

Perception of Compliance and Awareness of Paying Taxes After the Tax Fraud Phenomenon

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Abstract

The phenomenon of misappropriation of funds by tax officials is considered to have an influence on public compliance and awareness in paying taxes. This encourages researchers to conduct research on perceptions of compliance and awareness of paying taxes after the tax fraud phenomenon. The aim of this research is to describe in detail the views of the general public regarding the influence of the issue of tax fraud on tax compliance by taxpayers. The research method used is qualitative using a phenomenological approach with data collection techniques through interviews and observations of research instruments composed of ASN, MSMEs and students. This research was conducted from April to June 2023. The data collected was then analyzed in depth to determine the research results. The research results show that the abuse of authority of tax officers in utilizing tax funds can influence the public's perception of being obedient and aware in paying taxes, because one of the factors that plays a role in increasing taxpayer compliance and awareness is tax officers. For this reason, the government needs to disseminate information about taxes to the public and take firm action against tax officials who commit irregularities so that public trust improves again.

Keywords: *Awareness, Compliance, Misappropriation, Phenomenon, Tax.*



A. INTRODUCTION

The state is an organization that is located between a group or various groups of humans who live together in a certain territory by recognizing the existence of a government that manages the order and safety of its members, namely humans who live in its territory (Petrus T Lateba, 2022) (Grigorios Karageorgos, 2018). State operations in carrying out their responsibilities require funding so that operations can run smoothly (Yuda Gao, Bins Shi, Bo Dong, Yiyang Wang, 2023). One of the funds that is the main source of state income is taxes. Taxes are defined as contributions paid by citizens to the state treasury for statutory reasons so that taxes have a coercive nature and must be paid by every citizen (Mohammad Zoynul Abedin, 2020). The tax payments carried out are actually aimed at increasing the problems of society, where this is confirmed in the use of taxes for the benefit of society in a transparent manner and without any acts of tax abuse.

Clean and transparent tax management can increase positive perceptions and enthusiasm among the community to fulfill their obligations in paying taxes to the state. Apart from that, there is an order to pay taxes because of a statement from the regional government that it requires a fixed income to finance needs in carrying out

government administration and development in the region (Ginting & Tambunan, 2022).

Indonesian citizens as taxpayers of course have a variety of knowledge about taxation and the systems used for tax reporting, where this system is easy to access and has an impact on the scale of taxpayer compliance to fulfill their tax obligations (Ramadhanti, I., Suharno, S., & Widarno, 2020). Tax knowledge has a positive effect on taxpayer compliance (Mujiyati, M., Sekarwangi, G. S., & Palupi, 2020). Tax knowledge can include understanding tax benefits, tax rates, filling out annual notification letters, types of taxes that must be met, tax penalties and tax payment systems (Jaya, 2019). Knowledge can also have an impact on the quality of services carried out by relevant tax officers (Ade Harlia, Hisnol Djamali, 2022) so that they can carry out their responsibilities as tax officers well.

Unfortunately, not all tax officers carry out their responsibilities in a trustworthy manner, as evidenced by the existence of tax officers who abuse their authority. This phenomenon is a quite controversial issue and often attracts public attention considering that taxes are funds that come from citizens (Onsardi, Marini, & Selvia, 2020). Tax abuse is using tax funds that are not in accordance with planned purposes, thereby having a negative impact on various aspects of people's lives (Guangwei Hu, Jiaqi Yan, Wenwen Pan, 2019) (Sohail Raza Chohan, 2020). Some actions that abuse authority in tax management are using tax funds for personal or group interests, using the budget wastefully, and carrying out corrupt practices involving funds where the funds should be used to increase the prosperity of society (Lisa Geierhaas, Fabian Otto, Maximilian Haring, 2023).

This activity is of course very ironic when people as good citizens are required to pay taxes on time, even if the tax is paid late according to the time period given, the citizen will be subject to sanctions, but after the tax is paid, it is used instead of in accordance with the desired purpose. , for example, tax funds are used to improve the welfare of individuals and groups of people without thinking about the welfare of the people. This situation can of course have an influence on the public's view as intelligent citizens in viewing every phenomenon that occurs within the scope of taxation. Moreover, currently technology has become more sophisticated so that various information available in the government is easy to find out, including problems regarding misuse of tax funds, tax officers who do not pay taxes, and so on. This of course can have an influence on the public's view of carrying out tax payments as taxpayers who comply with various applicable regulations (Fera Tri Hartanti, Jemal H Abawajy, 2021). Taxpayer compliance can continue to be implemented well if citizens have taxpayer awareness, high motivation to pay taxes and so on. However, it is not impossible that abuse of authority by tax officials could have an influence on the perception of public compliance with paying taxes. In fact, there has been research regarding taxpayer compliance in paying taxes, such as research conducted by Putri Intan Permatasari, et al in 2023 regarding taxpayer compliance through taxpayer awareness, taxpayer motivation and perceptions of corruption (Sari, Putri, Petra, & Dewi, 2023), research conducted by Stefanie and Amelia Sandra in 2020 regarding the

