



# Tax Sanctions, Tax Amnesty Program, and Tax Obligation Placement towards Compliance Report on Corporate Taxpayers



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## Abstract



The level of taxpayer compliance was very low. It was due to the lack of the taxpayer's knowledge in fulfilling tax obligations. The level of the taxpayer's awareness has not reached the expected level. The study was intended to determine whether there were significant effects of taxation sanctions, tax amnesty program, and assets placement report on compliance with tax obligations of the corporate taxpayers conducted at the Official Service of Pratama Tax in East Denpasar. It was used, 293 respondents. The research method used was a descriptive method with survey technique through questionnaire distribution. Statistical testing used multiple linear regression analysis where the influence of variables was tested using the t-test. The research obtained that taxation sanctions, tax amnesty program, and assets placement report affect the compliance of tax obligations of corporate taxpayers with an influence of 78.6% was a positive direction, while the remaining 21.4% was explained by other factors not examined.

## Keywords

*asset placement report;*  
*positive direction;*  
*tax amnesty program;*  
*tax obligation*  
*compliance;*  
*tax sanctions;*

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## 1. Introduction

Taxes as it is known an important aspects for the sustainable of the Indonesian state. Regarding the government and development, it needs not a small amount of the funds. Unlike an element of the state revenue, taxes have a very large and increasingly reliable role in the development interests and financing government spending. The need is for the government funds that are large enough to run the government. Therefore, the country is now heavily dependent on tax-based expenditure.

Respecting the importance of the role of taxes in the state budget, the effort is to increase tax revenues continue to be carried out by the government. In this case, it is the duty of the Directorate General of Taxes. The efforts were made by the Director General of Taxes. Thus, the maximum tax revenue is included (1) increasing the improvement of extracting potential taxes; (2) make improvements to the quality of inspection and collection; (3) perfecting information technology systems; and (4) increasing national tax census activities.

The effort is to maximize tax revenue cannot rely solely on the role of the Director General of Taxes or tax officials. However, the active role is also needed by the taxpayers themselves. It makes compliance and awareness of the taxpayers a very important factor in terms of achieving tax revenue success. In the tax law, it is as well as clear that the obligation of the taxpayers is to pay taxes. If they do not fulfil these obligations, the taxpayer can be subject to taxation sanctions.

The national development of the United State of the Republic of Indonesia aims to prosper the whole people of Indonesia. It is evenly and equitably, requires large funding which comes primarily from the tax revenues. In order to meet the increasing tax revenue needs, public awareness and compliance are needed by optimizing all existing potential and resources. The community awareness and compliance in carrying out their tax obligations still need to be improved. Due to there are assets both at home and abroad. It has not been fully reported in the Income Tax Annual Notice. In order to increase state revenues and economic growth as well as public awareness and compliance in implementing tax obligations. It is necessary to issue a Tax Amnesty policy (Source: Law No. 11 in 2016 concerning tax amnesty).

Tax amnesty is the elimination of the taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation. Disclosing assets and paying ransoms as stipulated in Law No. 11 in 2016 concerning tax amnesty. It aims to (1) accelerate growth and economic restructuring through the transfer of the property, included the things will have an impact on increasing domestic liquidity, improving the rupiah exchange rate, decreasing interest rates, and increasing investment; (2) encourage tax reform towards a more just taxation system and the expansion of a more valid, comprehensive, and integrated taxation database; and (3) increasing tax revenues, will be used to the finance development.

The tax amnesty program is not entirely an obligation for every taxpayer. There are not all taxpayers follow the tax amnesty program properly. The two assets inside and outside the country are invested in the territory of the United State of the Republic of Indonesia for a minimum period of the three years from the date of transfer. Based on these regulations, every taxpayer who participates in the tax amnesty program must report the *Assets Placement Report (APR)* every year for three years as accountability for the transfer of assets that have been carried out.

If the taxpayer has obtained a certificate then found data and/or information regarding assets that have not or are not disclosed in the statement. It is stated the assets are considered as additional income received or obtained by the taxpayer at the time the data and/or information regarding assets are found. The additional income is subject to income tax in accordance with the provisions of the legislation in the field of income tax and added with tax administration sanctions in the form of an increase of 200% (two hundred percent) of income tax that is not or less paid.

### *Literature Review*

Arisa (2017), obtained that the willingness to participate in tax amnesty is influenced by several factors of the awareness of taxpayers, tax services, and tax sanctions. This study aims to examine the effect of awareness, service tax authorities, and tax sanctions on the willingness to participate in the first phase of tax amnesty. Based on the results of the analysis, it was found that the awareness of the taxpayers, tax services, and tax sanctions had a positive effect on the willingness to participate in the first phase of tax amnesty.

