THE INFLUENCE OF TAXPAYER COMPLIANCE ON TAX REVENUE MODERATED BY TAX AUDIT

THESIS

A Thesis Submitted For The Degree of

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ABSTRAK

Penelitian ini memiliki tujuan untuk menganalisis pengaruh kepatuhan wajib pajak terhadap penerimaan pajak yang dimoderasi oleh pemeriksaan pajak pada KPP Pratama Singosari. Penelitian ini dilakukan menggunakan pendekatan kuantitatif dengan kuesioner sebagai instrumen penelitian. Sampel penelitian dalam penelitian ini sebanyak 130 wajib pajak dengan menggunakan teknik pengambilan sampel menggunakan rumus *slovin* dan metode *purposive sampling*. Analisis data dilakukan dengan menggunakan *moderated regression analysis* dengan menggunakan program SmartPls versi 4. Hasil penelitian menunjukkan bahwa kepatuhan wajib pajak berpengaruh signifikan terhadap penerimaan pajak. Pemeriksaan pajak tidak berpengaruh signifikan terhadap penerimaan pajak. Namun pemeriksaan pajak mampu memoderasi kepatuhan wajib pajak terhadap penerimanaan pajak Hasil penelitian ini diharapkan dapat mengembangan teori kepatuhan bagi wajib pajak, dan membantu memantau hasil kebijakan yang telah berlaku. Hasil penelitian juga diharapkan dapat memberikan wawasan atau bahan implementasi teori kepatuhan dalam kehidupan bermasyarakat terkhusus para wajib pajak.

ABSTRACT

This research aims to analyze the effect of taxpayer compliance on tax revenues which is moderated by tax audits at KPP Pratama Singosari. This research was conducted using a quantitative approach with a questionnaire as the research instrument. The research sample in this study was 130 taxpayers using a sampling technique using the Slovin formula and purposive sampling method. Data analysis was carried out using moderated regression analysis using the SmartPls version 4 program. The research results show that taxpayer compliance has a significant effect on tax revenue. Tax audits do not have a significant effect on tax revenues. However, tax audits can moderate taxpayer compliance with tax revenues. The results of this research are expected to develop a theory of compliance for taxpayers and help monitor the results of existing policies. It is also hoped that the research results can provide insight or material for implementing compliance theory in social life, especially for taxpayers.

Keywords: *Taxpayer compliance, tax revenue, tax audit.*

CHAPTER I

INTRODUCTION

1.1 Background of the Problem

Tax are one of the sources of revenue used to finance household expenses and can benefit the wider community. If spending increases, the government will demand an increase in national income. Therefore, the Directorate General of Taxes makes every effort to maximize tax revenue (Simamora and Suryaman, 2015). Mahdi and Ardiati, (2017) explain through taxes that a country is expected to become an independent country in financing its development. Given the importance of taxes in increasing development in a country (including Indonesia), taxpayers must be aware and obedient in paying taxes according to applicable regulations. The more taxpayers who are obedient in paying their taxes, the greater the tax revenue of a country, which in turn will have an impact on increasing development in a country.

Without taxes, most state activities are difficult to carry out. The construction of public facilities such as roads, bridges, schools, hospitals, and police stations is financed by taxes. Taxes are used to subsidize the needs of the community and also to pay off the country's debt abroad. So far, public awareness of paying taxes has not reached the desired target. People still do not believe in the importance of taxes because they still think it is just nonsense, people also feel to still do not understand what the importance of taxes is and still have difficulty reporting and calculating taxes.

However, some efforts must be made so that people are fully aware of paying taxes and it is not impossible. When people have awareness, then tax payments will be made voluntarily, not by force.

In recent years there has been a considerable decline in several tax revenues including corporate income tax up to 37.8%, this is due to the reduction in the corporate income tax rate from 25% to 22% mandated by the Government. Substitute Regulation (Perppu) No. 1 of 2020. Minister of Finance (Menkeu) Sri Mulyani Indrawati informed that state revenue from taxes reached IDR 1,109.1 trillion by the end of July 2023. Thus, the amount of tax collected amounted to 64.6% of the 2023 State Budget target. This revenue achievement is recorded to grow 7.8% annually.

Increased compliance in paying taxes will make a major contribution to state revenue (Wahda, 2018). Non-compliance can occur when taxpayers do not understand tax regulations so that taxpayers unintentionally do not fulfill their tax obligations, such as not registering to obtain a Taxpayer Identification Number (NPWP) and not reporting a Tax Return (SPT) or taxpayers are not fully correct in their implementation. Increasing taxpayer compliance requires efforts from the Directorate General of Taxes (DGT) such as tax audits which are considered very important and mandatory because tax audits play a role in increasing foreign exchange, state financing, and national development (Agustin, 2020). Maulida & Adnan, (2017) Tax audits are needed to test compliance and detect fraud committed by taxpayers and encourage taxpayers to pay taxes honestly according to applicable regulations.

