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## **The Analysis of Corporate Taxpayer Compliance and Its Implication to Self-Assessment System Implementation (Case Study of Tax Officer Pratama Bandung Karees)**

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### **Abstract:**

*Self-Assessment System will run effectively if the law implementation such as auditing the taxpayers and enforcing the tax sanction are done optimally. This study aims to examine the impact of tax audit and tax sanctions on corporate taxpayer's compliance and its implication to Self-Assessment System implementation in Tax Officer Bandung Karees. The technique of data collection and sampling was done purposively by using questionnaires on Google Form and 110 respondents were obtained. The analysis method used was path analysis. The result showed that both tax audit and tax sanction had a significant effect on corporate taxpayer's compliance. Tax audit had a direct relationship with Self-Assessment System implementation, while tax sanction has an indirect relationship with the implementation of Self-Assessment System, with corporate taxpayer's compliance variable as an intervening variable. If both independent variables are consistently conducted, there will be a significant impact to Corporate Taxpayer Compliance, so that the tax revenue target can be achieved as soon as possible.*

**Keywords:** *Corporate Taxpayer Compliance, Self-Assessment System, Tax Audit, Tax Sanction*

### **1. Introduction**

Tax is a financial obligation of a nation's income-earning population towards its government, in addition, tax is seen as a tool to boost economic development of a country (Jaidi et al., 2013). Indonesia, in order to increase tax revenue, has reformed its tax systems, which one of them is establishing Self-Assessment System (SAS) that began to be applied as with tax reform 1983 (Tax Law 6 in 1983). Self-Assessment System is a tax collection system authorizing taxpayers to determine

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the amount of payable tax themselves (Mardiasmo, 2016:7). Self-Assessment System requires taxpayers to keep records and documents properly, fill the returns correctly, compute the tax accurately and submit the return form on time with tax final payment (Adimassu & Jerene, 2016). According to Kaur (2016) countries such as Sri Lanka (1972), Pakistan (1979), Indonesia (1984), Australia (1986-1987), New Zealand (1988) and the United Kingdom (1996-1997) had practiced SAS of taxation. Wong (1999) stated that Self-Assessment System was introduced in these countries for several reasons, such as to encourage taxpayers to abide by the taxation voluntarily, ensure efficient usage of tax administrators cost and resources, ensure consistent performance in all assessment branches, and improve and increase tax collection. In Malaysia, Self-Assessment System is introduced to achieve three main targets such as to reduce tax collection costs, enhance tax collection and reduce uncollectable taxes, and increase the rate of taxpayers performing their tax obligations (Rahim, 1998).

Lasmaya and Fitriani (2017) stated that application of Self-Assessment System in tax system in Indonesia did not run well, because some Tax Offices still had problems and obstacles with the implementation, such as, Tax Return filled and reported by taxpayers could not be detected for its validity. Also, the taxpayers may not pay the tax. This also happened with Self-Assessment System study by Kaur (2016) in India which resulted some problems that tax administration was facing like lack of focus on taxpayer service, no dedicated personnel for taxpayer services, no taxpayer segmentation, multiple agencies for registration, absence of taxpayer surveys, inadequate fund allocation and taxpayers' helplessness expression.

From Tax Officer Pratama Bandung Karees processing data, it was obtained that in the last 5 years (2014 to 2018), 58.41% of Corporate Taxpayers paid tax and 55.42% of them reported SPT, which means the compliance of new corporate taxpayers has reached 55.53%. This is also reflected in the number of SKPKB (Tax Underpayment Assessment) issued is increasing every year, with the average of 22.92%; so that it can affect the effectiveness of Self-Assessment System. SKPKB is an administrative tool for DJK / KPP to collect tax, it is likely that the amount of tax to be paid can be increased. The implementation of Self-Assessment System is closely related to level of taxpayers compliance, because of the higher taxpayer compliance, the higher effectiveness of Self-Assessment System (Regulation of the Minister of Finance No.74 / PMK.03 / 2012).

