance in that country is high (Lim & Indrawati, 2017). Compliance with individual taxpayers is needed in assisting the government in efforts to increase state revenues from a tax perspective. In order to maximize business in tax revenues, the Government must focus on efforts to increase revenues with various programs (Agun et al., 2022).

The level of taxpayer compliance in Indonesia must still be considered because there are still many cases of tax evasion. One example is the case that occurred in East Jakarta. The defendant Cj alias Encep was found guilty of issuing invoices that were not based on actual transactions through PT HPS in the period 2013 to. 2014, where the fictitious invoices were used by 11 PT (Limited Liability Company) for 2013 and 12 PT for 2014. Civil Servant Investigators at the East Jakarta Regional DJP Office are still developing criminal cases in the field of taxation because it is suspected that the fictitious invoice issuing network is not only This occurred in the work area of the East Jakarta DJP Regional Office, but also occurred in other areas.

According to Hasbudin et al (2021) Tax socialization simultaneously has a positive and significant effect on taxpayer compliance. Tax socialization is carried out to provide good and correct information so that taxpayers will have knowledge about the importance of paying taxes and will ultimately increase individual taxpayer compliance. If tax socialization is delivered clearly, correctly and comfortably by tax officials, then taxpayers will have knowledge of the importance of paying taxes which will automatically increase taxpayer compliance (Wardani & Wati, 2018). The purpose of the existence of tax socialization is to increase knowledge and also raise awareness in the community or taxpayers about the importance of taxes and tax reporting honestly and correctly and in a timely manner on tax provisions (Nugroho & Kurnia, 2020).

In addition to tax socialization Hidayat dan Maulana (2022) states that tax sanctions have a significant effect on taxpayer compliance. Tax sanctions create order and order in taxation in Indonesia, as well as a legal basis for the government to determine taxpayers who break the law (Erica, 2021). Sanksi perpajakan ini dapat digunakan oleh pemerintah untuk menertibkan administrasi perpajakan supaya wajib pajak patuh terhadap peraturan perpajakan (Anggini *et al.*, 2021).

According to Andriani (2020) the tax system has a significant effect on taxpayer compliance. The Indonesian taxation system is regulated in a tax law which aims to regulate the relationship between the state and the person/legal entity that is obligated to pay taxes (Ariffin *et al.*, 2022). In Indonesia there are currently 3 types of tax collection systems including: Self Assessment System, Official Assessment System, and Withholding Assessment System. The Self Assessment System is very important for the government in collecting taxes by individual

taxpayers because this system can help the government to attract individual taxpayer PPh so that individual taxpayer compliance is very necessary (Agun *et al.*, 2022). According to Ariffin *et al* (2022) the tax system in Indonesia is regulated in Law No. 28 of 2007 concerning general provisions and procedures for taxation. The tax system regulated in this law is coercive.

Based on the background stated above, in this study the problem can be formulated as follows: 1). Does tax socialization affect individual taxpayer compliance in East Jakarta. 2). Do tax sanctions affect individual taxpayer compliance in East Jakarta. 3). Does the taxation system affect the compliance of individual taxpayers in East Jakarta. 4). What is the influence of tax socialization, tax sanctions, and the taxation system together on individual taxpayer compliance in East Jakarta.

LITERATURE REVIEW

Compliance Theory (*Theory of Planned Behavior*)

Theory of Planed Behaviour (TPB) put forward by Ajzen (1991) which explains the factors that can influence human compliance behavior. In the TPB it is stated that obedient and non-compliant behavior of taxpayers to fulfill their tax obligations can be carried out if there is an underlying will and intention. Factors that can influence an individual's intention to behave are first, attitude when encountering a certain object, can give positive or negative evaluation results. Second, the existence of subjective norms can cause a person to feel pressure to take or not take action. Third, behavior control, indicating the ease or difficulty when taking action (Pangestie dan Setyawan, 2019).

