Analysis of Personal Taxpayer's Compliance Level in Reporting Annual Income Tax SPT Year 2018-2020 (Case Study of Pratama Tax Service Office Padang Dua)

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Abstract: Analysis of the level of compliance of individual taxpayers in reporting the Annual Tax Return is an activity to assess the level of compliance of individual taxpayers in fulfilling their tax obligations and exercising their tax rights. The type of research is descriptive quantitative research by tracing the level of compliance of individual taxpayers in reporting the Annual Income Tax Return at the Padang Dua Pratama Tax Service Office, from 2018 to 2020. The results of the study were obtained from 2018 to 2020 with fluctuating compliance levels. or less stable, some have increased and some have decreased. This is partly due to the lack of awareness of taxpayers in fulfilling their tax rights and obligations. Efforts made by the Padang Dua Pratama Tax Office in improving taxpayer compliance are providing counseling about taxation, holding a Tax Center.

Keywords: Compliance, Personal Income Tax, SPT, KPP Padang Dua

INTRODUCTION

Taxes are an important aspect of the state financial system. In developed and developing countries, the main sector of state revenue The largest is found in state revenue through the taxation sector. And Indonesia is a developing country that has state revenues the largest in the tax sector. Taxes have binding legal force, both personally as well as the so-called tax law (fiscal law). Tax law is part of public law which also contains legal elements state administration and criminal law as contained in the Act number 14 of 2002 concerning the Tax Court.

Awareness of reporting taxes by taxpayers to fulfill the obligation to report taxes is very important. It is undeniable that people sometimes neglect duty to report taxes as an obligation. All of it because people do not know the real rewards that are felt in paying and reporting taxes, even though the public can enjoy the results of paying the tax with the existence of a highway good ones, construction of schools, places of health community and much more. As for increasing Fiscal services can also improve the community to meet obligation to pay and report taxes, by way of the tax authorities serve taxpayers in a friendly

and honest manner so that taxpayers feel comfortable with the services provided by the tax officer and can responsible.

There are several explanations regarding the meaning of mandatory compliance taxes from some experts. Taxpayer compliance can be identified from the place of time in the submission of Pratama Tax Service Office for all types of taxes in two last year, do not have tax arrears for all types of taxes, except in obtaining permission to make installments or postpone payment of taxes, have never been sentenced for committing an act criminal offenses in the field of taxation within the last 10 years for each type of tax payable is a maximum of 5% of taxpayers whose financial statements for the last 2 years were audited by an accountant with an unqualified opinion as long as it does not affect fiscal profit and loss (Sarunan, 2015).

Taxpayer compliance can be interpreted as a condition where the taxpayer tax fulfill all tax obligations and exercise rights the taxation. It can be concluded that taxpayer compliance is one's obligation as a citizen to pay and report taxes in accordance with the provisions of tax legislation. So that later as a taxpayer can contribute to development of the country (Kania, 2017). Obedient Taxpayers are Taxpayers who obey and fulfill and carry out tax obligations in accordance with the provisions tax laws and regulations. There are two kinds of obedience, namely formal compliance and material compliance. Formal compliance is a condition where the taxpayer fulfills his obligations formally in accordance with the provisions of tax legislation. For example Mandatory Individual Taxes report Annual Income Tax before or on March 31, then the Taxpayer has complied with the formal provisions. Material compliance which is a condition in which the Taxpayer substantively fulfills all material tax compliance, which is in accordance with the content and spirit of the law taxation. Material compliance may include formal compliance. Required Taxes that meet material compliance are Taxpayers who fill out Notification Letter honestly, completely and correctly in accordance with the provisions and report to the Pratama Tax Service Office before the time limit expires.