Saeroji (2017) explained that some taxpayers have a bad compliance by not making and submitting periodic business reports correctly, both monthly and annual report. Saad (2014) examines views on their level of tax knowledge and perceived complexity of income tax system, attempts to delve in the underlying reasons for non-compliance. Using thematic analysis, results suggested that taxpayers have inadequate technical knowledge and perceive tax system as complex. Tax knowledge and tax complexity are viewed as contributing factors towards non-compliance behavior among taxpayers. One of factors that can affect taxpayer

compliance is Tax Audit. Kurnia (2013: 245) stated that taxpayer compliance in fulfilling the taxation obligation is the main purpose of the tax audit, so that from the results of the examination, it can be found out the level of taxpayer compliance, and for taxpayers with low compliance level with the examination of taxes, it can provide positive motivation so it can serve as a coaching and auditing to the taxpayer. According to Ilyas (2017), tax audit is a key characteristic of voluntary compliance mechanisms in self-assessment system, because with the higher level of tax audit, both tax compliance and state revenue will improve. In order for tax audits to run efficiently, it involves other independent parties to conduct the audition, and other independent parties in accordance with applicable laws and regulations, which is public accountant (Prinz and Kirchler, 2014).

Beside Tax Audit, another factor that has an impact on taxpayer compliance is tax sanction. Mardiasmo (2016) stated tax sanction is a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with. Tax sanction is one of the factors affecting the level of taxpayer compliance and imposed on the corporate taxpayers that do not obey the rules in the Tax Law (Samuel and Viswanadham (2017). Taxpayers who understand the tax law as well, will endeavor to comply with any tax payments rather than violate because it will be detrimental to them (Putu, 2016).

Based on the background, a study to examine the impact of tax audit and tax sanctions on corporate taxpayer's compliance and its implication to Self-Assessment System implementation in Tax Officer Bandung Karees is arranged.

## **2. Theoretical Background**

Self-Assessment System is a tax collection system that gives an authority to taxpayers to determine the amount of tax payable each year based on laws and regulations. In this system, the initiative and activity to calculate and collect the tax entirely depends on taxpayers (Resmi, 2017: 10). Loo and McKerchar (2010) examined the competency of Malaysian salaried individuals to Self-Assessment System. They measured the tax knowledge of individuals in terms of chargeable income, exemptions, reliefs, rebates and tax credits. They concluded tax knowledge of the respondents was incompetent for Self-Assessment System. Kamaluddin and Madi (2005) measured the level of tax literacy among salaried individuals in Sabah and Sarawak, Malaysia. The results of the study indicated that salaried taxpayers in Sarawak were more tax literate as compared to Sabah's employees. They concluded that salaried taxpayers in both states were not prepared for Self-Assessment System in 2004 as low percentage of 'very literate' category was reflected. Thus, efforts must be made to raise the level of tax literacy among Malaysian taxpayers.

Corporate Taxpayer Compliance is an action of a Corporate Taxpayer in fulfilling its tax obligations based on the laws and regulations. (Kep.Men Keu, No.192/PMK.03/2007). Richardson (2006), in his research on 45 countries, found

that complexity was the most important determinant of non-compliance, apart from education, income source, fairness and tax morale. His findings were consistent with Cox and Eger (2006) who focused on the State Road Funds in the US State of Kentucky. The authors found that procedural tax complexity contributed to a rise in tax non-compliance. In Australia, McKerchar (2005), who carried out a survey among tax agents, noted tax agents were not happy with the increasing complexity of the tax law. She further claimed that tax agents desired a much simpler tax law, with less regulatory material and adhoc change. Similar findings were documented by Kirchler et al. (2006). He found that taxpayers were more likely to comply when the tax law was perceived as less complex.

H1: Corporate taxpayer compliance has a significant effect on Self-Assessment System implementation.

