

Research Article: Art

The Effect of Awareness of Paying Taxes, Tax Sanctions on Willingness to Pay Income Tax in Tabalong Regency

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Abstract: This research is a field research, quantitative in nature which has two independent variables, namely Awareness of Paying Taxes (X1), Tax Sanctions (X2), and using one dependent variable, namely Willingness to Pay Taxes (Y). This study aims to determine the effect of Awareness of Paying Taxes and Tax Sanctions Simultaneously on Willingness to Pay Taxes, and the influence of Awareness of Paying Taxes and Tax Sanctions partially on Willingness to Pay Taxes. The population of this research is the taxpayer on income tax in Tabalong Regency. The sample using Convenience Sampling is 100 respondents. Data collection techniques using a questionnaire. The collected data were analyzed using validity test, reliability test, classical assumption test, and multiple regression. The results of this study indicate that: (1) there is no positive and significant effect on Awareness of Paying Taxes, Tax Sanctions on Willingness to Pay Taxes. Shown by the value of $F_{count} 1.120 < F_{table} 2.70$ and with a significance $(0.345 > 0.050)$, (2) there is no positive and significant effect of Awareness of Paying Taxes on Willingness to Pay Taxes. Shown by the value of $-0.358 < 1.66088$ and with a significance $(0.721 > 0.050)$, (3) There is no positive and significant effect of Tax Sanctions on Willingness to Pay Taxes. It is indicated by a value of $0.143 < 1.66088$ with a significance $(0.137 > 0.050)$.

Keywords: Awareness of Paying Taxes, Tax Sanctions, Willingness to Pay Taxes.



1. Introduction

The state has an obligation to fulfill the interests of its people by carrying out development, in running the government, the government requires no small amount of funds. These funds can be obtained from natural resources and contributions paid by the community in the form of tax payments. Tax is a mandatory contribution to the state that is owed by individuals or entities that are coercive in nature based on the law, without getting direct compensation and are used for the needs of the state for the greatest prosperity of the people [1]. State income of 78% (seventy eight percent) of tax payments by individual taxpayers, [2], The problem that occurs is the Ministry of Finance (Kemenkeu) claims to have implemented the 2017 APBNP effectively, efficient, credible [3]. The claim is not only stated without reasons but there are positive macroeconomic indications in the middle economic uncertainty in the past period. In 2017, tax revenue IDR 1,339.8 trillion, in other words, reaching 91% of the target in the APBN Amendment (APBN-P) 2017 IDR 1,450.9 trillion. The government uses tax revenues for public services and infrastructure development, in the form of roads, bridges, health facilities, educational facilities, and various other public interests in order to provide the welfare of all Indonesian people. Receipts from natural resources have a relatively limited lifespan, especially with the increasing number of people who are increasing every year [4].

There are two tax functions, namely the budgetair function and the regularend function [5]. Regularend function, which functions to regulate or implement government policies in the social and economic field's budgetair function, which functions to fill the state treasury in accordance with applicable laws and is used to finance state expenditures. Based on the tax function as a budgetair function, it is very necessary to have public awareness and discipline to understand and comply with tax obligations as Indonesian citizens. The causes of the lack of awareness of paying taxes include the principle of taxation, namely that the results of tax collection cannot be directly enjoyed by taxpayers. This happens because people never know the concrete form of rewards from the money spent to pay taxes.

A number of previous studies that examined the factors that influence willingness to pay taxes were carried out by [6] conclude that the attitude of taxpayers to awareness of paying taxes has a significant and significant effect on the willingness to pay taxes, the attitude of taxpayers to knowledge of tax regulations does not affect the willingness to pay taxes, the attitude of taxpayers to understanding tax regulations has no effect on willingness to pay taxes. The perception of the effectiveness of the taxation system also has no effect on willingness to pay taxes, and for service quality it has a positive effect on willingness to pay taxes. Awareness of paying taxes and a good perception of the effectiveness of the taxation system have a significant effect on willingness to pay taxes [7].

Based on the above background, this study wants to test whether there is an effect of Awareness of Paying Taxes and Tax Sanctions Simultaneously on Willingness to Pay Taxes and the effect of Awareness of Paying Taxes and Tax Sanctions partially on Willingness to Pay Taxes.

