

STRATEGIES TO IMPROVE COMPLIANCE WITH ANNUAL INDIVIDUAL TAXPAYER TAX RETURN (WPOP) REPORTING

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One of the obligations of taxpayers is to submit an Annual Tax Return (SPT) for both individuals and entities. The number of Taxpayers submitting Annual Tax Returns at the Primary Tax Service Office is still low. The aim of this research is to identify strategies that can be implemented to increase individual taxpayer compliance with their tax obligations, especially the Annual Tax Return. Data collected using interview and observation methods. The population in this research is Individual Taxpayers (WPOP) registered at one of the Pratama KPPs who have not yet or are late in reporting their Annual SPT as well as employees at one of the Pratama KPPs, namely Account Representatives (AR). The data analysis used in this research is data triangulation in order to find relevant results. The research results show that the factors for individual taxpayer non-compliance in reporting annual SPT are taxpayer awareness, use of e-filing applications, and tax socialization media. The strategy that can be carried out by one of the KPP Pratama is to increase compliance with the annual SPT report by conducting socialization about tax obligations, conducting socialization about how to use e-filling, imposing tax sanctions on individual taxpayers who are negligent and do not report taxes, and optimizing the use of technological media in socializing the obligation to report Annual Tax Returns for individual taxpayers. The theoretical and policy implications of the research are that it can provide empirical evidence regarding the factors that cause non-compliance in individual taxpayers' annual SPT reporting and strategies that need to be implemented to increase individual taxpayer compliance in reporting annual SPT.

Keywords: Tax Compliance, Individual Taxpayers, Annual SPT reporting

INTRODUCTION

Indonesia's state revenue in 2022 was realized at IDR 2,626.4 trillion or 115.9% of the target of IDR 2,266.2 trillion. Taxes have a very important role in realizing state revenue. Of the total realization of state revenue, the realization of tax revenue reached IDR 2,034.5 trillion or 114% of the 2022 target. The realization of tax revenue will decrease and not reach the target, one of which is because there are still corporate and individual taxpayers who do not submit annual tax returns [1].

One of the obligations of Taxpayers (WP) is to report the Annual Tax Return (Annual Tax Return) for both individuals and business entities [2]. The researcher has obtained data on registered taxpayers and data on taxpayers reporting the Annual Tax Return, the data was obtained from the data quality assurance section. The following are details of data on registered taxpayers (taxpayers) and report their Annual Tax Returns from 2019 to 2023 at one of the Primary Tax Offices:

Table 1. Number of Taxpayers registered and reporting Annual Tax Return for 2019-2023

Year	Registered Taxpayer	Effective Taxpayer	Taxpayers Have Reported Tax Returns	Percentage
2019	218.773	70.141	52.111	74%
2020	232.569	77.275	43.673	57%
2021	295.073	85.340	65.072	76%
2022	309.475	93.871	69.300	74%
2023	322.290	119.274	76.487	64%

Source : KPP

Pratama

Based on table 1, it shows that the realization of annual tax return reporting from 2021 to 2023 continues to experience a decline in effective annual tax return reporting for taxpayers (taxpayers). In 2023, taxpayers (taxpayers) in one of the Primary Tax Offices out of 322,290 registered only 119,274 are required to report the Annual Tax Return, but the reporting percentage in that year is very low at 64%.

The factor of low compliance of taxpayers (taxpayers) in reporting annual tax returns causes a decrease in state revenue, which is caused by the lack of knowledge of taxpayers (taxpayers) about the obligations of a taxpayer (WP) that must be fulfilled and the low knowledge of personal taxpayers (taxpayers) in terms of annual tax return reporting carried out online using the application *e-filling*, plus there is still a lack of socialization of KPP Pratama in tax reporting to improve compliance with annual tax return reporting [3].