Dina (2017), conducted a study aimed at looking at the influence of knowledge and understanding of the tax amnesty regulation, a good perception of the tax amnesty system. The level of trust in the government system and the law against the willingness of the taxpayers to become participants in the tax amnesty. The results of this study indicate that the knowledge and understanding of tax amnesty regulations and a good perception of the effectiveness of the tax amnesty system have a positive effect on the willingness of taxpayers to become tax amnesty participants. The level of trust in the government system and law has no effect on the willingness of taxpayers to become tax amnesty participants.

Elya (2018), stated that several factors can influence taxpayer compliance, especially the willingness to join the tax amnesty. It can increase state revenues. The purpose of this study was to examine the effect of understanding tax regulations, perceptions of the effectiveness of the tax system, moral obligations, service quality, and tax sanctions on the willingness to join the tax amnesty. The results of this study indicated that understanding tax regulations, perceptions of the effectiveness of the tax system, moral obligations, service quality, and tax sanctions have a positive effect on the willingness to participate in the tax amnesty.

On the one hand, based on the above three studies provided results that can be considered for the taxpayers in conducting tax planning to participate in the tax amnesty program. Thus, the researchers assume similar research can be replicated and conducted research on different taxpayer objects to analyze taxpayer compliance studied.

On the other hand, one of the factors that influence taxpayer compliance is the obligation of the APR every year for three years after participating in the tax amnesty program. The taxpayers who submit a statement and declare to transfer additional assets into the territory of the United State of the Republic of Indonesia must transfer and invest the statement additional assets within the territory of the United State of the Republic of Indonesia for at least three years included (1) before December 31<sup>st</sup>, 2016 for the taxpayers who submit a tax amnesty statement since Law No. 11 in 2016 concerning tax amnesty is valid until December 31<sup>st</sup>, 2016; or (2) before March 31<sup>st</sup>, 2017, for the taxpayers who submit a tax amnesty statement from January 1<sup>st</sup>, 2017 to March 31<sup>st</sup>, 2017.

## **2. Materials and Methods**

This research was conducted at the Official Service of Pratama East Denpasar located on Jl. Kapten Tantular No. 4 GKN II Denpasar. The quantitative data are the results of the answers to questionnaires that have been distributed to respondents. There are a general description, history, organizational structure, and job descriptions. The primary data needed in this study was the written questionnaire answers from the agency taxpayer representatives registered and participating in the tax amnesty program. The secondary data are general descriptions, history, organizational structure, and job descriptions.

The population included all taxpayers registered and participating in the tax amnesty program. The total population registered and participating in the tax amnesty program is 1,089 corporate taxpayers. The samples were taken from a portion of the population, and the sample size was calculated using 293 Slovin formulas. The sampling was conducted by convenience sampling is a technique of determining the sample based on

chance, that is, anyone who accidentally/incidentally meets with the researcher can be used as a sample. If it is viewed by the person who happened to be found, it is suitable as a data source.

The method of data collection is to use a survey method using a questionnaire. The descriptive statistics are statistics used to analyze data by describing collected data as they are without intending to make conclusions that apply to the general or generalizations. Before the data analysis technique is conducted, it is first tested whether the research instrument in the form of an answer from the respondent has been answered correctly or not. This test includes testing validity and reliability testing. A good regression model is free from multicollinearity problems, heteroscedasticity, and data normality problems. It is necessary to test the regression model that will be used. The test is conducted by the classical assumption test. In order to find out whether the independent variable influences the dependent variable used multiple linear regression equations. The multiple linear regression analysis is used to solve the existing problem formulation, namely to see the influence between two or more variables. The feasibility test of the model can be measured from the coefficient of determination ( $R^2$ ) and the statistical t-value.

### *Defining Taxes*

Tax is the contribution of the people to the state treasury under the law (which can be imposed) by not receiving reciprocal services that can be directly demonstrated. It is used to pay public expenses (Resmi, 2014). Tax as an obligation to surrender a portion of the wealth is to the state treasury due to a situation, event, and action that gives a certain position, but not as a punishment, according to regulations set the government and can be enforced. However, there is no reciprocal service from the state directly, to maintain general welfare (Djajadiningrat, 2011).

