

EXAMINING THE DIMENSIONS OF CORPORATE TAXPAYER COMPLIANCE (Phenomenological Studies)

Ratna Anggraini Aripriati¹, Khoirul Umam Hasbiy²

*Sunan Ampel State Islamic University Surabaya¹, Huazhong University of Science and
Technology²*

ratna.anggraini@uinsby.ac.id¹, khoirul@ub.ac.id²

Abstract

This study aims to explore the deep meaning of the phenomena of taxpayer compliance in Indonesia through the phenomenology method. Disclosing the attitude of tax compliance is based on several reasons, including the low level of state tax revenue, the decline in public trust due to tax scandals, and the low level of awareness of taxpayers in Indonesia. The results show that each individual has a perspective based on experience. Tax compliance is interpreted as an attitude of compulsion, sincerity, and fear of the rules that the government has made. This research is expected to provide input for the government in developing tax regulations so that they are not only oriented towards pragmatic and material decisions but also towards non-material values.

Keywords: *Compliance Tax, Phenomenology Study, Income Tax*

Abstrak

Penelitian ini bertujuan untuk menggali makna mendalam atas fenomena kepatuhan perpajakan wajib pajak di Indonesia melalui metode fenomenologi. Mengungkap sikap kepatuhan pajak berdasarkan beberapa alasan diantaranya rendahnya tingkat penerimaan pajak negara, turunnya kepercayaan masyarakat karena skandal-skandal perpajakan dan rendahnya tingkat kesadaran wajib pajak di Indonesia. Hasilnya menunjukkan setiap individu memiliki perspektifnya berdasarkan pengalaman. Kepatuhan pajak dimaknai sebagai sikap keterpaksaan, keikhlasan, dan ketakutan dari aturan yang telah dibuat oleh pemerintah. Penelitian ini diharapkan mampu memberikan masukan bagi pemerintah dalam pengembangan aturan-aturan pajak agar tidak hanya berorientasi pada keputusan pragmatis dan material, melainkan juga pada nilai-nilai non material.

Kata Kunci: *Kepatuhan Pajak, Studi Fenemenologi, Wajib Pajak*

INTRODUCTION

Taxes are mandatory contributions to the state that are coercive based on tax regulations. Tax regulations are certainly growing quite massively, as seen from the emergence of the harmonization of the Tax Regulations Act (hereinafter referred to as the cogs Act), which is expected to encourage state revenue from the tax sector even better. So far, the tax reporting system implemented by Indonesia is a self-assessment system. In the tax law, the self-assessment system gives full authority to taxpayers to calculate, pay, and report the amount of tax owed (Halim, Bawono, and Dara 2020) for transactions they make. The system requires a level of compliance from taxpayers, whether taxpayers will obediently report all tax obligations in accordance with the law or violate by fraud.

So far, taxes are considered a fixed burden that can affect the taxpayer's compliance (I. Darmayasa 2019; Mangoting 2018; I. N. Darmayasa, Absari, and Mandia 2021). Taxpayer compliance is one issue that

needs to be considered more deeply. Some factors that affect taxpayer compliance include trust in tax institutions, tax regulations that are quite complicated, and public awareness, which is still relatively low (Liyana 2019). Trust in government institutions, in this case, is quite high taxation institutions affect taxpayer compliance (Darmawati and Zelmianti 2021; Dewi and Diatmika 2020; Pauji 2020), especially in the self-assessment system. Of course, the government, as the Supreme Leader of a country, must be able to create public compliance in terms of taxation. In fact, in Indonesia, there are still many cases that ensnare tax institutions. Let's say the latest is the case of tax employees with fantastic wealth. Cnbc Indonesia specifically examines the 10 largest tax cases in Indonesia, call it the case of Gayus tambunan sticking out in 2009. Then the latest is the case of Rafael Alun, an echelon III official of the Direktorat Jenderal Pajak (DJP), who has fantastic wealth. Of course, it is not limited to those two cases, but it is enough to make people lower their trust in the government's performance

Table 1. State Revenue - Taxes

Sources of Financial Receipts	Realization of State Revenue (Billion Rupiah)			
	2020	2021	2022	2023 (TW 1)
I. Acceptance	1.628.950,53	2.006.334,00	2.435.867,10	2.443.182,70
Tax Revenue	1.285.136,32	1.547.841,10	1.924.937,50	2.016.923,70
Domestic Tax	1.248.415,11	1.474.145,70	1.832.327,50	1.960.582,50
Income Tax (PPh)	594.033,33	696.676,60	895.101,00	935.068,60
VAT& VAT-BM	450.328,06	551.900,50	680.741,30	740.053,60

Source: bps.go.id (accessed 2023)

