

# The Phenomenon of Taxpayer's Response to Tax Amnesty Policy at KPP Pratama Jakarta Cengkareng

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## ABSTRACT

*This study aims to find meaning for the behavior of taxpayers after the tax amnesty program ends and try to understand the behavior related to tax compliance. The informants in this study were tax amnesty participants who were registered at KPP Pratama Jakarta Cengkareng. In this study using a qualitative methodology with a phenomenology approach. Data obtained by direct interviews with informants and study documentation. To test the validity of the data using triangulation techniques and checking informants. The results of the study showed that not all of the participants who disclosed property were not compliant after the tax amnesty ended. They simply take advantage of the facilities provided during tax amnesty. For this reason, it is necessary to increase supervision, law enforcement, and more tax dissemination so that tax compliance reaches a maximum level. This is in line with the slippery slope framework.*

**Keywords:** Tax Amnesty, Tax Compliance, Phenomenology, Slippery Slope Framework.

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## 1. INTRODUCTION

The tax as a contribution to the state is used by the government for funding to finance state expenditures and makes tax the largest source of funding to run the government in Indonesia. The main key to achieving tax revenue on target is tax compliance. This is consistent with research conducted by Suhendra (2010) which concluded that the more compliant with taxpayers in reporting and paying off their tax obligations, will further increase tax revenue at the tax office.

One of the government's efforts to improve tax compliance is to issue a tax amnesty policy, which came into force on July 1, 2016 and ends on March 31, 2017. Tax amnesty is expected to increase public awareness and compliance in carrying out its tax obligations.

The phenomenon of tax compliance after tax amnesty at the Jakarta Cengkareng Tax Office (KPP Pratama Jakarta Cengkareng) shows a decrease in tax compliance. This is reflected in 2016 as many as 67.57% of taxpayers submit annual tax returns and in 2017 only 63.62% of taxpayers who submit annual tax returns of the number of taxpayers who must submit tax returns. This means that the percentage of taxpayers who submit annual tax returns decreased in 2017 compared to 2016. This phenomenon means that more taxpayers become disobedient after the tax amnesty ends, even though the tax amnesty program is expected to increase taxpayer compliance.

Tax compliance is influenced by many things. Kirchler (2007) in his slippery slope framework theory suggests that tax compliance is influenced by factors of trust in authorities and power of authorities.

The questions are: 1) How do taxpayers respond to the tax amnesty policy at the Jakarta Cengkareng KPP ?; 2) Is tax compliance in Jakarta Cengkareng KPP in accordance with the theory of tax compliance ?. This study tries to explore the taxpayer's response to the tax amnesty policy at KPP Pratama Jakarta Cengkareng.

## 2. LITERATURE REVIEW

### 2.1 Tax Compliance

Nurmantu (2005: 148) defines tax compliance as a condition where taxpayers fulfill all tax obligations and carry out their tax rights. Meanwhile, according to Gregg (2012: 43), Tax compliance is an observable action, that is most people pay their taxes. Tax compliance is not only a function of tax ratio and probability of detection, but also a function of an individual's willingness to comply with and to evade. Thus tax compliance can be defined as carrying out tax obligations correctly, namely calculating, paying, and reporting correctly and on time in accordance with applicable regulations

According to Rahayu (2010: 138) tax compliance is divided into formal compliance and material compliance. Formal compliance is a situation where taxpayers fulfill formal obligations in accordance with the provisions in the tax law. Whereas material compliance is a condition where the taxpayer substantively fulfills all tax material provisions, that is according to the content and spirit of the tax law. So, taxpayers are said to be compliant taxpayers if they have fulfilled formal and material obligations. Formal obligations include registering for taxpayer identification number, and reporting annual tax returns before the deadline for submission. Material compliance, for example, filling the Annual Tax Return according to the turnover or income actually earned in that year, and annual tax return filled correctly, completely, and clearly.

### 2.2 Slippery Slope Framework Theory

The slippery slope framework theory was put forward by Kirchler (2007). In the slippery slope framework theory, Kirchler (2007) argues that tax compliance is influenced by trust in authorities and power of authorities.

#### 1) Trust in authorities

According to Kirchler (2007) who compiled a trust taxpayers to the tax authority, among others: subjective complexity of tax law; tax morale and attitudes; personal and social norms; fairness considerations; motivational postures. Trust in tax authorities will form a voluntary compliance. Voluntary compliance occurs as a result of the behavior of taxpayers who voluntarily and consciously carry out tax obligations in accordance with the provisions, or in other words, taxpayers voluntarily pay taxes accordingly and do not hide their taxes.