Taxes are people's contributions to the state treasury based on the law (which can be forced) by not getting lead services (counterpart) which can be directly shown and used to pay for the public expenditure (Mardiasmo, 2011). Therefore, it can be concluded that tax is a people's contribution to the state treasury collected by the government which is compulsory under the law not receiving direct remuneration from the government. It is used to finance general of government expenditure.

According to Mardiasmo (2011), the tax function can be divided into two included (1) the function of the tax budget is tax as a source for the government to finance general government expenditures. (2) the tax function as a tool to implement and regulate government policies in the social and economic fields. In collecting taxes, several collection systems are known (Mardiasmo: 2011). (a) The official assessment system is a tax collection system that authorizes tax authorities (tax officers) to determine the amount of tax payable by the taxpayer. (b) The self-assessment system is a tax collection system that authorizes taxpayers to calculate, report, and pay their own tax payable to be paid. (c) The withholding system is a system that gives authority to third parties (treasurers/employers) to cut and collect taxes owed by the taxpayers.

The tax subject is anything that has the potential to earn income. It is targeted to be subject to income tax. Defining the subject of the tax according to Mardiasmo (2011), is the person intended by the regulation to be taxed with respect to income received or obtained in the tax year. The tax object can be interpreted as the target of the tax imposition and the basis for calculating the tax payable. The object of the income according to Mardiasmo (2011), is income that is any additional economic capability. It is received or obtained by taxpayers, both from Indonesia or outside. It can be used for consumption or increase the wealth of the taxpayer concerned, by name, and in any form.

According to the income tax Law No. 36 in 2008, it is included in the object of tax is income. There is an additional economic capability received or obtained by taxpayers, both from Indonesia or outside. It can be used for consumption or to increase the wealth of the taxpayer concerned, by name, and in any form. Taxation sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed. There is a preventative tool, thus, the taxpayers do not violate taxation norms. In the tax law, there are two kinds of sanctions *i.e.*, administrative sanctions and criminal sanctions. The threat is to violations of a taxation norm is threatened with administrative sanctions. There are some threatened with criminal sanctions with administrative sanctions and criminal sanctions. In essence, the imposition of the tax sanctions is applied to create taxpayer compliance in carrying out its tax obligations. That is why it is important for taxpayers to understand tax sanctions. Therefore, they know the legal consequences of what is done or not done. However,

if we examine further, the purpose of giving sanctions can be interpreted as a way to increase state revenues, especially, if the sanctioned amount is classified as a nominal amount that is quite large.

In order to be able to provide an overview of what things need to be avoided, thus, unlike not to be subject to tax sanctions, as for the types of tax sanctions *i.e.*, administrative sanctions and criminal sanctions. Tax amnesty is the elimination of the taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation. Due to disclosing assets and paying ransoms as stipulated in the Republic of Indonesia Law No. 11 in 2016 concerning tax amnesty.

According to [Baer & Leborge \(2008\)](#), tax amnesty is a limited opportunity given by the government to certain taxpayers groups to pay a fixed amount, in exchange for forgiveness of the tax obligations (*including interest and penalties*) related to the previous tax period, as well as freedom of claim criminal law. [James \(2009\)](#), mentioned that tax amnesty is useful for increasing tax revenues in the short term, increasing compliance in the future, encouraging repatriation of the capital or assets, transitioning to a new taxation system.

[Jackson \(1986\)](#), stated that tax amnesty needs to be placed in the context of the creative tax administration and the purpose of voluntary compliance and tax payments. It can also function as a fair, efficient, and profitable transition to a better tax system. [Mikesell \(1986\)](#), stated that tax amnesty is a new media of change between the community and the government to enter into a higher law enforcement environment. Indonesia is experiencing various tax problems that are also encountered by other countries, such as low tax compliance, low tax revenues, and low capacity of tax administration institutions. According to [Darusalam \(2013\)](#), in many countries, the problem is overcome by the tax amnesty scheme. In the period 1989-2009, it is almost forty states in the United States gave tax amnesty in various forms.

The tax amnesty policy has actually been conducted by Indonesia in 1984. Likewise, the other similar policy is the sunset policy that was conducted in 2008. According to the Directorate General of Taxes data, since the *sunset policy* program implemented in 2008 has succeeded in increasing the number of a new number of taxpayer/NPWP 5,653,128 NPWP, adds annual taxpayer/ SPT of 804,814 SPT and increases withholding tax/PPH receipts by IDR. 7.46 trillion. The number of personal NPWP is 15.07 million, treasurer NPWP is 447,000, and legal entity NPWP is 1.63 million. Therefore, the total registered taxpayer is 17.16 million. In essence, the implementation of the tax amnesty and *sunset policy* even though psychologically is very impartial to taxpayers who have been obedient to paying taxes. Thus, if a country will implement a tax amnesty policy, it must have conducted an in-depth study of the characteristics of existing taxpayers not to cause turmoil.