Taxpayer awareness is the main factor to increase taxpayer compliance in reporting annual tax returns, currently the concept of *Self Assessment System* It is used as a way to calculate, pay, and report its tax obligations yourself. The low awareness of taxpayers in fulfilling tax obligations will affect the level of compliance of taxpayers in reporting annual tax returns [4]. Actually, for now annual tax return reporting can be done anywhere through *e-filling*, but there are still many taxpayers (taxpayers) who do not know how to use *e-filling* and still report annual tax returns

manually [5]. Use *e-filing* which can easily and effectively increase taxpayer (taxpayer) compliance [6].

One of the ways that several Primary Tax Service Offices (KPP) have done is to provide tax sanctions to taxpayers (taxpayers) who do not carry out their tax obligations, one of which is the tax sanctions given by the Directorate General of Taxation (DGT) to taxpayers (taxpayers) who do not or are late in reporting the Annual Tax Return [7].

In order to improve compliance with the Annual Tax Return reporting, the Tax Service Office (KPP) must be able to socialize about tax obligations to all Taxpayers (WP) in a continuous way to socialize how to use the application *e-filing*, imposing sanctions on taxpayers (taxpayers) who are negligent and do not carry out tax obligations, and optimizing the use of technology media in socializing the obligation to report annual tax returns of individual taxpayers [8].

THE LITERATURE REVIEW

Compliance Theory

Compliance Theory (*Compliance Theory*) describes a situation where a person follows certain orders or rules that have been set. Taxpayer compliance is a behavior that is based on taxpayers' awareness of tax obligations and compliance with laws and regulations [9]. According to [10] Taxpayer compliance can be used as an indicator as a tool to measure the contribution of the community in development. Compliance in fulfilling tax obligations voluntarily (*Voluntary of Compliance*), means the *self assessment* implemented by the Directorate General of Taxes (DGT), where taxpayers are responsible for calculating, paying, and reporting their tax obligations. Taxpayers are parties that play an active role in calculating, paying, and reporting the amount of their taxes to the Tax Service Office (KPP) or through an online administration system that has been created by the Directorate General of Taxes [11]. Another theory to increase taxpayer awareness is the Theory *Deterrence* (Prevention and Punishment) which states that the taxpayer will comply when there are strict sanctions and supervision from the tax authorities [12].

At this time, the Directorate General of Taxes (DGT) has used the concept of a *self assessment* in carrying out tax administration which is useful for carrying out the task of coaching, supervising and applying sanctions to the delay in fulfilling tax obligations [3]. Based on the general provisions of taxation, the supervisory function has an important role in the concept of *self assessment system*, because without supervision in the condition that the level of compliance of taxpayers is still low, resulting in the system will not run properly, so taxpayers will still carry out their tax obligations incorrectly and in the end state revenue from the tax sector cannot reach its target or will experience a decrease [13].

METHODS

The object of research in this study is about the compliance of individual taxpayers. The location of the research was carried out in one of the Purwakarta primary tax service offices. This study uses a qualitative method. Qualitative methods are used to be able to describe flexible research methodologies. The data taken is real data or in accordance with facts, because the data

is obtained directly from the field which is part of the research [14]. The situation used is a social situation related to the place, the perpetrator, and the activity carried out [15].

In qualitative research, there is a research paradigm, the research paradigm that will be used in this study is an interpretive research paradigm, which is carried out to photograph and analyze the compliance of individual taxpayers in one of the primary tax service offices [15]. The data collection techniques used in this study are through documentation and through in-depth observations or observations, as well as interviews with people who have experience and are relevant in the field of taxpayer compliance.

The data used in this study are primary data and secondary data. The primary data used in this study are transcripts of interview results and records of the results of direct observations regarding the compliance of individual taxpayers. Meanwhile, secondary data in the study uses regulatory documents or tax laws and regulations and other data related to taxpayer compliance.

