

**The Effect of Taxpayer Awareness on Intention to Pay Taxes**  
**Dewi Kusuma Wardani<sup>1</sup>, Ayu Indra Wati<sup>2</sup>**

<sup>1,2</sup>Faculty of Economics, Universitas Sarjanawiyata Tamansiswa  
[d3wikusuma@gmail.com](mailto:d3wikusuma@gmail.com)<sup>1</sup>, [ayuindrawati864@gmail.com](mailto:ayuindrawati864@gmail.com)<sup>2</sup>

**ABSTRACT**

*This study aims to examine the Analysis of Taxpayer Awareness, Tax to Pay Taxes. This study uses a quantitative description method and primary data using a questionnaire. The number of samples in this study were 100 student respondents at the Universitas Sarjanawiyata Tamansiswa Yogyakarta. Sampling in this study using a convenience sampling technique. This study provides results that taxpayer awareness affects the intention to pay taxes.*

**Keywords :** *taxpayer awareness, intention to pay taxes, student.*

**PRELIMINARY**

Tax is one of the sources of state financing , which functions as a source of funds used to finance government expenditures . The role of taxes aims to improve people's welfare through the improvement and improvement of public facilities (Sari et al., 2020). The Indonesian state tax system adheres to a *self-assessment system* , which is a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate , calculate , pay, and self-report the amount of tax to be paid (Pawama et al., 2021). The self-assessment system requires the active participation of the community in fulfilling their tax obligations. High awareness and compliance of taxpayers is the most important factor in implementing the system. Compliance with fulfilling tax obligations voluntarily is the backbone of the self-assessment system. The self-assessment system is one of the efforts made by the Directorate General of Taxes to increase state tax revenues (Sari et al., 2020).

The realization of tax revenue in Indonesia in the last five years is consistent with the percentage of achievement above 80%. The following is a table that presents data on APBN targets , realization and achievement of tax revenues in the last five years :

**Table 1.1 Target and Realization of Tax Revenue**

Year	Acceptance Target (Trillion Rupiah)	Realization Tax Tax Receipt (Trillion Rupiah)	Acceptance Percentage Tax
2016	1,355,20	1105.73	81.59%
2017	2,283.57	1,151.03	89.67%
2018	1,424,00	1,315.51	92.24%
2019	1557.52	1,332.51	84.44%

2020	1198.80	1019.56	85.65%
2021	1,229.6	2003,1	114.9%

Source: Kemenkeu.go.id (2021)

Based on the table above, it can be seen that tax revenue in Indonesia has decreased and has not been realized as determined by the government. This shows that the intention to pay taxes is still relatively low. In 2016-2020 tax revenue is not maximal or unable to achieve the planned target. One indication of not achieving the tax revenue target is the non-compliance of taxpayers in pay the tax. However, in 2021 there was an increase and had exceeded the target set in the State Revenue and Expenditure Budget (APBN), the Ministry of Finance of the Republic of Indonesia recorded the tax Rp. 2,003,1 trillion and that number reached 114.9% , which means that it has exceeded the target.

Although the tax revenue target in 2021 has reached the target, there are still some taxpayers which no fulfill their obligation to pay their taxes. So to keep helping increase tax revenue country and obedience taxpayers in Indonesia in the future , then needed people who have the potential to be additional taxpayers who have morals, awareness, and tax knowledge and take the initiative to comply with the applicable tax system .

## THEORY REVIEW AND HYPOTHESES DEVELOPMENT

### Theory ( *Compliance theory* )

The theory of compliance ( *compliance theory* ) was coined by Milgram (1978) , obedience comes from the word obedient. According to the KBBI ( Big Indonesian Dictionary ), obedient means ke to obey orders , obey orders or rule and disciplined.

### Theory of Planned Behavior

In the *Theory of Planned Behavior* (TPB) it is explained that the behavior caused by the individual arises because of the intention to behave . Meanwhile, the emergence of intentions to behave is determined by three factors Mustikasari (2017), namely:

- a *Behavioral Beliefs*  
*Behavioral beliefs* are individual beliefs about the results of a behavior and evaluation of these results.
- b *normative Beliefs*  
*Normative beliefs* are beliefs a b o u t t h e normative expectations of others and the motivation to meet those expectations the.
- c *Control Beliefs*  
*Control beliefs* are beliefs about the existence of things that support or inhibit behavior that will be displayed and his perception of how strong things are that supports and inhibits the behavior ( *perceived power* ).