The impact of taxpayer trust in tax institutions is the attitude of taxpayer compliance when performing tax obligations. Because they feel that taxes are a burden, people still assume that the economic benefits are not directly felt. But the government certainly does not stand still, when the Tax Agency is hit by cases of tax evasion. Judging

from the realization of tax revenue for the last 3 years, namely 2020, 2021, and 2022, revenue tends to increase. Based on data from the Central Statistics Agency (BPS) in Table 1 Above, state revenues derived from Income Tax (PPh) increased by 17% and 28% from 2020 to 2022. Not only that, the same thing also happened to the Value Added Tax

(VAT/PPN) which also claimed an increase of 23% from 2021 to 2022. Even in first quarter of 2023, it also showed positive performance from tax revenue. This means that taxpayers actually still have compliance with tax policies that are mandatory for every taxpayer.

Tax reform is a government step that is expected to improve taxpayer compliance. Call it a decrease in corporate tax rates, tax incentives in several sectors, or even tax amnesty. But of course, it doesn't stop there. It is proven that even though tax amnesty has been made in 2 volumes, the results are still below the government's target and are unable to improve taxpayer compliance (Jamil 2017; Ispriyarso 2019; Permana 2020). Although in fact there is an increase in tax revenue, especially from Income Tax (PPh) and Value Added Tax (VAT/PPN), it is not comparable to the revenue target set by the government. This can be seen from Indonesia's tax ratio in 2022 of 10.14%, which is still quite low compared to the average of countries included in the Organisation for Economic Co-operation and Development (OECD). The average tax ratio of these countries is between 34.11% per year in 2022.

Some complex problems, such as the phenomenon of tax violation cases, result in a decrease in public trust in the government. Then the level of state revenue is still relatively low. Where it is closely related to taxpayer compliance with tax obligations. The low level of taxpayer compliance is also inseparable from taxpayers' understanding of tax laws, which are considered quite complicated and complex (Dahrani et al. 2021). And not only that, taxpayer compliance is the key to the success of tax revenue by the state.

Based on the above exposure, the problem raised in this study is how to interpret the phenomenon of tax compliance from the perception of taxpayers. Taxpayer compliance is a major issue in the taxpayer's decision, whether to remain compliant with tax regulations or actually commit tax

violations that lead to non-compliance. So far, increasing taxpayer compliance is still focused on giving sanctions to taxpayers. The goal is to provide a Fear Effect for taxpayers. But in the end taxpayers began to underestimate tax sanctions because of their non-burdensome value, especially administrative sanctions (Muhamad, Asnawi, and Pangyow 2019). There needs to be an understanding of psychological attitudes in order to improve taxpayer compliance. So it does not just provide a deterrent effect in the form of sanctions for non-compliance of taxpayers.

In-depth understanding of the phenomenon of taxpayer compliance will produce meaning in accordance with the reality experienced by each taxpayer. Basically, humans will form the meaning of a phenomenon based on their point of view, which is inseparable from values, social and environmental influences, and psychological influences. So as to provide new knowledge related to how the level of tax compliance through the point of view of each individual. In addition, this study is expected to contribute or input to the tax authorities (Directorate General of taxes) in formulating tax regulations through the view of taxpayers

THEORETICAL STUDIES

Tax

According to Constitution No. 16 of 2009 concerning General Provisions and Tax Procedures, it is said that taxes are mandatory contributions from the people to the government (state) that are coercive in nature based on the law without direct compensation. This means that the people cannot directly benefit from paying taxes to the government. The benefits provided are indirect, in infrastructure development and everything useful for improving community welfare, such as education, health services, and others.

The tax system in Indonesia adheres to a self-assessment system, where the system

gives full authority to taxpayers to calculate, pay, and report their tax obligations (Halim, Bawono, and Dara 2020). The self-assessment system is applied for the types of Income Tax (PPH) and Value Added Tax (VAT/PPN). In this system, the tax obligation process is entirely in the hands of the taxpayer. This system is also considered capable of increasing the level of honesty of taxpayers in their tax reporting.

Tax Compliance

Tax compliance is an attitude of fulfilling tax obligations in accordance with applicable regulations. According to the Organisation for Economic Co-operation and Development (OECD), tax compliance is a condition and attitude of taxpayers to fulfill tax obligations in accordance with applicable regulations, both formal and material. The applicable rules in question are the Tax Law. Formal compliance is a condition where taxpayers comply with tax obligations formally in accordance with applicable laws, which are procedural in nature. An example is compliance in reporting taxes. While material compliance is a condition where taxpayers fulfill their tax obligations materially, namely completely, as is and truthfully. For example, taxpayer compliance when filling out tax returns correctly and correctly according to applicable laws.

Tax compliance is an important issue in the success of tax revenue by the state. Efforts to improve compliance of competitive taxpayers are related to efforts to avoid tax obligations, including tax evasion and illegal tax avoidance.

