

PRIME

Public Resource Innovation Management and Excellence

Juny 2024 , Volume 1 Number 2, 87-96

Homepage: <https://primejournalpublisher.com/index.php/PRIME>

The Effect of Taxpayer Knowledge and Perception on Restaurant Taxpayer Compliance In Makassar City Area Revenue Authority

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ABSTRACT

This study aims to determine how much influence Taxpayer Knowledge and Awareness has on Restaurant Taxpayer Compliance at the Makassar City Revenue Agency. This study uses quantitative methods of descriptive research with data collection techniques through observation, questionnaires and documentation. The sampling method used is Nonprobability Sampling with Incidental Sampling Technique. The results of the study show that the knowledge of taxpayers has a positive effect on taxpayer compliance, taxpayer awareness has a positive effect on taxpayer compliance, and there is an effect of knowledge and awareness of taxpayers simultaneously or together on restaurant taxpayer compliance at the Makassar City Regional Revenue Agency.

Keywords : Taxpayer Knowledge, Taxpayer Awareness, Taxpayer Compliance.

INTRODUCTION

Indonesia is one of the developing countries where Indonesia itself has functions and responsibilities in terms of the welfare and prosperity of its people. In realizing this, all existing potentials and resources must be optimized and allocated effectively and efficiently. With the regional autonomy government system, it is hoped that it can help increase the distribution of development throughout the territory of Indonesia so that the development will certainly run well and can create a just, prosperous and prosperous society. The success of the development program certainly requires no small amount of funds. Prior to tax reform in Indonesia, national development always relied on funding sources, mostly from the oil and gas sector.

However, after the tax reform, the Government made the tax sector the main source in supporting national development financing (Dharma and Suardana, 2014). Where taxes are a source of income that can provide a significant role and contribution

through the provision of sources of funds for financing government expenditures (Megawati et al, 2021). Tax is a taxpayer's contribution to the state that is owed by an individual or entity that is coercive under the law, without getting a direct reward and is used for the needs of the state for the greatest prosperity of the people. The basis for collecting taxes is regulated in the 1945 Constitution Amendment to article 23A "taxes and other levies that are coercive for the purposes of the state are regulated by law".

One of the taxes that constitutes state revenue is the Restaurant Tax. In Regional Regulation Number 11 of 2011, concerning Restaurant Taxes, restaurants are facilities that provide food and/beverage for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services. A restaurant taxpayer is an individual or entity that operates a restaurant. While the subject of restaurant tax is an individual or entity who buys and/or drinks from a restaurant.

To optimize restaurant tax revenues, namely by increasing taxpayer compliance. According to the Big Indonesian Dictionary (KBBI), as quoted by Rahayu (2010), the term obedience means submission or obedience to the teachings and rules. Compliance is the motivation of a person, group or organization to act in accordance with established rules. In tax, the applicable rule is the Taxation Law. Tax compliance is a person's compliance, in this case the taxpayer, to the tax regulations or laws.

Several factors that influence taxpayer compliance are the knowledge and awareness of taxpayers. These two factors are important factors because if taxpayers do not have knowledge, then they will become taxpayers who do not have the awareness to pay taxes. Taxpayers must include knowledge of General Provisions and Tax Procedures, knowledge of the Taxation System in Indonesia and knowledge of the tax function (Rahayu, 2010).

Susilawati and Budiartha (2013) state that without having knowledge of taxation, the benefits of paying taxes and the tax function are impossible for someone to sincerely pay their taxes. Without having knowledge of taxation, there is a tendency that taxpayers do not carry out their obligations to comply with tax regulations, either intentionally or unintentionally. Taxpayer compliance factor is also influenced by taxpayer awareness. Awareness of paying taxes can be interpreted as a form of moral attitude that contributes to the state/region to support development and strives to comply with all regulations that have been set and can be imposed on taxpayers (Parera and Erawati, 2017).

The restaurant tax contribution can be seen from the restaurant tax revenue at the Makassar City Regional Revenue Agency (Bapenda), which continues to increase every year. Although the realization of restaurant tax revenues showed positive growth, as many as 20% of restaurants and restaurants did not honestly provide tax payments to the Makassar City Government. Bapenda noted that 30 restaurant and restaurant entrepreneurs reduced the amount of their general tax by manipulating the value of the turnover they received each month which resulted in the Makassar City government

losing restaurant tax revenues of around Rp. 600,000,000. This happens because of the lack of taxpayer compliance in paying the taxes owed.

From the phenomenon that occurs and some of the results of previous research, the researcher intends to conduct a study with the title "The Effect of Taxpayer Knowledge and Awareness on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency".

METHODS

This study uses a quantitative type approach. Where the research conducted found variables that describe a situation in reality based on the phenomena that occur and use data in the form of numbers obtained from the results of research instruments, either questionnaires or questionnaires. According to Sugiyono (2017) quantitative research is defined as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing the established hypothesis. The type of research used is descriptive research which aims to test the established hypothesis.

