Effects of Knowledge, Socialization, Services, and Tax Sanctions on the Compliance of Individual Taxpayers Performing Free Work In 2020: A Case Study at a Notary Office in Palembang

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Abstract
This study aims to investigate the effect of knowledge, socialization, service, and tax sanctions on individual taxpayer compliance at the notary office in Palembang. The data used are primary and secondary data with data collection techniques through literature study, observation, interviews, and distributing questionnaires to 50 respondents. The data analysis technique used multiple linear regression. Further statistical tests prove knowledge, socialization, and service have a significant effect on tax compliance variables. However, tax sanctions are not proven to have a positive effect on tax compliance. This research provides benefits to tax agencies to improve taxpayer compliance through knowledge, socialization, and service.

Keywords: tax knowledge, tax socialization, tax services, tax sanctions, tax compliance

1. Introduction
Based on data that the author obtained from CNBC Indonesia, which was reported by the Indonesian Ministry of Finance (2019). Indonesia's largest revenue comes from taxes. This indicates that taxes are still the largest revenue source for Indonesia. Based on revenue data, revenue from the tax sector continues to increase as in 2018, tax revenue was 1.518.8 trillion rupiah from the previous year, which was 1.343.5 trillion rupiah. In 2019, there was also an increase in revenue from the tax sector, which amounted to 1,643.1 trillion rupiah from 1.518.8 trillion rupiah.

In fact, the economy in Indonesia still does not support the realization of a just and prosperous society, even public facilities such as public health centers are still lacking, roads are still damaged, and other community institutions that require improvement. people often complain and feel dissatisfied with government policies. People who are not obedient in paying taxes will certainly hinder national development. We can see in the table below that there has been a decrease in the tax compliance ratio from 2018 and 2019. The public needs to know the role of tax knowledge correctly, this is very important for the progress of taxes in Indonesia Indonesia (Rahayu 2017).

Table 1. Compliance Level of Individual Taxpayers in Indonesia 2015-2019

| Year | Total Taxpayer Registered | Total Taxpayer Comply | Compliance Ratio |
|------|---------------------------|-----------------------|-----------------|
| 2015 | 30,000,000.00             | 18,120,000.00         | 60.40%          |
| 2016 | 32,800,000.00             | 19,909,600.00         | 60.70%          |
| 2017 | 36,000,000.00             | 26,136,000.00         | 72.60%          |
Individual taxpayers who carry out business activities or independent work are individuals who carry out business activities and individuals who pursue professions where the profession is not bound by a bond with the employer. Individual taxpayers who do independent work are easier to commit tax violations than taxpayers who do not carry out independent work activities. This is because individual taxpayers who do free work carry out independent recording or bookkeeping for their business. Thus, of course, they will prefer to do their own records, so it is likely that their tax reporting will be inaccurate or not in accordance with the actual situation.

Finance Minister Sri Mulyani Indrawati said that there are three professions with low levels of compliance, namely lawyers, notaries and curators. One of the underlined professions is a notary where this profession only recorded a compliance rate of 39%, where this figure is still below 50% (nasional.kontan.co.id, 2016). However, if we look back from 2016-2019 there are still many cases involving notaries who commit tax evasion. One example of this is the case of tax evasion by 3 notary employees who were found guilty of not depositing the final PPH income tax on the sale and purchase of land paid by the land seller (Yosep, 2019).

The explanation above shows that the compliance of individual taxpayers, especially the notary profession, in paying taxes is still not optimal. This is because taxpayer compliance has a relationship with tax revenue where if the compliance of individual taxpayers increases indirectly it will also increase state revenue and vice versa.

Based on the above background, the objectives of this study are first, to determine the effect of knowledge, socialization, service, and tax sanctions on the compliance of individual taxpayers who do independent work at a notary office in Palembang City simultaneously. Second, to find out the effect of knowledge, socialization, service, and tax sanctions on the compliance of individual taxpayers who do independent work at a notary office in Palembang City partially.