RESEARCH METHODS

This study used interpretive qualitative research methods through a phenomenological approach. Qualitative research methods emphasize the process of

constructing meaning related to phenomena from the perspective of participants (Cresswell 2013). The selection of phenomenological approaches is adjusted to the purpose of this study, which is to reveal the depth of meaning of compliance of each taxpayer according to their experience. The phenomenological approach seeks to reveal the visible meaning (textural description) in the consciousness of each individual and manifest into a deep meaning (structural description) as it is (Aripratiwi 2020).

The data collection process begins with conducting in-depth interviews and engaging observations with participants. There were 2 participants in this study, just call them Mr. Krisna and Mr. Wisnu. Briefly, participants are entrepreneurs engaged in transportation services and their companies have been confirmed as Taxable Entrepreneurs (PKP), let's call it PT Nusantara (not its real name). Both participants understood the tax reporting process well. So that in-depth interviews were conducted with the two participants because they experienced firsthand the situations and events related to the research problem. The selection of informants is certainly not just original, but with several considerations including relevance, rapport, and readiness (Kuswarno 2009; Kamayanti 2016). Both participants experienced firsthand situations and events related to research problems and were able to understand the phenomenon of tax compliance. When participants experience and fully understand the phenomena experienced, it can be said that the participants are relevant (relevance) to the research issue. Another consideration is the closeness (rapport) and willingness (readiness) between researchers and participants, thus facilitating the research process. The participant data is briefly presented in table 1.

Table 2. Participant Data (pseudonymized)

Name of Informant	Description
Mr. Krisna	Shareholders with 51% ownership, who serves as director, Own one company.
Mr. Wisnu	Shareholders with 49% ownership, served as commissioner and has several similar companies.

Source: Interview (year 2023)

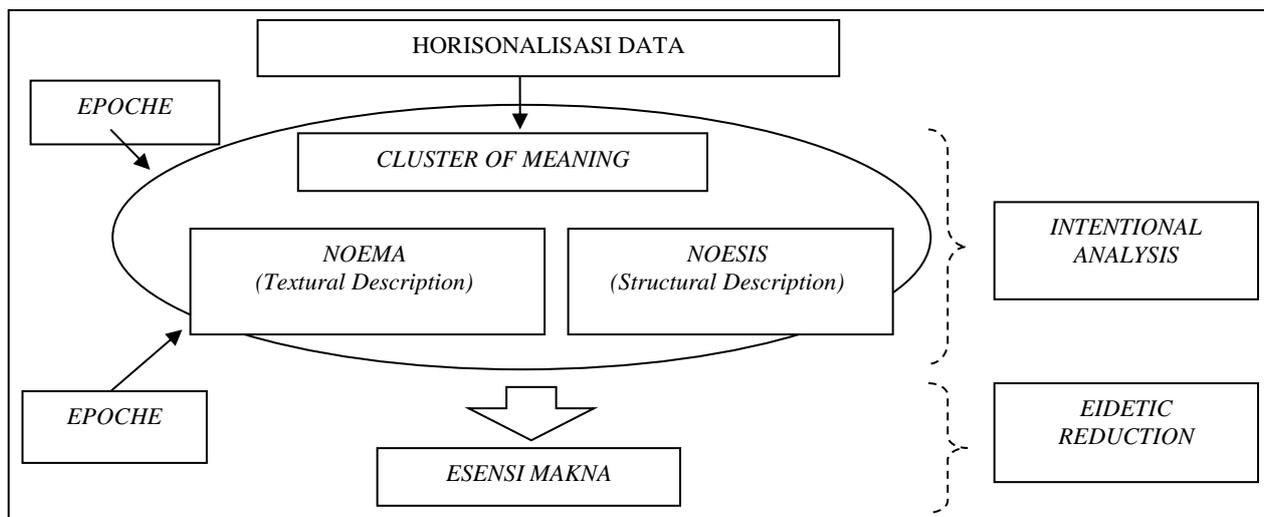
Some things that are of concern in phenomenological research are to fully understand the units that need to be analyzed, including noema, noesis, epoche (bracketing), intentional analysis, and eidetic reduction (Kamayanti 2020). All of these units were then analyzed through the stages of transcendental huserl phenomenological analysis (Kuswarno 2009) to achieve the deep meaning of the participants' experiences reflected in picture 1.

Starting from the first stage is the process of the horisonalization of data, which is detailing important statements from the results of interviews with participants. These important statements are then grouped into more meaningful themes or referred to as clusters of meaning. A cluster of meaning is done by identifying noema or referred to as visible meaning (textural description) to

obtain noesis or deep meaning (structural description). In the process of digging noesis, researchers use epoche or "bracketing", by giving important signs and holding the researcher's thoughts until the epoche process becomes "saturated". This means that there is no longer a noesis emerging from the noema.

