ANALYSIS OF TAX SOCIALIZATION AND TAX SANCTIONS IN THE NEW NORMAL ERA ON INDIVIDUAL TAXPAYER COMPLIANCE

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Abstract

This study was conducted to determine and analyze the socialization of taxation and tax sanctions in the new normal era on the compliance of individual taxpayers, Faculty of Economics, UMN AW Medan. This research is expected to help develop the process of tax obligations in the form of socialization of taxation and sanctions, especially in taxation in the new normal era. In this study, researchers used quantitative methods. The data was processed using the statistical software SPSS 23. The tests used in this study were the data quality test, the normality test and the classical assumption test. Data analysis technique using simple linear regression and hypothesis testing using t test and f test. The population in this study were all individual taxpayers of the Faculty of Economics, UMN AW Medan, amounting to 67 people. Sampling was done by convenience sampling method. The results of the study show that simultaneously taxation socialization and tax sanctions have a significant effect on individual taxpayer compliance. Partially, tax sanctions have a positive and significant effect on individual taxpayer compliance, but tax socialization has no effect on individual taxpayer compliance.

Keywords *: Tax Socialization, Tax Sanctions, New Normal Era, and Individual Taxpayer Compliance.*

1.INTRODUCTION

1.1 Background

In an effort to finance the development of the state, taxes have a very important role, even taxes are the key to successful development in the future. Taxes are the largest source of domestic revenue used to finance government spending and state development. This is proven by the additional spending and budget financing in the 2020 State Budget which is directed to overcome the impact of Corona Virus Diseases 2019 (COVID-19) worth Rp405.1 trillion (https ://www.pajak.go.id/id/artikel/so-not-as-a-century ago).

Apart from being a source of revenue (budgetair), taxes also have another function, namely the function of regulating (regular). Calculating the amount of individual income tax (PPh) obtained from taxable income (PKP) multiplied by the income tax rate is regulated in Article 17 of Law Number 7 of 1983 as last amended by Law Number 36 of 2008 concerning Income Tax.

One of the policies carried out by the government in the taxation sector is the reduction of the corporate income tax rate from 25% to 22% in 2020 and 2021, and 20% in 2022. Some of the backgrounds for the change in tax rates are:

- Preventing a bigger economic downturn
- Lighten the company's burden
- Increaseability company for continue effort andavoid potential bankruptcy. (Going concern)
- Tax compliance is expected to increase with lower tax rates. Thus, the tax paid by the company becomes lower so that the company can use its funds for other activities.

Tax compliance issues in each country are different. Generally in developed countries such as the United States of America tax compliance is already high, there is a problem of tax manipulation (tax evasion). Meanwhile, in developing countries such as Indonesia, the problem of low tax compliance and high tax manipulation measures (www.pajak.go.id, July 30, 2016).

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In essence, taxes are a burden for taxpayers, so it is natural that none of the taxpayers voluntarily pays taxes. Because taxes are compulsory contributions, the state doesn't really need "taxpayers' willingness". Obedience is what the state needs. Generating a sense of obedience or compliance is required for law enforcement, including through the provision of sanctions (www.pajak.go.id, June 17, 2016).

Research on the behavior of taxpayers in fulfilling their obligations to pay taxes has been widely carried out and is currently growing. These various studies show that taxpayers are very important in supporting government programs to increase their tax revenues. However, in previous studies, there were many differences in the results of the research, causing a research gap.

The Faculty of Economics is one of the faculties at the Muslim Nusantara University (UMN) Al-Washliyah and every period the number of individual taxpayers increases, so that individual taxpayers are an important part of taxpayer compliance in the new normal era.They must know this because being a Taxpayer,The government also provides several tax incentives as stated in PMK 86 of 2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic.

This can be seen from the table of registered Individual Taxpayers of the Faculty of Economics and reporting on the submission of SPT at the KPP in 2018-2020:

Table 1.1
Reporting of Annual Tax Returns for Individual Taxpayers 2018-2020

Annual Tax Return PPh	Registered Mandatory to Report Annual SPT	Annual SPT Entry	% Obedience
2018	58 WP	22 tax return	12.76%
2019	63 WP	20 tax return	12.63%
2020	67 WP	28 tax returns	18.76%

Source: Data processed, 2021.