According to *theory of planned behavior*, Human behavior is based on three types of considerations, namely: behavioral beliefs, namely beliefs about possible outcomes of behavior and evaluation of the results of these behaviors (*beliefs strengths and outcome evaluations*). Behavioral beliefs produce attitudes toward good or bad behavior; normative beliefs, namely beliefs about other people's normative expectations and motivation to fulfill these expectations (*normative beliefs and motivation to comply*). Normative beliefs result in perceived social pressure or subjective norms; and control beliefs, namely beliefs about the existence of factors that can facilitate or inhibit one's behavior (control beliefs) and perceptions of how strong these factors are (perceived power). Control beliefs give rise to perceived behavioral control (Dewi and Gorda, 2022).

Theory of planned behavior relevant to explain the behavior of taxpayers in fulfilling their tax obligations. Normative beliefs are related to tax socialization. With the socialization of taxation to taxpayers, especially regarding the new rules that apply, it will motivate taxpayers to comply with taxes, this makes taxpayers have confidence or choose tax-abiding behavior (Norma *et al.*, 2019).

Attribution Theory

Attribution theory explains the attribution process to understand why an event or behavior occurs or in other words, whether the occurrence of the behavior or event that occurs assumes situational (related to external circumstances) or positional (related to internal characteristics) (Ramadhanty and Zulaikha, 2020). Internally caused behavior is believed to be under the control of the individual. Externally caused behavior is seen as the result of external causes,

i.e. someone is indirectly or forced to behave that way because of a situation (Permana and Susilowati, 2021). Based on the attribution theory, tax sanctions are included in external causes that can influence the perception of taxpayers in making judgments regarding taxpayer compliance behavior in carrying out tax obligations (Nдалu and Wahyudi, 2022). According to Ariyanto and Nuswantara (2020) Attribution theory explains the process of forming an impression. Attribution is a process to conclude about several factors that influence behavior. Attribution theory places a person to understand some of the causes of various events that have occurred.

The determining factor is internal or external depending on three factors Sudirman *et al.*, (2020) that is: 1). Consensus means if everyone has the same view in responding to someone's behavior in the same situation. If the consensus is high, then it includes internal attribution. Conversely, if the consensus is low, then it includes external attribution. 2). Consistency means that if each behavior that is carried out, compared to previous behavior shows a consistent reaction (high or low consensus achieved), then the stronger the alleged consistent behavior of that person if the consensus is the same high or the same low as the previous behavior. However, if the consensus differs from high to low, it means that the degree of consistency of behavior decreases. 3). Specificity means that someone will perceive the behavior of other individuals differently in different situations. If a person's behavior is considered extraordinary, then another individual acting as an observer will provide an external attribution for the behavior. Conversely, if it is considered normal, it will be assessed as an internal attribution.

Taxpayer Compliance

In general, taxpayer compliance is an act of obedience and awareness of orderly payment and reporting of periodical and annual tax obligations from taxpayers in the form of a group of people and/or capital which is a business in accordance with applicable tax regulations (Agun *et al.*, 2022). According to Tarigan *et al* (2022) also states that taxpayer compliance is a taxpayer who performs his obligations properly in terms of taxation in accordance with applicable regulations.

In this study the indicators used are: 1). Register yourself as a taxpayer voluntarily to the KPP (Siswanti , 2019). 2). Register as a taxpayer to have an NPWP (Siswanti, 2019). 3), Never violated the provisions of the tax law (Siswanti, 2019). 4). Compliance in submitting (SPT) (Putri and Sudjiman, 2022).5). Compliance in correct reporting of calculation and payment of tax payable (Putri and Sudjiman, 2022)

Tax Socialization

Tax socialization is an effort made by the Director General of Taxes to provide tax knowledge to the public, especially for taxpayers so that they know everything about taxation both in terms of regulations and tax procedures using the proper methods (Siahaan and Halimatusyadiah, 2019). So that through socialization potential taxpayers can find out information and changes related to the tax sector (Ainul and Susanti, 2021).

In this study the indicators used are: 1.) Likes tax socialization (Antika *et al.*, 2021). 2). Socialization is intended so that taxpayers receive information and

understand taxes (Adawiyah *et al.*, 2021). 3.) Socialization is carried out when there is a change in regulations (Adawiyah *et al.*, 2021). 4.) Delivering all information to taxpayers (Adawiyah *et al.*, 2021). 5.) Socialization is delivered clearly (Adawiyah *et al.*, 2021).