The data collection technique used in the study used field research (*field research*) and literature research (*Library Research*) which refers to the data *Collection Method*. Field research is carried out by conducting interviews, observations, and document reviews [16]. The document review carried out in this study is by examining secondary data documents. Such as regulations and laws and regulations regarding taxation. The interviews that will be conducted in this study are in the form of *semi-Structured Interviews* with the *In-Deph Interview*. The purpose of the interview in this study is to find out the level of compliance of taxpayers in one of the Purwakarta primary tax service offices [9]. In conducting interviews, there were several respondents who were resource persons in the study. First, Mr. Bubun is a representative of the tax extension officer of the Pratama Pratama Tax Service Office, and second, Mr. Nurkholis, one of the representatives of entrepreneurs in the field of convection. Third, Mrs. Sumiati is a representative of individual taxpayers who work in one of the companies, namely PT Tuwin Jaya Perkasa. Fourth, Mr. Deni, one of the ARs (*Account Representative*) at the Primary Tax Service Office. In this study, the researcher used the *Observation of Uncontrolled Observational Studies* and *participant observation*.

The data analysis technique that will be used in this study is the triangulation method, by collecting data, reducing data and managing data presentation by conducting credibility tests regarding the data that is already owned [14]. Data collection is carried out by conducting observations, interviews, and field documentation (Nasihin et al., 2020). When reducing data, they must be able to choose information obtained from the results of interviews and observations. To manage the presentation of data in this study, a description of the results of the data obtained from data reduction is carried out to prevent bias in interpreting the data owned. The following is the data triangulation model that was recorded:

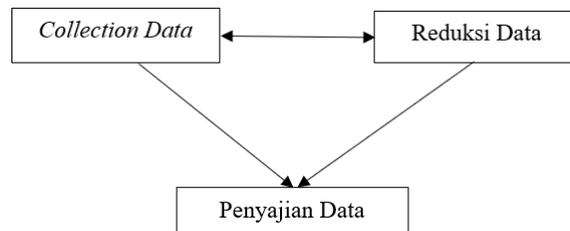


Figure 1. Triangulation of Analysis Data

Basically, taxpayer compliance is one of the main factors in increasing state revenue, for this reason it is necessary to have strategies carried out by the Primary Tax Service Office (KPP) to increase the compliance of individual taxpayers. The framework of thought in the research is used to facilitate the qualitative research process, the following is the research framework used at the time of the research.

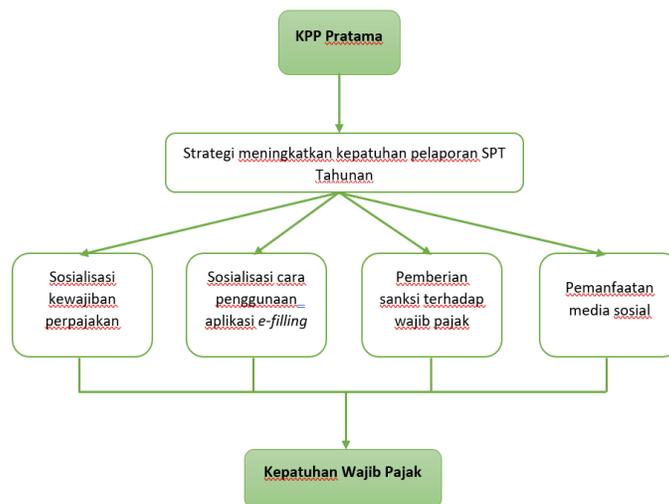


Figure 2. Mindset

RESULT AND DISCUSSION

Factors affecting the non-compliance of Individual Taxpayers in reporting Annual Tax Returns

1. Taxpayer Awareness

An important factor in taxpayer compliance is the awareness of the taxpayer himself related to the obligation to report the Annual Tax Return, the following is the result of an interview conducted by the researcher with WP A is an individual who works as a tailor who has an NPWP, WP A states that:

"I didn't know that I had an obligation to report the Annual Tax Return, even though I had no income since the pandemic in 2020, so I don't think there is anything that needs to be reported to the tax office"

