

EFFECTIVENESS OF MSAP, FISCUS SERVICES AND TAX SANCTIONS TAX OBLIGATION COMPLIANCE WITH PATRIOTISM AS A VARIABLE INTERVENTION

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Abstract. This study was to determine how much influence the modernization of the tax administration system (MSAP), tax authorities and tax sanctions on tax compliance through patriotism. The population in this study are taxpayers who have been registered at KPP Serpong Pratama. The sample in this study amounted to 99 respondents who were selected using a simple random sample (Simple Random Sampling). The method of data collection was done by distributing questionnaires for 1 month. The data analysis technique used in this study uses Smart PLS and SPSS software. Tax authorities have a significant effect on taxpayer compliance, while the modernization of the tax administration system and tax sanctions have no significant effect on taxpayer compliance even with patriotism as an intervening variable. Tax authorities have a significant negative effect on tax compliance. The results of this study indicate that service quality has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes. The results of this study indicate that service quality has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes. Tax administration reform should ideally be a tool to increase taxpayer voluntary compliance, and increase taxpayer confidence. The results of this study indicate that service quality has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes. Tax administration reform should ideally be a tool to increase taxpayer voluntary compliance, and increase taxpayer confidence. The results of this study indicate that service quality has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes. Tax administration reform should ideally be a tool to increase taxpayer voluntary compliance, and increase taxpayer confidence.

Keywords: System Modernization, Fiscal Services, Tax Sanctions, Patriotism and Taxpayer Compliance.

1. Introduction

Sources of state revenue come from various sector elements, both internal and external sectors. The source of state revenue from the domestic sector is taxes, while the source of foreign revenue is foreign loans. In an effort to reduce dependence on external sources of income, one of the factors that makes tax revenue difficult to achieve is government compliance in maximizing internal revenue. Taxes are the largest source of revenue in the APBN, but they are not sufficient to meet all the necessary needs. For this reason, the government has made various efforts to increase state revenues from the low tax sector of taxpayers as evidenced by the presence of people as taxpayers sometimes not attending or even ignoring their tax obligations to calculate, pay and report taxes. The main problem of taxation today is the level of tax compliance which still needs to be improved. The number of registered taxpayers in 2017 was 38,651,881 with 17,653,963 of them required to submit SPT. Of this number, 10,589,648 have submitted their 2017 SPT or only 59.98%. However, there was a significant increase in the number of Non-Employee Annual SPT (form 1770) which increased by 30.5% while the number of Employee Annual SPT for 1770S and 1770SS also increased by 12.4%. 10,589,648 or only 59.98% have submitted the 2017 SPT. However,

there was a significant increase in the number of Non-Employee Annual SPT (form 1770) which increased by 30.5% while the number of Employee Annual SPT for 1770S and 1770SS also increased by 12.4%. 10,589,648 or only 59.98% have submitted the 2017 SPT. However, there was a significant increase in the number of Non-Employee Annual SPT (form 1770) which increased by 30.5% while the number of Employee Annual SPT for 1770S and 1770SS also increased by 12.4%.



The factor that is thought to affect taxpayer compliance in this study is the application of MSAP, because it is considered capable of increasing taxpayer compliance. The more modern the tax administration of a country, the taxpayer compliance will also increase. According to Maria (2013), the factors that can affect the level of tax compliance are the condition of the state administration system, taxpayer services, tax law enforcement, tax audits and tax rates. In addition to the implementation of the tax administration modernization system, the tax authorities are also suspected to be one of the factors that affect the level of taxpayer compliance. Fiscal service is a way for tax officers to help manage or prepare the needs needed by taxpayers (Ayu and Suyanto, 2016). It is expected that the tax authorities can improve taxpayer compliance, the quality of tax services must be improved by the tax apparatus. A good tax officer will provide comfort for taxpayers. Another factor that affects the level of tax compliance in this study is tax sanctions which include fines, interest, sanctions and criminal sanctions. In law number 28 of 2007 regulates the general provisions of taxation (KUP), tax sanctions consist of elements of administrative sanctions and criminal sanctions. For administrative sanctions consisting of tax sanctions, interest sanctions, and increase sanctions. While criminal sanctions are the toughest sanctions in taxation. Determinants of tax compliance vary widely, not only limited to external factors such as the effect of tax sanctions and audits, but also social psychological factors such as patriotism. Patriotism can be considered as a determinant of tax compliance, because the higher the spirit of patriotism in taxpayers, the higher the level of tax compliance. On the other hand, if the spirit of patriotism in taxpayers is low, then taxpayer compliance is also low.