The next step is to do an in-depth understanding of the correlation between noema and noesis. This understanding develops further into how noesis forms noema, known as the process of intentional analysis. The last stage is the eidetic reduction stage, which is the process of synthesizing meaning as a whole and holistically that transcends consciousness outside the mind (transcendent). This process will later produce a deep meaning of participants' experiences related to the phenomenon of tax compliance.

Picture 1. Stages of Data Analysis



RESULTS AND DISCUSSION

Tax compliance is important in the tax system in Indonesia. Even tax compliance is considered the key to successful tax revenue for the country. In addition, the tax system used in income tax (PPh) and Value Added Tax (VAT) is a self-assessment system, meaning that the entire taxation process is carried out by taxpayers themselves, starting from calculation, payment, and reporting. Whether or not taxpayers comply certainly refers to the rules of laws related to taxation. If every taxpayer decides not to comply with tax rules, it means that there will be a desire to violate, evade, neglect, and even reach the realm of criminal violations.

Each taxpayer has their own experience in the field of taxation. Mr Krisna and Mr Wisnu were no exception who were

participants in this study. In this research process, researchers focused on the process of epoche, or bracketing, by giving important signs of each word expressed by participants. Tax compliance is an attitude of fulfilling tax obligations for taxpayers.

This research was conducted quite intensively by conducting in-depth interviews and active observation. The research process took 3 months, and researchers also participated in several activities related to research issues. For example, during the annual tax return reporting period. From the results of the overall analysis, the data produced two meanings that were quite different from the point of view of the two participants. The following are the results of data analysis to achieve the essence of the meaning of two participants:

Table 3. Units of Meaning (Cluster of Meaning)

Participant 1: Mr. Wisnu	Participant 2: Mr. Krisna
Level 1 Meaning:	Level 1 Meaning:
Timely report	Diligently report all taxes
Diligent labour	Financial statements as they are
All taxpayers are forced to	Our tax liability
Can't help but like it or not	Do not let the fiscus check
Follow tax rules	Fiscus is smarter

There are financial statements	Bear the opponent's VAT
Financial statements are set	Don't overpay
Bear the opponent's VAT	Stuck rules
The important thing is that reports are timely	Yes sincere, Yes no, half-and-half
Do not let the fiscus check	Country progress
	<i>Nerimo</i>
Level 2 Meaning:	Level 2 Meaning:
Compulsion	Sincerity or Fear

Source: research results (the year 2023)

These units of meaning are obtained through the process of intentional analysis, of how noesis forms noema. Experience in the phenomenon of taxpayer compliance is explored in depth through the process of "bracketing" or "epoche" to the point of saturation. The results listed in the meaning of the first level are the results of the intentional analysis that refers to the deep meaning of reality or the phenomenon of tax compliance. All participants' experiences are then interpreted holistically in terms of the second level.

Coercion embodies obedience

The submissive attitude shown by participants begins with an attitude of compulsion. Referring to the definition of tax is a mandatory contribution that forces taxpayers. So like it or not, like it or not, taxpayers are forced to make tax payments to the state. But of course, the government's hope is that increasing taxpayer awareness will increase taxpayer compliance. This was conveyed by Mr. Wisnu as follows:

"... I think **(all)** taxpayers are **(forced)** in terms of taxes. Including me, hahaha (*chili sauce laughs lightly*). We calculate, pay, then last report. Otherwise, fines, sanctions, and then inspection by officers..." (Mr. Wisnu)

"Yes, the tax is **(heavy)** too, we are subject to income tax, especially at the beginning of the establishment of the

company about 4 years ago it entered PP 46, so even though the condition is a loss, we still pay annual taxes. 3 years we lost, yes I have conveyed it to the management, yes just do it. I don't really do management affairs, yes, financial statements, taxes. Anyway my message to the management (diligent) and (reasonable) the report. And as long as **(don't overpay)**..." (Mr. Wisnu)

"... then because of PKP, its services are also subject to VAT output. Even though increase turnover is also **(heavy)**, but **(like it or not, you have to want to)** right..." (Mr Wisnu)

Tax understanding focuses on a coercive attitude from the party that has power (the government) to the weak party (the people). This in fact leads to coercion from taxpayers. Compulsion is an attitude that occurs against personal will because of the urgency of a situation or condition. Taxpayers are forced to comply with tax laws. If not, then sanctions and fines are already in sight. For Mr. Wisnu, tax compliance is carried out based on elements of compulsion. There is a sense of "weight" when carrying out tax obligations, but unable to resist these conditions.

