THE EFFECT OF TAX INFORMATION DISSEMINATION, TAX RATES, AND TAX SANCTIONS ON COMPLIANCE WITH ANNUAL TAX RETURN REPORTING OF INDIVIDUAL TAXPAYERS (CASE STUDY AT PANDEGLANG PRIMARY TAX SERVICE OFFICE)

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ABSTRACT

The lack of socialization of taxation provided to the community is one of the causes of low taxpayer compliance; people still perceive taxes as mandatory levies rather than community participation because they do not see real benefits for the state and society. The number of taxpayers showed is as followed the year of 2016 was 41,530 taxpayers, 2017 was 37,431 taxpayers, 2018 was 34,345 taxpayers, 2019 was 39,888 taxpayers, 2020 was 52,140 taxpayers. Those mean the outcome of processing related to Pandeglang Primary Tax Service Office taxpayers' compliance and It is clear that the realization rate of tax return submission is still low due to taxpayers' lack of awareness about reporting tax return. In the other hand Socializing taxation is one of the efforts made by the Pandeglang Regency Tax Service Office to increase taxpayers' knowledge and understanding of their rights and obligations. Thus, those made the researcher wanted to discover more about the problem.This study has been conducted at the Pandeglang Primary Tax Service Office, and the study period runs from August to December 2021. This study aims to determine the impact of taxation socialization, tax rates, and tax sanctions on individual taxpayers' annual tax return reporting compliance. This study used a quantitative approach with a sample of 384 taxpayers obtained through a random sampling technique. In this study, descriptive statistics and multiple linear regression are used to analyze data using the SPSS 25 computer software program. The four variables, taxation socialization, tax rates, and tax sanctions, affect the dependent variable, taxpayer compliance, according to the results of hypothesis testing.

Keywords: Dissemination of Tax Information; Tax Rates; Tax Sanctions

1. Introduction

Research Background

Tax is a compulsory contribution to the state owed by an individual or entity that is coercive under the law and is used for the needs of the state for the greatest prosperity of the people. The following data on State revenue is from the 2021 State Revenue and Expenditure Budget (APBN):

Table 1. Tax Contribution in the 2016-2021 FY State Budget

Year	Source of Receipt		
	Tax	Customs and Excise	Total
2016	1,106.0	179.0	1,285.0
2017	1,151.1	192.5	1,343.6
2018	1,313.3	205.5	1,518.8
2019	1,332.7	213.5	1,546.1
2020	1,198.8	205.7	1,404.5
2021	1,268.5	213.4	1,481.9

Source: DGT Performance Report, 2020

Tax issues persist despite the fact that taxes are a community obligation as citizens. However, while the number of taxpayers in Pandeglang Regency grows year after year, this is not balanced by taxpayer compliance in paying taxes, which is clearly detrimental to the state. The lack of socialization of taxation provided to the community is one of the causes of low taxpayer compliance; people still perceive taxes as mandatory levies rather than community participation because they do not see real benefits for the state and society. The following is the outcome of processing related to Pandeglang Primary Tax Service Office taxpayers' compliance. It is clear that the realization rate of tax return submission is still low due to taxpayers' lack of awareness about reporting tax return. The following table demonstrates this:

Table 2. Number of Taxpayers

Year	Number of Taxpayers Report
2016	41,530
2017	37,431
2018	34,345
2019	39,888
2020	52,140

Source: Pandeglang Primary Tax Service Office

Socializing taxation is one of the efforts made by the Pandeglang Regency Tax Service Office to increase taxpayers' knowledge and understanding of their rights and obligations. The tax rate is one of the factors that influences taxpayer compliance if the rate is inappropriate or unbalanced, the tax rate is high while the taxpayer's income is low, or the tax rate is low while the taxpayer's income is high. Tax sanctions have an impact on compliance. Disseminating tax information is one of the efforts made by the Pandeglang Regency Tax Office to increase taxpayers' knowledge and understanding of their rights and obligations. The tax rate is one of the factors that influence taxpayer compliance. The tax rate is high if the rate is not appropriate or unbalanced, whereas if the taxpayer's income is low or the tax rate is low and the taxpayer's income is high, it causes taxpayer compliance. Tax sanctions have an effect on the level of tax compliance of taxpayers. Therefore, the researcher chose the research title "the effect of tax information dissemination, tax rates, and tax sanctions on compliance with annual tax return reporting of individual taxpayers (case study at Pandeglang Primary Tax Service Office)".

