

**THE INFLUENCE OF TAX KNOWLEDGE AND TAXPAYER
AWARENESS ON INDIVIDUAL TAXPAYER COMPLIANCE
IN THE REPORTING OF ANNUAL TAX RETURN OF PONTIANAK
CITY**

TUGAS AKHIR



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**JURUSAN AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS TANJUNGPURA
TAHUN 2025**

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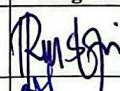

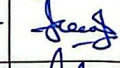

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Pontianak, 04 Desember 2024

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ABSTRACT

This study aims to examine the influence of tax knowledge, tax awareness, and tax sanctions on the compliance of Individual Taxpayers. The research uses a quantitative method with accidental sampling technique, involving 81 respondents who are Individual Taxpayers. Data was collected through questionnaires and analyzed using IBM SPSS Statistics 22 with a significance level of 5% or 0.05. The results show that tax knowledge does not have a positive effect on taxpayer compliance. This is due to the low level of tax knowledge among taxpayers, which reduces their motivation to fulfill tax obligations. On the other hand, tax awareness and tax sanctions have a positive effect on compliance. High awareness of the importance of taxes and the effective enforcement of sanctions are driving factors for taxpayers to be more compliant in fulfilling their obligations. This study highlights the importance of improving tax literacy and enforcing sanctions to enhance tax compliance rates.

Keywords: Tax Knowledge, Tax Awareness, Tax Compliance

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SUMMARY

The aim of this proposal is to examine the influence of taxpayer awareness and tax knowledge on the annual compliance level of individual taxpayers in the city of Pontianak.

This research assumes that law-abiding citizens pay taxes according to the portion they should. The tax collection target for Indonesia in 2023 is 4.8% higher than the previous year. West Kalimantan collects 104.16 percent of its budget in 2023.

To understand what makes taxpayers follow the regulations, this research uses the concept of planned behavior. Individual taxpayer compliance in submitting annual tax returns is the dependent variable, while taxpayer awareness and tax knowledge are independent variables.

This research uses quantitative methodology and is explanatory in nature. Pontianak city residents who pay taxes as individuals are the population sample. Questionnaires were used as a data collection strategy. Reliability, validity, classical assumptions, and multiple regression will be used to analyze the data.

This research is expected to provide theoretical and practical insight into the elements that influence taxpayer compliance as individuals. Tax authorities can use these insights to improve taxpayer compliance.

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CHAPTER I

INTRODUCTION

1.1 Research Background

Tax revenue is one of the highest incomes for the state which is utilized by the government for the welfare of the community. Participation between both parties, both the community and the government, plays an important role in taxation. Taxpayer compliance is the payment of tax obligations by taxpayers to contribute to the development of the country which is expected to be fulfilled voluntarily and report the Tax Return or SPT correctly (Siahaan & Halimatusyadiah, 2018). Taxpayers who are subject to tax provisions in fulfilling and carrying out their tax obligations can be said to be compliant taxpayers (Suryanti & Sari, 2018).

In 2023, the Ministry of Finance stipulated Presidential Regulation 75/2023 to replace Presidential Regulation 130/2022 concerning the Details of the State Revenue and Expenditure Budget for the 2023 Fiscal Year, based on Presidential Regulation 75/2023, the target for Indonesian State Revenue in 2023 was increased by 7.1% from the initial target in 2023 (Presidential Regulation 130/2022). The target for Tax Revenue in Indonesia also increased by 4.8%, the target for Tax revenue was increased by 5.8% while the target for Customs and Excise Revenue was lowered by the government by 1.0% and finally the target for State Expenditure was increased by the government by 1.8%. From November to the end of December 2023, the realization of tax revenue reached IDR 2,155.42 trillion (1011.75% of the target in Presidential Regulation 75/2023), thus experiencing a growth of 5.94% year-on-year or yoy. Tax revenue comes from tax revenue, customs and excise revenue.



Figure 1.1 .Realization of All West Kalimantan Tax Revenue

The West Kalimantan DJP said that the realization of tax revenue in the province of West Kalimantan in 2023 was IDR 10.77 trillion. The realization of tax revenue in 2023 reached 104.16% of the target of IDR 10.34% with the appropriate target with Presidential Decree 75/2023. So that tax revenue in West Kalimantan has increased by 0.77% from the achievement in 2022 which was IDR 10.68 trillion. This achievement is the revenue per type of tax in 2023 at the West Kalimantan Regional Tax Office, namely Non-Oil and Gas Income Tax of IDR 4,629 billion, Value Added Tax (PPN) and Luxury Goods Sales Tax (PPnBM) of IDR 5,556 billion, Land and Building Tax (PBB) of IDR 480 billion and Other Taxes of IDR 102 billion. There are 5 dominant sectors that have contributed 80.24% to the revenue achievement at the West Kalimantan Regional Tax Office, namely the wholesale and retail trade sector at 21.31%, the agriculture, forestry and fisheries sector at 17.64%, the processing industry sector at 17.36%, the government administration sector at 15.67%, and finally the transportation and warehousing sector at 8.25%.

However, in reality, taxpayer compliance in Indonesia in carrying out their obligations is still relatively low due to the lack of tax knowledge and the imposition of sanctions that are not strict enough (Widiantari, et al. 2021). In addition, another

phenomenon that can affect taxpayer compliance is the lack of taxpayer awareness in carrying out their obligations such as registering, calculating taxes, paying or depositing taxes, and reporting SPT. Thus, this study focuses on the compliance of Individual Taxpayers with the hope that the results of the study will be able to overcome problems related to tax knowledge, tax awareness, and tax sanctions in increasing the level of taxpayer compliance.

There are some researchers who also conduct research related to factors that influence the compliance of Individual Taxpayers with the same or different variables. According to Anggarini, et al. (2019) their research shows that tax knowledge has no effect on the compliance of Individual Taxpayers. While in the research of Muhamad, et al. (2019) the results prove that tax sanctions do not affect the compliance of Individual Taxpayers. In addition, Ermawati (2018) also shows the results that tax knowledge does not affect the compliance of Individual Taxpayers. The research conducted by Putri & Agustin (2018) the results prove that tax sanctions do not affect the compliance of Individual Taxpayers.

1.2 The Identification of the Problems

1. Does a person's compliance in submitting the annual tax return (SPT) in Pontianak City depend on their understanding of taxes?
2. Does the level of compliance of individual taxpayers in submitting the annual tax return (SPT) in Pontianak City change as taxpayer awareness increases?
3. What is the relationship between taxpayers' understanding of tax obligations and their compliance in submitting the annual tax return (SPT) in West Kalimantan?

1.3 The Objective of the study

1. To analyze the relationship between taxpayers' understanding of tax obligations and their compliance in submitting the annual tax return (SPT) in West Kalimantan.
2. To investigate the impact of taxpayer awareness on compliance with tax obligations among individual taxpayers in West Kalimantan.
3. To evaluate the influence of tax sanctions on the compliance of individual taxpayers in fulfilling their tax obligations in Indonesia.