

## TAXPAYER COMPLIANCE & TAX VOLUNTEER (A LITERATURE REVIEW)

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### ABSTRACT

This paper aims to know the factors influencing taxpayer compliance, including understanding taxpayers and using e-filing and tax volunteers as a moderating effect. The research uses a literature study approach by reviewing relevant articles based on the Theory of Planned Behavior and Compliance Theory. The research results from various literature studies show that from the literature review, taxpayer compliance is influenced by taxpayer understanding and filling. Tax volunteers act as moderating variables.

Keywords: **taxpayer understanding, use of e-filing, taxpayer compliance, tax volunteers**

### INTRODUCTION

The Director General of Taxes of the Ministry of Finance explained that the realization of public or taxpayer compliance in reporting tax returns and paying taxes throughout 2022 reached 83.2%. (Santika, 2023).

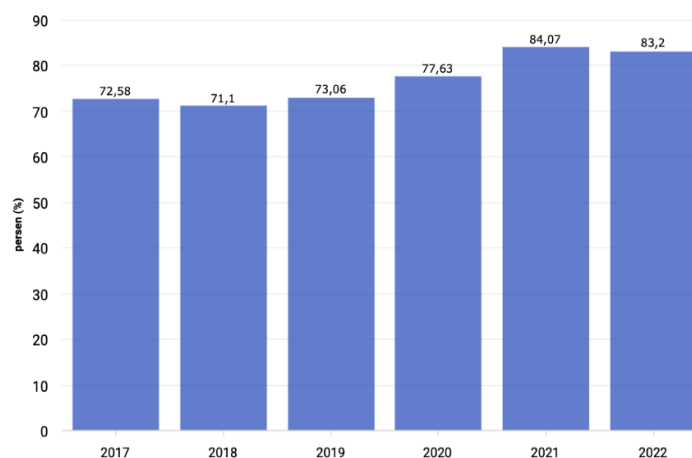


Figure 1 Tax return reporting compliance ratio

Based on the figure above, it is known that the compliance ratio for reporting tax returns for the period 2017 to 2022 shows fluctuating figures. In 2022, the compliance ratio for tax return reporting reached 83.2%, which was lower than the realization in 2021

which reached 84.07%. The researchers' initial observations showed that there were several problems at KPP Pratama Singosari and KPP Pratama Batu. First, there are still some taxpayers who do not understand in detail about taxation. Second, taxpayers are considered less *up to date* when there are changes related to tax regulations. Third, there are still taxpayers who do not know about *e-filing*. Fourth, there are still taxpayers who do not understand the awareness of paying taxes and underestimate the sanctions when paying taxes late. Fifth, tax volunteers at KPP Pratama Singosari and KPP Pratama Batu have not shown their role optimally. Tax compliance is a very common problem faced by tax authorities in Indonesia and even in every country in the world. Efforts to improve taxpayer compliance have also long been a concern of tax authorities. Please note, that tax compliance is defined as the willingness of taxpayers to be able to submit and comply with the regulations and tax provisions that apply in a country. (Rosid & Romadhaniah, 2023).

This research shows that taxpayer compliance is influenced by several factors, including taxpayer understanding and the use of e-filing. (Anakotta et al., 2023).. Understanding taxpayers shows attitudes and behaviors to carry out taxation rights and obligations in accordance with the provisions of laws and regulations because taxes are very important for national financing. (Ula et al., 2021). Someone who has understood and understands taxation will increase their tax compliance. In the understanding process, taxpayers will know the entire process in taxation starting from owning an taxpayer identification number to reporting tax return as an understanding of tax regulations. This shows that taxpayer understanding affects taxpayer compliance (Malia et al., 2023).

Regulation of the Director General of Taxes Number PER-1/PJ/2-14 shows that *e-filing* is a way of submitting annual tax returns electronically which is done *online in real time* through the *website of the Directorate General of Taxes or Application Service Provider (ASP)*. (Kusumowardhani, 2021). The implementation of the *e-filing* system is expected to increase taxpayer compliance. This is because the use of *e-filing* will make it easier for taxpayers to report taxes. *E-filing* makes tax reporting simpler. Taxpayers can save costs and time because reporting can be done in *real time* so there is no need to visit the Tax Office. The benefits and conveniences provided by *e-filing* provide satisfaction to taxpayers so that they are also more compliant. (Pratami, 2022).

On the other hand, there is another factor that is considered to moderate, namely tax volunteers. Tax volunteers are one of the programs that can help the government to form potential taxpayers who have responsibility in the future through deepening tax knowledge. Tax volunteers are expected to be able to form and socialize taxes to taxpayers so that people understand the use of *e-filing*. (Astuti et al., 2023).. Tax volunteers are considered

to be able to increase the competence of taxpayers in carrying out tax obligations in the future, especially in the independent use of *e-filing*. Related to this, taxpayers will tend to be more compliant because of the perception of ease and usefulness. (Darmayasa et al., 2020).