influence of taxpayer motivation and perceptions of corruption on taxpayer compliance with taxpayer awareness as an intervening variable (Stefanie & Sandra, 2020), research conducted by Sutrisno and Yunus Tete Konde in 2022 regarding The influence of tax amnesty, self-assessment system and tax justice on taxpayers' perceptions of tax evasion among individual taxpayers in the city of Samarinda (Sutrisno & Konde, 2022), and so on. However, none of the existing research has conducted a study to analyze perceptions of compliance and awareness of paying taxes following the phenomenon of tax fraud. This encourages researchers to conduct research on perceptions of compliance and awareness of paying taxes after the tax fraud phenomenon. The aim of this research is to describe in detail the views of the general public regarding the influence of the issue of tax fraud on taxpayers' compliance with taxes.

B. METHOD

The type of research used in this research is qualitative with a phenomenological approach. The phenomenon studied is the abuse of responsibility carried out by tax officials in utilizing and managing state tax funds, where this phenomenon will certainly have an influence on the public's reaction. The informants needed in this research are MSMEs, state civil servants, and students with data collection techniques through interviews and observation. The research time used was three months, to be precise, from April to June 2023. The research data collected was then analyzed in depth so that research results could be identified that could be accounted for.

C. RESULTS AND DISCUSSION

Before explaining further the results and discussion of the research, the researcher will provide information about the informants in this research, which can be seen in the following table:

Table 1. Informant Information and Data

| No. | Informant | Job |
|-----|-----------|--------------------------------------------------|
| 1 | I1 | Teachers/State Civil Servants |
| 2 | I2 | Teachers/State Civil Servants |
| 3 | I3 | Nurses/State Civil Servants |
| 4 | I4 | District Employees (Carik)/State Civil Apparatus |
| 5 | I5 | Seafood Stall/Cafe Owner |
| 6 | I6 | Online clothing merchant |
| 7 | I7 | Iron shop owner |
| 8 | I8 | Entrepreneur buying and selling used goods |
| 9 | I9 | Student |
| 10 | I10 | Student |

The table above provides information regarding informant data in this research, where 4 informants are state civil servants, 4 informants are entrepreneurs

and 2 informants are students so that the number of informants in this research is 10 informants. The informants admitted that they were quite orderly in paying taxes, especially as there were informants whose tax payments had been made directly through their accounts or using an auto debit system. This is as stated in the interview results by I1 and I 2 that:

"Whether you like it or not, sis, you have to keep paying, even though I have seen the news for myself that some tax officials are naughty. "The thing is, I've been deducted automatically from there (from the government) so I'm one of those people who pays taxes regularly, sis, hehehe" (Results of interview with I1

"Yes, sis, there is a lot of news on social media about tax fraud, even the children of tax officials are going on a spree, but with a teaching profession like mine, the tax is automatically deducted from salary, but that's okay as a good and obedient citizen. regarding fulfillment of retribution payments" (Results of interview with I2)

Based on the results of the interview above, it can be seen that teachers have a role that is required to pay taxes, moreover tax payments are made by auto debit or automatic deduction from the salary received by teachers as state civil servants. Apart from that, the informants also realized that paying taxes is an obligation for citizens. However, in the midst of demands to pay taxes, taxpayers receive information about tax fraud committed by tax officials. The informants stated that they hoped that the perpetrators of tax fraud could be punished according to the applicable penalties because they had obtained personal prosperity in the wrong way and were not legally punished.

When examined further, there are acts of tax fraud because there is an opportunity to carry out these actions without having to worry that the actions taken could be known by the public and change the perception of tax payment compliance for taxpayers. This is proven by the fact that people are starting to feel hesitant and lazy about paying taxes because the taxes that have been paid are not distributed properly. However, quite a few informants also stated that the existence of cases of corruption or tax fraud did not cause their compliance scores to decrease. However, the informants hoped that the government would be more careful in selecting tax officers so that the officers carrying out their work were those who were safe and responsible. the phenomenon of tax fraud will not recur. Then, to minimize the public's perception of compliance with paying taxes, the government can conduct outreach to the public directly or through various media so that the public is not influenced by the issues that arise and remains compliant in paying taxes as taxpayers.