Problem Formulation

The following is the problem formulation in this study:
1. What is the effect of the simultaneous dissemination of taxation information, tax rates, and tax sanctions on individual taxpayers' annual tax return reporting compliance at the Pandeglang Primary Tax Service Office?
2. How does the dissemination of tax information affect the compliance of individual taxpayers' Annual tax return reporting at the Pandeglang Primary Tax Service Office?
3. How is the effect of tax rates on individual taxpayers' Annual tax return reporting compliance at the Pandeglang Primary Tax Service Office?
4. How is the effect of tax sanctions on individual taxpayers' Annual tax return reporting compliance at the Pandeglang Primary Tax Service Office?

Research Objectives

The research objectives in this study are as follows:
1. To identify the effect of dissemination of tax information, tax rates, and tax sanctions on individual taxpayers' Annual tax return reporting compliance.
2. To identify the effect of dissemination of tax information on individual taxpayer annual tax return reporting compliance
3. To identify the effect of tax rates on individual taxpayers' annual tax return reporting compliance
4. To identify the effect of tax sanctions on individual taxpayer annual tax return reporting compliance

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) by Ajzen (1991) evolved from the Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1969), because the Theory of Reasoned Action ignores the importance of social factors that can influence individual behavior in real life. Individual behavior is explained in the Theory of Planned Behavior (TPB) as arising from the intention to behave.

Taxpayer Compliance

Tax compliance is the willingness of individual taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats, and the imposition of both legal and administrative sanctions.

Dissemination of Tax Information

Dissemination of Tax Information is an effort made by the Directorate General of Taxes to provide knowledge to the public and Socialization of Taxation is an effort made by the Directorate General of Taxes to provide knowledge to the public and especially taxpayers so that they know everything accurately about taxation, both regulations and tax procedures through various methods.

Tax Rate

A tax rate is a number used to measure or calculate the amount of tax owed by taxpayers in order to meet the state's needs and achieve justice. Meanwhile, the tax rate, according to Waluyo (2018), is the rate used to calculate the amount of tax payable.

Tax Sanctions

As'ari and Erawati (2018) state that tax sanctions ensure that the provisions of tax laws (tax norms) are followed; in other words, tax sanctions act as a deterrent to taxpayers who violate tax norms.

2. Method

This is a quantitative study that employs primary data. The investigation was conducted at the Pandeglang Primary Tax Service Office. This study's population consists of all registered taxpayers, a total of 376,067 people. The researchers used Isaac and Michael's formula to determine the number of samples needed, which resulted in 384 respondents.The criteria for those to be selected as respondents for this study include: taxpayers who are registered at the Pandeglang Primary Tax Service Office, have a TIN and already have income. In collecting data, researchers used a questionnaire with a Likert scale as a measurement. The analytical method used in this research is descriptive statistics, data quality test, and hypothesis testing. Those will be answered these hypotheses the first is there is an effect of the simultaneous dissemination of taxation information, tax rates, and tax sanctions on individual taxpayers' annual tax return reporting compliance at the Pandeglang Primary Tax Service Office. The second there is the dissemination of tax information affect the compliance of individual taxpayers' Annual tax return reporting at the Pandeglang Primary Tax Service Office. The third is there is an effect of tax rates on individual taxpayers' Annual tax return reporting compliance at the Pandeglang Primary Tax Service Office, and there is an effect of tax sanctions on individual taxpayers' Annual tax return reporting compliance at the Pandeglang Primary Tax Service Office.

