

**Effect of Income Level, Taxation Sanctions
And The Tax Rates on It
Individual Taxpayer Compliance
At KPP Pratama Jakarta Kebayoran Lama**

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Abstract

This research aims to determine the influence of income levels, tax sanctions and tax rates on personal taxpayer compliance at KPP Pratama Kebayoran Lama. The type of research used in this research is quantitative research. The population in this study were individual taxpayers of the KPP Pratama Kebayoran Lama. The sample for this research was determined using the Slovin formula so that the total sample was 100 samples. The data analysis technique used is Multiple Linear Regression with the SPSS version 25 program. The research results show that simultaneously the level of income, tax sanctions and tax rates influence taxpayer compliance. Income level influences taxpayer compliance. Tax sanctions affect taxpayer compliance. Tax rates influence taxpayer compliance. System have a positive effect on motor vehicle taxpayer compliance.

INTRODUCTION

Taxation is the largest contribution to state income. Mardiasmo (2019) states that taxation is a mandatory contribution paid by the people to the state which will later be transferred to the state treasury as state income. National expenditure and financing of public interests can be financed from state income originating from taxes. This understanding explains that taxes are mandatory

contributions that people pay to the state in accordance with statutory regulations without receiving direct remuneration.

The imposition of taxes carried out by the government in the form of collecting taxes on taxpayers who have tax obligations, both business entities and individuals, is essentially the main obligation and active role of taxpayers who directly and participate together to fulfill tax obligations and state finances. , and for state development. The perception of every taxpayer in fulfilling revenue originating from tax collections emphasizes the simplicity and ease of management administrative procedures in collecting taxes, considering that paying taxes is the principle of every taxpayer's obligation and the principle of revenue management. The process of implementing tax obligations that will be carried out by each taxpayer is regulated in accordance with the governing tax regulations. (jdih.kemenkeu.go.id)

The Kebayoran Lama Tax Service Office (KPP) was established based on the Decree of the Minister of Finance of the Republic of Indonesia Number 443/KMK.01/2001 dated 23 July 2001 concerning the Organization and Work Procedures of Regional Offices of the Directorate General of Taxes, Regional Offices of the Directorate General of Taxes, Tax Service Offices (KPP) , Land and Building Tax Service Office (KP PBB), Audit Office and Tax Potential Observation.

The working area of KPP Pratama Kebayoran Lama based on PMK Number 206.2/PMK.01/2014 dated 17 October 2014 covers Kebayoran Lama District which consists of six sub-districts, namely North Kebayoran Lama, South Kebayoran Lama, Cipulir, North Grogol, South Grogol and Pondok Pinang. This means that the tax potential is very broad, stretching from the Rawa Belong T-junction, Kemandoran, Palmerah, to the south, namely Friday Market, Ciputat and Lebak Lubus. The following is the number of individual taxpayers registered in the Kebayoran Lama KPP Pratama Working Area.

There are several factors that influence individual taxpayer compliance, but in this research the author only limits it to factors such as income level, tax

sanctions and tax rates. One of the factors that influences taxpayer compliance is income level. According to Sukirno in Krisnadeva & Merkusiwati (2020), Income is the amount of income earned by people for their work performance in a certain period, whether daily, weekly, monthly or annually. The income of each household varies. Some have high, medium, and some low income. This is the cause of tax arrears.

Another factor that influences taxpayer compliance is tax sanctions. Tax sanctions can also affect taxpayer compliance, considering that taxes are coercive. The imposition of these sanctions is determined by the Directorate General of Taxes to create taxpayer compliance in carrying out their tax obligations. It is important for taxpayers to understand what sanctions are contained in tax regulations, so that they know the legal consequences of what they do or do not do.

The third factor that influences taxpayer compliance is the tax rate itself. According to Chandra & Sandra (2020), the tax rate is a percentage used to calculate the tax owed which taxpayers must pay to the state. Tax rates are one of the factors that determine the level of taxpayer compliance. If the rates are unbalanced or inappropriate, the tax rate is high while the taxpayer's income is low or the rate is low while the taxpayer's income is high, this will cause taxpayer compliance to decrease.

Based on the background of the problem described above and In accordance with the problem formulation above, the objectives of this research are as follows: To test and analyze the simultaneous influence of income levels, tax sanctions and tax rates on individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama. To test and analyze the partial influence of income level on individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama. To test and analyze the partial influence of Tax Sanctions on Individual Taxpayer Compliance at KPP Pratama Jakarta Kebayoran Lama. To test and analyze the partial influence of tax rates on individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama.