Paying Compliance Paying Compliance After the Phenomenon of Misuse of Tax Funds by Tax Officials

The phenomenon of misuse of tax funds by tax officials has become a serious concern in the tax context. When the public witnesses or knows about the practice of misuse of tax funds by tax officers who should be responsible for managing these

funds. This has a significant impact on taxpayers' sense of compliance and compliance in fulfilling taxpayer contributions.

Taxpayer compliance experienced by the State Civil Apparatus, is obedient and orderly in paying its obligations and the State Civil Apparatus has made tax payments even though the state civil servants informant feels disappointed with the irresponsible act because it has been deducted automatically from government. The availability of benefits in fulfilling levy payments, the reaction of the general public that implementing levy obligations is a good and positive action and the taxpayer's ability to have the opportunity to succeed in carrying out levy obligations can support taxpayers to fulfill their tax obligations (Wanti Widodo, Yuliastina, & Hudaya, 2022).

Ease of the tax payment process can influence awareness of paying taxes independently. Paying taxes is now easy because of the online tax payment system. Compliance with levy fulfillment through volunteerism is the main role of the self-assessment system (Sukiyaningsih, 2020). The tax revenue that should be obtained must be the same and in accordance with and be compared with the quantity of WO OP and the tax rate charged (tax ratio) (Purnayasa, 2022). When the tax revenue is not the same and does not match the amount that should be obtained, it will cause a tax gap regarding the applicable tax system (Riyadi, S. P., Setiawan, B., & Alfarago, 2020). This requires more detailed and in-depth socialization so that taxpayers are able to increase their sense of trust in the government, especially regarding transparent and targeted tax management.

Furthermore, the decline in trust experienced by students, the phenomenon of tax abuse by tax officials has caused people to experience a decline in trust in tax officials. This decreased trust can have a direct impact on taxpayers' motivation to comply with their tax obligations. As explained by student informants, they are not yet obliged to pay taxes but news of tax abuse may make them reluctant to pay taxes later. Because he was disappointed and annoyed with the tax officer. In fact, it's not just students, even though the informants pay taxes in an orderly manner, they also feel annoyed and have decreased trust in tax officials. This is in line with research conducted by Putri Intan Permata Sari that acts of corruption carried out by tax officials have a partial influence on taxpayer compliance (P. I. P. Sari et al., 2023).

Therefore, strict law enforcement is important for the government against tax officers who are involved in misuse of tax funds. This step will not only impose sanctions on the perpetrators, but can also send a signal to the public that misuse of tax funds will not be tolerated. Several informants said that irresponsible tax officials should receive severe penalties and ensure that these actions will not happen again in Indonesia. Tax penalties have no impact on the compliance of MSME taxpayers because they do not understand and comprehend the comprehensive sanctions (Palalangan, C. A., Pakendek, R., & Tangdialla, 2019).

Based on the achievements of this research, it can be found that tax is a mandatory contribution to the state that is owed by individuals and entities whose nature is coercive based on legislation which does not receive direct compensation and is used for the benefit of the state as much as possible for the welfare of the people

(Hertati, 2021). In this case, taxes have a significant role in the life of a country in order to meet daily needs, especially regarding escalation in the form of physical and non-physical. Where taxes are used as a source of state income that finances all necessary expenditure, as well as the development of infrastructure facilities (Wahyudi, 2022). This is also supported by the results of research that has been carried out, namely the taxation system, actions for each taxpayer and tax audits which are influential elements in the compliance of MSME taxpayers during the Covid-19 pandemic. During the Covid-19 pandemic, tax knowledge, tax incentives, tax services, tax awareness as well as tax fines and penalties had no effect on the compliance of MSME taxpayers in the city of Surakarta (Bayu Sata, Samrotun, & Siddi, 2022).

Community Compliance Factors in Paying Taxes:

Compliance in paying taxes refers to the desire and compliance of taxpayers regarding fulfilling their tax obligations in accordance with applicable laws and regulations. Understanding these factors is important for governments and tax authorities to design more effective strategies in encouraging taxpayers to comply with tax obligations. The following factors influence orderly payment of taxes:

1. The Role of Tax Officers in Tax Paying Compliance

It is clear that one of the reasons for compliance with paying taxes is that officers visit the community to pay taxes. The role of a tax officer greatly influences a person's ability to pay taxes. Such as I7 and I8 when paying land and building taxes. The reason the informant complied with paying taxes was because officers visited him.