The table above shows that the percentage of individual taxpayer compliance rates from 2018 to 2020 (Annual SPT 2017 to 2019) is an average of 14, 71% who submit the Annual Income Tax Return and tends to be lower than the target set by the Directorate. General of Taxes.

In 2018-2020 the realization of SPT submission did not increase because WP OP who are required to report their SPT especially during the New Normal Era is decreasing every year because WP OP has not been able to receive socialization and tends to be disobedient, and there is no way that makes it easier for WP OP in submitting The SPT is self-assessment system, E-filling, and payment at the post office.

In this study, a detailed review of the tax incentives contained in PMK 86 of 2020. Starting from June 15, 2020, the services provided by the Directorate General of Taxes in the new normal era refer to the General Guidelines for the Implementation of Duties in the New Normal Order within the Directorate General of Taxes (SE-33/PJ/2020). Services at the tax court are also limited, of course, by following health protocols.

With the various kinds of changes that exist, we all hope that the situation can return to normal.Therefore, researchers are interested in conducting researchAnalysis of Tax Sanctions in the New Normal Era Against Individual Taxpayer Compliance, Faculty of Economics, UMN Al-Washliyah Medan.

1.2.Formulation of the problem
1. What is socializationDoes taxation in the new normal era affect the compliance of individual taxpayers at the Faculty of Economics, UMN AW Medan?
2. IsTax sanctions in the new normal era affect the compliance of individual taxpayers at the Faculty of Economics, UMN AW Medan?
3. What is socializationtaxation and tax sanctions in the new normal era affect the compliance of individual taxpayers, Faculty of Economics, UMN AW Medan?

1.3. Research purposes

In accordance with the formulation of the problem, the purpose of this study is to find out:

1. Analyzing the influence of socializationtaxation in the new normal eraon taxpayer complianceprivate person Faculty of Economics UMN AW Medan.
2. Analyzing the influencepenalty taxation in the new normal eraon taxpayer complianceprivate person Faculty of Economics UMN AW Medan.
3. Analyzing the influence of socializationtaxation and sanctions taxation in the new normal eraon taxpayer complianceprivate person Faculty of Economics UMN AW Medan.

1.4. Urgency of Research

Mastery of tax knowledge is very important for taxpayers. To be able to contribute in the midst of the new normal era, individual taxpayers must be knowledgeable about tax regulations and benefits, both orally and in writing. With this research is expected to help individual taxpayers in knowing taxation, both in the form of socialization of taxation and tax sanctions.

2. THEORY BASIS

2.1 Theory of Reasoned Action (TRA)

The theory that underlies social psychology was developed by Fishbein and Ajzen, (1975). Ajzen, (1980) in Riyanto, (2012) states that intention determines a person to do or not to perform a behavior. Ajzen, (1980) in Riyanto, (2012) found that a person's intentions are influenced by two main determinants, namely:

a. Attitude is an individual's belief in the results of a behavior and evaluation of these results.

b. Subjective norms are beliefs about normative expectations that arise due to the influence of others and the motivation to agree to these expectations.

The relevance of this research is that a person in determining obedient or disobedient behavior in fulfilling his tax obligations is influenced by rationality in considering the benefits of taxes and also the influence of other people who influence decisions in tax compliance.

2.2. Social Learning Theory (Social Learning Theory)

According to Bandura (1977), the process in social learning includes:

1. The process of attention (attentional)
   In the process of attention, people will only learn from a person or model, if they have known and paid attention to that person or model.
2. The process of detention (retention)
   The containment process is the process of remembering the actions of a model after the model is no longer readily available.
3. Motor reproduction process
   The process of motor reproduction is the process of converting observations into actions.
4. The process of strengthening (reinforcement)
   While the reinforcement process is a process in which individuals are provided with positive stimuli or rewards to behave according to the model.