2. Literature Review

2.1 Theory of Planned Behavior

According to Putri (2015) Theory of Planned Behavior (TPB) is a theory that predicts intentional behavior, because behavior can be deliberative and planned. This theory is used to explain behavior in which behavior can be controlled. The Theory Of Planned Behavior (TPB) is a development of The Theory Of Reasoned Action (TRA). Meanwhile, the emergence of intentions to behave is determined by three factors according to to Nareswari (2019), namely:

1) Behavioral beliefs, namely individual beliefs about the results and a behavior and evaluation of these results.
2) Normative belief, namely beliefs about the normative expectations of others that arise due to the influence of others and the motivation to fulfill these expectations.
3) Control beliefs, namely beliefs about the existence of things that support or hinder a behavior and his perception of how strong the things that support and regulate his behavior.

Behavioral belief, normative belief, and control belief are three factors that determine a person to behave. After passing through these three factors, a person will enter the intention stage,
which means the stage in which a person has the intention to behave, then the final stage according to Nareshwari (2019) is behavior which is the stage in which a person behaves. Knowledge, socialization, service, and tax sanctions can be a determining factor for taxpayers to comply. After the taxpayer understands the importance of paying taxes for development and has awareness regarding the importance of paying taxes from the socialization provided by the tax authorities, is motivated by good and friendly tax service services, and the existence of tax sanctions in the form of fines imposed when violated, then of course the taxpayer will have intention to fulfill all its tax obligations and then realize it so as to improve tax compliance.

2.2 Tax Compliance

Tax compliance according to Rahayu (2017) is the obedience of taxpayers in implementing tax regulations or provisions in accordance with applicable rules and regulations. According to Hasanah (2016) Obedient taxpayers are taxpayers who are given a preliminary refund of tax overpayments determined by the Directorate General of Taxes as taxpayers who meet certain criteria which will then be designated as compliant taxpayers.

2.3 Effect of Knowledge, Socialization, Services, and Sanctions on Tax Compliance

In TPB theory, internal information from each taxpayer will affect a person's behavior. With the knowledge of taxation will affect taxpayer compliance in paying taxes. Someone who has a lot of education and information will certainly be aware of and comply with his rights and obligations in taxation, without having to be forced and threatened with sanctions or penalties. Veronica (2015) in her research states that tax knowledge has a positive and significant effect on taxpayer compliance. Rahayu (2017) also argues that tax knowledge has a positive and significant effect on individual taxpayer compliance.

In the TPB theory, in his research stated that the socialization of taxation had an effect on the tax compliance of taxpayers at KPP Pekanbaru Senapelan. Then, Lestari (2018) also argues that taxation socialization has a positive and significant effect on taxpayers' tax compliance at KPP Pratama Surakarta.

In the TPB theory, it is explained that someone will do something because of the individual's belief in the results and evaluation of those results. With the socialization of taxes, of course, taxpayers will increasingly understand that apart from being a tax liability, it also has benefits for financing state expenditures. So of course this will provide awareness for taxpayers that the results of tax payments paid by taxpayers will return to the taxpayers themselves both in the use of infrastructure and subsidies that are intensively socialized by the government. Wulandari (2015) in his research stated that the socialization of taxation had an effect on the tax compliance of taxpayers at KPP Pekanbaru Senapelan. Then, Lestari (2018) also argues that taxation socialization has a positive and significant effect on taxpayers' tax compliance at KPP Pratama Surakarta.

In the TPB theory, it is explained that someone will do something because of individual belief in the results and evaluation of those results. With good service, convenience and ease of access to the tax office, as well as the friendliness of officers in serving taxpayers, of course this will affect taxpayers and taxpayers will have the view that the taxation process is not difficult and easy to understand. So of course this will make taxpayers tend to continue to carry out their tax obligations. Putri dan Setiawan (2017) in their research state that Tax Services have a positive and significant effect on taxpayer compliance. In addition, As’ari (2018) in his research also says that tax services have an effect on individual taxpayer compliance in Rongkop District.

In the TPB theory, it is explained that there are behavioral control factors or control beliefs that can influence a person's intentions. This control relates to tax sanctions that are made to support taxpayers to comply with applicable tax rules. With the existence of tax sanctions, of course, it will provide encouragement for taxpayers not to violate tax regulations because they are afraid
that committing a violation will actually harm themselves, so this will also affect tax compliance which also increases. Siamena dkk. (2017) stated in his research that tax sanctions have a positive and significant effect on individual taxpayer compliance in Manado. Then, Lestari (2018) also states the same thing in his research that tax sanctions have a positive and significant effect on individual taxpayer compliance at the Surakarta Tax Office.