Tax Sanctions

Tax sanctions are guarantees that the provisions of tax laws and regulations (tax norms) will be complied with and obeyed, in other words tax sanctions are a deterrent so that taxpayers do not violate tax norms (Prayoga *et al.*, 2021). In the tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Threats to violations of tax norms are only threatened with administrative sanctions, while others are threatened with criminal sanctions. In essence, the imposition of tax sanctions is enforced to create taxpayer compliance in carrying out tax obligations (Supriatiningsih and Jamil, 2021).

In this study the indicators used are: 1.) The tax sanctions imposed for violators of tax regulations are quite severe (Jihin *et al.*, 2021). 2.) Tax sanctions must be imposed on violations without tolerance (Jihin *et al.*, 2021). 3.) Criminal sanctions are the last resort to increase taxpayer compliance (Purnayasa, 2022). 4.) Fines or interest sanctions are given if there is a delay in payment and tax reporting (Purnayasa, 2022). 5.) Imposing sanctions that are quite severe is a suggestion to educate taxpayers (Purnayasa, 2022)

Tax System

The tax system is a tax collection system regarding high or low tax rates and accountability for tax contributions needed to finance state administration and development (Ariffin *et al.*, 2022). In Indonesia there are 3 types of tax collection systems at this time including: Self Assessment System, Official Assessment System, and Withholding Assessment System. The Self Assessment System is very important for the government in collecting taxes carried out by individual taxpayers because this system can help the government to attract individual taxpayer PPh so that individual taxpayer compliance is very necessary (Agun *et al.*, 2022).

The Directorate General of Taxes (DGT) continues to strive to innovate in the field of tax system renewal as a form of tax system development by improving service quality so that state revenue from the tax sector will also increase. The system presented by the Directorate General of Taxes is expected to make it easier for taxpayers to report their taxes so that later it will have an impact on state revenue. (Sukiyaningsih, 2020).

In this study the indicators used are: 1.) Distribution of funds sourced from taxes (Ngadiman, 2022). 2.) Ease of tax system facilities (Ngadiman, 2022). 3.) Affirming tax regulations on tax rate standards (Anggayasti and Padnyawati, 2020). 4.) Easier access to the tax system (Anggayasti and Padnyawati, 2020).

Previous Research

Research on the effect of tax socialization, tax sanctions and the taxation system on taxpayer compliance yields various and interesting results for further study. According to Wardani and Wati (2018), Boediono *et al* (2018), Sari *et al* (2020), Octavianingrum (2019), and Lestari *et al* (2022) states that tax socialization has a positive effect on individual taxpayer compliance Putri and

Nurhasanah (2019) states that tax socialization has a positive and significant effect on MSME taxpayer compliance. Zelmianti and Amalia (2020) also states that tax socialization has a significant positive effect on taxpayer compliance. In previous studies there were still combinations, where the results of the research were not as influential as the research Siahaan and Halimatusyadiah (2019) stated that tax socialization had no effect on taxpayer compliance.

In addition to tax socialization, Hidayat and Maulana (2022), Octavianingrum (2019), Fadilah (2021), Siahaan and Halimatusyadiah (2019) state that tax sanctions have a significant effect on taxpayer compliance. Penawan and Nurdyastuti (2018) also state that tax sanctions affect taxpayer compliance at KPP Pratama Surakarta. Anggraini and Fidiana (2021) state that tax sanctions have a positive effect on the compliance of individual taxpayers who carry out business activities and freelance jobs that are registered at KPP Pratama Surabaya Sukomanunggal. Sabet *et al* (2020) also stated that tax sanctions had a positive and significant effect on taxpayer compliance at KPP Pratama Jayapura. Meanwhile, research by Maxuel and Primastiwi (2021) states sanctions tax does not affect taxpayer compliance.

