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THE EFFECT OF TAX AUDIT, SANCTION, AWARENESS, AND UNDERSTANDING ON TAX COMPLIANCE

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ABSTRACT

The purpose of this research is to empirically test the influence of tax audit, tax sanction, awareness, and the level of tax understanding on tax compliance, using multiple linear regression analysis, assisted by the SPSS application. Data collection was carried out through a questionnaire distributed using Google Forms with 141 individual taxpayers (WP OP) respondents who are entrepreneurs or self-employers, residing on the island Java island, as a result of simple random sampling. The research results indicate that tax sanctions and tax understanding have an influence on tax compliance, in accordance with attribution theory. The novelty of this research is that all variables are measured using indicators of real experience, not perceptual. Based on these findings, the Directorate General of Taxes (DJP) as the tax authority in Indonesia, can obtain information related to the implementation strategies of tax sanctions and effective tax socialization in order to encourage tax compliance. The indicators derived from this study question can also be used by future researchers to improve the measurement of other related variables.

Keywords: tax audit, tax sanction, tax awareness, tax understanding, tax compliance

INTRODUCTION

A country requires tax payments from its citizens because, until now, taxes are the main source of state revenue (Sriyati, 2020). The government uses taxes to achieve various goals, such as income redistribution, economic stabilization, provision of public facilities, and driving economic growth to improve the welfare of its people (Sijabat, 2020). Therefore, taxes play a significant role in the aspects of state revenue and expenditure, which can be proven by the substantial contribution of taxes (Kiria et al., 2020). However, the implementation of taxation in Indonesia is not that easy to be directly understood and implemented by the public. Therefore, the government always makes various efforts to increase tax revenue. DJP provides socialization and education to the public regarding tax regulations. This is done to raise public awareness about paying taxes. However, in the implementation process, many taxpayers are still found to be non-compliant in fulfilling their tax obligations, which becomes an obstacle in tax collection (Nurkhin et al., 2018). Tax compliance is a condition where individual or corporate taxpayers are able to fulfil their tax obligations and exercise their tax rights (Pradnyani & Utthavi, 2020). Tax compliance is divided into two categories: formal compliance and material compliance. Formal compliance encompasses the extent to which taxpayers adhere to procedural and administrative tax requirements, including reporting requirements and the timing for submitting and paying taxes. Material compliance refers to the accurate calculation of the tax burden. Tax compliance is very important because non-compliance in taxation can lead to tax evasion, which can result in a decrease in tax revenue for the state treasury. The more compliant taxpayers are in fulfilling their tax obligations, the greater the revenue the state will receive.

Tax audits are included as a factor that influences tax compliance. The audit actions are carried out as a means of legal enforcement for taxpayers to create compliance in fulfilling their tax obligations, thereby resulting in high tax revenue (Arifin & Syafii, 2019). To determine whether the annual tax return (SPT) submitted by the taxpayer is in accordance with the applicable tax regulations or not, an examination is required to test its accuracy. This necessitates providing the taxpayer with a good understanding of taxation to avoid errors in tax calculations, as a tax audit can be conducted at any time by tax auditors (Alshrouf, 2019). The existence of tax audits and potential sanctions aims to make taxpayers comply with tax regulations, but not all taxpayers have the motivation to pay taxes based on economic motives (Prihastini & Fidiana, 2019).

The level of tax compliance can also be influenced by tax sanctions. The imposition of sanctions provides an effective deterrent for taxpayers who violate tax regulations, thereby creating compliance in fulfilling their tax obligations (Assa et al., 2018). In addition, the imposition of sanctions can influence the public's perception of paying taxes voluntarily (Fitria & Mildawati, 2019). Taxpayers need to understand tax sanctions in order to comprehend the legal consequences of the violations (Triogi et al., 2021). Therefore, the government has prepared various regulations outlined in the applicable taxation laws so that the implementation of taxation can proceed orderly and in accordance with the expected targets.

Tax awareness means that taxpayers understand or seek to understand the tax system, tax regulations, and their rights and obligations as taxpayers (Omondi & Theiuri, 2019). Increasing awareness will motivate taxpayers to fulfil their tax obligations as part of their responsibility as citizens and members of the nation. The self-awareness of taxpayers is necessary because one of the applicable tax collection systems is self-assessment, which provides full opportunities for taxpayers to fulfill their tax obligations (Nurkhin et al., 2018). Taxpayers who are aware of their obligations are shown by making tax payments in the correct amount and on time. Compliance with tax obligations voluntarily is part of the self-assessment system (Deiwi et al., 2022).