Tax audit aims to test compliance with tax obligations in order to provide legal certainty, justice and guidance to taxpayers and other purposes in implementing the provisions of tax laws and regulations (Decree of the Minister of Finance., No.123 / PMK 05/2006). Research conducted by Dewi and Supadmi (2014) showed tax audit had a positive effect on compliance level of corporate taxpayers by 78% and the remaining 22% was influenced by other variables.

H2: Tax audit has a direct influence on Self Assessment System implementation.

H3: Tax audit has an indirect effect on Self-Assessment System implementation with corporate taxpayer compliance as intervening variable.

Tax sanction is a guarantee that the provisions of tax laws and regulations will be obeyed or in other words, tax sanction is a deterrent so that taxpayers do not violate taxation norms (Mardiasmo, 2016: 62). From Ahmed & Kedir (2015), tax sanction had a significant effect on the compliance of corporate taxpayers. Salendu (2017) examined the Tax Sanction as Supervision on the Implementation of Self-Assessment System and Taxpayer Compliance, the result showed that in addition to find out the level of taxpayer compliance, it also could increase tax revenue which means that tax audit was affected to the implementation of self-assessment system. A study was also found out by Gunarso (2016) that resulted Tax Audit and Tax Sanctions had a significant effect on Taxpayer Compliance.

H4: Tax sanction has a direct effect on Self-Assessment System implementation.

H5: Tax sanction has an indirect effect on Self-Assessment System implementation with corporate taxpayer compliance as an intervening variable.

### **3. Methodology**

The number of populations in this study was 5.633 of registered corporate taxpayers in 2018 of Tax Office Bandung Karees. By using purposive sampling technique, it was obtained by 110 taxpayers consisted of service at 36%, manufacture at 26%,

trades at 24% and others at 14%. The indicators for the independent variable of Tax Audit and tax sanctions are contained in the questionnaire, including auditor integrity, professionalism, audit process, implementation of strict sanctions and deterrent effects. Meanwhile, Taxpayer Compliance (intervening variable) and SAS (dependent variable) include registering as a taxpayer, calculating, paying and reporting on time. The questionnaire list was distributed using google form, and the statistical analysis technique used path analysis.

This study used SPSS software in terms of data processing. Tabulation of interval data is tested for its validity and reliability. The next test is a classical assumption test, consisting of multicollinearity, heteroscedasticity and normality; regression analysis; correlation; coefficient of determination; F test; T test; and path analysis.

#### 4. Empirical Findings/Result

By using IBM SPSS Statistics 20.0, the test of all statements in the questionnaire is valid and reliable. Meanwhile, according to multicollinearity test, it can be concluded that there is no multicollinearity between independent variables. From heteroscedasticity test, it is concluded that there is no heteroscedasticity in the regression model. From normality test, it is concluded that the data distribution is nearly normal since there is no significant deviation from the curve or the normal line. Thus, the assumption of normality is fulfilled. Results from other tests will be explained below.

##### 4.1. Regression Analysis

**Table 1. Regression Model**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,480	2,696		1,662	,100
Tax Audit	,298	,090	,311	3,310	,001
Tax Sanction	-,017	,094	-,016	-,177	,860
Corporate Taxpayer Compliance	,611	,100	,550	6,099	,000

Source: Processed Data (2019)

Based on table 4.1.1 above, the regression equation is  $Y1 = 4.480 + 0.298 X1 - 0.17 X2 + 0.611 X3 + e$

##### 4.2. T Test

The result of partial test (t test) can be seen on Table 1 which Tax Audit has a significant positive direct influence on Self-Assessment System ( $t_{count} 3,310 > t_{table} 1,985$  and significance value  $< 0,05$ ); Tax Sanction does not have a direct influence on the Self-Assessment System ( $t_{count} 0.177 < 1.985$  and significance value  $0.86 > 0.05$ ); as well as the Corporate Taxpayer Compliance has a significant positive direct impact on the Self-Assessment System.