Based on several explanations about taxpayer understanding, the use of *e-filing*, taxpayer compliance and tax volunteers; previous research that shows inconsistent results; and problems at KPP Pratama Singosari and KPP Pratama Batu, this research is important to do. The results of this study will be useful for the wider community and specifically for KPP Pratama Singosari and KPP Pratama Batu so that they can determine strategies or efforts to improve taxpayer compliance.

Based on research conducted Permadi & Mauludi (2023) Based on research conducted by Permadi & Mauludi (2023), the results show that tax understanding through tax volunteers has a significant effect on taxpayer compliance. While the study conducted by Anakotta et al., (2023) obtained the result that the role of tax volunteers strengthens the effect of the application of the *e-filing system* on taxpayer compliance. Someone who understands taxation and is supported by the role of tax volunteers in reminding and socializing the importance of taxes, has an impact on the level of taxpayer compliance. Tax volunteers have a role to collect and remind each taxpayer to comply with applicable regulations. The tax volunteer program provides assistance to taxpayers in filling out the Annual Tax Return through e-filing which is carried out both online and offline with the target of empowering taxpayers so that in the following year they are able to submit their own tax returns without being accompanied. (Apriliasari et al., 2022).. Referring to a study conducted by Agriyanto et al. (2022). tax reporting assistance efforts at the Tax Office carried out by tax volunteers have a role in improving taxpayer understanding.

There are several previous studies that examine taxpayer understanding, the use of *e-filing*, taxpayer compliance and tax volunteers. Research Anakotta et al. (2023) shows that the application of the *e-filing system* and understanding of taxation has a significant positive effect on taxpayer compliance and the role of tax volunteers strengthens the effect of the application of the *e-filing system* on taxpayer compliance, but the role of tax volunteers does not moderate the effect of tax understanding on taxpayer compliance. Research Astuti et al. (2023) shows that the application of the *e-filing system* has no significant effect on taxpayer compliance. On the other hand, research conducted by Darmayasa et al. (2020) shows that the application of *e-filing* and the role of tax volunteers have a positive and significant effect on individual taxpayer compliance, but there is an insignificant effect on moderating the role of tax volunteers on the application

of *e-filing* on individual taxpayer compliance. The three previous studies showed inconsistent research results. Thus, this study will examine in depth the effect of taxpayer understanding and the use of e-filing on taxpayer compliance with tax volunteers as moderating variables.

## **METHOD**

The research was conducted with a literature study approach by reviewing articles on factors affecting taxpayer compliance and the relationship between taxpayer understanding and the use of e-filing and tax volunteers as a moderating effect. The results can be used as a basis for developing a model framework for taxpayer compliance and the results of relevant empirical research.

## **RESULTS AND DISCUSSION**

### **1. Theory of Planned Behavior**

*Theory of Planned Behavior* (TPB) is a theory proposed by Ajzen (2020). This theory is a development of the *Theory of Reasoned Action* (TRA) which was first coined by Ajzen in 1980. *Theory of Reasoned Action* has the conclusion that the intention to do something is caused by 2 factors, namely subjective norms and attitudes towards behavior. *Theory Planned Behavior* explains that attitude towards behavior is an important point that can predict an action, however, it is necessary to consider a person's attitude in testing subjective norms and measuring the person's perceived behavioral control. If there is a positive attitude, support from people around and the perception of ease because there are no obstacles to behavior, a person's intention to behave will be higher. (Aydin & Aydin, 2022).

The relationship between *Theory Planned Behavior* in this study is that individual behavior or attitudes towards an object can be related to feelings. Feelings can arise with an individual's evaluation of the belief in the results obtained from the behavior. The relevance is that a person will comply or not comply with tax obligations due to rational considerations related to the benefits and influence of people or other parties that have an impact on decision making to comply. (Anugrah & Fitriandi, 2022).

### **2. Compliance Theory**

Compliance theory is a theory that explains the conditions under which a person obeys orders or rules that have been set. (Hoesada, 2021). There are two perspectives in sociological literacy regarding compliance with the law, namely instrumental and normative. The instrumental perspective assumes that individuals are thoroughly



driven by self-interest and perceptions of changes associated with behavior. The normative perspective is associated with the assumption of people being moral and opposed to self-interest. Taxpayer compliance is a situation where taxpayers fulfill all tax obligations and fulfill taxation rights.