3. Results and Discussion

Based on the findings of the above-mentioned study, the answers to the problem formulations stated in the previous chapter are as follows:

1. The Effect of Dissemination of Taxation Information, Tax Rates and Tax Sanctions on Annual Tax Return Reporting Compliance of Individual Taxpayers.
    Based on the results of simultaneous hypothesis testing, it can be seen that H_1 is accepted. This means that the variables of dissemination of tax information, tax rates, and tax sanctions can simultaneously affect taxpayer compliance. This is indicated by a significance value of 0.000 which is smaller than 0.005. In addition, the test results show $F_{count} > Ft_{able}$ with a value of 95.477 > 2.397. It can be concluded that H_1 is accepted, where the effect of dissemination of tax information, tax rates and tax sanctions have an effect on taxpayer compliance. If the test results show that $F_{count} > F_{table}$, it means that one or more dependent variables have an effect on the dependent variable.

2. The Effect of Dissemination of Taxation Information on Annual Tax Return Reporting Compliance of Individual Taxpayers.
    It is clear from the results of hypothesis testing that H_2 is accepted. This means that the variable of tax information dissemination has an effect on taxpayer compliance. A significance value of 0.000 or less than 0.05 can indicate this. Furthermore, the t test results show that each $t_{Count} > t_{Table}$ has a value of 10.455 > 1.645, and the regression coefficient values has a positive value. This is consistent with the Theory of Planned Behavior research theory, which explains taxpayer behavior in meeting their tax obligations. Normative beliefs indicate that when people do something, they have beliefs about the normative expectations of others and the motivation to meet those expectations. This relates to the variable. Dissemination of tax information is also related to normative beliefs; by disseminating tax information to taxpayers, particularly regarding new rules that apply, taxpayers will be motivated to comply with taxes, causing taxpayers to have confidence or choose tax compliance. Dewi and Erma (2018) conducted a study that supports the dissemination of tax information, stating that the dissemination of taxation information has an effect on tax compliance. As a result of the above test results and existing theories, it can be concluded that with the dissemination of tax information, the greater taxpayer knowledge and understanding of taxation, the less likely taxpayers are to violate tax regulations, implying that tax knowledge can increase taxpayer compliance.

3. The Effect of Tax Rates on Compliance with Annual Tax Return Reports for Individual Taxpayers.
    H_3 is rejected based on the results of the partial hypothesis testing. This means that the variable tax rate has no impact on taxpayer compliance. This is demonstrated by a significance value of 0.349 or greater than 0.05. Furthermore, the t test results show $t_{count} < t_{table}$ with a value of 0.938 < 1.645, and the regression coefficient has a positive value. Based on the partial hypothesis test, it is clear that the tax rate has no effect on taxpayer compliance. This can be addressed to $F_{count} > F_{table}$, which is 95.477 > 2.397. The size of the tax rate has a significant impact on taxpayers' willingness to pay taxes. The tax rate is a factor that taxpayers consider when paying taxes because the tax rate is set by the local government and if the taxpayer violates or fails to pay taxes, the applicable sanctions will be imposed. This is also consistent with the Theory of Planned Behavior, which explains how taxpayers fulfill their tax obligations. Normative beliefs indicate that when people do something, they have beliefs about the normative expectations of others and the motivation to meet those expectations. This relates to the variable. Tax rates are also related to normative beliefs; the availability of tax rates to taxpayers, particularly in light of the new rules that apply, will motivate taxpayers to comply with taxes. This gives taxpayers confidence or makes them choose to behave in a tax-compliant manner. The findings of this study are supported by the findings of Cahyani and Noviari (2019), who show that the effect of tax rates, understanding of taxation, and tax sanctions on MSME taxpayer compliance results in a positive effect of tax rates on MSME taxpayer compliance. It can be concluded based on the test results above and supported by the existing theory that the lower the tax rate applied, the more obedient taxpayers will be to pay their taxes.