The population in this study are people who are in the company environment or work in the field of restaurants and are registered as restaurant taxpayers at the Makassar City Regional Revenue Agency, namely 3,114 taxpayers. Furthermore, to determine the number of samples, the researcher chose to use the reference formula for determining the number of samples that had been set by Slovin with an error rate of 10%, as many as 97 respondents. The sampling technique is non-probability sampling and uses the incidental sampling method where the sampling technique is based on chance, that is, anyone who coincidentally/incidentally meets the researcher can be used as a sample, if it is deemed that the person who happened to be met is suitable as a data source (Sugiyono, 2010). 2017).

Data collection techniques used in this study were questionnaires and direct observation. The questionnaire is a data collection technique that is done by giving a question sheet or a written statement to the respondent to answer, in this study the questionnaire will be given to restaurant taxpayers registered with the Makassar City Regional Revenue Agency. how to conduct direct observations or observations at the research site, namely the Makassar City Regional Revenue Agency to obtain the necessary data in connection with this research. As for documentation, namely data collection is done by obtaining data and information in the form of books, archives, documents, writings, numbers and pictures in the form of reports and information that can support research.

RESEARCH RESULTS AND DISCUSSION

To examine more deeply the results of data management carried out in this research, it is necessary to explain the explanations outlined in this section. Basically, the discussion of the results of this study aims to determine whether or not there is an influence given by the independent variable on the dependent variable, in other words, this discussion will describe the results of the study to see and find out how much influence the knowledge and awareness of taxpayers have on restaurant taxpayer compliance in the Indonesian government agency. Makassar City Regional Income. This discussion will also provide answers to the formulation of research problems which are described as follows:

1. The Effect of Taxpayer Knowledge on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency

Taxpayer knowledge is a basic understanding for taxpayers regarding the law, legislation, and correct taxation procedures. Without having knowledge of taxation, there is a tendency that taxpayers do not carry out their obligations to comply with tax regulations, either intentionally or unintentionally. This study intends to determine the effect of taxpayer knowledge on taxpayer compliance.

To measure how much influence the taxpayer knowledge variable has on taxpayer compliance, the researcher uses research methods, namely descriptive analysis and inferential statistical analysis involving 97 restaurant taxpayer respondents at the Makassar City Regional Revenue Agency. How to measure taxpayer knowledge variable by setting a list of statements or questionnaires based on indicators of taxpayer knowledge that have been previously defined and described on a theoretical basis. Specifically, the measurement of the taxpayer knowledge variable uses 13 statements from the 5 indicators used.

The results of data collection that have been carried out through several kinds of tests to determine how much influence taxpayer knowledge has on taxpayer compliance, it is found that the taxpayer knowledge variable (X1) has a significant influence on taxpayer compliance (Y). As for the magnitude of the effect given by the taxpayer knowledge variable on taxpayer compliance, through the results of the partial test (t test) it was found that taxpayer knowledge had a significant effect. Where a significant value of 0.001 means that it is smaller than 0.05 and the t-count value of 3.488 is greater than the t-table value of 1.986. This fulfills the requirement that partially independent variables have a significant effect on the dependent variable.

The results of the partial test (t test) show that the knowledge of taxpayers has a positive and significant effect on compliance with paying restaurant taxes at the Makassar City Regional Revenue Agency, in this case indicating that the knowledge possessed by a taxpayer is able to affect compliance in carrying out tax obligations.

The results of multiple linear regression analysis also found that the taxpayer knowledge variable had an effect of 0.235, meaning that if the taxpayer knowledge variable (X1) increased by 1%, the restaurant taxpayer compliance at the Makassar City Regional Revenue Agency increased by 0.235 or (23.5%). This indicates that the greater the knowledge possessed by the taxpayer, the greater the tax compliance.

The above discussion also indicates that the hypothesis set by the previous researcher is in accordance with the results obtained. The results of this study are also in line with research conducted by Sucandra (2015), Kadek (2017), and Choirunnisa (2020) which state that taxpayer knowledge has a positive impact on taxpayer compliance, having good knowledge is more likely to comply with tax payments. . This means that when a taxpayer has a high level of knowledge about the basic concepts of taxation, his attitude towards taxes becomes more positive and can increase compliance and reduce the tendency to avoid taxes.

2. The Effect of Taxpayer Awareness on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency

Taxpayer awareness is when the taxpayer is aware of the rights and obligations of the taxpayer. According to (Parera and Erawati, 2017) awareness of paying taxes can be interpreted as a form of moral attitude that contributes to the state/region to support development and strives to comply with all regulations that have been set and can be imposed on taxpayers.

To measure how much influence the taxpayer awareness variable has on taxpayer compliance, the researcher uses research methods, namely descriptive analysis and inferential statistical analysis involving 97 restaurant taxpayer respondents at the Makassar City Regional Revenue Agency. The way to measure the taxpayer awareness variable is by establishing a list of statements or questionnaires based on indicators of taxpayer awareness that have been previously defined and described on a theoretical basis. Specifically, the measurement of the taxpayer awareness variable uses 8 statements from the 3 indicators used.