According to *compliance* theory, matters relating to taxpayer compliance are influenced by one factor, namely internal norms supported by the level of understanding and awareness of taxpayers. (Taing & Chang, 2021). Other factors that come into play are normative commitment with personal morality (normative commitment *through morality*) and normative commitment with legitimacy (normative commitment *through legitimacy*) where taxpayers who have complied with the law because the law is considered an obligation and there are tax authority rights that are coercive in terms of tax collection.

### 3. Taxpayer Compliance

Decree of the Minister of Finance No. 544 / KMK/04 / 2000 indicates that tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of the laws and regulations implementing taxation in force in a country. (Liberty et al., 2023). Taxpayer compliance is a condition when taxpayers fulfill all obligations and exercise taxation rights. (Cahyonowati et al., 2023).. Taxpayer compliance is divided into material compliance and formal compliance. Taxpayer compliance is the action of taxpayers in fulfilling their tax obligations where taxpayer compliance is very important to increase tax revenue. (Musimenta, 2020).

### 4. Taxpayer Understanding

Tax understanding is something that is known related to taxes (about taxpayers, tax benefits, tax rates and tax sanctions). (Anakotta et al., 2023). Taxpayer understanding is a way for taxpayers to understand and know all about tax regulations. (Wahyuni et al., 2017). Taxpayer understanding is a condition in which taxpayers know about tax regulations and carry out tax activities such as paying taxes, reporting tax returns, and knowing tax rates and tax benefits. (Muhsin et al., 2020; Susyanti & Askandar, 2019)..

### 5. Use of E-filing

Regulation of the Director General of Taxes Number PER-1/PJ/2-14 shows that *e-filing* is a way of submitting annual tax returns electronically which is done *online in real time* through the *website of the Directorate General of Taxes or Application Service Provider (ASP)*. (Kusumowardhani, 2021). The *e-filing* system is a tax reporting system that is carried out *online* using internet media. (Rokhman et al.,

2023; Tahar et al., 2020).. The system was designed by the Directorate General of Taxes (DG of Taxes) to make it easier for taxpayers to carry out their tax obligations. The *e-filing* system is private and free of charge, meaning that tax reporting can be done without going through other parties and no fees are charged for it. (Sijabat, 2020; Utama et al., 2022)..

## 6. Tax Volunteers

Tax volunteer is a program of the Directorate General of Taxes in the context of tax education through third parties in collaboration with partner organizations or *tax centers* and involving students and non-students as presenter actors. (Darmayasa et al., 2020). Tax volunteers are one of the programs that can help the government to form potential taxpayers who have responsibility in the future through deepening tax knowledge. The tax volunteer program is carried out by inviting students to become tax spokespersons and assist the public in paying and reporting their taxes according to the provisions. (Hardika et al., 2021; Pradnyani & Utthavi, 2020).. Tax volunteer activities are a form of community service, where this service is shown through services, education and socialization of taxation to taxpayers who come to the Tax Office and the general public by utilizing modern information technology. (Pratami, 2022).

## RELEVANT EMPIRICAL RESEARCH RESULTS

Permata & Zahroh, (2022) examined "The Effect of Tax Understanding, Tax Rates and Tax Sanctions on Taxpayer Compliance". The results showed that tax understanding and tax sanctions had a positive and significant effect on taxpayer compliance, while tax rates had no positive effect on taxpayer compliance. The results also show that tax understanding, tax rates and tax sanctions have a simultaneous effect on taxpayer compliance.

Rahayu et al. (2021) examined "The Effect of Tax Understanding, Taxpayer Awareness and Tax Sanctions on Hotel Taxpayer Compliance in Sarangan Magetan". The results showed that tax understanding, taxpayer awareness and tax sanctions had a positive effect on hotel taxpayer compliance in Sarangan Magetan.

Anakotta et al., (2023) examined "The Effect of the Application of the *E-Filing System* and Understanding of Taxation on Taxpayer Compliance with the Role of Tax Volunteers as a Moderating Variable". The results showed that the application of the *e-filing system* and understanding of taxation had a significant positive effect on taxpayer

compliance and the role of tax volunteers strengthened the effect of the application of the *e-filing system* on taxpayer compliance.

Astuti et al, (2023) examined "The Effect of the Application of the *E-Filing* System and the Role of Tax Volunteers in Improving WPOP E-SPT Reporting Compliance during the Covid-19 Pandemic in the Working Area of KPP Pratama Bengkulu Dua". The results showed that the application of the *e-filing* system had no significant effect on WPOP E-SPT compliance, the role of tax volunteers had a significant effect on WPOP E-SPT reporting compliance. The results also show that simultaneously the *e-filing* system and the role of tax volunteers jointly have a significant effect on WPOP E-SPT reporting compliance.