Individual Taxpayer is one of the Taxpayers who have the obligation to carry out Self-Assessment Systemand must report Annual Income Tax Return. However, individual taxpayer compliance in reporting the annual income tax return in Pratama Tax Service Office Padang Dua still encounters problems, such as: Taxpayers are late or do not report Annual Income Tax, incomplete Annual Income Tax, less careful in calculating the amount of PPh, there are obstacles that affect the level of taxpayer compliance in Annual Income Tax reporting, as well as efforts to improve taxpayer compliance that has not been maximized.

According to previous research by Antin Praba Nigrum (2021) about "Analysis of Compliance Level for Submission of Annual Income Tax Return for Individual Taxpayer Fiscal Year 2018-2019 at Pratama Tax Service Office Pratama Purwokerto" level of compliance submission of Annual Income Tax Return for Individual Taxpayer 2018-2019 at Pratama Tax Service Office Purwokerto in two consecutive years experienced results which is quite good in terms of percentage, but the level of compliance the submission of the 2018-2019 PPh PPh OP OP tax returns is still not meet the standards that have been given by the Directorate General Tax with 86% compliance rate. This is due to several obstacles, one of which is the lack of awareness and level of the taxpayer's understanding of the submission of the Annual SPT. However

Pratama Tax Service Office Purwokerto makes efforts to overcome obstacles that affect the level of compliance, one way is to give counseling to taxpayers. The Padang Dua Pratama Tax Service Office is a work unit from the Directorate General of Taxes of West Sumatra Jambi who carry out services in the field of taxation to the public, both those who have been registered as Taxpayer or not, within the scope of work area of the Directorate General of Taxes West Sumatra Jambi.

Table 1. Individual Taxpayer Who Are Registered Are Required To Submit An Annual Income Tax Return And Individual Taxpayer Who Reports The Annual Income Tax Return Fiscal Year 2018-2020

No	Year	Number of Individual Taxpayer Registered Mandatory Annual Income Tax Return	Number of Individual Taxpayer Reporting Mandatory Annual Income Tax Return
1	2018	52.628	35.850
2	2019	65.704	36.660
3	2020	72.981	49.582

Source: Pratama Tax Service Office Padang Dua

Based on data obtained from KPP Pratama Padang Dua, it can be seen that the number of taxpayers who registered in 2018 amounted to 52,628 taxpayers while those who report SPT are only 35,850 taxpayers alone, in 2019 there were 65,704 registered taxpayers while those who reported only 36,660 taxpayers and in 2020 as many as 72,981 taxpayers while those who report SPT are only 49,582 taxpayers. It is clear that taxpayers are increasing every year while the number of taxpayers who report each year is still less stable. The situation is still fluctuating or there is an increase and some have decreased.

The objectives to be achieved in this research are:

a To find out the level of compliance of individual taxpayers in reporting of the 2018-2020 tax year income tax return at the service office Padang Dua Primary Tax.

b To find out what efforts are made by the Service Office Padang Dua Pratama Tax to improve taxpayer compliance Individuals in reporting Annual Income Tax Returns.

LITERATURE REVIEW

Definition of Tax

Definition of tax according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by private individuals or entities that are coercive under the law, with no reward directly and used for the needs of the state for as much as possible magnitude. Based on some of the meanings of these taxes, it can be concluded that: that the definition of tax is a mandatory contribution/contribution of an individual or agency to the state based on laws that can forced without obtaining direct contra- aims to finance state expenditures for the benefit of together.

Definition Of Income Tax of Individual Taxpayers

Income Tax of Individual Taxpayers is a tax imposed on subject to tax on income received or earned in a tax year (Siti Resmi, 2011: 74). According to Erly Suandy (2008: 45), "Income Tax is categorized" as a subjective tax, meaning that the tax is imposed because and must be borne by the tax subject (who has met the criteria that have been stipulated in the tax regulations."