2.4 Hypothesis

H1 : Knowledge, Socialization, Services, and Tax Sanctions Affect Tax Compliance of Individuals Who Do Free Work

H2 : Tax Knowledge Affects the Compliance of Individual Taxpayers Who Do Free Work

H3 : Tax Socialization Affects the Compliance of Individual Taxpayers Who Do Free Work

H4 : Tax Service Affects the Compliance of Individual Taxpayers Doing Free Work

H5 : Tax Sanctions Affect the Compliance of Individual Taxpayers Who Do Free Work

3. Research Method

3.1. Data Source

The main data sources of this research are primary and secondary data. In this study sourced from primary and secondary data because the data is obtained directly from taxpayers who work as a notary in the city of Palembang, this data comes from questionnaires filled out by taxpayers who have been selected to be respondents and also data that the author obtained from books and other existing literature. In addition, in this study the data will be managed using the application of Statistical Product and Service Solution (SPSS) version 24. And the data analysis method used in this study is multiple linear regression analysis.

3.2. Population and Sample

The population in this study according to the website www.atrbpn.go.id states that there are as many as 217 Notary/PPAT offices in the city of Palembang. In this study, the researcher used a purposive sampling technique where the sampling was selected based on the criteria, namely notaries who had more than five years of experience and who had reported the last 5 years' tax returns, as many as 50 notary offices in the city of Palembang.

3.3. Variable Operational Definition

1. Tax Compliance

Tax compliance according to Rahayu (2017) is the obedience of taxpayers in implementing tax regulations or provisions in accordance with applicable rules and regulations. According to Kusuma (2016) the indicators of tax compliance are

1. Compliance in registering
2. Compliance to report SPT (Annual Notification Letter)
3. Compliance in calculating and paying taxes owed,
4. Compliance in paying tax arrears.

2. Tax Knowledge

Tax knowledge according to Adi (2018) is tax information that can be used by taxpayers as a basis for acting, making decisions, and to take certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. According to Adi (2018) indicators of tax knowledge are as follows:

1. Taxpayer's knowledge of the tax function
2. Taxpayer's knowledge of general provisions and taxation procedures
3. Knowledge of the tax system

3. Tax Socialization

Socialization according to Veronica (2015) is a process to build or instill group values in a person. So it can be concluded that tax socialization is an effort made by the Directorate General of Taxes to impart knowledge, information, guidance and motivation either directly or indirectly to community groups, especially for taxpayers to understand things related to taxation and how/ the method used in paying taxes.

According to s (2016) the indicators of tax socialization are as follows:

1. Procedures for conducting socialization
2. Frequency of doing socialization
3. Clarity in conducting tax socialization

4. Tax Service

Tax services according to Bahri et al (2018) are services that can provide satisfaction to taxpayers and still meet accountable standards and are carried out with high motivation on an ongoing basis. According to Kusuma (2016) tax service indicators are as follows:

3. Reliability (Reliability)
4. Responsiveness
5. Guarantee
6. Empathy
7. Tangible evidence

5. Tax Sanction

Tax Sanctions according to Mardiasmo (2016) are guarantees that tax laws and regulations (tax norms) will be complied with/obeyed/obeyed. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. According to Rara Susmita & Supadmi (2016) the indicators of tax sanctions are as follows:

1. Tax sanctions are needed to create discipline in fulfilling tax obligations
2. Sanctions are applied to all taxpayers who violate
3. Tax sanctions are given to taxpayers according to the violations committed

The application of tax sanctions must be in accordance with applicable laws and regulations
4. Findings and Discussions

Based on the results of the F test in table 2, it shows that knowledge, socialization, service, and tax sanctions have a simultaneous effect on tax compliance so that H1 is accepted.

Table 2. F . Test Results

| Model      | Sum of Squares | df | Mean Square | F       | Sig.  |
|------------|----------------|----|-------------|---------|-------|
| Regression | 55,292         | 4  | 13,823      | 17,479  | .000b |
| Residual   | 35,588         | 45 | 0,791       |         |       |
| Total      | 90,880         | 49 |             |         |       |

a. Dependent Variable: PY  
b. Predictors: (Constant), PX4, PX2, PX3, PX1

Source: SPSS Output Results

Based on table 3 shows that tax knowledge partially affects tax compliance, this is because the B value of 0.236 has a significance value of <0.05 so H2 is accepted. Partial tax socialization also has an effect on tax compliance where the B value of -0.140 has a significance value of <0.05 so H3 is accepted. Tax services partially also have an effect on tax compliance where the B value of 0.326 has a significance value of <0.05 so H4 is accepted. Then, partially tax sanctions have no effect on tax compliance where the significance value is > 0.05 so H5 is rejected.