4. The Effect of Tax Sanctions on Compliance with Annual Tax Return Reports for Individual Taxpayers.
    It is clear from the results of hypothesis testing that H_4 is accepted. This implies that the security variable is dependent on taxpayer compliance. A significance value of 0.000 or less than 0.05 can indicate this. Furthermore, the t test results show $t_{count} > t_{table}$ with a value of 4.486 > 1.645, and the regression coefficient

has a positive value. According to the findings of the previous analysis and discussion, taxpayers will pay their taxes if they believe that the sanctions imposed by the Directorate General of Taxes are more detrimental to them. This is due to the taxpayers' fear of being sanctioned by the government. This is consistent with the Theory of Planned Behavior, which explains how taxpayers fulfill their tax obligations. Control beliefs demonstrate that there are factors that either support or inhibit individuals from engaging in certain behaviors. Control beliefs are linked to tax sanctions. Tax sanctions are imposed to help taxpayers comply with tax regulations or to keep taxpayers from breaking the law. Taxpayer compliance will be determined based on the taxpayer's perception of how strong the tax sanctions are in supporting the taxpayer's compliance behavior. The findings of this study are supported by Candra and Sandra (2020), which found that tax sanctions have a significant impact on taxpayer compliance. Based on the above test results and supported by existing theory, it can be concluded that the greater the implementation of tax sanctions, the greater the taxpayer compliance.

4. Conclusion and Implications

This study examines the effect of tax information dissemination, tax rates, and tax sanctions on compliance, based on research conducted by the author from August to December 2021 with a sample of 384 respondents who are individual taxpayers registered at the Pandeglang Primary Tax Service Office. The following conclusions can be drawn from the test results:

1. Tax information dissemination, tax rates, and tax sanctions all have a simultaneous effect on taxpayer compliance. This is shown by the F test results, which show that the calculated $F_{count} > F_{table}$ with a value of 95.477 > 2.397.
2. Dissemination of taxation information has a partial effect on taxpayer compliance. This is evidenced by the results of the T test where $T_{count} > T_{table}$ with a value of 10,455 > 1,645
3. Tax rates have no partial effect on taxpayer compliance. This is evidenced by the results of the T test where $T_{count} < T_{table}$ with a value of 0.938 < 1.645. However, the tax rate has a simultaneous effect on taxpayer compliance. This can be proven by the calculated $F_{value} >$ from the F_{Table} with a value of 95.477 > 2.397.
4. Taxation information dissemination has a limited impact on taxpayer compliance. This is supported by the T test results, which show that $T_{count} > T_{table}$ with a value of 4.486 > 1.645.

Based on the findings of this study, the researchers suggest the following:

1. The tax service office should continue to disseminate information to taxpayers in order to increase local tax revenues and compliance. Tax officials should emphasize the importance of understanding tax rates when disseminating information. Therefore, taxpayer awareness of the significance of tax rates grows, potentially increasing taxpayer compliance with tax rates.
2. It is expected that future researchers will broaden the research area so that it can be seen how much the taxpayer complies with paying tax compliance between one tax service office and another tax service office, resulting in a larger research sample.

Table 3. Descriptive statistics test results

	N	Minimum	Maximum	Mean	Std. Deviation
Dissemination of Tax Information	384	28	50	41.37	5.575
Tax Rate	384	8	20	16.12	2.565
Tax Sanctions	384	22	91	38.10	5.869
Taxpayer Compliance	384	21	40	32.12	4.895
Valid N (listwise)	384				

Source: SPSS 25 processed data output

Table 2 Validity Test Results

Variable	Question	r - count	r - table	Note
Dissemination of Tax Information	X1_1	0.545	0.098	Valid
	X1_2	0.688	0.098	Valid
	X1_3	0.662	0.098	Valid

Variable	Question	r - count	r - table	Note
	X1_4	0.729	0.098	Valid
	X1_5	0.717	0.098	Valid
	X1_6	0.718	0.098	Valid
	X1_7	0.672	0.098	Valid
	X1_8	0.679	0.098	Valid
	X1_9	0.609	0.098	Valid
	X1_10	0.583	0.098	Valid
Tax Rate	X2_1	0.708	0.098	Valid
	X2_2	0.792	0.098	Valid
	X2_3	0.752	0.098	Valid
	X2_4	0.688	0.098	Valid
Tax Sanctions	X3_1	0.453	0.098	Valid
	X3_2	0.612	0.098	Valid
	X3_3	0.463	0.098	Valid
	X3_4	0.482	0.098	Valid
	X3_5	0.486	0.098	Valid
	X3_6	0.539	0.098	Valid
	X3_7	0.536	0.098	Valid
	X3_8	0.570	0.098	Valid
	X3_9	0.497	0.098	Valid
	X3_10	0.519	0.098	Valid
Taxpayer Compliance	Y_1	0.703	0.098	Valid
	Y_2	0.705	0.098	Valid
	Y_3	0.668	0.098	Valid
	Y_4	0.739	0.098	Valid
	Y_5	0.652	0.098	Valid
	Y_6	0.654	0.098	Valid
	Y_7	0.728	0.098	Valid
	Y_8	0.695	0.098	Valid