Definition Of Individual Taxpayer Compliance

Understanding Taxpayer Compliance according to Safri Nurmantu (2005: "Tax compliance can be defined as a situation in where the Taxpayer fulfills all tax obligations and exercise their tax rights." Meanwhile, the analysis of the compliance level of individual taxpayers is to assess the level of compliance of individual taxpayers according to the provisions of tax laws are determined to exercise the rights and tax obligations. Or assessing the level of obedience of individual taxpayers Personal in fulfilling tax obligations and exercising rights tax it. According to Key Performance Indicators (KPI), to measure the level of Taxpayer compliance in reporting the Annual Income Tax Return can be formulated as follows:

$$\frac{\text{Number of Individual Taxpayer Reporting Annual Income Tax Returns}}{\text{Number of Registered Individual Taxpayer Mandatory Annual Income Tax Return}} \text{ x } 100\%$$

Definition Of Annual Tax Return

Definition of Annual Tax Return (SPT) according to Siti Resmi (2011: 43), "Annual Notification Letters ,namely SPT that used for annual reporting." Meanwhile, according to Waluyo (2010), "Annual SPT is a letter used by the Taxpayer to report the calculation and payment of taxes payable in a Tax year."

RESEARCH METHODS
Types of Research Data

According to Sugiyono (2015: 23), Quantitative Data is data that in the form of numbers,or quantitative data used (scoring). Data quantitative data in this final project is in the form of a file of the number of taxpayers who registered mandatory Annual Income Tax Return for Fiscal Year 2018-2020. Qualitative Data is data that in the form of sentences, words or pictures. Qualitative data obtained for this final project in the form of direct information that can be obtained through interview with KPP Pratama Padang Dua employee who related to this research.

Research Data Source

According to Wardiyanta in Sugiarto (2017:87), primary data is information obtained from primary sources, namely: information from sources. Primary data obtained for the final project This is in the form of direct information obtained through interviews with Pratama Tax Service Office Padang Dua employees involved in research this.

Data Collection Techniques

To obtain the data needed in this study, then data collection methods used are:
a. Documentation

According to Andra Tersiana (2018:12) Documentation Method is a study of written documentary material which can be in the form of a book texts, newspapers, letters, films, scripts, articles, and so on. Technique This data collection is done by recording, duplicating, read, and study documents or archives obtained from Padang Dua Primary Tax Service Office.
b. Interview

According to Andra Tersiana (2018: 12) the Interview Method is a one of the studies which is a process to obtain information by means of question and answer between the researcher and the subject researched. In this method, the writer conducts a series of questions and answers directly with service employees at the Tax Service Office Pratama Padang Dua to find out more about Level Individual Taxpayer Compliance in Annual SPT Reporting and information related to the Primary Tax Service Office Field Two.

Types of Research

According to Sugiyono (2017: 2) the research method is basically is a scientific characteristic to obtain data with the aim and certain uses. The method used in this research is with a quantitative approach. The aim of the quantitative approach is used by researchers is to see the level of taxpayer compliance in reporting the Annual Income Tax Return.

Data Analysis Method

To find out the level of compliance of taxpayers in reporting Annual Income Tax Return at the Padang Dua Pratama Tax Service Office, then the method used in conducting the analysis is the method quantitative descriptive. Quantitative descriptive method is a method that used to describe, explain, or summarize various conditions, situations, phenomena or various research variables according to events as they are that can be photographed, interviewed, observable, and can be disclosed through documentary materials.

Meanwhile, to find out the efforts made by the Service Office, Padang Dua Pratama Tax to improve taxpayer compliance Individuals in reporting the Annual Income Tax Return, the method used is: carried out in analyzing it is a qualitative descriptive method. According to Sugiyono (2015:9) qualitative descriptive method is a method of research based on the philosophy of positivism, is used to researching on the condition of scientific objects, where the researcher is as key instrument, data collection techniques are carried out in combination, data analysis is inductive/qualitative, and the results of qualitative research are more emphasize meaning rather than generalization.