The Government issued the *Minister of Finance Regulation (MFR) No. 91/PMK.03/2015* concerning reduction or elimination of administrative sanctions for the delay in submission of notification letter on May 4, 2015. According to [Malhere \(2011\)](#), tax amnesty generally was given in the form included (a) forgiveness of all or part of the amount of tax owed, (b) all or part of the total administrative sanctions, (c) exemption from criminal sanctions, (d) provision of installment facilities. [Silitonga \(2006\)](#), argued that there are at least four types of tax amnesty included (1) amnesty which requires payment of the principal including interest and penalties but forgives the criminal sanctions, (2) amnesty which requires payment of the tax principal including interest but forgives penalties for penalties and criminal sanctions, (3) amnesty which still requires principal payments but forgives sanctions for interest and penalties, and (4) amnesty of past tax principal includes interest and penalties.

Elimination of administrative sanctions as stipulated is included in the part of the tax amnesty carried out by the government. The taxpayers must submit a transfer report and realization of additional assets periodically every year for three years since the additional assets transferred have all been deposited or transferred into a special account using the format as set out which is an integral part from the Director General of Taxes Regulation PER-03/PJ/2017 concerning procedures for reporting and supervising additional assets in the amount of tax amnesty. The Directorate General of Taxes has issued revised PER-03/PJ/2017 with PER-07/PJ/2018 regulated the procedures for the placement of tax amnesty assets reports. With this revision, the submission of transfer reports and the realization of investment in additional assets and/or placement of additional assets is not required for taxpayers of micro, small, and medium enterprises (MSMEs), and/or taxpayers whose additional assets are abroad and not transferred to within Indonesian territory or foreign declaration.



This provision is contained in Article 3, paragraph 2, PER-07/PJ/2018 stated that the taxpayers in a certificate merely declare additional assets that are outside the territory of the Republic of Indonesia and are not transferred to the territory of the Republic of Indonesia and/or taxpayers in the certificate, use the rates as referred to in Article 4, paragraph 3, Law No. 11 in 2016 concerning tax amnesty. The regulations related to APR are expected to improve compliance of taxpayers.

According to Kiryanto (2000), obedience means submitting or obeying the teachings or rules. Whereas, Gibson (1991), compliance is the motivation of a person, group or organization to regulation according to established rules. A person's obedient behavior is the interaction between the behavior of individuals, groups, and organizations.

### 3. Results and Discussions

#### 3.1 Analysis of Multiple Linear Regression

Based on the analysis results of multiple linear regression can be made models with the following equation:

$$Y = 0.653 + 0.493 X_1 + 0.388 X_2 + 0.241 X_3$$

The explanation of the above regression equation is as follows:

- a. Based on the multiple linear regression equations constant value of 0.653 means that if the taxpayer does not pay attention to taxation sanctions, tax amnesty program and assets placement report, the compliance of the tax liability of the corporate taxpayer gets a value of 0.653.
- b. The regression coefficient of taxation sanctions is 0.493 indicated that the tax sanction variable has a positive relationship to compliance with tax obligations of corporate taxpayers in KPP East Denpasar. It means that, if the taxation sanctions increase, compliance with tax obligations in KPP East Denpasar will increase.
- c. Tax amnesty program regression coefficient of 0.388 shows that the tax amnesty program variable has a positive relationship to compliance with tax obligations of corporate taxpayers at KPP East Denpasar. It means that more corporate taxpayers participate in the tax amnesty program. Therefore, the compliance with tax obligations of corporate taxpayers in KPP East Denpasar will increase.
- d. The asset placement report regression coefficient of 0.241 shows that the APR variable has a positive relationship to compliance with tax obligations of corporate taxpayers in KPP East Denpasar. It means that more corporate taxpayers report the placement of assets, compliance with tax obligations in KPP East Denpasar will increase.