2 Literature Review

a. Attribution theory

Heider (1958) Attribution is a process of forming an impression by observing social behavior based on situations or personal factors. Basically, behavior that is caused internally is behavior that is believed to be under the personal control of the individual himself, while behavior that is caused externally is behavior that is influenced from outside, meaning that the individual feels forced to behave because of the situation. MSAP which is considered to be able to facilitate taxation activities of taxpayers, special tax services that will help taxation problems experienced by taxpayers and tax sanctions Tax sanctions in the form of fines, interest, and even criminal sanctions that burden the taxpayer will affect the tax assessment itself and whether or not it is mandatory taxes to behave obediently.

b. Theory of Planned Behavior

According to Ajzen (1991) that factor affects a person's tax compliance behavior seen from the psychological side, namely the mindset of an individual will affect the individual's intention or belief before doing something. The taxpayer's tax obligations lead to reciprocity or beliefs about the normative expectations of others and the environment that motivate them to continue to behave obediently. Improving the quality of fiscal services, through the modernization of tax administration, socialization of taxation to increase public knowledge and understanding of taxation, strengthening of tax regulations and others will trigger taxpayers to comply (normative belief). Meanwhile, tax sanctions are used as a means of controlling the extent to which tax sanctions affect taxpayer compliance (control belief).

c. Modernization of the Tax Administration System

According to Mardiasmo (2016), tax is a public contribution fund that is deposited into the state treasury under the law by force and does not get reciprocal services (contra) that can be directly shown, and is intended to pay for general state expenditures. . MSAP is the utilization of new tax facilities and infrastructure with the benefit of the development of science and technology Pandiangan (2008). The main concept of tax modernization is excellent service and supervision of incentives with the implementation of good governance aimed at increasing taxpayer compliance.

d. Fiscal Service

According to Jatmiko (2006) Fiscal Service is a way for tax officials to provide assistance in managing or preparing things that someone needs (in this case the taxpayer). Fiscal services can be measured using indicators from 5 dimensions, namely reliability, assurance, responsiveness, empathy and tangibility. The five dimensions of fiscal services are as follows: 1). Reliability, which is about the ability to carry out the promised service quickly and reliably. 2). Assurance, namely knowledge and courtesy in terms of employee benefits and the ability of the organization and its employees can create trust and confidence. 3). Responsiveness (responsiveness), namely the willingness to be able to provide assistance and provide good service quickly to customers. 4). Empathy (empathy), namely a sense of personal care or attention given by the organization to its customers. tangible, namely physical appearance, equipment, personnel and communication media elements.

e. Tax Sanctions

Mardiasmo (2016) states that tax sanctions are guarantees in the provisions of tax laws and regulations (tax norms) that are obeyed, adhered to, and obeyed. Another term for tax sanctions is to provide a deterrent effect for taxpayers not to violate tax norms. In tax laws and regulations, there are two types of sanctions, namely administrative sanctions and criminal sanctions.

f. Patriotism

Figueredo and Elkins (2002) state that patriotism fosters an attachment between a nation and its citizens which is marked by one's love for the nation and pride in its national identity. Willing to sacrifice for the sake of the country is a form of patriotism. Every taxpayer who is obedient to paying taxes is a patriot of the nation who is very instrumental in fighting for prosperity, security, welfare, progress, integrity, and the continuity of the existence of the homeland, nation and state through taxes.