#### 4.3. F Test

The result of simultaneous test (F test) is where the value of  $F_{table}$  at real level ( $\alpha$ ) is 5% with independent degree  $df_1 = 3-1 = 2$ ;  $df_2 = 98-3 = 96$  is 3.09. And from the calculation result according to table below, that is 47,194 turns out higher than F in table 3.09. It can be concluded that it has a simultaneous direct effect to Tax Audit ( $X_1$ ) and Tax Sanction ( $X_2$ ). Corporate Taxpayer Compliance ( $X_3$ ) has a direct impact significantly on the Self-Assessment System (Z) in Tax Office Bandung Karees.

**Table 2. ANOVA<sup>a</sup>**

Model		Sum of Df	Mean Square	F	Sig.
1	Regression	3	603,301	47,194	,000 <sup>b</sup>
	Residual	94	12,783		
	Total	97	3011,551		

Source: Processed Data (2019)

#### 4.4. Determination Coefficient Analysis

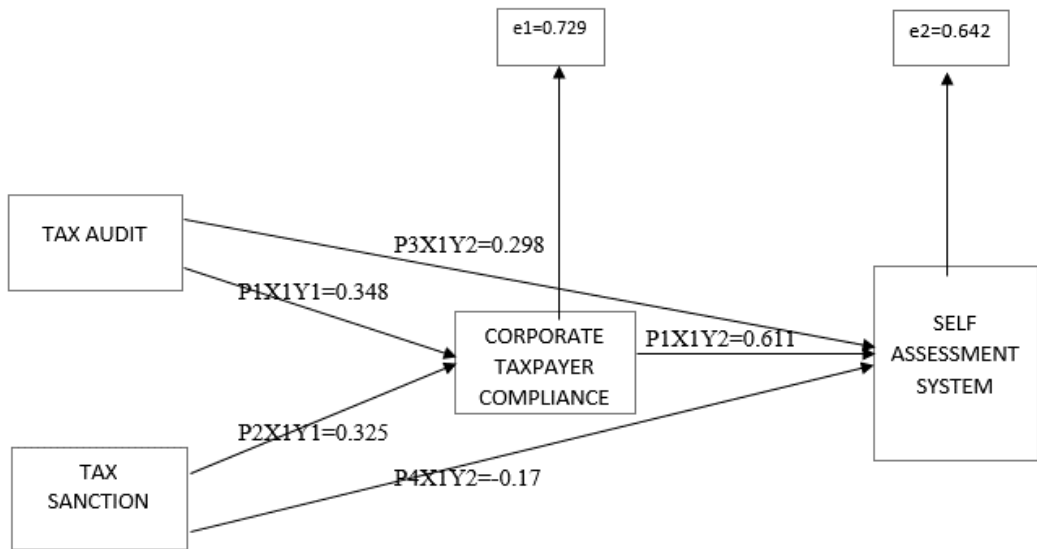
Determination coefficient of 60.1% means that the self-assessment system is influenced by tax audit, tax sanction, and corporate taxpayer compliance while the remaining 39.9% is from others.

**Table 3. Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,775 <sup>a</sup>	,601	,588	3,57540	1,695

Source: Processed Data (2019)

#### 4.5. Path Analysis



**Figure 1. Flow Chart of Tax Audit, Tax Sanction, and Corporate Taxpayer Compliance to Self-Assessment System**

From Figure 1 and Table 4, it is explained that in Tax Office Bandung Karees, tax audit has a greater influence directly on self-assessment system than indirectly through taxpayer compliance ( $0.298 > 0.213$ ). Conversely, tax sanction has an indirect effect on self-assessment system ( $-0.17 < 0.20$ ).