2. LITERATURE REVIEW

Theory of Planned Behavior

Theory of Planned Behavior (Theory of Planned Behavior). This theory was developed by Ajzen which is a development of the Theory of Reasoned Action. The Theory of Planned Behavior emphasizes behavioral intentions as a result or result of a combination of several beliefs. Intention is a conception of planned action in achieving behavioral goals. The theory of planned behavior explains the relationship between a person's attitudes and behavior (Wardani, 2020).

In the theory of planned behavior there are several goals and benefits, including predicting and understanding motivational influences on behavior that is not under the individual's own control or will. To identify how and where to direct strategies for behavior change and also to explain important aspects of human behavior. This theory provides a framework for studying attitudes toward behavior. Based on this theory, the main thing in this theory is the intention to behave. This theory of planned behavior is based on the assumption that humans are rational creatures and they use the information possible to them systematically. The Theory of Planned Behavior is a theory that explains the causes of behavioral intentions.

This research uses the Theory of Planned Behavior as a basic theory because of its role in the relationship between research variables. The components contained in the Theory of Planned Behavior have an influence on behavioral intentions, where behavioral intentions also influence taxpayers' compliant behavior in paying taxes. Income level can be described as an individual's condition regarding financial aspects, this influences the intentions of the individual, who in this case is the taxpayer. Tax sanctions can be described by behavioral controls related to good judgment or vice versa based on the behavior concerned regarding taxation. Meanwhile, tax rates can be described as subjective norms that can trigger behavioral intentions in paying taxes.

Taxpayer Compliance

Taxpayer compliance is the action of taxpayers who must carry out all their obligations in paying taxes and enjoy all rights from paying taxes in accordance with the provisions of applicable tax legislation. The attitude of taxpayers is not just to be afraid of applicable sanctions, but taxpayers must also be punctual in submitting their statement letters.

Income Level

Income level is the result of searching for a job so as to earn income. Taxpayer compliance will be determined based on income level, and it can be explained that the greater the income received, the greater the taxpayer's compliance (Santi in Wea, 2022). Subjective norms are related to the influence of the social environment that is felt by a person to behave or not behave, subjective norms are a person's perception of the views of society that provide support or do not provide support in behavior. Therefore, the relationship between income level and financial behavior can be interrelated. If income increases, a person will be more responsible in managing their finances, but if they are used well to meet needs, not to fulfill momentary desires.

Tax Sanctions

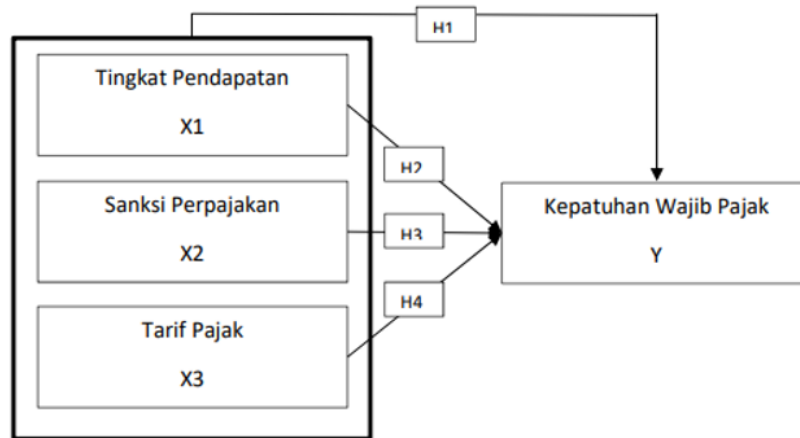
Tax sanctions are a guarantee for taxpayers to pay taxes and in order to raise awareness and increase Taxpayers' awareness (Tax compliance) of their tax obligations, as well as a means that if negligence, violations or crimes against tax obligations occur, they will be subject to administrative and criminal sanctions (M. Farouq , 2018). So, it can be said that tax sanctions are a punishment for taxpayers who do not comply with regulations in fulfilling their obligations in paying taxes, whether in the form of administrative sanctions or criminal sanctions.