Understanding tax regulations regarding the procedures that must be followed and the consequences of negligence will make it easier for taxpayers to fulfil their tax obligations (Alm, 2019). Taxpayers must understand the procedures for tax payment, the reporting of the SPT, and others. Taxpayers must also have knowledge about the tax system in Indonesia, namely General Principles and Tax Procedures, as well as knowledge related to the benefits of taxes (Heirlyastuti, 2018). Understanding of taxes is very important because the public's awareness of the tax system and regulations is still very lacking (Kurniawan, 2020).

The research conducted by Suprihati (2021) shows that taxpayer awareness and SPT reporting have a positive influence on taxpayer compliance. In contrast, the variable of tax sanctions has a negative influence on taxpayer compliance. Research by Sulistyorini (2019) indicated that taxpayer awareness and tax service quality affect taxpayer compliance, while taxpayer understanding does not affect taxpayer compliance. Amran (2018) found that tax sanctions, income levels, and taxpayer awareness have a positive impact on taxpayer compliance. The research by Yulia et al. (2020) indicated that partially, taxpayer awareness affects taxpayer compliance, while tax knowledge, education level, and tax socialization do not partially affect taxpayer compliance. Research by Arifin & Syafii (2019) showed that the implementation of e-filing, e-billing, and tax audits does not have a significant impact on the compliance of individual taxpayers at KPP Pratama Medan Polonia. Research by Pratiwi et al. (2020) on the influence of taxpayer awareness and the modernization of the tax administration system on taxpayer compliance showed that taxpayer awareness does not affect taxpayer compliance, whereas the modernization of the tax administration system positively affects taxpayer compliance.

10 Fritz Heider defined attribution theory as a theory that explains the reasons behind human behaviour (Saleih, 2018). This theory explains that individual behaviour can be influenced by internal and external factors. Behaviour caused internally is behaviour that is genuinely under the control of the individual in a conscious state. Behaviour caused internally includes personality, character, and attitude. Meanwhile, behaviour caused externally is behaviour that is considered to be influenced by external parties, meaning the individual feels compelled to behave in a certain way due to a situation or environment. Besides that, this theory explains the understanding of the causes of the reactions expressed towards the events that occurred.

When individuals make decisions about the behaviour of compliant and non-compliant taxpayers regarding compliance in fulfilling their tax obligations, determined by certain conditions caused either internally or externally. The internal factors affecting taxpayers in this study are tax understanding and tax awareness. If someone has a high level of tax understanding and awareness regarding tax compliance, this can be used as a fundamental consideration for fulfilling tax obligations. Meanwhile, the external factors causing compliance in this study are tax audits and tax sanctions. This is because taxpayers are forced to comply due to the condition and environment, knowing that the existence of tax audits and tax sanctions can harm themselves if they do not fulfil their obligations as taxpayers, so taxpayers will consistently fulfil all their tax obligations.

30 Tax compliance is the obligation of taxpayers to fulfil their tax duties in accordance with applicable tax regulations, so that taxpayers can be considered compliant if they have met their tax obligations in accordance with the provisions of the law, such as paying taxes on time and reporting taxes on time (Gangl & Torgleir, 2020). There are two types of tax compliance, namely formal tax compliance and material tax compliance (Yulia et al., 2020). Formal tax compliance is a situation where taxpayers fulfil their obligations formally in accordance with the provisions of tax laws. For example, the strictness regarding the reporting deadline. So, taxpayers must submit their SPT within the deadlines that have been set. Material compliance is a condition where the taxpayer substantively or essentially fulfils all material tax obligations, in accordance with the content and substance of tax laws. For example, the consistency of the SPT content submitted with the actual facts and the accuracy in the tax calculations.

22 Tax audits are one of the ways for tax authorities to examine and verify taxpayer data. Tax audits are expected to minimize the presence of data that can be manipulated, which would result in decreased taxpayer compliance. As explained by attributes theory that only the motivation or drive within the taxpayer can make the taxpayer compliant. Research conducted by Assa et al. (2018) and Olaoyei & Buisari (2021) stated that the presence of intensive audits can increase tax compliance. In those research, it can be concluded that a tax audit can make someone worried about manipulating data, thus increasing the country's tax revenue. (H1: tax audit has a positively influences tax compliance).