#### 3.2 Test of Model Feasibility

- a. The coefficient of Determination (R<sup>2</sup>)  
According to Ghozali (2016), the coefficient of the determination (R<sup>2</sup>) essentially measures how far the ability of the model explains the variation of the dependent variable. The coefficient of determination is zero and one. The results of the analysis of the coefficient of determination obtained the *Adjusted R Square* value of 0.786 or 78.6%, meaning that the contribution of tax sanctions, tax amnesty program, and assets placement report on compliance with tax liability of corporate taxpayers amounted to 78.6% while the remaining 21.4% was influenced by other variables not included in the research model.
- b. T-test  
The results of the t-test show a significance value for the taxation sanction variable is 0,000. Due to the level of significance is smaller than alpha 0.05, it means that the taxation sanction variable has a significant positive effect on the compliance of the corporate taxpayer's tax obligations. The results of the t-test show a significance value for the tax amnesty program variable is 0,000. Due to the level of significance is smaller than alpha 0.05, it means that the tax amnesty program variable has a significant positive effect on compliance with corporate taxpayer's tax obligations. The results of the t-test show the significance value for the APR variable is 0,000. Due to the level of significance is smaller than alpha

0.05, it means that the APR variable has a significant positive effect on the compliance of corporate taxpayer's tax obligations.

### *3.3 Results of Hypothesis Testing*

The results of the hypothesis testing (H1) the first stated that the tax sanctions have a positive effect on compliance with the tax liability of corporate taxpayers. This result is indicated by the value of  $\beta_1$  of 0.493 and the significance of 0,000. The significance value shows a number smaller than the real level in this study, it is 0.05. The results of this study indicate that H1 is accepted. This indicates that the tax sanctions can increase compliance with the tax obligations of the corporate taxpayer in carrying out its obligations to pay and report taxes.

The results of hypothesis testing (H2) the second stated that the tax amnesty program has a positive effect on compliance with tax obligations of corporate taxpayers. This result is indicated by the value of  $\beta_2$  of 0.388 and significance of 0.000. The significance value shows a number smaller than the real level in this study, it is 0.05. The results of this study indicate that H2 is accepted. This indicates that the tax amnesty program is able to increase compliance with tax obligations of corporate taxpayers in carrying out their obligations to pay and report taxes.

The results of the hypothesis testing (H3) the third stated that the APR has a positive effect on the compliance of the tax liability of the corporate taxpayer. This result is indicated by the value of  $\beta_3$  of 0.241 and the significance of 0,000. The significance value shows a number smaller than the real level in this study, it is 0.05. The results of this study indicate that H3 is accepted. This indicates that the APR is able to improve compliance with tax obligations of the corporate taxpayer in carrying out its obligations to report taxes.

## **4. Conclusion**

- 1) Tax sanctions have a significant positive effect on compliance with tax obligations of Corporate Taxpayers. It indicates that tax sanctions can increase compliance with tax obligations of the corporate taxpayer in carrying out its obligations to pay and report taxes.
- 2) Tax amnesty program has a significant positive effect on compliance with corporate taxpayers. It indicates that the tax amnesty program is able to increase compliance with tax obligations of corporate taxpayers in carrying out their obligations to pay and report taxes.
- 3) Asset Placement Reports have a significant positive effect on compliance with corporate tax liabilities. It indicates that the APR is able to improve compliance with tax obligations of the corporate taxpayer in carrying out its obligations to report taxes.

### *Recommendations*

- 1) The present article used a sample that represents the corporate taxpayer registered in the KPP Pratama East Denpasar. For further research, it is better to consider expanding the scope of respondents both in terms of the scope of the research area and the types of taxpayers. Therefore, further research is more accurate. The more accurate the results of the study is the more we know how much taxation sanctions, the tax amnesty program, and the assets placement report affect the compliance of corporate taxpayer's tax obligations.
- 2) Further research should consider adding other variables which could clarify the results of the study. The service variables from the Official Service of Tax can be used for further research. According to the researcher, the service variable can affect the compliance of the tax obligations of taxpayers. In addition, the tax rate variable can also be added in future studies. The reduction in tax rates is expected to increase compliance of taxpayers. The ease of the tax calculation can also be used as an additional variable. The ease of the tax calculation unlike the final calculation of the tax rates is also expected to increase taxpayer compliance. The last variable that can be added according to the researcher is socialization and advertising from the Directorate General of Taxes.

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- 3) It is recommended for the Directorate General of Taxes to increase social interaction with taxpayers in general and corporate taxpayers in particular through socialization. Thus, the tax compliance obligations of taxpayers continue to increase. The socialization is not only in government agencies but also in private institutions, institutions in the education sector such as universities or colleges, as well as individual agencies. The socialization from the Directorate General of Taxes can be conducted through social media and advertising.

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