For some taxpayers or even "almost the entirety" feel the weight of complying with tax obligations in their country. Although of course, there are benefits that taxpayers will actually obtain. But back again, because the

indirect benefits are what make a sense of compulsion in carrying out their obligations. Taxpayers do not think that taxes that have been paid can actually improve the life of a country. Even in previous research conducted by Sulistiowati and Syaiful (2018) during the implementation of tax amnesty, it showed that taxpayer compliance was driven by the intention of coercion to the threat of sanctions and fines.

A rule or constitution created has a concrete purpose, one of which is to improve tax compliance while still prioritizing the principle of justice. This is further strengthened by tax reform through the HPP Law. The hope is to strengthen a tax system that is fair to all parties of society. So that taxpayers are increasing their tax awareness voluntarily because it produces benefits for many parties.

However, there is still a gap between compliance and public awareness (Diamastuti, 2016), showing that in reality compliance is only carried out as a pragmatic attitude. This is what happened to the thinking of Mr. Wisnu as a shareholder and commissioner of PT Nusantara leaning more pragmatic in his decisions. Decision making in behavior that provides practical benefits for the individual, or his group, without thinking about the benefits to other individuals. The pragmatic phenomenon denotes an action that focuses on the rationality of interests. Thus, pragmatism guides one's attitude on the material level.

"... Yes, we the people also see this, how come scandals continue to exist. Corruption, there continues to be gratification as well. Yes, I do not close my eyes, Indonesia is difficult to escape from these cases. We become **(don't believe)** right, the taxman, but if we protest, we don't want to pay taxes it must have been **(fines)**. Simalakama fruit mbak..." (Mr. Wisnu)

"... That's why I said, **(forced)** actually. Yes, how about it, time can't help but report

(hahaha, sambal laughed). As long as you report with **(exactly)**. VAT is according to turnover, although yes there are some who do not want to be subject to VAT. Yes, anyway **(set)** in such a way..." (Mr. Wisnu)

"... yes, tax deposits are not only from PT Nusantara, there are others. There are many snappers, **(as long as)** we have **(reported on time)**, have been subject to VAT, have reported income tax too..."

Pragmatic attitudes lead to materialistic decisions of an individual (Aripratiwi, Ludigdo, and Achsin 2017). For Mr Wisnu, who is quite experienced in running a company, the tax reporting process is one of the concentrations in fulfilling tax obligations. Starting from timely tax calculation and reporting. It can be seen that Mr. Wisnu, prioritizes things that benefit the company and himself only. Compliance is still at a practical level, not awareness that is inherent and becomes self-worth. Even though the government has a mission on how tax awareness is attached to taxpayers and leads to tax compliance. Meanwhile, in some countries such as Canada, it has focused on voluntary tax awareness or voluntary compliance (Liyana 2019). This is also inseparable from public trust, which has declined due to tax scandals in Indonesia.

"... The main thing is that the company used to be mbak. I said earlier, and I emphasized, we **(know the rules first)** how. For example, transactions are subject to VAT, yes, they are subject to it. If the opponent refuses, yes, we set the selling price at least to cover the VAT, because we have to bear it. Otherwise, those of us who are hit, are checked. It will even be discovered deeply, alas, lazy, mbak..." (Mr. Wisnu)

"... Yes, that's why if from me, **(as long as)** it is on time, **(it makes sense)** the transaction, the financial statements are also complete. Yes, it's safe for my company. Yes,

if the government, from all tax deposits, he said that for this it is a state need, there are benefits for the community. Yes, it's up to the government, alhamdulillah, as long as it is not corrupted, right..." (Mr. Wisnu)

"... But where there is nowadays not corruption mbak (hahaha, while laughing lightly). In essence, from our side as taxpayers have **(complied)** with obligations..." (Mr. Wisnu)

Voluntary tax awareness is actually strengthened by the implementation of the Self Assessment System in the Indonesian tax system. Taxpayers are given confidence in conveying their tax obligations. Of course, it is not without reason, because if examined in depth, the self-assessment system is prone to violations due to the weakness of the system (Mangoting, Sukoharsono, and Nurkholis 2017). Taxpayers easily commit fraud both in the process of calculating and reporting taxes. The most important thing from a taxpayer's point of view is to have complied with tax rules, whether done in the wrong way or incorrectly. Because the compliance requirements of taxpayers are only formally and materially described, which does not offend at the level of norms and values.

In essence, humans are rational beings, who are always thinking about the implications of the behavior to be carried out. However, this cannot be realized if the provisions prepared are more government-centered (I. Darmayasa 2019). This means that when the government only focuses on "coercion" taxation, what emerges is an attitude of coercion from taxpayers, without thinking about the wider benefits for society.