g. Taxpayer Compliance

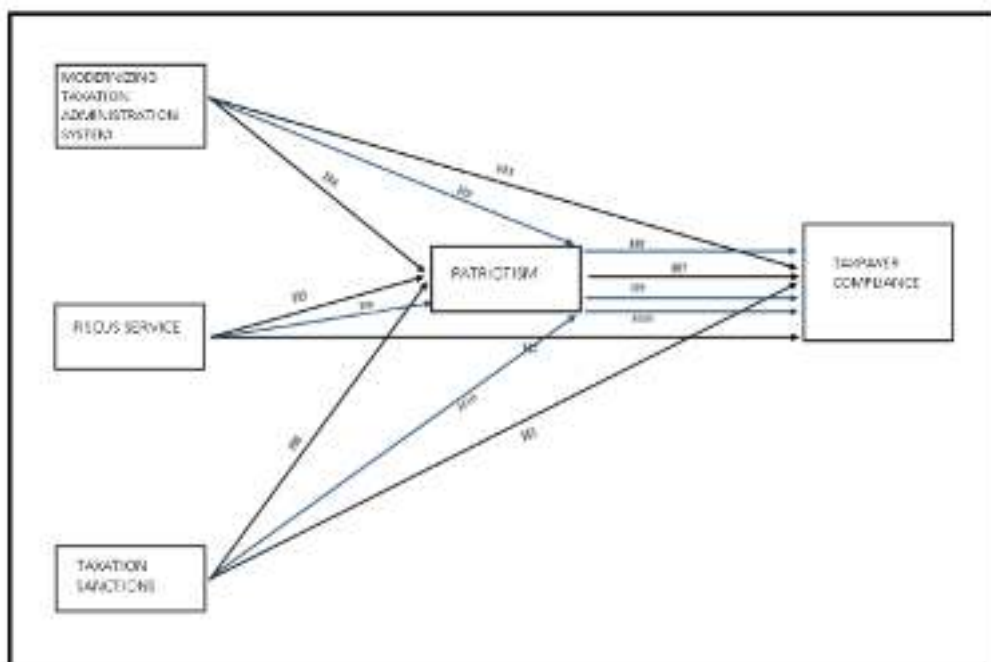
Pujiwidodo (2016) defines tax compliance as a condition where taxpayers can fulfill all tax obligations and in exercising their taxation rights, while the level of tax compliance can be seen from: 1). Taxpayer compliance by registering. 2). Compliance with depositing back. 3). Compliance with the calculation and payment of tax payable. 4). Compliance with the payment of arrears. The results of the comparison of the number of Annual Income Tax Returns submitted with the number of registered Taxpayers. Tax liability

h. Framework

Sugiyono (2011) states that the framework of thinking is a synthesis of the interrelationships between variables arranged in various theories that have been described.

Another opinion according to Sekaran (2011) suggests that the framework of thinking is conceptual and the rights represented by the tax law are divided into 2 (two) which include the formal tax law and the material tax law. This formal and material compliance is more clearly identified in the Decree of the Minister of Finance No. 544/ KMK.04/2000. Finally, it can be concluded that what is meant by taxpayer compliance is taxpayers who obey and fulfill and carry out tax obligations in accordance with the provisions of tax laws and regulations (Mulya, Ali Sandy, 2017).

The process model of how to relate the theory to the various factors that have been identified as important issues. The framework is made with the aim of making it easier to understand the direction of the research being carried out.



Gambar 1 Kerangka

i. Research Hypothesis

Hypothesis as a temporary answer to the formulation of the problem that still needs to be done actually through empirical testing, from the description.

j. Modernization of the Tax Administration System with Taxpayer Compliance

Rahayu (2010) stated that MSAP within the Directorate General of Taxes aims to implement Corporate Governance (CG) and excellent service to taxpayers. CG as a transparent and accountable tax administration modernization system, by providing benefits in a reliable and up-to-date information technology system. This strategy is pursued by providing excellent service and intensive supervision of taxpayers. In addition, to achieve a high level of tax compliance, increase tax administration confidence and achieve a high level of tax employee productivity.