Tax Rates

The tax rate is a provision in the form of a percentage (%) or the amount of tax that must be paid by Taxpayers based on their tax objects. Tariffs are the basis of imposition when calculating tax from a tax object. Generally, the tax rate is in the form of a percentage that has been determined by the government, so that

government policy in determining rates has an important role which will have an impact on whether or not taxpayers comply.

Framework Of Thinking



Picture 1 Framework Of Thinking

Hypothesis

H1: It is suspected that income levels, tax sanctions and tax rates are influential Regarding Taxpayer Compliance.

H2: It is suspected that income level influences taxpayer compliance

H3: It is suspected that tax sanctions have an impact on taxpayer compliance

H4: It is suspected that tax rates have an influence on taxpayer compliance

RESEARCH METHOD

The research method used is a quantitative method. The research location was carried out at KPP Pratama Jakarta Kebayoran Lama where questionnaires were distributed using Google Form to respondents and the population of the number of individuals at KPP Pratama Jakarta Kebayoran Lama in 2022 was 250,843 taxpayers where the sample uses the Slovin formula.

$$n = \frac{N}{1 + N(e)^2}$$

Where

n= sample size

N= population size

e= tolerance limit

In this case, we use the Slovin formula, which involves making calculations depending on the sample size.

$$n = \frac{250.843}{1+250.843(0,1)^2}$$

$$n = \frac{250.843}{1+250.843(0,01)}$$

$$n = \frac{250.843}{1+2.508,43}$$

$$n = \frac{250.843}{2.509,43}$$

$$n = 99,96$$

From the calculation above, it can be seen that the number of samples (n) is 100 Individual Taxpayers registered at KPP Pratama Jakarta Kebayoran Lama.

Table 1. Questionnaire Statement Items

No	Statement
Taxpayer Compliance	
1	I have a NPWP as a taxpayer identity
2	I registered to get a NPWP because I already have income
3	I reported the Annual Tax Return myself to the Tax Service Office
4	I filled out the Annual Tax Return correctly
5	I report the tax owed according to the tax provisions
6	I pay the taxes owed on time
7	I paid the tax arrears with the amount in arrears
8	I have tax arrears
Income Level	
1	I obey paying taxes even though my income is low
2	The size of my income does not prevent me from paying taxes
3	I am able to pay the amount of tax imposed
4	The income I earn can meet my main needs and obligations
Tax Sanctions	
1	The tax sanctions imposed on violators of tax regulations are quite heavy
2	The tax sanctions imposed on violators of tax regulations are in line with my expectations

No	Statement
3	The imposition of quite heavy tax sanctions is one means of educating taxpayers
4	The imposition of tax sanctions deters tax violators
5	Tax sanctions must be imposed on violators without tolerance
6	The implementation of tax sanctions is in line with my expectations
Tax Rates	
1	Tax rates that are too high cause me to commit tax evasion fraud
2	A reduction in tax rates increases my willingness to pay taxes
3	I can afford to pay taxes based on the applicable rates
4	The tax rate does not determine the extent of my awareness of paying taxes

The dependent variable of this research is Taxpayer Compliance, while the variable Independent of this research are Income Levels, Tax Sanctions and Tax Rates. The data is processed using the SPSS 25 program application. Test data instruments which are divided into validity tests and reliability testing is used as a data analysis method. Next, analysis is carried out descriptive and classical assumption tests include normality, multicollinearity and heteroscedasticity tests. Next, multiple regression testing and hypothesis testing are carried out includes T test, F test and determination analysis.

Results and Discussion

Reliability Test Results

Table 2 Reliability Test Results

Variable	Cronbach's Alpha value	Condition	Information
Taxpayer Compliance	0,653	0,60	Reliable
Income Level	0,725	0,60	Reliable
Tax Sanctions	0,680	0,60	Reliable
Tax Rates	0,692	0,60	Reliable

Source: SPSS data processing results version 25, 2023

Based on the table above, it can be seen that all research variables have a Cronbach Alpha value ≥ 0.6 . Thus, the results of the reliability test on the variables Taxpayer Compliance, Income Level, Tax Sanctions and Tax Rates can be said to be reliable. so that all statement items can be trusted and can be used for further testing.