Sincerity or Mere Fear: A Form of Taxpayer Compliance

Tax compliance is illustrated through the sincerity of the second participant, Mr. Krisna. But not only that, there is a sense of fear in it which also leads participants to take a stand. For Mr. Krisna, taxes are not only a

demand of the government but a form of public support for the government in carrying out the mandate to the community. Like the following interview excerpt:

"... At the beginning of establishing the company, I have committed that **(as much as possible) (honest)** in running and managing the company, including financial and tax reporting..." (Mr. Krisna)

"Yes, taxes are **(important)**, indeed it is a source of state revenue. Although I personally or the company do not feel directly, at least as a good citizen, I **(support)** the tax rules. VAT goes up hayuuk, **(received)** only with **(legowo)**, but finally the income tax rate goes down. Yes **(alhamdulillah)** mbak *(with a smiled)*..." (Mr. Krisna)

"... For now, it's not at the level of protest, but **(Nerimo)** used to be the rule. Yes, the company is also still small, don't know that it's big, mbak *(hahaha, with a laughs)* usually the problem is also more if it's big..." (Mr. Krisna)

Sincerity is closely related to one's intention in making decisions. Intention is a trait that arises from the human heart that drives it to carry out work (Fathani 2008) such as decision making, attitude determination and behavior. In the concept of behavioral theory, a person's intention is influenced by several motivational factors (Bulutoding, Asse, and Habbe 2018) such as morals (morals) and the level of religiosity (Darmawati and Zelmianti 2021). The expression of intention can be seen from the commitment formed by Mr. Krisna. Honesty and obedience are choices in daily behavior to support tax rules provided by the government. Taxpayers understand very well that the tax paid will not directly benefit themselves or the company's environment. Because participants quite understand well the function of taxes is as a social guarantor

of the community and ushers in the level of welfare of a country (Firdaus 2019).

"... It's okay, it's our duty mbak. Materially there is no return to PT Nusantara. Yes but I (**believe**) in (**non-material**) terms it definitely is..." (Mr. Krisna)

"my company and I can survive, especially during the pandemic yesterday. There are no time constraints to pay obligations, pay salaries, operations, and others. Yes, I think that's also a (**convenience**) that I get..." (Mr. Krisna)

In addition, the attitude of accepting the rules is a factor supporting taxpayers against government regulations. Despite the crisis of trust from society, if one has determined one's intentions based on one's morality and religiosity, it will lead to moral behavior, especially moral taxes. According to the Organisation for Economic Co-operation and Development (OECD), tax morale is an intrinsic attitude that motivates taxpayers to pay taxes. Tax morale is the foundation for individuals so that they can contribute to the state through voluntary obedience (Torgler and Schneider 2004; Alm and McClellan 2012). This attitude is certainly closely related to the attitude of sincerity in the process of fulfilling tax obligations.

Furthermore, taxpayer compliance only grows out of intent alone. Another motivation that supports taxpayers is government policies that increase tax penalties or penalties (Alm 2019). Of course, this is the traditional way that can be done by the ruler (government), and it raises fear for the community.

"... There is a fine, you know, you know the one who makes (**ketar ketir**). That's why it must be (**diligent**) and (**on time**)..." (Mr. Krisna)

"... I say (**not all**) of the reports are (**honestly**) yes. Yes, for example, VAT output on services, many do not want to be

charged even though the object of tax. It's obvious. Finally, we match it with other rules, for example, transportation services are exempt from VAT. But if you explore the concept, yes, consumers just cut the compass. Another example, PPh 23, we use the services of a third-party vendor, we should cut it, but the opponent does not want to be cut. So what, yes we are the number. Either erode profits or just directly become our burden..." (Mr. Krisna)

"Yes, we usually follow consumers; yes, finding consumers is not easy if that's not how they run away. Or our vendor just now. That's why I usually (tax plan) look for legal ones. It's just (**timid**) that I sometimes get. If I get a letter from the KPP, it's also horrified..." (Mr. Krisna)

"... Although KPP is not always looking for faults, the AR is good, only we are laymen, so we are (**afraid**) first. If you get a fine, how about it, the fine is bigger. (**Dilemma**) if me, the conditions on the field are various, yes, it's not that we don't want to obey, but other people don't obey, the impact on us. Just come back again I just play it safe, don't want (**complicated**), even though of course (**complicated**). Yes, tax people should understand..." (Mr. Krisna)

The results of the interview show that tax regulations are designed to have a compliant effect. But this is only effective for the short term. Like the tax amnesty program, for a moment it is able to attract income from tax revenues. Taxpayers are overshadowed by the fear of fiscal scrutiny, rather than the holistic awareness that there are substantial benefits from tax compliance. Because in essence every human being has his own perception of the phenomena he experiences, whether it is a positive or negative perception. Positive perception can be seen from the support of taxpayers related to the fulfillment of tax obligations and benefits received by all levels of society. But on the other hand, taxes

are still considered a burdensome burden on taxpayers.