#### 2) Power of authorities

Included in the dimensions power of authorities include: tax audits; tax investigation; penalty; and tax rates. The dimension power of authority relates to the ability of the government to carry out law enforcement in the field of taxation and issue policies or regulations in the field of taxation. With power of authorities will create a form of tax compliance. This is because taxpayers are afraid of being sanctioned for their non-compliance so that they inevitably will behave obediently. The tax compliance model realized by the power of authorities as referred to as enforced tax compliance.

By Kirchler (2007) the dimensions of trust in authorities, power of authorities, and tax compliance are depicted in one three-dimensional graphical model as follows:

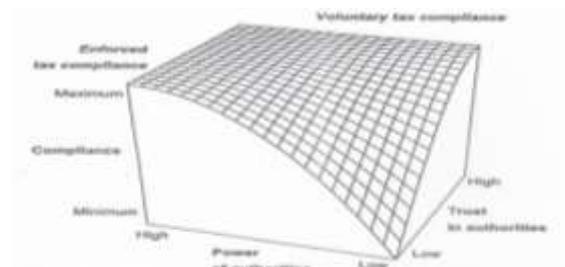


Figure 1. Slippery slope framework

### 2.3 Tax Amnesty

Tax Amnesty according to Baer & Borgne (2008: 5) is a limited time offer by the government to a specified group of taxpayer to pay a defined amount, in exchange for forgiveness of a tax liability (including interest and penalties), relating to a previous tax period (s), as well as freedom from legal prosecution. According to Malherbe (2011:xvii), "Tax amnesty as the possibility of paying taxes in exchange for the forgiveness of the amount of the tax liability (including interest and penalties), the waiver of criminal tax prosecution and/or limitations to audit tax determinations for a period of time."

Tax amnesty in Indonesia had previously been carried out in 1964, 1984, and 2007. The last tax amnesty began on July 1, 2016 and ended March 31, 2017 with the enactment of Law Number 11 of 2016. The 2016 tax amnesty was seen as successful when compared to previous years indicated by the receipt of ransom which reached Rp 114.54 trillion.

### 2.4 Theoretical Framework

The theoretical framework in this study can be described as follows :

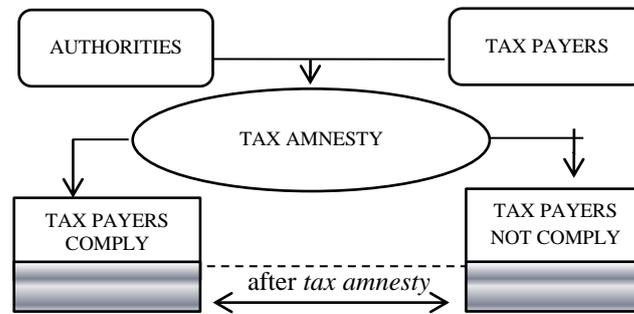


Figure 2. Model of Theoretical Framework

### 3. METHODOLOGY

#### 3.1 Research Method

The methodology used in this study is a qualitative methodology with a phenomenological approach. Phenomenology research uses the author's point of view to interpret the facts in the field. This method was chosen because the writer wants to explore and understand the phenomena that occur for taxpayer behavior.

#### 3.2 Research Site

The research site is KPP Pratama Jakarta Cengkareng. KPP Pratama Jakarta Cengkareng was chosen as a place of research because there is a phenomenon of decreased tax compliance after tax amnesty, which is related to taxpayer behavior. KPP Pratama Jakarta Cengkareng is one of the work units in the Kanwil DJP Jakarta Barat. Tax amnesty participants from the first to the last period at KPP Pratama Jakarta Cengkareng were 9,529 taxpayers consisting of individual taxpayers and corporate taxpayers with a ransom value of Rp. 582,592,344,466.

#### 3.3 Research Informant

Research informants are people or groups of people who have competence and in accordance with data needs (Hidajat, 2017). Requirements for selecting informants or research participants according to Raco (2010: 109) must meet several criteria, namely those who have the information needed, are able to tell their experiences, are directly involved in events, problems, or symptoms, are willing to be interviewed, are willing and consciously involved in research, credible, and is rich in the information needed. Then the informants in the study are: (1) Taxpayers who are individuals participating in tax amnesty; (2) Corporate taxpayers who are participating in tax amnesty; (3) Director of participating companies in tax amnesty.