This is in line with the results of interviews with tax employees or commonly called Account Representatives (AR). AR A stated:

“WP said, “I don't know if I still have to report the Annual Tax Return if I have retired”, the WP feels that if I have retired there is no longer an obligation to report the Annual Tax Return”

Furthermore, the researcher's interview with WP B who is an individual who owns a chicken farming business stated that:

“I was late to report my tax return this year because I forgot, usually I get an SMS from the tax office to report my tax return, sir”

This is in line with the answer from AR B which states that:

“Many taxpayers say they don't remember to report the Annual Tax Return, socialization efforts to remind taxpayers have been carried out by sending SMS, WA Blast and also directly, but it is difficult to embrace all taxpayers because our area is large, taxpayer data that changes but is not updated and registered taxpayers are many and diverse”

Individual taxpayers have the obligation to report their annual tax returns when they have an NPWP that is still effective or still active, even though the individual taxpayer has retired or no longer has income (nil). It can be seen that the low awareness of taxpayers (taxpayers) to report annual tax returns is caused by the lack of knowledge of taxpayers (WP) about the obligations that must be fulfilled if they have an NPWP.

Based on research conducted by [17] which in his research stated that taxpayer awareness affects compliance variables in the submission of the Annual Tax Return.

2. Use of e-filing application

The use of e-filing *applications* to report the annual tax returns of individual taxpayers, there are still many that have not been known by several individual taxpayers (taxpayers), can be seen from the researcher's interview with WP C, who is an ASN in, who states that:

“I used to report my tax return by filling out the tax return form manually, I didn't understand how to use this e-filing application”

Further information from AR C:

“many taxpayers who come to report their tax returns but do not know how to use the e-filing application which is actually easier to use than filling out a manual tax return”

Based on the results of the interview, it can be seen that the use of the application *e-filing* will make it easier for individual taxpayers to report their annual tax returns and will increase the compliance of individual taxpayers. This is in accordance with research conducted by [5] which states that a positive and significant influence is produced between the *e-filing* (X) on Taxpayer Compliance (Y) in submitting the annual tax return.

3. Tax Sanctions

The strategy to increase taxpayer compliance is to provide sanctions to individual taxpayers so that individual taxpayers have awareness and comply with the obligation to report the Annual Tax Return.

Based on the results of observations, it is known that tax sanctions can create a deterrent effect on individual taxpayers and can increase compliance with annual tax return reporting, but there are also individual taxpayers (taxpayers) who do not know the sanctions or fines if they do not report the annual tax return. Based on research conducted by [11] which states that the imposition of tax sanctions can provide a deterrent effect to Taxpayers (WP) to be more compliant in carrying out their tax obligations.

4. The media used to socialize taxpayers' obligations also affects taxpayers' non-compliance

Based on observations made at one of the Primary Service Offices (KPP) that technological advances can make it easier for a person to obtain new information in a short time. With technological advances, it will make it easier for KPP to socialize tax obligations both directly and *Online* through KPP's social media such as Instagram, TikTok, Whatsapp, Website, and various other media. This tax socialization can certainly increase the awareness, knowledge and compliance of individual taxpayers (WP) to carry out their tax obligations, one of which is to report the Annual Tax Return. This is supported by the research conducted [4] who stated that the use of social media and communication is able to strengthen the relationship between tax socialization and tax compliance at KPP Pratama.

Strategies that KPP must implement to improve compliance with Annual Tax Return Reporting

1. Conducting socialization about tax obligations equally to all Individual Taxpayers

Based on the results of research conducted by [3] which states that the appropriate strategy to increase taxpayer compliance is to increase tax socialization efforts to help individual taxpayers increase tax knowledge. There are many individual taxpayers who do not understand and do not understand their tax obligations when they have an NPWP.