Validity Test Results

Table 3. Validity Test Results

Variable	Statement No	Calculated R value	R Value Table	Information
Taxpayer Compliance	1	0,610	0,3610	Valid
	2	0,530	0,3610	Valid
	3	0,576	0,3610	Valid
	4	0,551	0,3610	Valid
	5	0,631	0,3610	Valid
	6	0,631	0,3610	Valid
	7	0,390	0,3610	Valid
	8	0,404	0,3610	Valid
Income Level	9	0,790	0,3610	Valid
	10	0,622	0,3610	Valid
	11	0,759	0,3610	Valid
	12	0,788	0,3610	Valid
Tax Sanctions	13	0,428	0,3610	Valid
	14	0,650	0,3610	Valid
	15	0,674	0,3610	Valid
	16	0,644	0,3610	Valid
	17	0,744	0,3610	Valid
	18	0,549	0,3610	Valid
Tax Rates	19	0,698	0,3610	Valid
	20	0,684	0,3610	Valid
	21	0,784	0,3610	Valid
	22	0,719	0,3610	Valid

Source: SPSS data processing results version 25, 2023

Based on the results of the validity test, it can be seen that the overall calculated r value is > r table 0.3610, thus it can be concluded that all statement items in the variable indicators Taxpayer Compliance, Income Level, Tax Sanctions and Tax Rates are valid. So that all statement items can be used in the entire test.

Normality Test Results

Table 4. Kolmogorv-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.65354338
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.052
Test Statistic		.068
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction. d. This is a lower bound of the true significance.		

Source: Output SPSS 25

It can be seen that the test results using the Kolmogorov-Smirnov non-parametric statistical test obtained an Asymp value. Sig. (2-tailed) of 0.200 which is greater than 0.05. So it can be said that the research data carried out is normally distributed.

Multicollinearity Test Results

Table 5. Multicollinearity Test Results

Model	Coefficients ^a					Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	5.978	2.071			2.886	.005		
Income Level	.398	.127	.243		3.148	.002	.578	1.729
Tax Sanctions	.599	.111	.482		5.403	.000	.435	2.300
Tax Rates	.356	.146	.202		2.433	.017	.504	1.984

a. Dependent Variable: Taxpayer Compliance

Source: Output SPSS 25

It can be seen that each independent variable used in the research has a Tolerance value > 0.10 and a VIF value < 10. The income level variable has a Tolerance value of 0.578 and a VIF value of 1.729. The tax sanctions variable has a Tolerance value of 0.435 and the tax rate variable has a Tolerance value of 0.504 and a VIF value of 1.984. It can be concluded that the variables used do not have multicollinearity problems.

Heteroscedasticity Test Results

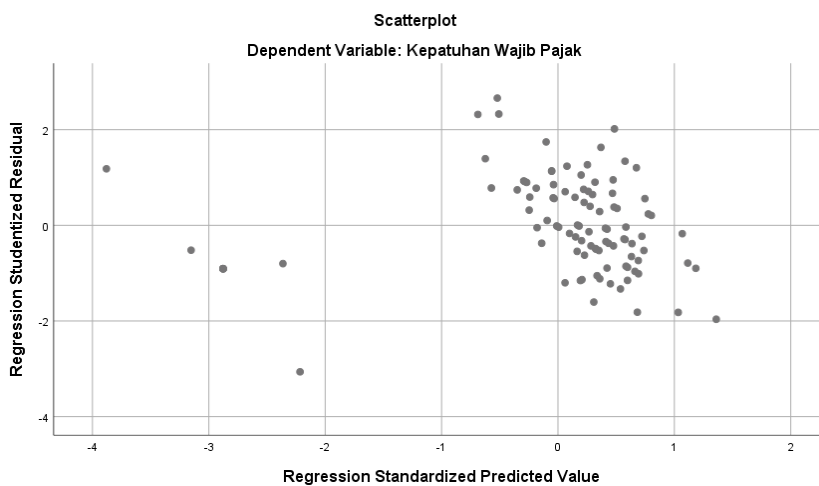


Figure 1 : Scatterplot

It can be seen that the points spread randomly, do not form a clear pattern and the points spread above and below the number 0 on the Y axis. From the results presented in the figure above, it can be concluded that heteroscedasticity does not occur in this regression model.