38 Tax audit refers to the inspection or review of the taxpayer's financial reports, records, and other related documents to ensure the taxpayer's compliance with tax laws and regulations (Olaoyei & Eikuindayo, 2019). Based on PMK-17/PMK.03/2013, government officers stationed within the DJP or expert staff appointed by the DJP will be given duties and authority to conduct tax audits on taxpayers. Therefore, taxpayers must always prepare themselves for tax audits and must be open and transparent with the auditors who come (Tjondro et al., 2022). The audit procedures are grouped into several categories, such as audits of documents or non-financial records, balance sheet items, income statements, and audits of other data and information (Alshrouif, 2019). According to the UU KUP article 12 paragraph 3, the purpose of conducting

a tax audit is to see whether the taxpayer has complied with tax regulations in fulfilling their tax obligations, there are no errors in calculations, there are no omissions in income, and there are no deductions or reductions that do not comply with the applicable tax regulations.

Based on the attribution theory used in this research, the tax sanction variable includes behaviour caused by external factors. This is because individuals or taxpayers are forced to comply due to certain conditions and environments, knowing that the existence of tax sanctions can harm themselves if they do not fulfil their obligations as taxpayers, so taxpayers will continue to fulfil all their tax obligations. Tax sanctions are a tool used as a guarantee for taxpayers in fulfilling their rights and obligations based on the applicable tax regulations. If the taxpayer violates their rights or tax obligations, they will be subject to sanctions in the form of fines. The imposition of tax sanctions aims to provide an effective deterrent to taxpayers who violate tax regulations in order to create tax compliance. Tax sanctions are imposed with the intention of making taxpayers afraid to violate tax laws. Taxpayers will comply with tax payments when considering that the penalties will be more detrimental. (H2: tax sanction positively influences tax compliance).

Tax sanctions are guarantees that tax regulations or tax norms will be enforced; in other words, tax sanctions are preventive tools to ensure that taxpayers do not violate tax norms (Kuirniawan & Daito, 2021). This policy of imposing sanctions can serve two purposes: the first is for educational purposes, and the second is for deterrence (Suprihati, 2021). The aim of education is to ensure that those who are sanctioned will become better and more aware of their rights and obligations, so they do not repeat the offense. Meanwhile, the second objective is to provide compensation to the affected party, who will feel just and guilty to avoid repeating the same mistake. Regulations serve as guidelines for individuals to determine what is mandatory and what is not mandatory to be done (Amran, 2018). Besides that, the imposition of sanctions is intended to provide an effective deterrent for taxpayers who violate tax regulations, thereby creating compliance in fulfilling tax obligations (Yuinianti et al., 2019).

The taxpayer awareness variable is one of the behaviours caused internally. If someone has a high awareness, then this can be used as a basic consideration for fulfilling tax obligations. Awareness is a condition of knowing and understanding. So, tax awareness is the condition of understanding the importance of the tax function so that one can fulfil their tax obligations, including willingly providing funds for the purpose of supporting the implementation of government functions by paying taxes on time and in the correct amount. (H3: tax awareness positively influences tax compliance).

Tax awareness is defined as taxpayers knowing or seeking to understand the tax system, tax regulations, and their rights and obligations as taxpayers (Omondi & Theiuri, 2019). The existence of tax awareness will facilitate taxpayers in achieving compliance in fulfilling their tax obligations. Every citizen must have the awareness of the importance of paying taxes so that the country's revenue can increase (Wicaksono et al., 2018). The higher the awareness of the obligation to pay taxes, the higher the tax compliance will be (Fauzi & Mauila, 2020). A taxpayer is said to have tax awareness if they are aware that they diligently pay taxes, aware that taxes are the largest source of income for the state, aware that tax evasion is a criminal offense, and aware that committing tax evasion will result in sanctions (Khamis & Mastor, 2021).

Taxpayers' understanding is part of internal factors driven. This is because it can influence the taxpayer's perspective in making considerations regarding the taxpayer's compliance behaviour with the aim of fulfilling tax obligations. For the community that understands taxation, they should pay taxes because they do not feel disadvantaged by the implementation of tax collection and it is not coercive. However, the public's understanding of tax compliance is often misinterpreted because they feel burdened by the

implementation of additional verification systems in the tax payment process. Understanding tax regulations is one of the processes carried out by taxpayers to comprehend the essence of tax regulations and apply them in order to fulfil their rights and obligations as taxpayers. Taxpayer compliance will increase if taxpayers understand and comprehend tax regulations. (H4: tax understanding positively influences tax compliance).

Tax understanding is a process where taxpayers comprehend and know about regulations and laws as well as tax procedures such as paying taxes, reporting SPT, and so on (Beirnard et al., 2018). Someone who understands the applicable tax regulations and uses that understanding to pay taxes can be said to understand tax regulations. Understanding about taxes is very important because the public's knowledge about the tax system and the existing tax regulations is still lacking (Kuirniawan, 2020). The lack of public understanding about taxes will cause taxpayers not to understand how to fulfil their tax obligations and, in the end, they will not fulfil their tax obligations (Suikeisi & Yuinaidah, 2020). A good understanding of taxes is also expected to have a positive impact on fulfilling tax obligations, which are the responsibility of taxpayers, so that tax compliance can also improve.