It is necessary to understand the meanings of each taxpayer in order to solve the problem of taxpayer compliance which still tends to be low. Not just motivating with punishment (punishment) which tends to be traditional, for example the system of sanctions and fines. But it is more about exploring non-material values derived from the moral attitude and religiosity of taxpayers, to support with voluntary compliance. As research conducted by Mangoting (2017) that when interrelated parties, namely taxpayers and fiscus (government) are able to synergize well, it will increase voluntary compliance of taxpayers.

CONCLUSION

Tax compliance is interpreted by two taxpayers as a form of compulsion and sincerity wrapped in fear. Coercion barawal from low taxpayer trust in the government. As a result of the rampant tax misappropriation scandals such as corruption and gratification that drag down businessmen and fiscus (government). Taxpayers do not deny the benefits provided from contributions that have been given, but the attitude that underlies it is not a voluntary attitude. Not only that, there is a pragmatic attitude in taxpayers dominating so that taxpayers just obey the rules without interpreting that the benefits are greater. On the other hand, the attitude of ignorance and fear leads to taxpayer compliance. There were two attitudes raised by the participants, with the dominance of sincerity wrapped in an attitude of fear of tax rules. Taxpayers first determine the intention in making decisions.

This study provides implications for developing taxpayer compliance theory in science, especially in the field of taxation and tax behaviour. That tax compliance understood by taxpayers will vary according to the social reality they experience. In addition, this study is expected to contribute

to the tax authorities (Directorate General of taxes) in designing tax laws that are oriented to not only pragmatic attitudes but also non-materialistic attitudes, resulting in voluntary tax awareness (voluntary taxpayer).

REFERENCES

- Alm, James. 2019. "What Motivates Tax Compliance." *Wiley Online Library*. <https://onlinelibrary.wiley.com/doi/abs/10.1111/joes.12272>.
- Alm, James, and Chandler McClellan. 2012. "Tax Morale and Tax Compliance from the Firm's Perspective." *KYKLOS* 65 (1): 1–17. <https://doi.org/10.1111/j.1467-6435.2011.00524.x>.
- Aripriatiwi, Ratna A. 2020. "Integritas Kebenaran Akuntan Publik Di KAP 'ABC' Surabaya (Studi Fenomenologi)." *AKTSAR: Jurnal Akuntansi Syariah* 3 (2): 163–76.
- Aripriatiwi, Ratna A, Unti Ludigdo, and M Achsin. 2017. "Memaknai Sikap Integritas Akuntansi Publik Di KAP 'Cemerlang' Surabaya." *Jurnal Reviu Akuntansi Dan Keuangan* 7 (1): 993–1002.
- Bulutoding, Lince, Ambo Asse, and Abd Hamid Habbe. 2018. "The Influence of Akhlaq to Tax Compliance Behavior, and Niyyah as Mediating Variable of Moslem Taxpayers in Malaysia." *Scientific Research Journal (SCIRJ)* 6 (1): 26–35. www.scirj.org.
- Cresswell, John W. 2013. *Research Design: Pendekatan Kualitatif, Kuantitatif, Dan Mixed*. Pustaka Pelajar.
- Dahrani, Dahrani, Maya Sari, Fitriani Saragih, and Jufrizen Jufrizen. 2021. "Model Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak Yang Melakukan Usaha Di Kota Medan)." *Jurnal Akuntansi Dan Pajak* 21 (2): 379–89. <https://doi.org/10.29040/jap.v21i2.151>