It can be noted that by optimizing comprehensive socialization to all registered individual taxpayers, it will provide knowledge about what obligations must be fulfilled by individual taxpayers and increase the awareness and compliance of individual taxpayers to be active in reporting annual tax returns. According to [18], The higher the understanding and knowledge of taxation in individual taxpayers, the fewer taxpayers who violate tax regulations, so this can cause the level of taxpayer compliance to increase.

2. Socializing the e-filing application

The implementation of e-filing has a positive effect on taxpayer reporting compliance (Wardhani, Kristina, and Adi, 2020), this is in line with research conducted by [19] which concludes that the use of the *e-Filing* has an effect in increasing individual taxpayer compliance with MSMEs. *E-filing* is interpreted as a process or way of presenting electronic tax returns on *Application Service Provider* (Application Service Provider) or the DGT website with www.pajak.go.id website address, be it *real time* or online through an internet connection. There

are still many individual taxpayers (WP) who have not been able to use *e-filing* making compliance with the Annual Tax Return reporting low.

Socialization related to the use of *e-filing* must be carried out by KPP so that individual taxpayers (taxpayers) can report their annual tax returns independently and will increase compliance with annual tax return reporting. By utilizing technology media, socialization can be done without having to come directly to the taxpayer or done online through Instagram, YouTube, Zoom, and website by making photos/videos of tutorials on the use of *e-filing*. The following is a *flowchart* for reporting the Annual Tax Return for Individuals using the *e-filing application* :

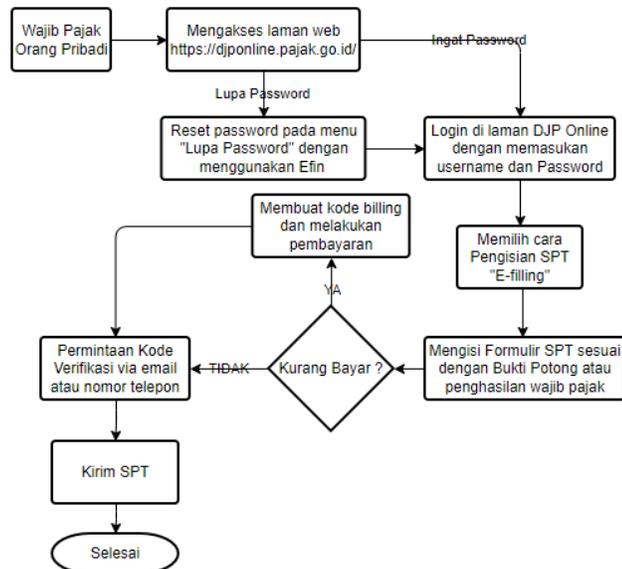


Figure 3. Procedures for reporting the Annual Tax Return for Individuals using e-filing

From the image above, it can be seen how the WPOP (Individual Taxpayer) process reports the annual tax return independently as follows:

1. WPOP accesses the <https://djponline.pajak.go.id/> website and logs in using the username and password that has been created previously, if the taxpayer forgets the password, then select the "forgot password" menu on the website to reset the password by using the efin obtained from the nearest KPP (Tax Service Office).
2. After individual taxpayers can log in, taxpayers select the "Report" menu, then select the "E-filing" service and select "Create Tax Return".
3. Individual taxpayers will be asked to answer questions related to the work or business they are running, the tax obligations of the Husband or Wife, and related to the gross income received in 1 tax year.
4. Individual taxpayers choose the tax year to be reported, whether the status is normal or a correction of the tax return.

5. Individual taxpayers must fill out the annual tax return form in accordance with the withholding proof received from the workplace or fill in according to the income received by the individual taxpayer in 1 tax year, as well as report the addition or reduction of assets and the addition or reduction of debts in that tax year.
6. If the tax return is underpaid, the individual taxpayer is required to pay the shortfall in advance by making id.billing and depositing it through the bank, post, or using m-banking.
7. When an individual taxpayer completes the annual tax return, the individual taxpayer will verify by using the verification code sent to the email or mobile phone number of the individual taxpayer, enter the verification code and send the tax return. Proof of annual tax return report will be sent automatically to the registered individual taxpayer's email address.