Multiple Linear Regression Test Results

Table 6. Multiple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.978	2.071		2.886	.005
Income Level	.398	.127	.243	3.148	.002
Tax Sanctions	.599	.111	.482	5.403	.000
Tax Rates	.356	.146	.202	2.433	.017

a. Dependent Variable: Taxpayer Compliance

Source: Output SPSS 25

The form of the multiple linear regression model equation can be obtained as follows:

$$Y = 5,978 + 0,398X1 + 0,599X2 + 0.356X3$$

The model can be interpreted as follows:

1. The constant value is 5.978, meaning that if all the independent variables are equal to zero, then taxpayer compliance will be worth 5.978 units.
2. The income level coefficient value of 0.398 can be interpreted as meaning that for every addition of 1 unit to the income level variable and if other variables remain constant, taxpayer compliance will increase by 0.398 units.
3. The tax sanctions coefficient value of 0.599 can be interpreted as meaning that for every addition of 1 unit to the tax sanctions variable and if other variables remain constant, taxpayer compliance will increase by 0.599 units.
4. The tax rate coefficient value of 0.356 means that for every addition of 1 unit to the tax rate variable and if other variables remain constant, taxpayer compliance will increase by 0.356 units.

Coefficient of Determination Test Results

Table 7. Coefficient of Determination Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.668	.657	3.71019
a. Predictors: (Constant), Tax Rates, Income Level, Tax Sanctions				
b. Dependent Variable: Taxpayer Compliance				

Source: Output SPSS 25

The results of the calculation of the analysis of the coefficient of determination (R²) model above can be interpreted as showing that the correlation coefficient R is 0.817, which means that the relationship between the dependent variable and the independent variable is very strong because this number is close to 1. Meanwhile, the R Square is 0.668 or equal to 66.8%, this can be interpreted as meaning that 66.8% of the influence of taxpayer compliance can be explained by the variables of income level, tax sanctions and tax rates, while the remaining 33.2% can be explained by other causal factors that are not included in this research.

T Test Results

Table 8. T Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	5.978	2.071		2.886	.005
Income Level	.398	.127	.243	3.148	.002
Tax Sanctions	.599	.111	.482	5.403	.000
Tax Rates	.356	.146	.202	2.433	.017
a. Dependent Variable: Taxpayer Compliance					

Source: Output SPSS 25

It is known that the number of samples studied (n) = 100, significance level (α) = 0.05 and degree of freedom df = n-k = 100-4 = 96. Using the t distribution table and a significance level of 0.05 The table value obtained is 1.984. From table 4.12, the partial test results can be explained as follows.

The income level variable has a t-value of 3.148 with a significance of 0.002. So the tcount value is 3.148 > ttable is 1.984 and the significance level is 0.002 < 0.05. It can be concluded that the income level variable partially

influences taxpayer compliance, so that H2 is accepted.

The tax sanctions variable has a t-value of 5.403 with a significance of 0.000. So the tcount value is $5.403 > t_{table}$ is 1.984 and the significance level is $0.000 < 0.05$. It can be concluded that the tax sanctions variable partially influences taxpayer compliance, so that H3 is accepted.

The tax rate variable has a t value of 2.433 with a significance of 0.017. So the tcount value is $2.433 > t_{table}$ is 1.984 and the significance level is $0.017 < 0.05$. It can be concluded that the tax rate variable partially influences taxpayer compliance, so that H4 is accepted.

F Test Results

Tabel 9. F Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2656.300	3	885.433	64.323	.000 ^b
Residual	1321.490	96	13.766		
Total	3977.790	99			

a. Dependent Variable: Taxpayer Compliance
 b. Predictors: (Constant), Tax Rates, Income Level, Tax Sanctions

Source: Output SPSS 25

Based on the table above, it shows that the Fcount value is 64.323 with a significance level of 0.000. To find an Ftable with sample size (n) = 100, number of variables (k) = 4, significance level (α) = 0.05 then $df = n - k = 100 - 4 = 96$. Using the F distribution table and a significance level of 0, 05 obtained an Ftable value of 2.47. It is known that the Fcount value is 64.323 and the Ftable value is 2.47. So the Fcount value is $64.323 >$ the Ftable value is 2.47 with a significance level of $0.000 < 0.05$. It can be concluded that simultaneously the level of income, tax sanctions and tax rates have a significant effect on taxpayer compliance, so that H1 is accepted.

Conclusion

Based on the test results, the following conclusions can be drawn:

1. Simultaneously the level of income, tax sanctions and tax rates influence individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama.
2. Partially, income level influences individual taxpayer compliance at KPP

Pratama Jakarta Kebayoran Lama.

3. Partially, tax sanctions have an effect on individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama.
4. Partially, tax rates have an effect on individual taxpayer compliance at KPP Pratama Jakarta Kebayoran Lama.

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