Source: SPSS 25 processed data output

Table 4. Reliability Test Results

No	Question	Condition	Cronbach's Alpha	Note
1	X1	0.6	0.855	Reliable
2	X2	0.6	0.714	Reliable
3	X3	0.6	0.629	Reliable
4	Y	0.6	0.845	Reliable

Source: SPSS 25 processed data output

Table 4 Correlation Test Results

		Sos P	TP	San P	KWP
Sos P	Pearson Correlation	1	.524[**]	.453[**]	.625[**]
	Sig. (2-tailed)		.000	.000	.000
	N	384	384	384	384
TP	Pearson Correlation	.524[**]	1	.344[**]	.382[**]
	Sig. (2-tailed)	.000		.000	.000
	N	384	384	384	384
San P	Pearson Correlation	.453[**]	.344[**]	1	.457[**]
	Sig. (2-tailed)	.000	.000		.000
	N	384	384	384	384
KWP	Pearson Correlation	.625[**]	.382[**]	.457[**]	1
	Sig. (2-tailed)	.000	.000	.000	

	Sos P	TP	San P	KWP
N	384	384	384	384

Source: SPSS 25 processed data output

Table 5. Coefficient of Determination Test Results

Model	R	R *Square*	*Adjusted* R *Square*	*Std. Error of the Estimate*
1	.656[a]	.430	.425	3.711

Source: SPSS 25 processed data output

Table 6. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.651	1.630		3.467	.001
Sos P	.444	.042	.506	10.455	.000
TP	.082	.088	.043	.938	.349
San P	.177	.037	.213	4.846	.000

Source: SPSS 25 processed data output

Table 7. Simultaneous Test Results (F Test)

Model		Sum of Square	Df	F_{table}	F_{Count}	Sig.
1	Regression	3944.893	3	2.397	95.477	0.000
	Residual	5233.596	380			
	Total	9178.490	383			

Source: SPSS 25 processed data output

Table 8. Partial Test Results (t Test)

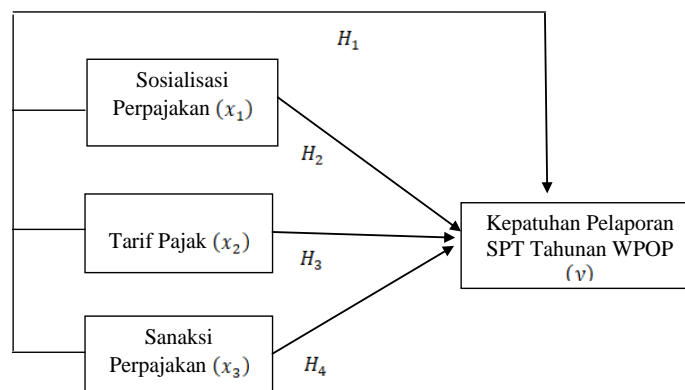| Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.651	1.630		3.467	.001
	Dissemination of Tax Information (X1)	.444	.042	.506	10.455	.000
	Tax Rate (X2)	.082	.088	.043	.938	.349
	Tax Sanctions	.177	.037	.213	4.846	.000

Figure 1. Conceptual Framework

This study has many weaknesses due to the limitations of the author. These weaknesses are as followed:

1. The results of this study are only based on answers from respondents to the distributed questionnaires and was

not supported by interviews.

2. In filling out the questionnaire there was a possibility that the answers sometimes cannot show the actual opinion of the respondent, this can happen due to differences in views, differences in thoughts, assumptions and different understandings of each respondent, and also other factors such as honesty in the process of filling out respondents' opinions in the questionnaire.

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