ANALISIS INCREASE TAX DAN TAX AMNESTY TERHADAP TAX ASSURANCE DALAM PROBABILITAS PEMERIKSAAN PAJAK

THESIS

To Fulfill The Requirement

To Obtain Bachelor Degree

NATALIA ANGELINA

NIM. B1031211003

ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS TANJUNGPURA

PONTIANAK

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ANALISIS INCREASE TAX DAN TAX AMNESTY TERHADAP TAX ASSURANSE DALAM PROBABILITAS PEMERIKSAAN PAJAK

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ANALISIS INCREASE TAX DAN TAX AMNESTY TERHADAP TAX ASSURANSE DALAM PROBABILITAS PEMERIKSAAN PAJAK

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ABSTRAK

Pungutan adalah kewajiban yang harus dibayar oleh orang atau badan. Dalam konteks ini, kantor SAMSAT berpartisipasi dalam pelayanan publik, berkontribusi dalam pengawasan fiskal dan pengawasan pelaksanaan tax amnesty. Ditemukan bahwa individu cenderung lebih banyak yang tidak setuju daripada yang setuju dengan Tax Amnesty, tetapi Tax Amnesty cenderung meningkatkan kepatuhan pajak. Metode penelitian yang digunakan adalah kualitatif, dengan melakukan wawancara di kantor SAMSAT. Tujuannya adalah untuk mengumpulkan informasi rinci tentang berbagai aspek pelayanan publik, dengan tujuan utama untuk memberikan saran konstruktif untuk meningkatkan standar pelayanan. Wawancara dilakukan di Samsat UPT Wilayah I Kota Pontianak, meliputi profil dan struktur lembaga secara keseluruhan, serta dokumen-dokumen yang terkait dengan peraturan perpajakan. Hasil penelitian menunjukkan bahwa Increase Tax berdampak pada Tax Assurance, yang mempengaruhi pengeluaran dan pajak pusat. Tarif pajak dalam pemungutan harian dapat berubah, dan Tax Assurance memainkan peran penting dalam menangani dan mengawasi wajib pajak daerah. Pemerintah memastikan kepatuhan terhadap peraturan pajak yang ada, yang dipantau oleh Dinas Pendapatan Daerah dan Badan Pemeriksa Keuangan, dengan rutinitas tahunan untuk melibatkan masyarakat secara tepat waktu.

Kata kunci: Peningkatan Pajak; Kepatuhan Pajak; Jaminan Pajak; Pajak

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By

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ABSTRACT

Charge is a required commitment owed by people or substances. In this context, the SAMSAT office participates in public services, contributing to fiscal monitoring and supervision of tax amnesty implementation. It was found that individuals tend to disagree more than agree with tax amnesty, but tax amnesty tends to improve tax compliance. The research method used was qualitative, involving interview sessions at the SAMSAT office. The goal was to gather detailed information about various aspects of public services, with the main objective of providing constructive suggestions to enhance service standards. Interviews were conducted at the Samsat UPT Wilayah I Kota Pontianak, covering the overall profile and structure of the institution, as well as documents related to tax regulations. The research results indicate that increased taxes impact tax assurance, affecting both expenditures and central taxes. Tax rates in daily collections are subject to change, and tax assurance plays a crucial role in handling and overseeing local taxpayers. The government ensures compliance with existing tax regulations, monitored by the Regional Revenue Agency and the State Audit Board, with annual routines to engage the general public in a timely manner.

Keywords: Increase Tax; Tax Amnesty; Tax Assurance; Tax

SUMMARY OF THESIS

1. Introduction

Taxes play an essential role in various aspects. As a budget or budgetair, taxes are the main source of state funds used to allocate funds into the state treasury in accordance with applicable laws. In addition, taxes also function as a regulatory or regulated tool and a counterweight in trade that contributes to the country's infrastructure. Tax is an obligation that must be fulfilled by individuals or entities to the state based on the law, without getting direct compensation and used for the benefit of the state in order to achieve the greatest gain for the populace (referring to KUP Law No. 28 of 2007 article 1 paragraph 1 concerning the third amendment to law No. 6 of 1983 concerning general provisions and tax procedures).