3. Darmawati, Desi, and Riri Zelmiyanti. 2021. "Kepercayaan Publik Dan Nilai Religiusitas Terhadap Kepatuhan Wajib Pajak." *Journal of Applied Managerial Accounting* 5 (1): 114–23. <https://jurnal.polibatam.ac.id/index.php/JAMA/article/view/2856>.
- Darmayasa, I Nyoman, NKMTD Absari, and I Nyoman Mandia. 2021. "Nilai Tri Kaya Parisudha Sebagai Fondasi Kepatuhan Pajak Orang Pribadi." *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 5 (2): 129–44. <https://doi.org/10.33795/jraam.v5i2.001>.
- Darmayasa, IN. 2019. "Preskriptif Ketentuan Umum Perpajakan Pada Perspektif Akuntansi Pancasila." *Jurnal Akuntansi Multiparadigma* 10 (1): 22–41. <https://doi.org/10.18202/jamal.2019.04.10002>.
- Dewi, NPDA, and IPG Diatmika. 2020. "Pengaruh Tingkat Kepercayaan, Persepsi Tax Amnesty, Akuntabilitas Pelayanan Publik, Dan Lingkungan Sosial Terhadap Kepatuhan Wajib Pajak Orang Pribadi." *Jurnal Ilmiah Akuntansi Dan Humanika* 10 (2): 245–54. <https://ejournal.undiksha.ac.id/index.php/JJA/article/view/25895>.
- Diamastuti, Erlina. 2016. "Ke (Tidak) Patuhan Wajib Pajak: Potret Self Assessment System." *Jurnal Ekonomi Dan Keuangan* 20 (3): 280–304. <https://ejournal.stiesia.ac.id/ekuitas/article/view/52>.
- Fathani, Abdul Halim. 2008. *Ensiklopedia Hikmah*. Yogyakarta: Ar-Ruzz Media Group.
- Firdaus, MS. 2019. "Tinjauan Syariah Terhadap Pengalokasian Dana Pajak Di Indonesia." *Jurnal Sketsa Bisnis* 6 (1): 59–67. <https://jurnal.yudharta.ac.id/v2/index.php/SKETSABISNIS/article/view/1606>.
- Halim, Abdul, IR Bawono, and Amin Dara. 2020. *Perpajakan - Konsep, Aplikasi, Contoh, Dan Studi Kasus*. 3th ed. Jakarta: Salemba Empat.
- Ispriyarso, Budi. 2019. "Keberhasilan Kebijakan Pengampunan Pajak (Tax Amnesty) Di Indonesia." *Administrative Law & Governance Journal* 2 (1): 47–59. <https://ejournal2.undip.ac.id/index.php/alj/article/view/5066>.
- Jamil, Nur Asyiah. 2017. "Efektivitas Penerapan Tax Amnesty Di Indonesia." *Journal of Multidisciplinary Studies* 1 (1): 51–65. <http://ejournal.iainsurakarta.ac.id/index.php/academica/article/view/766>.
- Kamayanti, Ari. 2016. *Metodologi Konstruktif Riset Akuntansi - Membumikan Religiusitas*. Edited by Aji Dedi Mulawarman. Yayasan Rumah Peneleh.
- . 2020. *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiusitas Keilmuan*. Jakarta: Penerbit Peneleh.
- Kuswarno, Engkus. 2009. *Fenomenologi: Metode Penelitian Komunikasi : Konsep, Pedoman, Dan Contoh Penelitian*. Widya Padjadjaran.
- Liyana, NF. 2019. "Menakar Masalah Dan Tantangan Administrasi Pajak: Kepatuhan Pajak Di Era Self-Assessment System." *Jurnal Pajak Dan Keuangan Negara* 1 (1): 84–90. <https://jurnal.pknstan.ac.id/index.php/pkn/article/view/606>.
- Mangoting, Yenni. 2018. "Quo Vadis Kepatuhan Pajak?" *Jurnal Akuntansi Multiparadigma* 9 (3): 451–70. <https://doi.org/10.18202/jamal.2018.04.9027>.

- Mangoting, Yenni, Eko Ganis Sukoharsono, and Nurkholis Nurkholis. 2017. "Menguak Dimensi Kecurangan Pajak." *Jurnal Akuntansi Multiparadigma* 8 (2): 274–90. <https://jamal.ub.ac.id/index.php/jamal/article/view/528>.
- Muhamad, MS, Meinarni Asnawi, and BJC Pangayow. 2019. "Pengaruh Sosialisasi Perpajakan, Tarif Pajak, Sanksi Perpajakan, Dan Kesadaran Perpajakan Terhadap Kepatuhan Pelaporan SPT Tahunan Wajib Pajak Orang Pribadi (Studi Empiris Pada KPP Pratama Jayapura)." *Jurnal Akuntansi & Keuangan Daerah* 14 (1): 69–86.
- Pauji, SN. 2020. "Hubungan Tingkat Pendidikan, Kesadaran, Kepercayaan, Pengetahuan, Masyarakat Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak." *Prisma (Platform Riset Mahasiswa Akuntansi)* 1 (2): 48–58. <http://www.ojs.stiesa.ac.id/index.php/prisma/article/view/418>.
- Permana, Randy Kurnia. 2020. "Efektivitas, Dampak, Dan Keberhasilan Tax Amnesty Di Indonesia." *Jurnal Akuntansi Dan Bisnis Krisnadwipayana* 7 (3): 95–102. <https://doi.org/10.35137/jabk.v7i3.450>.
- Sulistiowati, and Syaiful. 2018. "Mengungkap Realitas Kepatuhan Wajib Pajak Pasca Tax Amnesty." *Journal of Islamic Accounting and Tax* 1 (2): 103–18. <http://journal.umg.ac.id/index.php/tiaa/article/view/528>.
- Torgler, Benno, and Friedrich Schneider. 2004. "Does Culture Influence Tax Morale? Evidence from Different European Countries." *Journal Crema*. Vol. 17. <https://www.econstor.eu/handle/10419/214303>.