The selection of informants in this study is not intended to generalize the population, but rather to gain a deep understanding of the phenomenon of taxpayer behavior and be able to answer research questions. The initial step to determine a suitable person as an informant in this study is to look at the data of taxpayers who take part in tax amnesty both individual taxpayers and corporate taxpayers. Then the researchers looked at taxpayers who had never been hit by administrative sanctions and taxpayers who had been hit by administrative sanctions. Considering that to conduct research in a timely and efficient manner, the researcher has determined 2 (two) individual taxpayers and 4 (four) corporate taxpayers.

#### 3.4 Data Collection Technique

The main data sources in this study are the words, taxpayers' behavior in KPP Pratama Jakarta Cengkareng which are documented in the form of notes, sound recordings, photographs and documents. The collection of research data sources was carried out using Observation, Interview, Document, and Audio Visual techniques.

#### 3.5 Data Analysis Techniques

This qualitative research was carried out using a phenomenological approach. The phenomenological method was first started by Edmund Husserl in Germany. Edmund Husserl in Raco (2010: 81) defines phenomenology as the study of how people experience and describe things. According to him we only know something because something is experienced, so the important thing to know is what people experience and how they interpret the experience.

Although talking about different experiences in each human being, the phenomenological technique recognizes the universal principle of essay, that is, the experiences that exist in each human are different, but the experience has a similarity or a certain pattern so that it has a similar essence (Manzilati, 2017: 58). The phenomenological approach explores the experienced of informants and how informants interpret these experiences.

#### 3.6 Data Analysis Procedure

The stages of data analysis in this study are as follows :

- 1) In the initial stage, the researcher fully describes the phenomena experienced by the informants obtained from the results of the interview. All records of the results of in-depth interviews with informants were transcribed into written language.
- 2) From the results of the transcript, the researcher inventory important statements that are relevant to the research topic.
- 3) The next stage, the researcher classifies into themes of meaning, and sets aside overlapping or repetitive statements. In this stage the researcher also describes what is experienced by the informant, and how the phenomenon is experienced by the informants. The researcher also looked for all the possible meanings based on the researchers' reflections, opinions, judgments, feelings, and expectations of informants about taxation in Indonesia.
- 4) Next, the researcher constructs a comprehensive description of the meaning and essence of the informant's experience of the phenomenon that occurs.
- 5) The last stage the researcher elaborated the phenomenon with the theory. The researcher reviewed the experience of the informants in tax amnesty and tax obligations based on the theory of tax compliance slippery slope framework proposed by Erich Kirchler.

### **3.7 Data Validity Check Techniques**

A study is said to be quality if the data used is valid and reliable. To measure the research data whether it is valid and reliable, it must pass validity and reliability testing. In this study to test the validity and reliability of the data using triangulation techniques, member check, and audits.

- 1) Triangulation is a data validity checking technique that utilizes something other than the data, for checking purposes or as a comparison of that data (Moleong, 2016: 330). To get the data to fit the original situation the researcher used more than one data collection method, namely observation and interviews.
- 2) Member Check is the process of checking data obtained by researchers to the data giver or informant (Sugiyono, 2017: 274). Member Check is done by reconfirming the interview data to the relevant informant, if the informant agrees to the data then the data is said to be valid.
- 3) Audit. Researchers use the help of others outside the study to conduct a review of the research conducted. The review begins when determining the problem or focus of research until the process of making conclusions. The researcher must be able to show the process that is undertaken from the beginning to the end of the study.

## **4. RESULTS AND DISCUSSION**

### **4.1 Results**

The informants of this study were tax amnesty participants who registered at KPP Pratama Jakarta Cengkareng. Corporate informants are represented by directors or people who deal directly with corporate taxation, while informants are individuals directly with those concerned. Researchers conducted interviews with informants regarding tax compliance before, during and after tax amnesty. Researchers test the validity of the results of the interview conducted by seeing whether or not the taxpayer has received tax administration sanctions.