Tax management has undergone major changes which continue to be developed towards modernization. Based on the description above, the researcher proposes the following hypothesis: H1: Tax services are measured through tax provisions, the quality of human resources, and tax information systems. Fiskus must have competence in the sense of having expertise, knowledge, and experience in the field of tax policy, tax administration, and tax law. In addition, the tax authorities must also have high motivation as public servants (Ilyas and Burton, 2013). Based on the description above, the researcher proposes the following hypothesis: H2: Tax authority has a positive effect on taxpayer compliance.

k. Sanctioned Tax With Compliance Tax Payment

Taxpayers tax regulations if they see Sanctions with taxpayers will comply with the background of the framework of thought and some previous research, the authors formulate the hypothesis as follows: the applicable tax sanctions will be more detrimental. The more tax arrears that must be paid by the taxpayer, the more difficult it will be for the taxpayer to pay it off. Therefore, the view of taxpayers with fines allegedly affects the level of taxpayer compliance in terms of paying and reporting taxes owed. Taxpayer fear is a powerful deterrent to reduce tax smuggling or tax negligence. If this has developed among taxpayers, it will have an impact on compliance and awareness to fulfill their tax obligations. Based on the description above,

l. Patriotism Administrative Modernization

Tax administration reform should ideally be a tool to increase taxpayer voluntary compliance, and increase taxpayer confidence. By implementing a tax administration modernization system, the government is expected to optimize the realization of state revenues from the taxation sector. Based on the description above, the researcher proposes the following hypothesis: H4: Modernization of the tax administration system has a positive effect on patriotism.

m. Fiscal Ministry with Patriotism

The importance of fiscal quality in providing the best service to taxpayers, Fiskus is hereby expected to have competence in the sense of having expertise, knowledge, and experience in terms of tax policy, tax administration and tax law. Based on the information above, that the services provided by the tax authorities to taxpayers can be trusted to motivate taxpayers with the aim of increasing taxpayer compliance. Based on the description above, the researcher proposes the following hypothesis: H5: Fiscal service has a positive effect on patriotism.

n. Tax Sanctions with Patriotism

In the law it has been explained that the nature of taxes is coercive, meaning that if the taxpayer intentionally does not pay the tax that should be paid by the taxpayer, administrative and criminal sanctions will arise which will arise in the future. When the Taxpayer pays the amount of tax owed, the Taxpayer does not get a direct reward, meaning that the Taxpayer does not directly receive the benefits from paying the tax owed, but the Taxpayer will be able to enjoy road repairs at the Taxpayer's residence. , infrastructure development, health facilities, educational scholarships and others. Based on the description above, the researcher proposes the following hypothesis: H6: Tax sanctions have a positive effect on patriotism
Compliance Patriotism One of the attitudes of patriotism in the economic field is to carry out the obligation to pay taxes as stated in Article 23 A of the 1945 Constitution which reads "Taxes and other levies are coercive for the purposes of the state regulated by law". Patriotism can directly affect a person's attitude towards tax compliance and ultimately also increase social norms (Lavoie, 2011). This is because individuals who have a high and strong sense of patriotism for their people are assumed to have a greater desire to comply with prevailing social norms. If paying taxes is seen as a factor that supports the welfare of the nation, then individuals with a high level of patriotism are more obedient and honest in paying.

o. Modernization of Taxpayer Compliance Administration Patriotism

According to Fasmi and Misra (2012) the demand for increased awareness and compliance of taxpayers and other matters in basic improvements and changes in taxation aspects are the reasons for tax reform. With the modernization of the tax administration system, it is expected that the level of taxpayer compliance will increase because the modernization of the tax administration system makes it easier for taxpayers to carry out their tax obligations. Based on the description above, the researcher proposes the following hypothesis: H8: Indirect effect of modernization of the tax administration system on taxpayer compliance through patriotism as an intervening variable.