Tax collection is a complex process that is carried out independently by the central government. This process requires active participation from the government in carrying out its duties in order to operate effectively and efficiently. In Pontianak, the tax office functions as a public service center to monitor local taxes. In this service, the active participation of the community in fulfilling tax payment obligations in accordance with tax regulations is essential. Compliance in paying taxes becomes a strategic position in increasing tax revenue. Understanding of all provisions of the tax law, filling out forms completely and clearly in calculating the amount of tax to be paid correctly, and paying and reporting taxes on time are indicators of complianceThere are laws that regulate the general provisions and procedures of taxation. To ensure compliance with tax regulations, there are tax sanctions for violators. Sanctions in taxation are very important because the government chooses to implement an assessment system in the implementation of tax collection. Tax sanctions function as a prevention tool so that taxpayers do not violate tax laws. The Regional Revenue Management Technical Implementation Unit has the task of carrying out part of the agency's duties in the field of operational techniques for local revenue collection, administration, and community services. One of them is in the payment of Vehicle Tax

2. Methodology

The research method applied is a qualitative method with a descriptive approach. The data used in this research is qualitative and obtained through direct interviews at the SAMSAT Pontianak office. Through interview sessions conducted at the SAMSAT office, researchers were able to gain an in-depth understanding of the implementation of day-to-day policies and procedures, as well as taxpayers' perceptions and assessments of the services provided. In the context of qualitative research,interview sessions at the SAMSAT office are intended to explore detailed information about various aspects of the public services provided, with the main objective of generating constructive suggestions to improve the standard of these services. The interview was conducted at the Samsat UPT Wilayah I Pontianak City office, which provided an overview of the object, including the agency profile, agency structure, and documents on tax regulation reports.

The data source used is a direct interview with the head of the division to provide an overview of the object of research which explains about Tax Amnesty, Increase Tax, Tax assurance in relation to tax probability. Document data also contains the samsat tax financial report from 2023 and several service standards.

This study not only focuses on the tax policy itself, but also involves related elements such as compliance rates, various sanctions, and various incentives. The aim is to present an in-depth analysis of the interaction between tax policy and the actions taken by taxpayers. The results of this study are expected to be useful in helping policy makers to devise tax strategies that are not only effective but also efficient.

3. Research Results And Discussion

Short-term tax rate increases can immediately boost local tax revenue, while long-term increases encourage taxpayer compliance. However, implementing this policy involves complex procedures and high costs, necessitating more effective strategies.

Tax increases affect tax assurance by influencing rates and routine collections. The Tax Amnesty program has significantly improved taxpayer compliance. However, digital tax systems remain underutilized by the public, often perceived as complicated.

Tax assurance ensures compliance with regulations overseen by the Regional Revenue Agency and the Supreme Audit Agency (BPK). Effective public socialization is crucial to enhancing awareness of tax policies. Programs like tax amnesty provide incentives for delinquent taxpayers, reducing administrative burdens and increasing tax revenues.

4. Conclusion

Tax Amnesty is often seen as an efficient tactic for increasing tax revenue and improving taxpayer compliance. Furthermore, tax rate increases, such as Value Added Tax (VAT), can impact consumer spending and national tax revenue, necessitating careful planning. Thirdly, efficient and transparent tax administration processes are crucial to ensuring compliance and minimizing the tax burden on the public. Fourthly, routine oversight by the Supreme Audit Agency (BPK) and central regional oversight bodies is necessary to maintain the integrity of the taxation system. Fifthly, targeted and well-directed government communication is needed to ensure public understanding of tax policies. In this context, Increase Tax can influence tax probabilities. Additionally, the impact of tax amnesty and tax assurance regulations significantly affects tax probabilities. This occurs because each tax payment movement affects the inflow of funds, necessitating annual evaluation and policy changes.