#### **4.1.1 Tax Compliance Before Tax Amnesty**

Tax compliance before tax amnesty at KPP Pratama Jakarta Cengkareng shows a low level of compliance. This happens because there are still many taxpayers who try to avoid taxes. What is meant by tax avoidance in this study is all efforts to pay the smallest tax possible without regard to existing rules. From interviews with informants, tax avoidance is carried out in the following ways:

- 1) **Inflating costs**

Cost markings are carried out by charging costs that are not related to the company's activities into company expenses. For example, the imposition of directors' household expenses which are charged to company costs, which should not have been included in company records.

- 2) **Unreported sales**

Informants reporting the number of sales in the tax return is smaller than the actual number of sales whose purpose is to minimize the tax paid.

- 3) **Unreported assets**

Informants stated that not all of their assets were reported in the tax return. The assets that are hidden are mainly in the form of inventory, production or business equipment, bank accounts, and property. Unreported assets is a consequence of hiding income that has not been taxed.

The tax avoidance was carried out by the informants because there were various motives. The tax avoidance motives that can be revealed are :

1) Shareholder instructions

Shareholders who have the largest shareholding try to minimize taxes so that profits distributed to shareholders become larger. However, not all shareholders try to avoid taxes. Shareholders who understand the risks that will be accepted if tax avoidance is more tax-compliant.

2) Understanding of the use of tax money

There are still many informants who do not know the use of tax money, plus the number of officials involved in corruption causes informants to avoid paying taxes.

3) Negligence

Sometimes there are obstacles or forgetfulness which causes delays in tax reporting or errors in filling the tax return that cause tax administration sanctions.

4) Ignorance of taxation

Taxation regulations that often change make it difficult for informants to learn them. Educational background that is not from accounting or taxation science adds to the difficulty of informants understanding tax regulations. While using the services of a tax consultant is faced with high costs.

5) Tax audit

The tax audit does not cover all informants. There is a tendency for informants to be examined. Inspection with a random system also has not touched all the informants and only conducted on informants who are considered to have great potential and ability to pay.

6) Supervision from the tax authority

In the taxpayer supervision system at the DGT, especially before tax amnesty there are still weaknesses that can be exploited by informants. For example the issuance of tax invoices that are still in a manual system.

7) Business conditions

Informants who have a business selling to end users have a higher risk of avoiding taxes. Many of the buyers of the informants asked not to be added tax. Many business actors in the same business are doing tax avoidance, so the informants follow the norms prevailing in the business environment. However, there are business interactions that contribute to increasing tax compliance. For example, there is an audit of financial statements and tax obligations of lenders, where the control of these third parties makes the informants tax compliant. If the informant does not comply with the tax impact on revocation of the loan facilities provided.

#### **4.1.2 Tax Compliance When Tax Amnesty**

Tax amnesty in Indonesia is implemented based on Law number 11 of 2016. Facilities provided by the authorities to taxpayers who take part in tax amnesty are :

- 1) Write-off tax payable which has not yet been issued a tax assessment, is not subject to tax administration sanctions, and is not subject to criminal tax penalties, for tax obligations in the tax period, part of the tax year and tax year until the end of the 2015 tax year;
- 2) Elimination of tax administration sanctions in the form of interest, or fines, for tax obligations in the tax period, part of the tax year and the year to the end of the 2015 tax year;
- 3) No tax audits, preliminary proof checks, and criminal acts investigations in the field of taxation, for tax obligations in the tax period, part of the tax year and tax year up to the end of the 2015 tax year; and
- 4) Termination of tax audit, examination of preliminary evidence, and investigation of tax offenses, in the event that taxpayers are undergoing tax audits, preliminary evidence checking, and investigation of criminal acts in the field of taxation on tax obligations up to the end of the 2015 tax year.

In addition to these facilities, taxpayers who take part in tax amnesty are given incentives in the form of a small tariff when compared to the general income tax rate, which is 0.5% to 10% in accordance with the terms and conditions. Seeing the convenience, facilities, and incentives provided, informants in particular and the general public flocked to the tax amnesty and caused tax compliance to increase. The following are the reasons informants participated in tax amnesty :

1) Authorities recommendation

The authorities is actively conducting socialization in various channels. Advertisements about tax amnesty appear every day in print and electronic media. The authorities also cooperates with banks, tax consultant associations, stock exchanges, and other institutions or associations to disseminate information regarding tax amnesty.

