



Integrating Educational Strategies into Tax Management: A Study on Individual Taxpayer Compliance

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ABSTRACT

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This study aims to examine the compliance of individual taxpayers in filing their Annual Tax Return (SPT) within a self-assessment taxation system. The research employs a qualitative method with a descriptive approach, utilizing in-depth interviews and observations involving tax officers, tax consultants, and registered taxpayers. The findings reveal that most taxpayer compliance in the area is instrumental, driven by concerns over administrative sanctions, institutional oversight, and pressure near the reporting deadline. Meanwhile, only a small portion of taxpayers exhibit normative compliance based on personal awareness and responsibility. The limitation of this study lies in its geographic scope, which is confined to a specific region, and the use of purposive sampling, which restricts the generalizability of the findings. This research provides valuable insights into the dynamics of compliance within a self-assessment taxation system and underscores the need for educational and interpersonal approaches to foster long-term compliance.

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INTRODUCTION

Taxation is a primary source of national revenue in Indonesia, crucial for funding government expenditure and supporting various development programs. As defined in Article 1, Paragraph 1 of the Indonesian Taxation Law (Law No. 28 of 2007), taxes are mandatory contributions to the state from individuals or entities that are enforceable by law, with no direct compensation, and are used for the welfare of the public. Therefore, taxpayer compliance in filing tax returns and making payments is essential, as it directly affects the increase in national revenue.

Taxpayer compliance is a critical factor in achieving national fiscal goals. According to Saeroji (as cited in Putu Juita Sani, 2022), the increase in the number of compliant taxpayers is directly proportional to the rise in tax revenue, and vice versa. However, ensuring tax compliance remains a

challenging task. A compliant taxpayer is defined as an individual or entity that adheres to the taxation rules and fulfills tax obligations according to the applicable regulations (Devano & Rahayu, 2006).

Taxpayers are categorized as such when they fulfill both subjective and objective criteria as outlined in the laws and regulations. This includes not only those responsible for paying taxes but also those involved in tax withholding and collection (Muljono, 2010). The Directorate General of Taxes (DGT) is responsible for formulating and implementing tax policies and technical standards. Based on data from the Directorate General of Taxes, the compliance rate of individual taxpayers in filing their Annual Tax Returns (SPT) has shown trends of improvement, though the targets have yet to be fully met.

Table 1. Taxpayer Compliance Ratio 2022-2024 in Indonesia

No	Year	Individual Taxpayer Compliance Ratio	Actual Returns	Target
1	2022	58.61%	11.39 million	80%
2	2023	61.80%	12.02 million	83%
3	2024	73.61%	14.19 million	83.2%

Source: Directorate General of Taxes

As shown in the table, the compliance rate for individual taxpayers in filing their SPT for 2022 was 58.61%, and 61.80% in 2023, with a target of 80% and 83% respectively. In 2024, the compliance rate reached 73.61%. However, the target of 83.2% compliance for 2024 was not fully met, indicating a need for continued efforts to improve compliance.

Several factors contribute to taxpayer compliance, including internal and external factors such as administrative systems, service quality, law enforcement, and tax supervision. Previous studies have investigated taxpayer compliance, particularly from the perspectives of technology use and fiscal policy. For instance, research by Winarsih, Khalid, and Yenjeni (2020) revealed that the use of e-Filing had a significant impact on improving the filing of annual tax returns. However, this study differs by taking a more comprehensive view, incorporating non-technical factors and behavioral approaches.

Building upon these findings, this study aims to explore how educational strategies can be integrated into tax management to foster long-term taxpayer compliance. Educational and interpersonal approaches are critical in shaping not just technical compliance but also normative compliance driven by personal awareness and responsibility.

This study seeks to address the following research question: How can educational strategies be effectively integrated into tax management to improve individual taxpayer compliance? By exploring this question, the research will contribute to both theoretical understanding and practical recommendations for

tax authorities to improve compliance strategies.

RESEARCH METHOD

This study employs a qualitative approach with a descriptive method to gain a deep understanding of the social dynamics, specifically regarding taxpayer compliance in filing the Annual Tax Return (SPT). The qualitative research aims to explore data in a comprehensive and holistic manner, producing descriptive information on the behavior and perspectives of the subjects being studied (Abdussamad, 2021).

Through the descriptive method, the researcher strives to provide a comprehensive picture of the field reality, including the interactions, activities, and social contexts that shape taxpayer compliance behavior.