2. Literature Review

2.1. Tax

Law No. 28 of 2007 concerning General Provisions and Tax Procedures defines tax as a mandatory contribution to the state owed by an individual or entity that is coercive under the law, with no direct compensation and is used for state purposes for the greatest prosperity of the people. According to Mardiasno [8], tax is a mandatory contribution to the state owed by an individual or entity that is coercive in nature based on the law, without receiving direct compensation and is used for the needs of the state for the greatest prosperity of the people.

2.2. Awareness of Paying Taxes

Awareness of paying taxes is a condition where taxpayers know, understand, and implement the applicable tax provisions correctly, voluntarily, and seriously to fulfill their tax obligations [9]. Awareness arises from the willingness of the taxpayer. Awareness of paying taxes means a situation where someone knows, understands, and understands how to pay taxes. Awareness is an element in humans to understand reality and how to act or respond to that reality.

2.3. Tax Sanctions

Sanction is an action in the form of punishment given to people who violate the rules. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed / adhered to / obeyed, in

other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms [10]. Taxpayers also need to understand what sanctions are imposed so that taxpayers know the legal consequences of what has been done or not done [11] [12]. There are 2 kinds of tax sanctions, namely administrative sanctions and criminal sanctions [13].

2.4. Willingness to Pay Tax

According to Fikriningrum & Syafruddin [9] willingness to pay taxes can be interpreted as a value that is willing to be contributed by a person (which is determined by regulation) which is used to finance public expenditures of the state by not receiving reciprocal services (contra-achievements) directly.

Willingness is an impulse in a person, based on consideration of thoughts and feelings that lead to an activity to achieve certain goals [14]. Willingness to pay tax is a value that a person is willing to contribute (which is stipulated in the regulations) to be used to finance the state's general expenditures without receiving direct reciprocal services (contra-achievements).

3. Methodology

3.1. Population and Sample

The population in this study is an individual taxpayer in Merauke. Determination of the sample of taxpayers in this study is based on the determination of the sample by simple random sampling. Based on data obtained from KPP Pratama Tabalong Regency, the population of individual taxpayers was recorded as 37,050 people. Therefore, the calculation of the number of samples is as follows:

$$n = 37.050 / \{1 + 37.050 (0.1)^2\} \quad n = 99.73 \quad n = 100 \text{ (rounded up)} \quad \text{Equation 1}$$

3.2. Analysis Method

The method of data analysis carried out in this study used multiple regression analysis whose testing was carried out with the help of the Statistical Package for Social Science (SPSS) software program.

3.3. Descriptive Statistics

Descriptive statistics are used to provide an explanation of the general description of the demographics of the research respondents and a description of the research variables to determine the absolute frequency distribution which shows the minimum, maximum, average (mean), median, and standard deviation (standard deviation) of each research variable [15].

3.4. Data Analysis Technique

3.4.1. Validity Test and Reliability Test

Test validity or authenticity is to show the extent to which a measuring instrument is able to measure what is being measured. The purpose of measuring the validity of this is to measure whether or not a statement item in the questionnaire is valid [16] while Reliable means trustworthy, reliable. Reliability shows the state of the level of reliability of a reliability test used to determine the extent to which the measurer can give relatively the same results when re-measurement is carried out on the same object [17].

3.4.2. Classic Assumption Test

Classical assumption test is needed to determine whether or not a regression model will be used as an explanation for the influence between variables. Multiple linear regression model can be called a good model if the model meets the assumption of data normality and is free from classical statistical assumptions, both multicollinearity, autocorrelation and heteroscedasticity [17].

3.4.3. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the magnitude of the effect of changes in the independent variable on the dependent variable. Multiple linear regression calculations were performed using the SPSS 22 for windows program [17]. Multiple linear regression analysis is an analysis used to determine the effect of several variables X on one dependent variable Y, which is expressed by the equation:

$$Y = a + b_1X_1 + b_2X_2 \quad \text{Equation 2}$$

3.4.3. Hypothesis Testing

To prove the hypothesis formulated in this study, the F test and t test were carried out. In this study, the confidence interval = 95% ($\alpha = 5\%$). This t test is used to determine whether in the regression model, each independent variable (X) partially affects the dependent variable (Y). The confidence level used is 95% or with a level of significance (α) of 5% and this F test is conducted to test the effect of the independent variables (X) on the dependent variable (Y) together. The level of confidence used is 95% or with a level f significance (α) of 5%.