2) Eliminate tax penalties

Tax arrears will be written off until the 2015 tax year if taxpayers disclose tax amnesty assets. On this basis the informants were moved to take part in tax amnesty because the process is easy, fast, and inexpensive to eliminate tax sanctions compared to going through legal processes such as objections and appeals.

3) Relinquishes taxation responsibilities

Tax amnesty provides facilities for the tax year until 2015 no tax determination is made. The existence of this legal certainty makes the informants follow the disclosure of tax amnesty assets, and makes the informants participating in the tax amnesty calm will not be examined in the 2015 tax year and below.

4) Information disclosure

In 2018 the Government of Indonesia will implement an automatic exchange of financial data. This causes the informants who will hide wealth or transactions become more difficult especially informants who have not complied with taxes.

5) Low rate

The income tax rate that applies according to the Income Tax Act for corporate taxpayers is 25%, while for individual taxpayers progressive rates apply from 5%, 15%, 15%, and 30% depending on the amount of taxable income. The ransom rate for tax amnesty disclosure consists of 0.5% to 10% depending on certain criteria. If compared, it would be very beneficial if the informants followed the tax amnesty because the amount of money deposited in the state treasury was smaller if they followed the tax amnesty.

#### 4.1.3 Tax Compliance After Tax Amnesty

After the tax amnesty period ends, informants are divided into two, namely: tax-compliant informants and tax-non-compliant informants. The following are the reasons informants acted tax-compliant.

1) Tax knowledge

The informant did not fully understand the taxation regulations because the educational background was not from accounting, changing regulations, and many taxation regulations. When tax amnesty, the taxpayer uses the services of a tax consultant.

2) Business conditions

Informants who have not complied with taxes due to the company's business processes are caused by late payment from buyers. Payments from customers can take two or three months after the product is delivered. As a result, as a seller of cash flow informants become disrupted. In addition, many buyers do not want to be subject to value added tax, on the other hand there are still sellers who dare to sell merchandise without collecting value added tax. In the perception of the informants there are still business partners who are not tax-compliant but not sanctioned, which in turn will affect the attitude of informants who have complied with taxes to become non-compliant.

The reasons for informants who behave tax obediently are as follows :

1) Has revealed asset in a tax amnesty

In the perception of the informant, the government has provided an opportunity to make amends before, so after tax amnesty it is time to be honest and repay the services to the government by trying to always obey and comply with taxes.

2) Information disclosure

Authorities will start to operate an automatic information exchange system or called AEOI (Automatic Exchange of Financial Account Information) and implement the provisions of the legislation in the field of taxation Article 35A of the General Provisions and Tax Procedures Number 16 of 2009 which in essence requires each agency the government, institutions, associations, and other parties, provide data and information related to taxation to the Directorate General of Taxes. With the exchange of data and the disclosure of information, it will narrow the space for informants who intend to hide taxes.

3) Taxpayer Awareness

In recent years the government has been intensively conducting infrastructure development starting from national roads, toll roads, ports and airports. The informants enjoyed and saw firsthand the results of the development. The informant's perception that tax money had been used to carry out development so that they voluntarily pay their taxes properly.

4) Modernization of information systems

An example of authorities modernization is the use of electronic tax invoices (e-invoices) starting July 1, 2016 throughout Indonesia.

5) Tax penalties

The tax regulations in Indonesia there are two types of tax sanctions namely administrative sanctions and criminal sanctions. Administrative sanctions usually include fines, interest and increases. Criminal sanctions according to the taxation law consist of criminal fines, imprisonment and imprisonment. Tax penalties can be in the form of confinement for a maximum of six years. Many informants are afraid of being subjected to these sanctions.

Statements of informants that affect tax compliance before, during and after the tax amnesty above are presented in the following table:

**Table 1. Statements of informants**

Before Tax Amnesty	During Tax Amnesty	After Tax Amnesty
a. Shareholder instruction; b. Understanding of the use of tax money; c. Negligence; d. Ignorance of taxation; e. Tax audit; f. Supervision from the tax authority; g. Business conditions.	a. Authorities recommendation; b. Eliminate tax penalties; c. Relinquishes taxation responsibilities; d. Information disclosure; e. Low rate.	a. Tax knowledge; b. Business conditions; c. Has revealed asset in a tax amnesty; d. Information disclosure; e. Taxpayer Awareness; f. Modernization of information systems; g. Tax penalties;