The research is conducted at the Pratama Padang Satu Tax Service Office (KPP). The location was chosen based on empirical findings showing a declining trend and instability in individual taxpayer compliance in filing the SPT from 2020 to 2024. The data used in this research includes both primary and secondary data. Primary data is collected directly in the field through interviews, observations, and documentation of activities related to the research object. Secondary data comes from previously available references, such as literature in the form of books, scientific articles, and official documents that are relevant to the research topic, including statistical data on the number of registered taxpayers, compliance levels, and SPT reporting information.

Data collection in this study is carried out through interviews, observations, and document review. Interviews are conducted directly with several informants consisting of tax officers, tax consultants, and individual taxpayers registered at KPP Pratama Padang Satu. The interview method used is semi-structured, allowing for more open and in-depth information gathering (Harahap, 2015). Observations are conducted by directly monitoring taxpayer behavior and SPT reporting activities at the research location (Sahir, 2022). The documentation study is performed by collecting and analyzing supporting documents such as photos, images, interview results, and relevant field notes related to the focus of the research. The researcher employs analytical techniques to transform data from general to specific or vice versa, and to relate the findings of other variables that influence taxpayer compliance (Syafri et al., 2023).

The data analysis technique used in this study is thematic analysis. This technique allows for the identification, analysis, and reporting of patterns (themes) within the qualitative data. The data is systematically coded to identify key themes and patterns related to taxpayer compliance. The findings are then compared with existing theories and literature to draw meaningful conclusions. The use of thematic analysis helps in providing a structured approach to

understanding the underlying factors influencing taxpayer compliance behavior, and how these factors interact within the broader context of a self-assessment taxation system.

RESULT AND DISCUSSION

Taxpayer compliance in filing the Annual Tax Return (SPT) reflects public awareness and responsibility towards the tax obligations set forth in the legislation. Compliance encompasses not only the formal obligation to submit the SPT on time but also material compliance, which involves reporting accurate, complete, and clear data according to the actual situation. The main legal basis for regulating tax reporting is contained in the Indonesian Minister of Finance Regulation No. 243 of 2014 concerning the Annual Tax Return (SPT). Tax compliance can be defined as the actions of taxpayers in fulfilling their tax obligations in accordance with the legal provisions in a country. This reflects adherence to the rules set by the government within the tax system (Pangkey, Warongan, and Wangkar, 2023).

In KPP Pratama Padang Satu, the compliance of individual taxpayers is not entirely driven by personal awareness or moral responsibility. Based on interviews with all groups of informants, it appears that taxpayer compliance is largely driven by external factors, such as administrative sanctions, oversight from officers, and time pressure near the reporting deadline. This is further supported by data regarding individual taxpayers who were either late or failed to submit the Annual Tax Return from 2020 to 2024 at KPP Pratama Padang Satu.

Table 3. Number of Taxpayers Who Did Not Report and Were Late in Reporting SPT

No.	Data	2020	2021	2022	2023	2024
1.	Number of Individual Taxpayers	256,155	269,293	285,102	305,723	321,185
2.	Active Individual Taxpayers	92,160	101,060	112,574	71,535	102,669
3.	Individual Taxpayers Who Did Not Report SPT	187,574	199,472	220,446	243,926	259,369
4.	Individual Taxpayers Who Were Late in Reporting SPT	16,445	16,743	15,504	14,818	14,823

Source: KPP Pratama Padang Satu

Based on the table presented above, there is still a significant number of individual taxpayers who do not report on time or fail to submit their Annual Tax Return altogether. This is reflected by the increase in the number of taxpayers who did not report, from 187,574 in 2020 to 259,369 in 2024. On the other hand, the number of individuals who are late or delayed in reporting their SPT has decreased, from 16,445 in 2020 to 14,823 in 2024. However, this figure still indicates that late reporting remains an issue that requires further attention and

handling.

Taxpayer Compliance in Reporting the Annual Tax Return at KPP Pratama Padang Satu shows a complex dynamic, where fulfilling tax obligations does not always happen voluntarily but is often driven by situational external factors. This condition indicates that although administrative reporting is relatively smooth, the compliance built is not fully based on personal awareness or moral commitment as a citizen. There is still a gap between the formal obligation being fulfilled and the substantive awareness that should be the foundation of a self-assessment-based tax system.