According to Andriani (2020) the tax system has a significant effect on taxpayer compliance. Hertati (2021) states that the tax administration system influences individual taxpayer compliance. Suliawati and Sandra (2017) also stated that the taxation system has a positive effect on the compliance of individual business taxpayers in the Pulo Gadung sub-district. Meanwhile, Hanjaya and Suparmun (2021) state that the tax administration system has no effect on individual taxpayer compliance.

METHOD

This research uses a qualitative-descriptive approach and library research, sourced from the Google Scholar online application, Mendelay and other online applications. In this study the data used primary data. Primary data is data obtained directly from the first party. Primary data was obtained by means of a list of questions in the form of a questionnaire which aims to collect data or information from respondents who are in the City of East Jakarta.

RESULT AND DISCUSSION

Based on relevant theoretical studies and previous research, the discussion of this review article is:

Effect of Tax Socialization on Individual Taxpayer Compliance

Tax socialization is an effort made by the Director General of Taxes to provide tax knowledge to the public, especially for taxpayers so that they know everything about taxation both in terms of regulations and tax procedures using the proper methods (Siahaan and Halimatusyadiah, 2019). Tax socialization is carried out to provide good and correct information so that taxpayers will have knowledge about the importance of paying taxes and will ultimately increase individual taxpayer compliance. If tax socialization is delivered clearly, correctly, and comfortably by tax officials, then taxpayers will have knowledge of the importance of paying taxes which will automatically increase taxpayer compliance (Wardani & Wati, 2018). It is hoped that this socialization will

encourage public awareness as taxpayers to register, pay taxes and report their tax dependents based on applicable tax laws (Nugroho and Kurnia, 2020).

According to Putri and Nurhasanah (2019) tax socialization affects individual taxpayer compliance. Heliani and Yulianti, (2019) state that tax socialization has a positive effect on taxpayer compliance. Whereas research by Naufal and Setiawan (2018) tax socialization has a positive effect on individual taxpayer compliance at the Tambanan Primary Tax service office. Afiqoh (2022) also states that tax socialization has a positive and significant effect on individual taxpayer compliance. Meanwhile, research (Siahaan and Halimatusyadiah, 2019) states that tax socialization has no effect on taxpayer compliance.

Effect of Tax Sanctions on Individual Taxpayer Compliance

Tax sanctions create order and order in taxation in Indonesia, as well as a legal basis for the government to determine taxpayers who break the law (Erica, 2021). These tax sanctions can be used by the government to regulate tax administration so that taxpayers comply with tax regulations (Anggini *et al.*, 2021). Tax sanctions are guarantees that the provisions of tax laws and regulations (tax norms) will be complied with and obeyed, in other words tax sanctions are a deterrent so that taxpayers do not violate tax norms (Prayoga *et al.*, 2021).

In the tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Threats against violations of tax norms are only threatened with administrative sanctions, some are threatened with criminal sanctions only, and some are threatened with administrative sanctions and criminal sanctions. In essence, the imposition of tax sanctions is enforced to create taxpayer compliance in carrying out obligations (Supriatiningsih and Jamil, 2021).

According to Prayoga *et al* (2021) tax sanctions have a positive effect on restaurant taxpayer compliance. Jihin *et al* (2021) state that tax sanctions have a positive effect on individual taxpayer compliance registered at KPP Primary Cirebon One. Putri and Setiawan (2017) also state that tax sanctions have a positive effect on taxpayer compliance. Nugroho and Kurnia (2020) also state that tax sanctions affect taxpayer compliance. Meanwhile, research by Maxuel and Primastiwi (2021) states that tax sanctions do not affect taxpayer compliance.