TABEL OF CONTENT

LIST OF FIGURES

LIST OF APPENDICES

CHAPTER I

INTRODUCTION

1.1 Baground

Taxes play an essential role in various aspects. As a budget or budgetair, taxes are the main source of state funds used to allocate funds into the state treasury in accordance with applicable laws. In addition, taxes also function as a regulatory or regulated tool and a counterweight in trade that contributes to the country's infrastructure. Tax is an obligation that must be fulfilled by individuals or entities to the state based on the law, without getting direct compensation and used for the benefit of the state in order to achieve the greatest gain for the populace (referring to KUP Law No. 28 of 2007 article 1 paragraph 1 concerning the third amendment to law No. 6 of 1983 concerning general provisions and tax procedures).

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Motor vehicles tax is a tax on the ownership or control of motor vehicles, as defined in Article 1 numbers 12 and 13 of Law of the Republic of Indonesia No. 28 of 2009. all vehicles that have wheels and their trailers and are used on all types of roads, both land and water, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the driving force of the motor vehicle concerned, including heavy equipment and large equipment that uses wheels and motor engines and is not permanently attached. In addition, motorized vehicles operated on water are also included in the category of motorized vehicles.

Motor Vehicle Tax is a tax on the ownership or control of motor vehicles, as defined in Article 1 number 12 and 13 of Law of the Republic of Indonesia No. 28 Year 2009. Currently, motor vehicle tax payments can be made online through E-Samsat. E-Samsat is a payment system.

With the implementation of the mandatory tax payment for the general public, several issues have arisen. According to the first researcher's observations, there are a few issues with the method of paying for tax as a strategic way to increase tax receipts. First of all, increase tax can influence tax amnesty changes, therefore the public needs to increase awareness of the tax requirement. This will make them more willing to pay for tex. However, there are still a lot of people who do not fully utilize the facilities that the government has made available as a means of paying for their tax. Therefore, the government should provide a tax increase in the tax guarantee that affects the tax as well as a basis that serves as a tax change in the daily. Third, the general public does not fully understand the requirement for motorized and reassuring tax in the region, thus the government must ensure.

Research on the Analysis of Tax Increase and Tax Amnesty in Relation to Tax Assurance in the Probability of tax Impact. According to the research conducted by the researchers, there is a positive correlation between aggressive tax and the salary CEO and CFO level. Conversely, research conducted by Xian et al. (2015) consistently indicates that the relationship between differences in books and tax research is growing over time in tandem with executive and equity compensation. Different results indicate that compensation for direct work cannot be used as an incentive to reduce tax because it is influenced by governance implementations that are supported by businesses, which prevents managers from engaging in aggressive tax activities. This study aims to analyze how tax increases affect changes in Tax Amnesty policies, the impact of tax increases on tax loans, and the role of Tax Assurance in regional taxpayer compliance.

1.2 Research Problem

1. Does an increase in taxes of tax assurance in the probability of a tax liabilty?
2. Does tax amnesty influence tax assurance in the probability of a tax liability?

1.3 Research Objective

1. To determine whether an increase in taxes of tax assurance in the probability of a tax liability.
2. To determine whether tax amnesty in tax assurance in the probability of a tax liability

1.4 Research Contribution

This research is expected to provide a number of benefits both theoretically and practically. The benefits of this research are as follows:

1.4.1 Theoretical Contribution

1. Contribution to the fields of taxation and social sciences. The results of the research can expand our understanding of the factors that impact tax increases and taxpayer compliance for vehicles, particularly in the context of Samsat UPT Region 1 Pontianak.
2. This study can serve as a reference for future research in the field of taxpayer compliance behavior, both in the same geographical context and in other regions with similar characteristics.

1.4.2 Practical Contribution

1. The results of this research can provide better insights to SAMSAT UPT Region 1 Pontianak and relevant government institutions regarding the dynamics of taxpayer compliance and tax increases in the region. This can assist in identifying areas that require improvement and in developing more effective strategies to enhance compliance rates.
2. This research can provide an empirical basis for formulating more targeted tax policies. By understanding the factors that influence compliance behavior, the government can design better policies to encourage higher compliance rates.
3. The findings of this research can also help raise taxpayer awareness about the importance of tax compliance and its impact on public services and national development.