Tax audit is an examination of the correctness of transactions carried out by taxpayers and the suitability of tax administration with the principles determined by applicable laws and regulations. Tax audits are carried out as a form of supervision and guidance carried out by the Director General of Taxes so that taxpayers are compliant in reporting their taxes. The expected result of the implementation of tax audits is to increase taxpayer compliance in fulfilling their obligations in the field of taxation. As well as achieving the state tax revenue target.

The findings of the audit results can be used as a valuable experience for taxpayers as well as learning so that in the next tax year taxpayers can immediately correct their mistakes and not repeat the same mistakes in carrying out their obligations in the field of taxation. (Hutagaol, 2007). Tax audit is an important instrument to determine the level of taxpayer compliance, both formal and material, with the aim of testing and improving the tax compliance of a taxpayer, where taxpayer compliance has a strategic position in increasing tax revenue. Taxpayer compliance is formed by the dimensions of tax audits, law enforcement, and tax compensation. The purpose of the audit is to test taxpayer compliance in carrying out their tax obligations. If law enforcement can provide justice and legal certainty, then taxpayers will be obedient, and disciplined in paying taxes.

The effect of taxpayer compliance on tax revenue, moderated by tax audit, involves understanding how the level of compliance demonstrated by taxpayers affects overall tax revenue, with the moderating role of tax audit in shaping this relationship.

There are several important points to note: the direct impact of taxpayer compliance on tax revenue, the higher the level of taxpayer compliance will generally increase tax revenue. If taxpayers fulfill their tax obligations accurately and on time, the government will obtain the expected tax revenue. The moderating role of tax audits plays a moderating role in this relationship by acting as a mechanism to ensure compliance. Tax audits involve a thorough examination of a taxpayer's financial records, which can help identify non-compliance.

Understanding the relationship between taxpayer compliance, tax audits, and tax revenue is critical to developing effective tax policies and administrative strategies that promote fiscal responsibility and economic stability. On this basis, I as a researcher decided to take the research title "The Influence of Taxpayer Compliance on Tax Revenue Moderated by Tax Audit".

1.2 Problem Formulation

Based on the background that has been described, the problem formulation is as follows:

1. Is there an influence of tax compliance on tax revenues?
2. Is there an influence of tax audits on tax revenues?
3. Is there a moderating role in the influence of tax audits on tax compliance on tax revenues?

1.3 Research Objectives

Based on the problem formulation, the aim of this research is to:

1. To determine the effect of tax compliance on tax revenues.
2. To determine the effect of tax audits on tax revenues.
3. To determine the moderating role of tax audits on tax compliance with tax revenues.

1.4 Benefits of Research

With this research, the author hopes that this research can be useful and bring positive benefits to all. The benefits that the author hopes for in this research are as follows:

1.4.1. Theoretical Benefits

It is hoped that the theoretical research results will provide an understanding and can become a reference and development of knowledge for the academic field and further research regarding taxpayer compliance, tax revenues, and tax audits. And this research contributes to the obedience theory initiated by Milgram, (1963). This theory describes a condition where a person obeys orders or rules that have been set.

1.4.2. Practical Benefits

1. For companies, it is hoped that this research will provide insight to help companies reduce risks related to potential tax sanctions and litigation, as well as help companies optimize compliance with tax obligations.

2. For the Directorate General of Taxes, this research can help monitor taxpayer compliance in fulfilling their obligations. And as a policy for taxpayers in fulfilling their tax obligations.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

This research aims to determine the effect of taxpayer compliance on tax revenues which is moderated by tax audits. The respondents used in this research were 130 individual taxpayers registered at KPP Pratama Singosari. Based on the data that has been collected and hypothesis testing that has been carried out, the following conclusions can be drawn:

1. Taxpayer compliance variables can influence tax revenues.
2. Tax audit variables cannot influence tax revenues.
3. Tax audit variables can moderate taxpayer compliance with tax revenues

5.2 Research Limitations

The limitations of this research are as follows:

1. The data collection method used in this research was only through distributing questionnaires. Meanwhile, the weakness of the questionnaire distribution method is that it is unable to provide more in-depth information through each respondent.
2. This research only uses 3 variables, namely, taxpayer compliance, tax revenue, and tax inspection.

5.3 Suggestions

Based on the limitations described above, the researcher provides suggestions that can be used for future research as follows:

1. For future researchers, it is recommended to use data collection that has more guaranteed accuracy by conducting interviews with each respondent or through observation so that the scope of the research is greater.
2. It is recommended for future researchers to develop it by using other independent variables such as tax socialization, tax knowledge, and whether it has an impact on tax revenue. Taxpayer awareness, whether tax sanctions can be moderated by tax audits.

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