METHOD, DATA, AND ANALYSIS

This study examines the relationship between independent variables, namely tax audits, tax sanctions, tax awareness, and tax understanding, and the dependent variable, namely tax compliance. The research in this study uses multiple linear regression analysis. The technique of multiple linear regression analysis is used to determine whether there is a significant influence from two or more independent variables (X) on the dependent variable. (Y). The analysis of linear regression is conducted by this following model:

$$TC = \alpha + \beta_1 TAUD + \beta_2 TS + \beta_3 TAWR + \beta_4 TU + e \quad (1)$$

where

α = constant
 β = coefficient
TC = tax compliance
TAUD = tax audit
TS = tax sanction
TAWR = tax awareness
TU = tax understanding
e = error

This research uses a quantitative method with primary data. The data was collected through a questionnaire via Google Form, which contained several questions and used the Likert scale. The Likert scale is used to measure attitudes of individuals regarding social phenomena. The population of this study is individual taxpayers (WP OP), and the questionnaire is distributed online to those taxpayers residing in Java island and engaged in business or self-employer. Taxpayers residing in Java island were chosen as target respondents because the number of taxpayers as well as the number of regional offices and tax offices are mostly located in Java island. Taxpayers prioritized as the population of the DSP3 (priority target list for potential exploration) are taxpayers with significant potential.

The method used is simple random sampling, which is chosen randomly, namely 169 respondents, where each member of the population has the same opportunity to be selected as a sample. Based on the total number of questionnaires, there are 28 questionnaires that do not meet the research criteria because some of the respondents work as employees and reside outside Java, so these questionnaires cannot be used in this research analysis. Therefore, the questionnaires that can be used are 141 questionnaires.

Table 2.1. Respondent's profile

Profiling Basis	Notes	Number	Percentage
Domicile	East Java	60	43%
	Central Java	48	34%
	West Java	33	23%
	Total	141	
tax audit experience	Yes	72	51%
	No	69	49%
	Total	141	
tax sanction applied	Yes	83	59%
	No	58	41%
	Total	141	

Reference: author self-data processing

The following are the measurements used for each variable. As mentioned earlier, this study uses instruments that direct respondents to factual answers, not perceptual ones.

Table 2.2. Variables' measurements

Variables	Indicators
tax compliance (Y)	the taxpayer calculates the tax correctly
	the taxpayer pays the tax according to the calculation
	the taxpayer submits the tax return on time
	the taxpayer complies with the applicable tax regulations
tax audit (X ₁)	the taxpayer is cooperative during the tax audit process
	the tax audit procedure is in accordance with applicable regulations and is transparent
tax sanction (X ₂)	tax sanctions create a deterrent effect on non-compliant taxpayers
	tax sanctions are imposed in accordance with applicable regulations
	tax sanctions do not burden taxpayers excessively
tax awareness (X ₃)	tax sanctions are imposed evenly without exception
	taxpayers register themselves to obtain a tax identification number (NPWP) voluntarily
	taxpayers calculate the tax owed voluntarily
	taxpayers pay the tax owed voluntarily
tax understanding (X ₄)	taxpayers report the tax owed voluntarily
	taxpayers understand the tax system in Indonesia
	taxpayers understand the purpose and benefits of taxes
	taxpayers calculate the tax owed without assistance from others
	taxpayers pay the tax owed without assistance from others
	taxpayers report the tax owed without assistance from others

Reference: author self-data processing

RESULT AND DISCUSSION

Based on the processing of descriptive data, it was found that the range of respondents' answers to each variable is as follows: the tax audits experienced by taxpayers are within the normal range, the number of taxpayers receiving tax sanctions is relatively high, the awareness and level of understanding of taxpayers are significantly high, and the level of taxpayer compliance can be considered very high.

After passing the validity and reliability tests, the researcher then conducted hypothesis testing using the F-test and t-test, the results of which are presented as follows.