p. Fiscus Services with Taxpayers Compliance through Patriotism

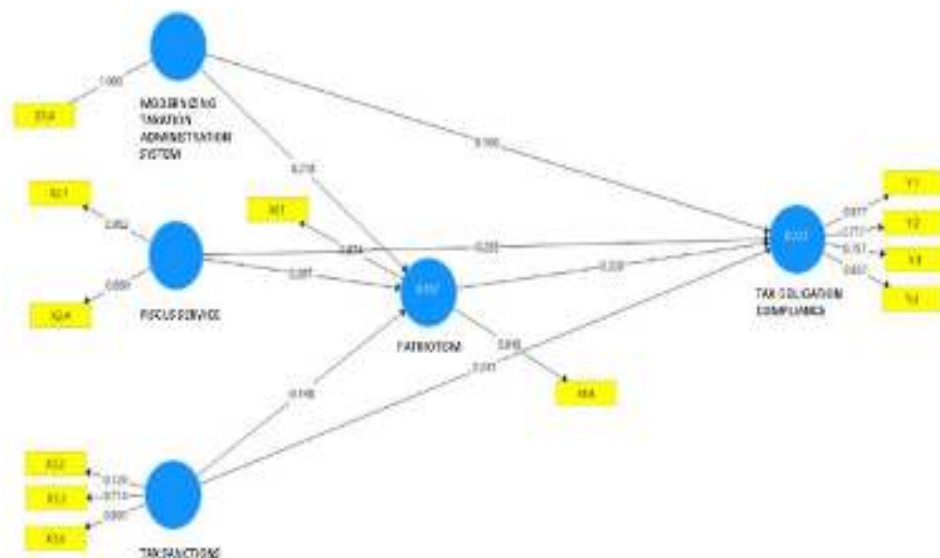
According to Utami, et al (2016), having a feeling of satisfaction will be obtained if the service provided is better than expected. When the tax authorities provide good service to

taxpayers, then foster a sense of satisfaction from the taxpayers themselves, and taxpayers are increasingly satisfied, the taxpayers will comply with tax regulations voluntarily. Based on the description above, the researcher proposes the following hypothesis: H9: The indirect effect of fiscal services on taxpayer compliance through patriotism as an intervening variable. Mardiasmo (2016) states that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) must be obeyed / adhered to / adhered to. Tax sanctions are needed in order to create taxpayer discipline in fulfilling tax obligations.

3. Research Method

The population in this study are taxpayers who are registered at the Tax Service Office (KPP) Pratama Serpong. The sample in this study were 99 respondents. The sample in this study used a simple random sampling technique. To determine the size or number of samples from the population, the researcher uses the sample measurement formula in slovin opinion. In analyzing this research, the author uses three types of analysis, namely: Descriptive statistical analysis through SPSS, is a tool used to describe/simplify research data to support problem solving and obtain operational advice in this study. SmartPLS version 3.2.6 (Software for Modeling Structural Equations of Partial Least Squares). This application is an application that uses analytical methods to test weak theories and data such as small sample sizes or data normality problems. This application is also used to answer the formulation of problems and hypotheses as well as to analyze the constructs formed by reflective indicators and formative indicators. In addition, the flexibility and dimensionality of the algorithm size are not a problem, it can be analyzed with many indicators, the sample data does not have to be large (less than 100 or the rule of thumb is between 30 and 80).

4. Research Results and Discussion



Tabel 1 Koefisien Jalur

	Asli Sampel	T Statistik	P Nilai	Keputusan
MODERNISASI DARI ITU PAJAK ADMINISTRASI 0,160		1,477	0,140	Ha ditolak
SISTEM → KEPATUHAN WAJIB PAJAK LAYANAN FISKUS → KEPATUHAN WAJIB PAJAK	- 0,285	2,327	0,020	Ha diterima
SANKSI PAJAK → KEPATUHAN WAJIB PAJAK	0,241	1,682	0,093	Ha ditolak
MODERNISASI DARI ITU PAJAK ADMINISTRASI 0,218		2,306	0,021	Ha diterima
SISTEM → PATRIOTISME LAYANAN FISKUS → PATRIOTISME	0,287	2,628	0,009	Ha diterima
SANKSI PAJAK → PATRIOTISME	- 0,148	0,896	0,371	Ha ditolak
PATRIOTISME → KEPATUHAN WAJIB PAJAK	0,330	3,064	0,002	Ha diterima
MODERNISASI DARI ITU PAJAK ADMINISTRASI 0,072		1,777	0,076	Ha ditolak
SISTEM → PATRIOTISME → FISKUS KEPATUHAN WAJIB PAJAK LAYANAN → PATRIOTISME → KEBAYARAN PAJAK	0,095	2,073	0,039	Ha diterima
KEPATUHAN SANKSI PAJAK → patriotisme → KEBAYARAN PAJAK	- 0,049	0,824	0,411	Ha ditolak