FINDINGS AND DISCUSSION
Analysis of the Compliance Level of Individual Individual Taxpayers Reporting the 2018-2020 Annual Income Tax Return

To identify the compliance level of Individual Taxpayers In reporting the Annual Income Tax Return it is used with conversion guidelines. The conversion guidelines used are as follows:

Table 2. Five Absolute Norms

Mastery Level	Standard Score
90-100%	**Very high**
80-89%	**Tall**
65-79%	**Enough**
55-64%	**Not enough**
0-54%	**Low**

Source: Wayan Nurkancana and Sunartana (1983: 80)

Table 3. Individual Taxpayer Compliance Level in ReportingAnnual Income Tax Return for Fiscal Year 2018-2020

No	Year	Number of Individual Taxpayer Registered Tax Return Required Annual Income Tax	Amount Individual Taxpayer Reporting SPT Annual Income Tax	%	Criteria
1	2018	52.628	35.850	68.12%	**Enough**
2	2019	65.704	36.660	55.80%	**Not enough**
3	2020	72.981	49.582	68%	**Enough**

Based on table 3, it can be seen that the level of compliance Individual Taxpayers in Reporting Annual Income Tax Returns at the Office Padang Dua Pratama Tax Service every year is less stable and has not been implemented properly. The situation is still volatile or there is some have increased and some have decreased. The level of compliance of individual taxpayers in reporting SPT Annual Income Tax Fiscal year 2018 up to 2020 taxes are 68.12%, 55.80% and 68%. The decrease occurred in fiscal year 2018 to fiscal year 2019 by 12.32% and an increase occurred in the 2019 tax year to the 2020 tax year by 12.2%.

The efforts made by the Primary Tax Service Office Padang Dua to improve individual taxpayer compliance in the reporting of the Annual Income Tax Return are:

a. Provide tax counseling

Counseling for New Taxpayers is carried out for foster understanding and compliance to fulfill obligations taxation. Counseling to Registered Taxpayers is intended to Registered Taxpayers are aware of taxes, care about taxes, and keep commitments to continue to comply with taxes. This counseling is carried out either directly or indirectly.

b. Tax Center (Tax Volunteer)

The Padang Dua Pratama Tax Service Office builds collaboration with universities in the neighborhood DGT Regional Office West Sumatra and Jambi by holding Tax Volunteer Activities. This Tax Volunteer activity is carried out every year with participants from various universities that have a Tax Center in the Regional Office of the DJP West Sumatra and Jambi. It is hoped that Tax Volunteers can understand and have tax skills so that it can help taxpayers in carrying out tax obligations in order to encourage revenue and tax compliance.

Tax sanctions

The Padang Dua Pratama Tax Service Office issues a letter warning to taxpayers who have not reported their annual tax returns until the time limit expires. If the warning letter has not been fulfilled, the Taxpayer will be subject to tax sanctions, namely sanctions administration in the form of interest or fines.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the results of research and discussion that have been presented in the previous chapter, the following conclusions can be drawn:

Taxpayer compliance level in reporting the Annual Tax Return Income at the Padang Pratama Tax Service Office Two tax years 2018 to 2020 tax year are 68.12%, 55.80% and 68% which shows that there is fluctuating, which means that someone has experienced increase, and some have decreased. In tax year 2018 to 2019 tax year decreased by 12.32% while the increase occurred in the 2019 tax year to the 2020 tax year, namelyby 12.2%.

The efforts of the Padang Dua Pratama Tax Service Office to improve the compliance of individual taxpayers in reporting SPT Annual Income Taxes are : Provide tax counseling either directly or indirectly direct, The holding of a Tax Center (Tax Volunteer) which is expected by the Volunteers, Provide tax sanctions for taxpayers who do not.

Recommendation

Recommendation of this study is for Companies: counseling/socialization for taxpayers must continue to be pursued and improved, especially for new taxpayers who are still minimal knowledge of taxes; Improve supervision of Taxpayers, Tax Officers, use of taxes and improve the imageGood governance which can increase mutual trust between tax officials and community (Taxpayers)

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