The results of data collection that have been carried out through several kinds of tests to determine how much influence taxpayer awareness has on taxpayer compliance, it is found that the taxpayer awareness variable (X2) has a significant contribution to taxpayer compliance (Y). As for the magnitude of the influence given by the taxpayer awareness variable on taxpayer compliance, through the results of the partial test (t test) it was found that taxpayer awareness had a significant effect. Where a significant value of 0.000 means that it is smaller than 0.05 and the t-count value of 5.778 is greater than the t-table value of 1.986. This fulfills the requirement that partially independent variables have a significant effect on the dependent variable.

The results of the partial test (t test) show that taxpayer awareness has a positive and significant effect on compliance with paying restaurant taxes at the Makassar City

Regional Revenue Agency, in this case indicating that the awareness of a taxpayer is able to influence his compliance in carrying out tax obligations.

The results of multiple linear regression analysis also found that the taxpayer awareness variable had an effect of 0.612, meaning that if the taxpayer awareness variable (X2) increased by 1%, the restaurant taxpayer compliance at the Makassar City Regional Revenue Agency increased by 0.612 or (61.2%). This indicates that the higher the awareness of the taxpayer, the higher the tax compliance will be.

The above discussion also indicates that the hypothesis set by the previous researcher is in accordance with the results obtained. The results of this study are also in line with research conducted by Santika (2014) which states that taxpayer awareness has a positive influence on taxpayer compliance. Taxpayer awareness is a situation where taxpayers know, understand and feel they have an obligation as taxpayers. With the awareness of taxpayers can realize care about the existence of taxes, so taxpayers are obedient to payment of restaurant taxes appropriately. With this high taxpayer awareness, it can provide good for tax revenue and benefit the state and the region, because taxpayer compliance increases due to the high awareness of taxpayers to fulfill their tax obligations and know the tax rights owned by each individual regarding taxation.

3. The Effect of Taxpayer Knowledge and Awareness on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency

Compliance is the motivation of a person, group or organization to act in accordance with established rules. In tax, the applicable rule is the Taxation Law. Tax compliance is a person's compliance, in this case the taxpayer, to the tax regulations or laws. It can be concluded that taxpayer compliance is a condition where taxpayers are obedient and obedient in fulfilling and carrying out their obligations in paying taxes in accordance with established laws and regulations. Taxpayer compliance becomes a very important issue in tax revenue, because if the tax obtained is not in accordance with the target, it will hinder development in various fields.

To measure how much influence the variable of knowledge and awareness of taxpayers has on taxpayer compliance, the researcher uses research methods, namely descriptive analysis and inferential statistical analysis involving 97 restaurant taxpayer respondents at the Makassar City Regional Revenue Agency. How to measure the knowledge and awareness of taxpayers by establishing a list of statements or questionnaires based on indicators of taxpayer compliance that have been previously defined and described on a theoretical basis. Specifically, the measurement of the taxpayer compliance variable uses 10 statements from the 4 indicators used.

The results of data collection that have been carried out through several kinds of tests to determine how much influence the knowledge and awareness of taxpayers have on taxpayer compliance, it was found that the knowledge and awareness variables of

taxpayers (X1 and X2) have a significant influence on taxpayer compliance (Y) . The magnitude of the effect given by the knowledge and awareness of taxpayers on taxpayer compliance, through the results of the Simultaneous Test (Test F) it was found that knowledge and awareness of taxpayers had an effect of $56.279 > 3.09$ and the significance value was at a value of 0.000 which means $0.000 < 0.05$.

This is the reference for researchers to conclude that knowledge and awareness of taxpayers together have a significant effect on taxpayer compliance. The magnitude of the influence given to the Y variable through the calculation of the coefficient of determination found a value of 0.535 or 53.5%, while the influence of 46.5% came from other factors not examined in this study.

The above discussion also indicates that the hypothesis applied by previous researchers is in accordance with the results obtained. This study is in line with research conducted by Simanjuntak (2020) which shows that there is an influence of knowledge and awareness of taxpayers on restaurant taxpayer compliance. Where if taxpayers have knowledge and awareness then they will have compliance in paying taxes.

CONCLUSION

Taxpayer knowledge has a positive effect on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency. This indicates that the greater the knowledge possessed by a taxpayer, the greater the tax compliance. Taxpayer awareness has a positive effect on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency. This means that the higher the level of awareness of taxpayers, the higher the compliance of taxpayers in carrying out their tax obligations. Knowledge and Awareness of Taxpayers has a significant positive effect on Restaurant Taxpayer Compliance at the Makassar City Regional Revenue Agency. This shows that knowledge and awareness are factors that greatly influence taxpayer compliance. Because if taxpayers do not have knowledge, then they will become taxpayers who do not have the awareness to pay taxes.

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