3. Imposition tax sanctions on Individual Taxpayers

The imposition of wajib sanctions is a driver for individual taxpayers who are negligent in carrying out their tax obligations and have never reported their tax obligations. Tax sanctions will be used as a tool to prevent individual taxpayers from violating tax norms or laws. By optimizing the imposition of sanctions on all registered individual taxpayers (taxpayers) who neglect to carry out their tax obligations, it will have a deterrent effect and this will increase the compliance of individual taxpayers [20]. This is in line with research conducted by [4] Regarding tax sanctions, it has a positive and significant effect on the mandatory compliance of individuals. Where the stricter the tax sanctions, the more taxpayer compliance will increase.

4. Optimizing the use of technology media in socializing the obligation to report the Annual Tax Return

Tax Service Offices (Tax Service Offices) can take advantage of technological media advances to improve compliance with Annual Tax Return reporting for individual taxpayers, such as:

1. Make posts, both photos and videos, on the KPP (Tax Service Office) Instagram related to what are the obligations of individual taxpayers (WP) that must be fulfilled, when is the deadline for reporting the last tax return, tax sanctions, and other important notices.
2. Holding a live podcast through KPP (Tax Service Office) youtube which can be watched by individual taxpayers who provide important information related to tax obligations.
3. Submit notifications for annual tax return reporting to individual taxpayers (WP) using SMS, Whatsapp, and Email media
4. Holding socialization about the obligations of individual taxpayers (taxpayers) through the Zoom application

In line with the research conducted by [21], tax socialization and the use of social media and communication have a significant effect on the tax compliance of individuals to report their annual tax returns. The following is a picture socialization carried out by KPP Pratama to individual taxpayers regarding the obligations that must be fulfilled by individual taxpayers (WP) using the zoom meeting application.

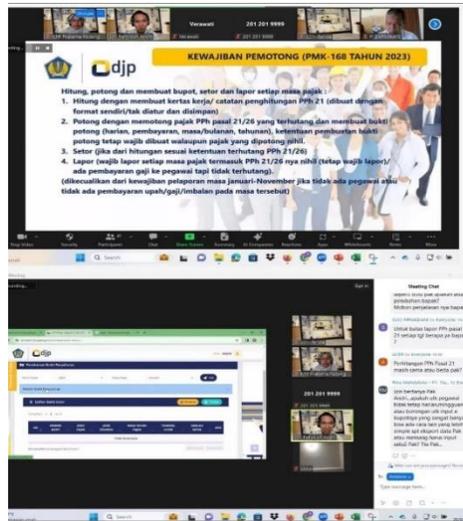


Figure 5. Tax Socialization Using the Zoom Merging Application

CONCLUSION

Taxpayers' non-compliance in reporting their annual tax returns at the primary tax office (Tax Service Office) can be influenced by several factors such as taxpayers' awareness of tax obligations, the use of email, the use of e-filing applications for reporting the Annual Tax Return, tax administrative sanctions, and socialization media for reporting the Annual Tax Return. The strategy that can be carried out by the Primary Tax Service Office (KPP) in increasing compliance with the annual tax return report for individual taxpayers is by socializing tax obligations evenly to individual taxpayers (WP) throughout Indonesia, socializing the procedures for using e-filing both directly and by making videos or images of tax return reporting tutorials using *the e-filing* for individual taxpayers, socializing tax sanctions and optimizing the imposition of tax sanctions on all individual taxpayers (WP) who do not fulfill their obligations, and utilizing technological advances in socializing tax obligations for individual taxpayers, such as the use of Instagram, Youtube, TikTok, and other media.

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Conflict of Interests

The author has no conflict of interest, no relationship, financial or otherwise, with any individual or organization that has a direct or indirect financial interest in the subject matter discussed in the manuscript and could inappropriately influence the author's work or commit plagiarism.

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