sumber: data yang diproses, mohon pintar

a. MSAP has no effect on taxpayer compliance

The results of hypothesis testing indicate that there is no significant effect between the modernization of the tax administration system on taxpayer compliance. (t-statistic is equal to 1.477 and p-value is equal to 0.140).

MSAP has not been implemented optimally by taxpayers. Because sometimes the tax service of the directorate general has problems, especially the reporting of the Annual SPT or Annual SPT. Taxpayers prefer to report their tax obligations manually by visiting the tax office rather than waiting for system improvements. This is in accordance with the theory used in this study, namely the theory of planned behavior. The impression formed from the mindset/belief of the taxpayer will affect the taxpayer's actions to do something, in this case to implement the modernization of the tax administration system.

b. Fiscal Services has a Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a negative influence between the tax authorities on tax compliance. (t-statistic is 2.327 and p-value is 0.020). The results of this study indicate that the quality of the tax authorities is still not able to improve taxpayer compliance in carrying out the obligation to pay and report taxes. This can happen because the quality of service of the tax apparatus has not been able to meet the expectations of taxpayers. This is in accordance with the theory used in this study, namely attribution theory. Where the services provided by the tax authorities will affect the tax assessment itself, whether or not taxpayers need to behave obediently.

c. Tax Sanctions Have No Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is no significant effect between tax sanctions on taxpayer compliance. (t-statistic is 1.681 and p-value is 0.093). This shows that the tax sanctions that will arise are considered less firm and do not cause a deterrent effect for taxpayers who violate the applicable tax rules. This is in accordance with the theory used in this study, namely attribution theory. Where the tax sanctions applied by the tax authorities will affect the tax assessment itself, whether taxpayers need to behave obediently or not. This is in accordance with the theory used in this study, namely attribution theory. Tax sanctions imposed by the tax authorities will affect the tax assessment itself, whether taxpayers need to behave obediently or not.

d. MSAP has a positive influence on patriotism

The results of hypothesis testing indicate that there is a positive effect between tax sanctions on taxpayer compliance. (t-statistic is 2.308 and p-value is 0.021). This shows that the more modernization of the tax administration system is facilitated by the directorate general of taxes, the spirit of patriotism possessed by taxpayers will increase because according to taxpayers it will make it easier for taxpayers to fulfill their tax obligations. This is in accordance with the theory used in this study, namely the theory of planned behavior. The impression formed by the taxpayer will affect the taxpayer's actions to do something, in this case to carry out the modernization of the tax administration system.

e. Fiscal Services has a Positive Impact on Compulsory Compliance with Patriotism

Hypothesis testing results show that there is a significant positive effect between tax sanctions on taxpayer compliance. (t-statistic is 2.628 and p-value is 0.009). This shows that the better the service provided by the tax officer, the more the spirit of patriotism of the taxpayer will increase. This is in accordance with the theory used in this study, namely attribution theory. Where the services provided by the tax authorities will affect the tax assessment itself in the eyes of the taxpayer.

f. Tax sanctions have no effect on patriotism

The results of hypothesis testing indicate that there is a positive effect between tax sanctions on taxpayer compliance. (t-statistic is 0.896 and p-value is 0.371). This shows that the more stringent tax sanctions are imposed, the patriotism possessed by taxpayers to fulfill their tax obligations will decrease.

g. Patriotism Has Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence between patriotism on tax compliance. (t-statistic is 3.064 and p-value is 0.002). This shows that the greater the patriotism of the taxpayer, the more likely it is that the taxpayer will behave obediently in fulfilling his tax obligations. Patriotism will foster the willingness of taxpayers to contribute to the welfare and progress and sustainability of the nation through compliance with tax obligations.