**4.2 Discussion**

**4.2.1 Tax Compliance and Slippery Slope Framework at KPP Pratama Jakarta Cengkareng**

From interviews with informants, which can be classified as a dimension of trust in authorities are shareholder instructions, understanding of the use of tax money, negligence, knowledge of tax regulations, factors of company business conditions, and awareness of taxpayers. Trust in authorities is closely related to the decision holder. If the decision holder is a person of integrity then it is more likely to comply with the rules (Mulya, 2017). Decision holders who have integrity will be more tax-compliant. In order to increase trust in authorities, in particular it is necessary to increase tax information dissemination and counseling so that the public understands, understands, and is aware of the importance of paid tax money in addition to the sanctions that will be imposed if tax violations and fraud are carried out.

While those included in the dimension of power of authorities are tax audits, supervision of tax authorities, tax amnesty, information disclosure, information system modernization, and tax sanctions. To improve tax compliance from the power of authorities aspect, KPP Pratama Jakarta Cengkareng must improve law enforcement, oversee taxpayers, and update information system applications.

The combination of strict supervision, strong law enforcement and public awareness will be able to reduce tax avoidance practices which will ultimately increase tax revenue.

**4.2.2 Statement Configuration**

From the previous explanations, several statements can be stated as follows:

1) Tax is a form of relationship

Tax is the relationship between the people and the government. The concept of a relationship between two parties applies the principle of reciprocity. That is, the party giving something will expect something from the receiving party. That something can be tangible or intangible things like thanks, construction of infrastructure, subsidies, goods, money, and so on. The government wants the people (taxpayers) to always pay taxes, while the people (taxpayers) expect something from the government. In this case the taxpayer as the party who gives will demand compensation from the government for the taxes he pays. Taxpayers will voluntarily pay taxes if they can directly feel the benefits of tax payments, and will avoid or reduce taxes if they do not feel direct benefits.

2) Tax is coercion

In a country needed funds in the form of taxes to finance government and development. In addition, taxes are also a means to distribute income from the excess to the underprivileged to maintain equitable welfare. For this reason, the state has the right to force its people to pay taxes. Coercion with sanctions and tax audits. However, the government has not fully enforced its people so that the term "hunting in the zoo" appears, meaning that only certain people are being chased by taxes while those who have not paid taxes are kept quiet.

3) Tax Amnesty is a form of admission of guilt

Before tax amnesty, the people (taxpayers) did a lot of tax evasion while the government had not evenly enforced all people (taxpayers). For this reason, tax amnesty appears as a reconciliation between the two parties. Tax amnesty is a

form of admission of guilt and forgiveness between the people (taxpayers) and the government to reconstruct new tax construction based on an agreement between the two parties.

4) Tax Amnesty is a guarantee for taxpayers

Tax amnesty is a guarantee for taxpayers not to be taxed and guarantees will be removed for the 2015 fiscal year and below. Tax amnesty is also a guarantee from the government that it will not carry out tax inspection or determination. The most reason for taxpayers to take tax amnesty is because of the guarantee. The benefits are greater when compared to the risks that might occur. This was also found in a study by Waluyo (2017) which concluded that tax amnesty participants only took advantage of the policy. There is a need to force taxpayers who deny tax amnesty so that taxpayers who are loyal to their promises do not feel cheated and have a deterrent effect and fulfill perceptions of justice (see Basit et al, 2014).

## 5. CONCLUSION AND SUGGESTION

### 5.1 Conclusion

Tax amnesty is a form of admission of guilt and forgiveness between the people (taxpayers) and the government to reconstruct new tax construction based on an agreement between the two parties.

Tax amnesty is a guarantee for taxpayers. Taxpayers who follow tax amnesty are guaranteed to eliminate all sanctions, stop the inspection process, and no tax determination is carried out for 2015 and below.

After the tax amnesty it turned out that not all people (taxpayers) obeyed, there were also those who refused. Judging from the theory of tax compliance, taxpayers are not compliant after tax amnesty because of the weak supervision and law enforcement of taxpayers so that tax compliance (enforced compliance) is still lacking. In addition, voluntary compliance is still low because taxpayers have not been able to feel the tax money directly.

### 5.2 Suggestion

Suggestions that can be given from this research, namely (a) The government must improve supervision, tax audits, encourage tax counseling, and development that can be felt directly by the people. (b) Future studies need to use different research methodologies and increase the number of informants interviewed.

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