Several factors influence taxpayer compliance, one of which is related to their level of knowledge and understanding of the tax system. Tax knowledge includes the information possessed by taxpayers and serves as a foundation when making decisions, taking actions, and determining how to exercise their rights and obligations in taxes (Aninda, Safelia, and Tiswiyanti, 2023). Unfortunately, many taxpayers still lack sufficient insight regarding the procedures for tax reporting and payment. Aside from knowledge, awareness also plays a key role in influencing compliance. Tax awareness refers to how well taxpayers understand the vital function of taxes in the national life (Jotopurnomo Cindy and Mangoting, 2013). Thus, a high level of awareness is necessary for taxpayers to fulfill their obligations. High tax awareness makes individuals view the obligation to pay taxes not as a burden, but as a form of voluntary contribution to the state (Nugraheni, 2023).

Additionally, weak imposition of sanctions and suboptimal law enforcement contribute to the low level of taxpayer compliance. Tax sanctions serve as a tool for enforcing legal norms in the tax field, ensuring that tax regulations are adhered to by taxpayers (Mardiasmo, 2003). When tax responsibilities are not met, taxpayers face legal consequences for their negligence. According to Jatmiko, taxpayer compliance tends to increase when they realize that the sanctions imposed are more detrimental than paying taxes on time (Arisandy, 2017).

To understand this phenomenon more deeply, the compliance theory put forward by Stanley Milgram (1963) can be used as an analytical framework. This theory distinguishes compliance into two approaches: instrumental and normative perspectives.

Instrumental Perspective

The instrumental perspective, as described in Stanley Milgram's compliance theory, reflects a form of compliance that is not based on the individual's internal awareness, but rather emerges as a response to external pressures. In the context of annual tax return reporting by individual taxpayers

at KPP Pratama Padang Satu, this form of compliance is very dominant. The facts on the ground show that most taxpayers file their annual SPT primarily to avoid negative consequences such as administrative sanctions, pressure from their employer, fear of audits, or time pressure as the reporting deadline approaches.

One strong indicator of the dominance of instrumental compliance is the imposition of fines for delays in reporting. For many taxpayers, this fine becomes a trigger for reporting their SPT. Some informants even stated that they did not feel the need to report previously, but once they learned about the sanctions, they began to feel the urgency to comply. This shows that the act of reporting the SPT does not arise from understanding the values but from the fear of punishment. In addition, many taxpayers report due to encouragement from their workplace, which serves as an additional pressure mechanism from their environment. This means that the compliance that emerges is more a reaction to systematic external control, not due to personal awareness of the importance of tax reporting.

Normative Perspective

The normative perspective, as described in Stanley Milgram's compliance theory, reflects compliance that stems from internal values, moral consciousness, and a sense of personal responsibility towards the rules and legitimate authorities. In the context of annual tax return reporting by individual taxpayers at KPP Pratama Padang Satu, although normative compliance has not yet become mainstream, some positive indications are beginning to emerge, especially among taxpayers who realize that paying taxes is part of contributing to the nation.

The findings of this study underline the importance of educational management in fostering long-term taxpayer compliance. Effective educational management strategies, such as tax literacy programs, public awareness campaigns, and ongoing educational initiatives, are essential in shifting compliance from an instrumental to a normative basis. The implementation of educational approaches within the tax system will not only improve the knowledge and understanding of taxpayers but will also instill a deeper awareness of the civic duty that taxes represent.

Efforts to enhance tax literacy can include collaboration with educational institutions, developing digital resources, and organizing community-based tax literacy programs. These efforts will help in creating a sustainable culture of tax compliance, making it an integral part of citizens' understanding of their roles in national development.

CONCLUSION

Based on the research findings regarding individual taxpayer compliance in reporting the Annual Tax Return (SPT) at KPP Pratama Padang Satu, it can be concluded that compliance in this region is not yet fully driven by moral awareness and personal responsibility of taxpayers. The majority of taxpayers show instrumental compliance, meaning they comply due to administrative sanctions, institutional oversight, and the proximity of the SPT reporting deadline. Only a small portion shows normative compliance, which arises from personal awareness of their obligations as citizens. These findings indicate that compliance is still dominated by external factors and has not yet fully relied on the internal values of the taxpayers.

From these research findings, it is recommended that KPP Pratama Padang Satu increase the intensity of tax education and assistance, especially for groups of taxpayers who are less active in reporting, such as retirees, small business owners, and informal sector workers. Regular socialization through tax classes, technical guidance, and social media campaigns is expected to foster greater awareness and understanding. For policymakers, this finding provides important input for designing compliance policies that are not only focused on sanctions but also on developing tax literacy and moral awareness. For the community, the results of this study can serve as a reflection.

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