The Influence of the Tax System on Individual Taxpayer Compliance

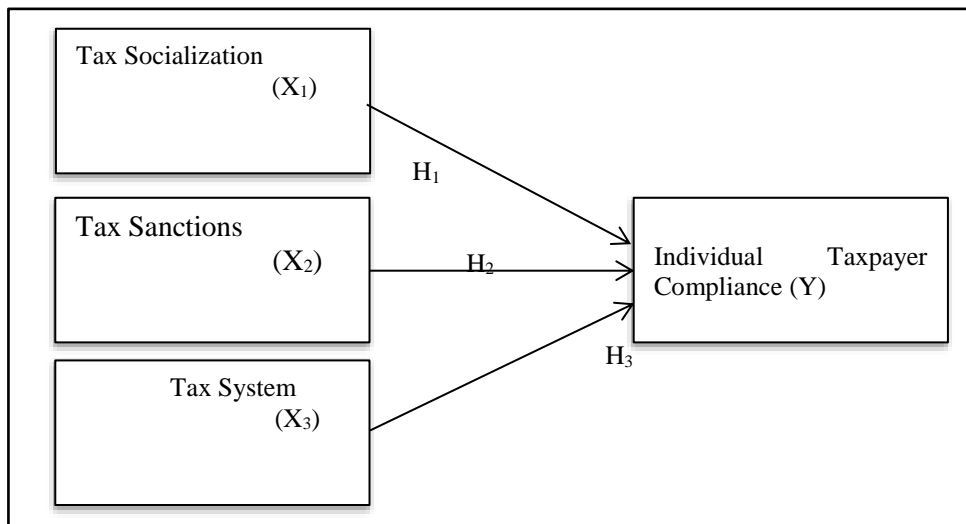
The tax system is a tax collection system regarding high or low tax rates and accountability for tax contributions needed to finance state administration and development. The taxation system in Indonesia is regulated in Law No. 28 of 2007 concerning general provisions and procedures for taxation. The taxation system that has been regulated in the Law is coercive (Ariffin *et al.*, 2022).

In Indonesia there are 3 types of tax collection systems at this time including: Self Assessment System, Official Assessment System, and Withholding Assessment System. The Self Assessment System is very important for the government in collecting taxes carried out by individual taxpayers because this system can help the government to attract individual taxpayer PPh so that individual taxpayer compliance is very necessary (Agun *et al.*, 2022).

According to Sukiyaningsih (2020) the self-assessment system and taxpayer compliance based on the results of the data obtained have a significant relationship, which is shown by the origin sample estimate value of 0.392 and the t-statistic of 5,211 (greater than the t-table ± 1.660). Andriani (2020) states that the tax system affects taxpayer compliance. Meanwhile, the results of research by Satyawati and Cahjono (2017) self-assessment systems and tax information systems have a positive effect on tax compliance. Meanwhile, the results of research by Hanjaya and Suparmun (2021) state that the tax administration system does not affect individual taxpayer compliance

Conceptual Models

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is obtained as follows.



Picture 1 : Conceptual Models

Based on the picture of the conceptual framework above, the socialization of taxation, tax sanctions, and the tax system affect individual taxpayer compliance. Apart from the three variables above that affect taxpayer compliance, there are many other variables that influence them, including:

1. Knowledge of Taxation: (Zelmiyanti and Amalia, 2020), and (Wardani and Wati, 2018).
2. Taxpayer Awareness: (Hidayat and Maulana, 2022), (Trisna, 2020), and (Siamena *et al.*, 2017).
3. Service Quality: (Syafira, 2021), and (Sabet *et al.*, 2020).

CONCLUSIONS AND RECOMENDATIONS

Conclusions

Based on the theory, relevant articles and discussion, a hypothesis can be formulated, as follows: Socialization of taxation affects individual taxpayer compliance; Tax sanctions affect individual taxpayer compliance; The tax system affects the compliance of individual taxpayers.

From previous research, it can be concluded that there is still a tax socialization variable that has no effect. One example is from research by Siahaan and Halimatusyadiah (2019) which states that tax socialization has no effect on taxpayer compliance. According to Maxuel and Primastiwi (2021), tax sanctions do not affect taxpayer compliance. Meanwhile, there are also tax system variables that have no effect, such as research from Hanjaya and Suparmun (2021) which states that the tax administration system has no effect on individual taxpayer compliance.

Recomendations

Based on the conclusions above, the suggestions that can be put forward are that there are many other factors that influence taxpayer compliance, apart from tax socialization, tax sanctions, and the tax system at all types and levels of society, organizations or companies. Therefore, further studies are still needed to look for other factors that can affect taxpayer compliance besides the variables examined in this article. Other factors include tax knowledge, taxpayer awareness, and service quality.

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