Table 3. t -Test Results

| Model   | Unstandardized Coefficients | Standardized Coefficients | t     | Sig.  |
|---------|-----------------------------|----------------------------|-------|-------|
|         | B                           | Std. Error                 | Beta  |       |
| (Constant) | 9,514                      | 2,070                      | 4,596 | 0,000 |
| PX1     | 0,236                       | 0,079                      | 0,543 | 2,978 | 0,005 |
| 1       | PX2                         | -0,140                     | 0,043 | -0,311| 3,297 | 0,002 |
|         | PX3                         | 0,326                      | 0,056 | 0,596 | 5,850 | 0,000 |
|         | PX4                         | -0,212                     | 0,107 | -0,373|       | 0,054 |
Based on the results of the Simultaneous F test, it can be concluded that simultaneously knowledge, socialization, service, and tax sanctions have an effect on tax compliance where the significance level is 0.000 < 0.05 where the results of H1 are accepted. In this case, compliance will be achieved if there is a unidirectional relationship between knowledge, socialization, service, and tax sanctions with taxpayer compliance or the occurrence of a positive reciprocal relationship between taxpayers and the Directorate General of Taxes to create compliance where taxpayers in this case have good knowledge, regular tax socialization, good tax services, as well as effective and efficient tax sanctions of course this will have a significant effect on the compliance of individual taxpayers who do free work, especially those who work as notaries in the city of Palembang.

Based on the results of the t-test, tax knowledge has an effect on tax compliance where the B coefficient value obtained is 0.236 with a significance value <0.05 so that the results of H2 are accepted. These results support the TPB theory which explains that internal information from taxpayers will affect a person's behavior. Someone who has a lot of information will certainly be aware of and comply with his tax obligations. The results of this study indicate that there is an effect of the tax knowledge variable on the compliance of individual taxpayers who do independent work. This study is in line with the results of research conducted by Wulandari (2015), Veronica (2015), Rahayu (2017), and Putri and Setiawan (2017), and where in their research they state that tax knowledge has a positive and significant effect on taxpayer compliance.

Based on the results of the t-test, tax socialization has an effect on tax compliance where the B coefficient value obtained is -0.140 with a significance value <0.05, so that the results of H3 are accepted. According to the results of this data, socialization has a negative effect on taxpayer compliance, this can be explained by the more routine taxpayers participate in socialization, the lower the level of tax compliance. This is because the respondents studied are taxpayers who are still thinking about fulfilling their tax obligations without having to participate in tax socialization. The results of this study are different from previous studies by Stefani Siahaan and Halimutusyadiah (2019), Lestari (2018), and Veronica (2015) which state that tax socialization has no significant effect on tax compliance.

Based on the results of the t-test, tax services have an effect on tax compliance where the significance value is <0.05 so that H4 is accepted. The results of this study support the TPB theory where in the TPB theory it is explained that someone will do something because of individual belief in the results and evaluation of these results. In this case, if we relate it to tax services, of course with good service, convenience and ease of access to the tax office, as well as the friendliness of officers in serving taxpayers, of course this will affect taxpayers and taxpayers will have the view that the taxation process is not difficult and easy to understand. The results of this study indicate that there is an effect of the tax service variable on the compliance of individual taxpayers who do independent work in the city of Palembang. The results of this study are in line with the results of research by Mory (2015), Putri and Setiawan (2017), and Bahri et al (2018) which state in their research that tax services have a positive and significant effect on individual taxpayer compliance.

Based on the results of the t test, tax sanctions have an effect on tax compliance where the B
coefficient value obtained is -0.212 with a significance value > 0.05, so that H5 is rejected. Their taxes will continue to report taxes owed this is because the notary profession is a professional profession which of course has a code of ethics so that if you violate the law, especially if you don't pay taxes, of course the credibility of the notary office will also be questioned considering they are legal practitioners. The results of this study are in line with research by Lestari (2018) and Bahri et al (2018) which state that tax sanctions have no significant effect on taxpayer compliance. This is different from the research of Veronica (2015) and Elfin et al. (2017) which state that tax sanctions have a positive effect on tax compliance.

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