h. Patriotism Has Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence between patriotism on tax compliance. (t-statistic is 3.064 and p-value is 0.002). This shows that the greater the patriotism of the taxpayer, the more likely it is that the taxpayer will behave obediently in fulfilling his tax obligations. Patriotism will foster the willingness of taxpayers to contribute to the welfare and progress and sustainability of the nation through compliance with tax obligations.

i. Patriotism Has Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence between the modernization of the tax administration system on taxpayer compliance through the variable patriotism. (t-statistic is equal to 1.777 and p-value is equal to 0.076). This happens because there are still many taxpayers who carry out their tax obligations manually, namely coming directly to the KPP where the taxpayer is registered. This is in accordance with the theory used in this study, namely the theory of planned behavior. The impression formed by the taxpayer will affect the taxpayer's actions to do something, in this case to carry out the modernization of the tax administration system.

j. Patriotism Makes Fiscal Services have a Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive effect of the tax authorities on taxpayer compliance through love for the homeland. (t-statistic is 2.073 and p-value is 0.039). This shows that the tax authorities affect taxpayer compliance when passing an attitude of love for the homeland. This happens because good fiscal services will increase the patriotism of taxpayers which will make taxpayers continue to comply with their tax obligations. This is in accordance with the theory used in this study, namely attribution theory. Where the services provided by the tax authorities will affect the tax assessment itself, whether or not they behave obediently in carrying out their tax activities.

k. Patriotism Doesn't Make Tax Sanctions Affect Taxpayers Compliance

The results of hypothesis testing indicate that there is a positive effect of the tax authorities on taxpayer compliance through love for the homeland. (t-statistic is 2.073 and p-value is 0.039). This shows that the tax authorities affect taxpayer compliance when passing an attitude of love for the homeland. This happens because good fiscal services will increase the patriotism of taxpayers which will make taxpayers continue to comply with their tax obligations. This is in accordance with the theory used in this study, namely attribution theory. Where the services provided by the tax authorities will affect the tax assessment itself, whether or not they behave obediently in carrying out their tax activities.

5. Conclusion

MSAP has no significant effect on taxpayer compliance. This shows that the more modern the tax administration system used by the tax apparatus, the less effect it has in increasing taxpayer compliance:

- 1) Tax authorities have a significant negative effect on tax compliance. The results of this study indicate that service quality has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes.
- 2) Tax sanctions have no significant effect on taxpayer compliance. This shows that the tax sanctions that will arise are considered less firm and do not cause a deterrent effect for taxpayers who violate the applicable tax rules.
- 3) The modernization of the tax administration system has a significant effect on patriotism. This shows that the more modernization of the tax administration system is facilitated by the directorate general of taxes, the spirit of patriotism possessed by taxpayers will increase because according to taxpayers it will make it easier for taxpayers to fulfill their tax obligations.
- 4) Fiscal services have a significant effect on patriotism. This shows that the better the service provided by the tax officer, the more the spirit of taxpayer patriotism will increase.
- 5) Tax sanctions have no significant effect on patriotism. This shows that the more stringent tax sanctions apply, the patriotism spirit possessed by taxpayers will decrease.
- 6) Patriotism has a significant effect on taxpayer compliance. This shows that the greater the patriotism of the taxpayer, the more likely it is that the taxpayer will behave obediently in fulfilling his tax obligations.
- 7) Patriotism does not make the modernization of the tax administration system have a significant effect on tax compliance. This shows that the modernization of the system implemented by taxpayers does not affect taxpayer compliance.
- 8) Patriotism makes the tax authorities have a significant effect on taxpayer compliance. This shows that the tax authorities affect taxpayer compliance when passing an attitude of love for the homeland. This happens because good fiscal services will increase the patriotism of taxpayers which will make taxpayers continue to comply with their tax obligations.

- 9) Patriotism does not make tax sanctions affect taxpayer compliance. This shows that the existing tax sanctions have not been maximized so that taxpayers do not fulfill their tax obligations.

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