The quality of public services provided by the government with tax funds can influence taxpayers' perceptions of the value of the taxes they pay. If public services financed by tax funds are of good quality, taxpayers may be more satisfied and willing to comply with their tax obligations. Tax officers' services to taxpayers are quite decisive in making taxpayers' decisions to pay taxes (Mujiyati, M., Rohmawati, F. R., & Ririn, 2018).

2. The role of the family in facilitating taxpayers

The family has an important role in facilitating tax obligations, for example, the informant who owns a clothing business, is always obedient and orderly in paying taxes because her husband understands better how to pay taxes. Companies try to minimize their tax burden in a way that does not violate the law (Carolina, V., Oktavianti, & Hidayat, 2021). And what I9 experienced was that she received orders from her parents to pay taxes directly. This makes the child understand better how important it is to pay taxes.

Parents' actions in fulfilling their tax obligations provide a direct example for children about the importance of being obedient in paying taxes (Susanto, Y. K., & Fiorita, 2023). Parents can form a character who is responsible for providing advice (Arfiah & Sumardjoko, 2017). When children see that people pay taxes obediently, they tend to think of it as normal and important behavior (Prasetyawati, D., Pratiwi, D. N., & Samanto, 2022). Teaching children

about responsibility towards society and the country (Ruli, 2020). Accountability can form a positive view of tax obligations (Liu & Lee, 2019). Knowing, being aware/caring makes it one of the targeted behaviors (Narimo, & Novitasari, 2017). When families teach that every citizen has a responsibility for development and public services, this can influence behavior towards tax obligations (Niara & Manik, 2019).

In the triangulation of the data above, there is a subjective norm or influence from the surrounding environment, especially the social environment. This environment has a big influence on perceptions of awareness regarding compliance with paying taxes. This is also supported by Suardana, P. A. K. P., & Maradona, (2021) who state that the family and social environment has an impact on taxpayers' desire to comply. Another similar study, namely from Damis et al., (2021) which confirms that the greater the impact of the scope of young entrepreneurs in the city of Pare Pare regarding compliance with retribution, the influence of subjective norms is significant, confirming that individual intentions are influenced by the social pressure of the people around them (Widyasari, P. A., & Satria, 2022).

Ways that can be done so that people believe and do not hesitate to pay taxes

Related to the widespread news about tax officials committing this abuse, if it is not handled immediately and is not accompanied by a tax management system, it will result in the next generation and the surrounding community having a low awareness of paying taxes (Khaled Saleh Al-Omouh, 2021). Respondents also revealed that another best way to increase awareness of the importance of paying taxes is to use social media and digital content to increase understanding about taxes or tutorials on paying taxes. Next, use the method of giving rewards to people who are obedient in paying taxes. This is expected to motivate people to pay taxes and they can feel proud because they have carried out their obligations.

This is in accordance with research from D. E. Sari, (2019), which provides research results that individuals who understand finances and finance are those who have the actions, skills and insight to manage and manage one's finances in order to fulfill monetary goals and try to achieve what they aspire to. It is hoped that the educational and socialization programs provided can minimize children's consumerist actions and share benefits with the mothers of 'Aisyiyah Sukoharjo Regency in order to increase knowledge and cognitive development, literacy education and the ability to manage finances optimally. As stated by Titik Ulfatun, (2016) that economic difficulties are not only caused by the influence of income but can also be caused by errors in financial management. Therefore, financial literacy is important for society to avoid economic difficulties, including students.

D. CONCLUSIONS

Taxes are one of the main sources of state funds which have the function of improving development and public services to the community. Taxes are paid by

taxpayers where taxpayers must pay their taxes according to the specified time, because if tax payments are made after the deadline then they may be subject to sanctions. Funds collected from taxes should be managed transparently and free from misuse of tax funds. However, this is unavoidably proven by the phenomenon of misuse of tax funds by tax officers, where this can have an impact on taxpayer compliance in paying taxes. This is because public trust in tax officials has decreased and this can disrupt state operations in achieving their goals. Therefore, the government should make various efforts to restore the trust and compliance of taxpayers after information regarding tax fraud by tax officials appears. Some efforts that can be made by the government are by implementing strict law enforcement against tax officers who are involved in misuse of tax funds and conducting outreach regarding the importance of paying taxes and its benefits for development and public services in various media, both offline and online. Apart from that, the government can also give rewards to obedient taxpayers to increase motivation to pay taxes

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