3.4.5. Hypothesis

There are three hypothesis in this research, namely:

1. The effect of awareness of paying taxes on willingness to pay taxes
 In the research [11] states that awareness of paying taxes has a positive and significant effect on willingness to pay taxes. This is supported by research Mahaputri et al [12] that taxpayer awareness has a positive and significant influence on taxpayer compliance. Awareness of paying taxes is directly proportional to the willingness to pay taxes. The higher the awareness of paying taxes, the higher the willingness to pay taxes. Based on this, the hypotheses that can be formulated are:

H1: Awareness of paying taxes affects the willingness to pay taxes

2. The Effect of Tax Sanctions on Willingness to Pay Taxes
 Tax sanctions have provisions for regulations in taxation which later must be obeyed and obeyed tax sanctions are a preventive tool so that taxpayers do not violation of tax regulations [13] [14] stated that WP's perception of the existence of anctions are one of the variables that have a significant influence on taxpayer compliance. Based on this, the hypotheses that can be formulated are:

H2: Sanctions affect taxpayers' willingness to pay

3. The effect of awareness of paying taxes and tax sanctions on willingness to pay taxes
 Awareness of paying taxes, knowledge and understanding of tax regulations, good perception of the effectiveness of the taxation system, and tax sanctions together have a significant and significant effect on willingness to pay tax [9]. Based on this, then hypotheses that can be formulated are:

H3: Awareness of paying taxes, and tax sanctions simultaneously affect the willingness to pay taxes?

Based on the hypothesis above, the conceptual framework can be described as show in Figure 1.

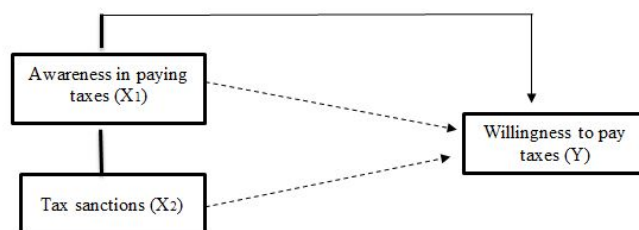


Figure 1. Conceptual Framework

4. Finding and Discussion

Respondents in this study were all taxpayers who are obligated to income tax in Tabalong district, South Kalimantan province. Researchers spread 120 questionnaires. The result is 100 questionnaires that can be used as research data and 20 questionnaires are not filled by respondents.

4.1. Descriptive Statistical Analysis

Based on the descriptive table using the SPSS 22 for Windows program. This shows that for the variable awareness of paying taxes, the average respondent answered "agree" based on the questionnaire scale and the Tax Sanctions variable on average answered "agree" based on the scale on the questionnaire. The purpose of this answer is that the tax sanction is considered by the respondent to be able to affect the respondent's willingness to pay taxes.

Table 1. Descriptive Statistical

	N	Minimum	Maximum	Mean	Std. Deviation
KMP	100	7	20	15.68	2.457
KP	100	5	20	14.07	2.948
SP	100	10	20	15.00	2.605
JLH	100	43	81	65.53	6.539
Valid N (listwise)	100				

4.2. Classic Assumption Test

4.2.1. Normality Test

The normality test was conducted to determine whether the distribution of the data to be analyzed was normally distributed or not. Table 2 show the results of the normality test as follows:

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,41533970
Most Extreme Differences	Absolute	,059
	Positive	,049
	Negative	-,059
Test Statistic		,059
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on the Table 2, which shows the results of the normality test using the kolmogorav-smirnov method, it shows that the level of significance (Asymp.sig) is 0.200 or probability > 0.05, it can be concluded that the regression model or the data offered can be used because the data normally distributed with the assumption that the significance level (Asymp.sig) > 0.05.

4.2.2. Multicollinearity Test

Multicollinearity test is intended to determine whether there is multicollinearity between independent variables as a condition for using multiple regression in testing hypotheses. The multicollinearity test results are briefly presented in Table 3.