This social learning theory is relevant to explain the behavior of taxpayers in fulfilling their tax obligations. A taxpayer will obey, if through direct observation and experience, a modern taxation system can provide convenience in carrying out his tax obligations, the services provided by tax officials are satisfactory, the taxes paid make a real contribution to development in their area.

2.3. Era New Normal

The Covid-19 pandemic has changed the fabric of the world community. In order to prevent the spread of the corona virus outbreak, people are encouraged and even forced to stay at home. School, work and even worship are recommended to be done at home. Almost all countries urge their citizens not to move outside the home if there is no urgent need. Except, indeed for those who have to go out and their activities cannot be done from home. The Covid-19 pandemic has changed the fabric of the world community. In order to prevent the spread of the corona virus outbreak,

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people are encouraged and even forced to stay at home. School, work and even worship are recommended to be done at home. Almost all countries urge their citizens not to move outside the home if there is no urgent need. except, indeed for those who have to go out and their activities cannot be done from home. These changes of course also have a broad impact in many sectors. The reason is that changing community activities have made the business world quiet, such as tourism, online transportation, retail sales and many more. Over time, staying at home is considered not to be applied forever to maintain economic balance. A number of countries have also begun to relax policies related to the mobility of their citizens. On the other hand, the SARS-CoV-2 virus that causes Covid-19 continues to threaten. The death toll from the corona virus continues to increase. This is where a new lifestyle or new normal will be implemented. The reason is that changing community activities have made the business world quiet, such as tourism, online transportation, retail sales and many more. Over time, staying at home is considered not to be applied forever to maintain economic balance. A number of countries have also begun to relax policies related to the mobility of their citizens. On the other hand, the SARS-CoV-2 virus that causes Covid-19 continues to threaten. The death toll from the corona virus continues to increase. This is where a new lifestyle or new normal will be implemented. The reason is that changing community activities have made the business world quiet, such as tourism, online transportation, retail sales and many more. Over time, staying at home is considered not to be applied forever to maintain economic balance. A number of countries have also begun to relax policies related to the mobility of their citizens. On the other hand, the SARS-CoV-2 virus that causes Covid-19 continues to threaten. The death toll from the corona virus continues to increase. This is where a new lifestyle or new normal will be implemented. A number of countries have also begun to relax policies related to the mobility of their citizens. On the other hand, the SARS-CoV-2 virus that causes Covid-19 continues to threaten. The death toll from the corona virus continues to increase. This is where a new lifestyle or new normal will be implemented. A number of countries have also begun to relax policies related to the mobility of their citizens. On the other hand, the SARS-CoV-2 virus that causes Covid-19 continues to threaten. The death toll from the corona virus continues to increase. This is where a new lifestyle or new normal will be implemented.

WHO has issued six basic initial steps as protective measures to reduce the incidence of Corona or Covid-19 cases as the basic concept of New Normal. The six basic concepts of the New Normal are washing hands, avoiding touching your eyes, mouth and nose, keeping your distance, staying at home, if you leave the house, use a mask. The high use of technology and the breadth of information can be found easily on the internet. However, the available information does not cover the possibility of misinformation, bias, and false information (hoax).

3.RESEARCH METHOD

This research was conducted at the Faculty of Economics, Universitas Muslim Nusantara (UMN) Al-Washliyah Jalan Garu II A No. 93 Sandpaper Medan City of Medan, North Sumatra. The time of the study was carried out from 1 (one) December to 2 (two) February 2020.

3.1 Population and Sample

The population in this study is all WP OP FE UMN AW, totaling 67 people. Sampling was carried out using the convenience sampling method, namely the sample was selected with consideration of the ease in which the researcher took samples based on who they met. To facilitate the research, the number of samples is 67 respondents.

3.2 Data Type

The type of data used in this study is primary data and is sourced from respondents' answers to a list of statements related to the variables studied in the form of a questionnaire.

Table 3.1. Operational Definition and Variable Measurement Techniques.