Ditya & Indarti, (2023) examined "*Interest in Using E-Filing: Antecedents and Consequences on Personal Taxpayer Compliance (Study at KPP Pratama West Semarang)*". The results showed that perceived usefulness affects taxpayer interest in using *e-filing*, perceived convenience affects taxpayer interest in using *e-filing*, perceived security and confidentiality affect taxpayer interest in using *e-filing*. The results also show that taxpayer interest in using *e-filing* affects individual taxpayer compliance.

Pratami, (2022) examined "The Determination of *E-Filing*, the Role of Tax Volunteers and Taxpayer Awareness on WPOP Compliance in Reporting Annual Tax Returns". The results showed that partially, the application of *e-filing* and taxpayer awareness had an effect on individual taxpayer compliance, but on the other hand the role of tax volunteers had no effect on individual taxpayer compliance. The results also show that simultaneously, the application of *e-filing*, the role of tax volunteers and taxpayer awareness affect individual taxpayer compliance.

Darmayasa et al. (2020) examined "*E-Filling and Tax Volunteers in Improving Individual Taxpayer Compliance*". The results also show that there is an insignificant effect on the moderation of the role of tax volunteers on the implementation of *e-filling* on individual taxpayer compliance.

Muttaqin (2022) with the title "*The Influence of Tax Knowledge and Information Systems to Taxpayer Compliance in the City of Tegal*". The results showed that tax knowledge and information systems had a significant effect on taxpayer compliance.

Hardika et al., (2021) research with the title "*The Impact of Tax Knowledge, Tax Morale, Tax Volunteer on Tax Compliance*". The results showed that taxpayer compliance was significantly influenced by tax knowledge, tax morale, and tax volunteers.

Pradnyani & Utthavi (2020) research with the title "*The effectiveness of tax volunteers in increasing taxpayer compliance*". The results of this study indicate that there

is no difference in the amount of tax revenue and the number of taxpayers who submit tax reports.

Permadi & Mauludi, (2023) examines "The Effect of the Application of the *E-Filing* System on the Compliance Level of Individual Taxpayers in Annual *Tax* Return Reporting with *Tax* Volunteers as a Moderating Variable at the *Tax Center* UIN Sayyid Ali Rahmatullah Tulungagung". The results showed that the application of the *e-filing* system has a positive and significant effect on the level of compliance of individual taxpayers. The results also show that testing the moderating variable on the effect of the application of the *e-filing* system on the level of compliance of individual taxpayers shows that the moderating effect given is significant and able to moderate.

Rachmawati et al., (2022) examined "The Effect of Implementing the *E-Filling* System on Taxpayer Compliance with Internet Understanding as a Moderating Variable". The results showed that the application of the *e-filling* system has a positive effect on taxpayer compliance and internet understanding can moderate the effect of implementing the *e-filling* system on taxpayer compliance.

Sholih et al., (2023) examined "*Effectiveness Of Using E-Filing On Improving Individual Taxpayer Compliance With Mastery Of Information Systems As A Moderating Variable*". The results showed that the *e-filing* variable had a significant positive effect on individual taxpayer compliance. The results also show that the information system mastery variable does not moderate the effect of *e-filing* on individual taxpayer compliance.

## CONCLUSION

This study aims to examine the factors that influence Taxpayer Understanding, Use of E-Filling, Taxpayer Compliance, Tax Volunteers. The study results show:

- a. Understanding taxpayers has a positive effect on taxpayer compliance as shown by the results of research Permata & Zahroh, (2022), Rahayu et al., (2021), Anakotta et al., (2023).

Understanding taxpayers has a significant effect on taxpayer compliance which is shown by the results of research Permata & Zahroh, (2022)

- b. The use of e-filling has a positive and significant effect on taxpayer compliance as indicated by the results of the study. Anakotta et al., (2023), Permadi & Mauludi, (2023), Rachmawati et al., (2022), Sholih et al., (2023).

The use of e-filling has an effect on taxpayer compliance as shown by the results of the study Ditya & Indarti, (2023), Pratami, (2022).

- c. Taxpayer compliance is significantly influenced by tax volunteers as shown by the research results Hardika et al., (2021).
- d. Tax volunteers have an effect on strengthening the use of e-filling on taxpayer compliance as shown by the results of the study Anakotta et al., (2023).  
Tax Volunteers have a significant effect on the use of e-filling on taxpayer compliance as shown by the results of the study Permadi & Mauludi, (2023).  
Tax volunteers have no effect on taxpayer compliance as shown by the results of the study Pratami, (2022).  
Tax volunteers have an insignificant effect on the use of e-filling on taxpayer compliance as shown by the results of the study Darmayasa et al., (2020).

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