**Table 4. Summary of Parameter Model Estimate Results**

Model	<i>Unstandardized coefficients beta</i>	T	Sig	R <sup>2</sup>
Structural Equation I (X <sub>1</sub> , X <sub>2</sub> to Y)				
X <sub>1</sub> = P1X <sub>1</sub> Y <sub>1</sub>	0,348	4,098	0,000	0,479
X <sub>2</sub> = P2X <sub>1</sub> Y <sub>1</sub>	0,325	3,596	0,001	
Structural Equation I (X <sub>1</sub> , X <sub>2</sub> , Y to Z)				
X <sub>1</sub> = P3X <sub>1</sub> Y <sub>2</sub>	0,298	3,310	0,001	0,601
X <sub>2</sub> = P4X <sub>1</sub> Y <sub>2</sub>	-0,17	-0,177	0,860	
Y= P1X <sub>1</sub> Y <sub>2</sub>	0,611	6,099	0,000	

Source: Processed Data (2019)

#### 5. Discussion

Tax audit and Tax sanction partially and simultaneously influence the Corporate Taxpayer Compliance while Corporate Taxpayer Compliance affects the implementation of the Self-Assessment System. Corporate Taxpayer Compliance

also needs to be supported by the newer tax technology and knowledge. Olatunji and Ayodele (2017) examined the impact of information technology on tax administration in south west, Nigeria. It specifically investigated the effect of information technology on tax productivity and the relationship between information technology on tax implementation and tax planning. Descriptive research design was created, and questionnaire was used to gather data and analysed with multiple regression and pearson product moment correlation as well. The study revealed that information technology (online tax filing, online tax registration and online tax remittance) affected tax productivity, there was a relationship and tax planning.

On the other hand, (Dowe, 2008) disclosed that tax authorities around the world are using electronic tax administration systems to interact with taxpaying public in tax collection, administration and compliance settings so as to improve effectiveness and efficiency in tax administration. Later, (Muturi and Kiarie, 2015) study to establish the effects of online tax system on tax compliance among small taxpayers in Meru County, Kenya. This objective was answered using three research hypotheses which revolved around online tax registration, online tax filing and online tax remittances. Data was collected using structured questionnaire, which covered all the variables of the study from 60 sampled taxpayers from Meru county tax District. The findings of the study were that online tax system does affect tax compliance level among small taxpayers in Meru County.

Another element that must be considered is tax knowledge, which is an essential element in a voluntary compliance tax system (Kasippilai, 2000), particularly in determining an accurate tax liability (Palil, 2005; Saad et al., 2003). More recent studies undertaken in Malaysia (Loo, 2006; Loo et al., 2008; Loo, et., al., 2009) also suggested tax knowledge to be the most influential factor to determine taxpayers' compliance behavior under the Self-Assessment System. This is empirically established by several other studies (Kasipillai and Jabbar, 2003; Kirchler et al., 2006), which documented that possessing tax knowledge would lead to higher compliance rates. Mutascu and Danuletiu (2013) in *The Literacy Impact on Tax Revenues* examined the relationship between tax revenue and taxpayer's literacy level, using panel model approach from 1996-2010 by including 123 countries. Nonlinear approach was used for performing estimates. The level of tax literacy varied from one taxpayer to another and one country to another. The study indicated that low literacy was associated with reduced tax revenue.

## **6. Conclusions**

From study conducted in Tax Office Bandung Karees, Tax Audit and Tax Sanctions impacted to the compliance of Corporate Taxpayer and as well as its Self-Assessment System, both directly and indirectly. This is an important indicator of doing Tax Audit more professionally, in accordance with prevailing standards, enhancing the expertise of the Examiner, and implementing stronger sanctions consistently based on the legislation, so that compliance in reporting with the



achievement of tax revenue realization becomes more optimal. Tax office continuously socializes about the explanation of tax sanction clearer, which will give comprehension that will increase taxpayer compliance level. In addition, taxation system technology socialization applications periodically and proactively continue to be implemented, in collaboration with universities, especially economics and business faculties, and brevet training institutions. Increasing the intensity of appeal letter issuance, Warning Letter, and persuasive approach is a way to improve corporate taxpayers' compliance and as a law enforcement effort.

Limitation of this study is the objects are limited to one Tax Office. For further study, it is expected to develop the study by adding independent variables, such as service quality and tax administration system. Since this study variable gives impact of 60.10 %, thus there is still 39.90 % of chance in developing other variables that affected to corporate taxpayer compliance, as well as development with a larger population.

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