Variable Name	Operational definition	Measurement Scale	Indicator
DEPENDENT WPOP Compliance	Compliance of individual taxpayers in fulfilling their tax obligations in accordance with the provisions of tax legislation.	interval	1). Counting 2). Pay. 3). Report
INDEPENDENT Tax Socialization	efforts to provide guidance, information, and understanding to the public/taxpayers regarding all tax laws and regulations.	interval	1). Tax Counseling 2). Information submitted 3). The purpose and benefits of socialization 4). Seminar
Penalty Taxation	guarantee the provisions of tax laws and regulations which are a deterrent so that taxpayers do not violate tax norms	interval	1). Payment of sanctions. 2). Giving sanctions 3). Taxes payable.

3.3 Research Methods and Data Collection Instruments

Collecting data and information was done by using the interview method, namely the method of collecting data by asking directly using a questionnaire to the WP OP of the Faculty of Economics, UMN Al-Washliyah.

3.4 Data Analysis Method

In this study, the data were analyzed by descriptive statistics, then tested the data analysis method and finally tested the hypothesis. Descriptive statistics are used to provide an overview of demographics (gender, length of service and educational background).

Data Quality Test

a. Validity test

The instrument (questionnaire) used in this study must be tested for validity and reliability first. The validity test is used to measure the accuracy of the research measuring instrument on the issue that we want to measure (Ghozali, 2017).

b. Reliability Test

The reliability test is intended to test the consistency of the questionnaire in measuring the same contract or the stability of the questionnaire if it is used from time to time (Ghozali, 2017). The reliability test was carried out using the Internal consistency method.

4.RESULTS AND DISCUSSION

4.1.Descriptive Statistical Analysis

This descriptive statistic provides an overview of the minimum value, maximum value, average value and standard deviation of the data used in the study. The description of the dependent variable and the dependent variable of this study can be seen in the following table:

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Table 4.1
Descriptive Statistics

	N	Minimum	Maximum	mean	Std. Deviation
Tax socialization	67	21	34	20.72	4,512
Tax sanctions	67	20	38	26.75	4.667
WP OP Compliance	67	22	38	28.08	3.957
Valid N (listwise)	67				

Source: SPSS Output, 2021

Based on the table above, it can be explained that:

a. VariableTax Socializationhas a sample (N) of 67, with a minimum (smallest) value of 21, a maximum (largest) value of 34 & a mean (average value)20.72, and the standard deviation is 4.512.

b. VariableTax sanctionshas a sample (N) of 67, with a minimum (smallest) value of 20, a maximum (largest) value of 38 & a mean (average value)26.75, and the standard deviation is 4.667.

c. VariableWPOP Compliancehas a sample (N) of 67, with a minimum (smallest) value of 22, a maximum (largest) value of 38 & a mean (average value)28.08, and the standard deviation is 3.957.

4.2. Normality test

Table 4.2

One-Sample Kolmogorov-Smirnov Test

|		Tax Socialization	WP OP Compliance
N		40	40
Normal Parameters	mean	26.75	28.08
	Std. Deviation	4.667	3.957
Most Extreme Differences	Absolute	.146	.092
	Positive	.146	.088
	negative	-129	-.092
Kolmogorov-Smirnov Z		.924	.585
asymp. Sig. (2-tailed)		.360	.884

a. Test distribution is Normal.
Source: SPSS output

Based on the table*One-Sample Kolmogorov-Smirnov Test*above the significance value is greater than 0.05 so it can be stated that the data is normally distributed.