Table 3.1. Hypothesis test (F-test)

Model	Sum of Squares	Df	Mean Square	F	Sig.
regression	2863.983	4	715.996	55.306	0.000 ***
residual	1760.670	136	12.946		
Total	4624.652	140			

Reference: author self-data processing

Table 3.2. Hypothesis test (t-test)

Variables	Unstandardized Coefficients	t	Sig.
Constant	9.313		
tax audit (X ₁)	-0.095	-0.584	0.560
tax sanction (X ₂)	0.446	3.496	0.001 ***
tax awareness (X ₃)	-0.073	-0.807	0.421
tax understanding (X ₄)	0.707	10.931	0.000 ***

Reference: author self-data processing

Based on the t-test results in Table 3.2., it can be stated that the tax audit variable does not affect tax compliance. According to the average results of each statement in the tax audit variable, the results show an equal balance between neutral and high, where the lowest average result is 3.18 for the third statement: "The auditor tends to judge me during the audit." This result indicates a sense of doubt or discomfort in conducting the tax audit because the audit officer tends to judge. The results of this study are in line with the research conducted by Arifin & Syafii (2019), which stated that tax audits do not affect the compliance of individual taxpayers. The lack of taxpayer trust in tax authorities, believing that tax audits are conducted to test taxpayer compliance, becomes a factor that causes tax audits to have no impact on tax compliance. This happens because many taxpayers still complain when they receive a letter requesting an explanation of data and/or information (SP2DK) because it is considered terrifying by the taxpayers.

Based on the hypothesis test, it can be stated that the tax sanction variable has a positive impact on tax compliance. According to the average results of the reverse statements in the tax sanction variable, the results show an equal distribution between neutral and high, where the highest average result is 3.54 for the second statement, which is: "The existence of tax sanctions makes me continue to commit violations." The results of this reverse statement indicate that the existence of tax sanctions creates a deterrent effect and prevents respondents from continuously committing violations. The results of this research are in line with the research conducted by Assa et al. (2018) and Triogi et al. (2021), which state that tax sanctions have a positive impact on taxpayer compliance. This is because the better and stricter the tax sanctions imposed, the more it will have a deterrent effect on taxpayers who violate, thereby increasing tax compliance in

fulfilling their tax obligations. Taxpayers also consider that being subjected to tax sanctions can harm themselves, so they prefer to comply with their tax obligations rather than violate the existing tax regulations and have to pay fines.

Hypothesis test has also stated that the tax awareness does not affect tax compliance. According to the average results of each statement in the tax awareness variable, the results show a uniformly high average, where the lowest average result is 3.71 for the fourth statement, "I report the tax owed without coercion." This result indicates that there is doubt within the respondents about reporting their owed taxes voluntarily. The results of this research are in line with the research by Pratiwi et al. (2020) which states that taxpayer awareness does not affect taxpayer compliance. Factors that can affect tax awareness include the lack of trust taxpayers have in the government. Taxpayers who do not trust the government will be reluctant to pay taxes due to cases of tax evasion and non-transparent tax utilization. Factors that can influence tax awareness include taxpayers being reluctant to report their taxes because they feel they do not benefit much from the taxes already paid to the government. For example, in terms of infrastructure, there are still many damaged roads and public services that are considered unsatisfactory.

Based on the t-test results on tax understanding variable, it can be stated that the variable of tax understanding has a positive effect on tax compliance. According to the average results of each statement in the tax understanding variable, the results show a consistently high average, where the highest average result is 4.04 for the fourth statement, which is: "One of the tax systems in Indonesia is withholding and collection." This result indicates that the respondents have understood that one of the tax systems in Indonesia is withholding and collection. The results of this research are in line with the studies conducted by Fitria (2017), Nuirkhin et al. (2018), Prakoso et al. (2019), and Triogi et al. (2021), which state that tax understanding has a positive impact on the compliance of individual taxpayers. This is because having an understanding of tax regulations and procedures will make it easier for taxpayers to fulfil their tax obligations. Increasing understanding of tax regulations, tax procedures, and the tax system must continuously be carried out by taxpayers and tax authorities because understanding these matters will facilitate taxpayers in fulfilling their tax obligations, thereby also increasing tax compliance.

CONCLUSION

One of the government's efforts to increase state revenue from the tax sector is to enhance tax compliance, both formal and material. Based on attribution theory, human behavior can fundamentally be influenced by internal and external factors. The same goes for tax compliance levels, which can be influenced by variables based on the taxpayer's conditions, as well as various efforts made by DJP. The results of this study are in line with attribution theory, with findings that tax understanding (as part of taxpayer's internal factors) and tax sanctions (external efforts from DJP) have a positive influence on tax compliance. The same findings were also reinforced by previous research conducted by Fitria (2017), Assa et al. (2018), Nuirkhin et al. (2018), Prakoso et al. (2019), Triogi et al. (2021).

Based on the abovementioned results, DJP can identified more about how tax sanctions are implemented, and how to effectively socialize taxes to increase tax compliance. Future researchers can also use the indicators produced from this study questions to enhance the measurements of the related factors or variables.

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