Table 3. Multicollinearity Test

No	Variabel	Collonearity Statistics		Keterangan
		Tolerance	VIF	
1	X ₁	0,997	1,003	Tidak
2	X ₃	0,988	1,012	Terjadi Multikolinearits

The results of the multicollinearity test between independent variables showed that the Variance Inflation Factor (VIF) value of each independent variable was not more than 10, namely the awareness of paying taxes (X1) variable of 1.003, and tax sanctions (X2) of 1.012. In addition, the value of Tolerance is not less than 0.1, namely the variable awareness of paying taxes (X1) of 0.997, and tax sanctions (X2) of 0.988. Thus, it can be concluded that there is no multicollinearity between the awareness of paying taxes (X1) and tax sanctions (X2).

4.2.3. Multiple Linear Regression Analysis

To solve the problem formulation quantitatively in general, statistical tools and their tests are used.

Table 4. Partial Regression Coefficient Test (T Test)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	12,943	2,213		5,848
	KP	-,030	,084	-,036	,358
	SP	,143	,095	,151	,498

Dependent Variable: KMP

The effect of awareness of paying taxes on willingness to pay taxes

Based on Table 4, it can be seen that the t value for the variable of awareness of paying taxes is -0.358. This means that the value of $t_{count} < t_{table}$ ($-0.358 < 1.66088$), then the hypothesis is rejected. In conclusion means that in this study the awareness of paying taxes does not significantly affect the willingness to pay taxes in Tabalong district. However, because of the value of sig. greater than 0.05 then this variable can be said to have an inverse effect. The inverse effect of this variable can be interpreted that the more people do not realize that the taxes they pay will be used for regional development and do not realize that taxes have been regulated in laws that are enforceable and collected continuously, the taxpayers will pay taxes, this could be due to the low level of education by the people in the district. The results of this study are contrary to [18] that the research which states that awareness of paying taxes affects willingness to pay taxes.

The Effect of Tax Sanctions on Willingness to Pay Taxes

Based on Table 4, it can be seen that the t value for the variable knowledge and understanding of tax regulations is 0.143. This means that the value of $t_{count} < t_{table}$ ($0.143 < 1.66088$), then the hypothesis is rejected. In conclusion, in this study the tax penalty variable did not significantly affect the willingness to pay taxes in Tabalong district. The ineffectiveness of this variable can be caused because the sanctions that have been set in the tax regulations in Tabalong Regency are not applied by the authorities so that this makes the public do not have the will to pay taxes. The results of this study contradict the opinion [19]. With the implementation of good and strict sanctions, it will be able to increase taxpayer compliance with tax obligations. And, there is an assumption from the taxpayers that they prefer to pay taxes on time rather than having to receive tax sanctions and according to [20]

which emphasizes related to sanctions that if in a condition there are regulations but those regulations are violated or not obeyed then sanctions must be enforced, and these sanctions must be consistent in order to provide a deterrent effect for violators. In addition to these results, there are also researchers who state that this tax sanction has no effect on taxpayer compliance, the reason being that the sanctions are still light and not optimal.

The effect of awareness of paying taxes and tax sanctions on willingness to pay taxes

Based on Table 5, it can be seen that the result of Fcount is 1.120 while Ftable is 2.70. While the value of sig. The obtained value is 0.345 and the value of $\alpha = 5\%$ or 0.05. This shows that Fcount is smaller than Ftable, otherwise the value of sig. obtained is greater than which has been determined and explains that the hypothesis is rejected. This means that there is no influence of awareness of paying taxes, and tax sanctions on willingness to pay taxes. This result can be caused because the sanctions for not paying taxes are still light.

Table 5. Simultaneous Regression Testing (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20,207	3	6,736	1,120	,345 ^b
	Residual	577,553	96	6,016		
	Total	597,760	99			

a. Dependent Variable: KMP

b. Predictors: (Constant), SP, KP, PP

5. Conclusion

Based on inferential statistical analysis with the t-test method using the variable awareness of paying taxes (X1) with a t-value of -0.358 and tax sanctions (X2) with a t-value of 0.143, it shows that these three variables have no partial effect on the willingness to pay taxes in Tabalong because tcount < t-table of 1.66088 and based on inferential statistical analysis with the F test method, it shows that the three independent variables studied do not have a simultaneous (together) effect on the dependent variable, namely willingness to pay taxes. As for suggestions for further researchers, it is expected to add a larger sample size so that the research results have a stronger generalization power

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