4.3. Heteroscedasticity Test

Figure 4.3
Results of Heteroscedasticity Test Analysis

Scatterplot
Dependent Variable: Sqrt_Y
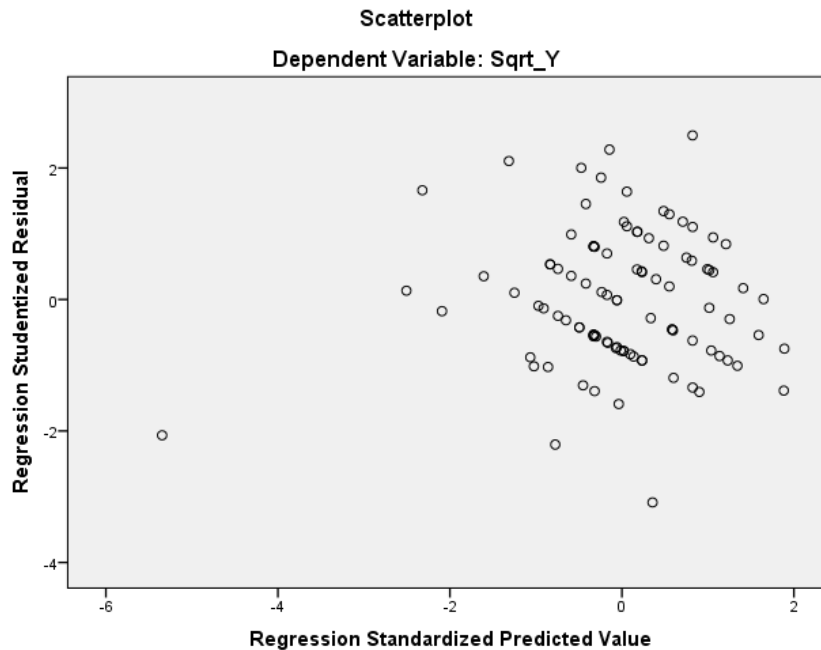
Source: SPSS output.

Based on the table above, it can be seen that it can be seen that the points on the graph do not form a clear pattern and spread above and below the number 0 on the Y axis. So it can be concluded that the regression model used is independent or does not occur heteroscedasticity.

4.1.4 Multiple Linear Regression Analysis

Table 4.4

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.628	.223		2.813	.006
	Sqrt_X1	.340	.080	.385	1,223	.000
	Sqrt_X2	.263	.092	.245	2.873	.005

a. Dependent Variable: Sqrt_Y

Based on table 4.7 above, the equations of multiple linear regression analysis in this research are:

Y = 0.628 + (0.340,X1) + (0.263.X2) + e

Based on the above equation can be described as follows:

a. The constant of 0.628 means, if the Tax Socialization (X1), Tax Sanctions (X2) the value is 0, then the WPOP Compliance (Y) has increased by 0.628.

b. The regression coefficient of the Tax Socialization variable (X1) is 0.340 and is positive, which means that there is a positive relationship between Tax Socialization (X1) and WPOP Compliance (Y). If the value of Taxpayer Awareness has increased by one unit, the WPOP Compliance (Y) has increased by 0.340.

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c. The regression coefficient of the Tax Sanctions variable (X2) is 0.263 and is positive, which means that there is a positive relationship between Tax Sanctions (X2) and WPOP Compliance (Y). If the value of Tax Sanctions increases by one unit, the WPOP Compliance (Y) will increase by 0.263.

5. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of the analysis conducted in this study, there are several conclusions, including:

1. Partially, the Tax Socialization variable has no effect on WPOP FE UMN AW Compliance.
2. Partially, the variable of Tax Sanctions affects the Compliance of WPOP FE UMN AW.
3. Simultaneously, the variables of Tax Socialization and Tax Sanctions affect the Compliance of WPOP FE UMN AW. This can be seen with the Fcount value of 15,665 and a significant value of 0.000. The result of testing the coefficient of determination (R2) obtains an Adjusted R2 value of 30.8%. Compliance with WPOP FE UMN AW which is influenced by the independent variable, namely Tax Socialization, and the remaining 69.2% Tax Sanctions are influenced by other factors not included in this study.

5.2 Suggestions

Based on the conclusion, the improvements suggested by the researcher for further research are:

1. For further researchers to add other independent variables that can affect taxpayer compliance such as tax service satisfaction, modernization of the tax administration system and others.
2. Further research should be conducted on all PPh taxpayers, both personal income tax and corporate income tax so that the results can be generalized based on income tax.
3. Further research is suggested to cover the entire community in UMN Al-Washliyah Medan as a whole.
4. For further researchers to use path analysis, path analysis is a statistical analysis technique developed from multiple regression analysis which is used to test the amount of contribution (contribution) indicated by the path coefficient in each diagram.

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