### **Effect of Taxpayer Awareness Against the Intention to Pay Obligations Tax**

Taxpayer awareness of taxpayer compliance is a condition where taxpayers can understand, understand and comply with their obligations in paying and reporting their taxes in accordance with statutory regulations. exist to fulfill their rights and obligations. Taxpayer awareness is a person's sincerity to carry out tax obligations with a sincere conscience (Wardani & Rumiyatun, 2017).

This can be related to the compliance theory (*compliance theory*) regarding compliance in the field of taxation, which is the responsibility of a taxpayer to God, for the government and the people to fulfill all tax obligations and carry out their tax rights. Taxpayer compliance is behavior that is based on the awareness of a taxpayer about his tax obligations while still being based on the laws and regulations that have been set (Wardani & Rumiyatun, 2017).

Research results previously conducted by Sinambela & Putri, (2020), stated that taxpayer awareness significant effect on taxpayer compliance. Wardani & Asis, (2017) also stated that taxpayer awareness has an effect significant to taxpayer compliance. Based on the theory and the results of previous research, then research hypotheses can be formulated as follows:

**H1: Taxpayer awareness has a positive effect on the intention to pay taxes.**

## **RESEARCH METHODS**

### **Nature of Research**

This research was conducted using a quantitative approach. Quantitative research is research that aims to test theory by examining and examining the relationship between variables objectively (Supractic, 2015). These variables will be measured using research instruments, so that data will be obtained in the form of numbers that will be analyzed by statistical procedures (Yusandani, 2020).

In this study, data and information were obtained from respondents using a questionnaire. After the data is collected, through a survey method using a questionnaire that has been distributed to respondents. The questionnaire was processed, analyzed, and further processed on the basis of the theories that have been studied.

### **Variable Definition**

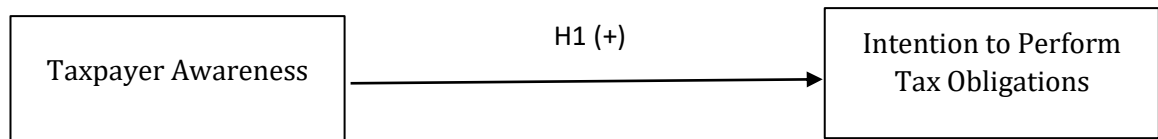
#### **Taxpayer Awareness**

Tax awareness is a condition in which the mandatory Taxpayers know, understand, and implement tax provisions correctly and voluntarily (Ghailina, 2018). The taxpayer awareness variable will be measured with a 5 point Likert scale, starting from strongly agree, agree, neutral, disagree, and strongly disagree. The higher the value shown, the higher the awareness of student taxpayers as prospective taxpayers.

**Table 3.1. Operational Definition of Taxpayer Awareness Variable**

Variable	Operational definition	Indicator	Scale
Taxpayer Awareness	Taxpayer awareness is the attitude of the taxpayer who understand and are willing to carry out their obligations to pay taxes and have reported all their income without being hidden in accordance with applicable regulations (Ghailina, 2018)	1. Taxpayers' perceptions of the use of tax funds (Ghailina, 2018) 2. Knowledge level in awareness of paying taxes (Ghailina, 2018) 3. Financial condition of taxpayers (Ghailina, 2018)	<i>Likert</i>

### Framework



## RESULTS AND DISCUSSION

### Research result

#### Descriptive Statistics Test

**Table 1. Descriptive Statistical Test**

	N	Minimu m	Maximu m	mean	Std. Deviation
Taxpayer Awareness	100	13	40	32.43	0.861 _
Intention to Perform Tax Obligations	100	16	50	42.00	0.247 _
Valid N (listwise)	100				

Based on the value of the descriptive statistical test in table 4.6, it shows that the awareness of taxpayers has an average value of 32.43, an average value of 32.43%. For this variable, the maximum value is 40, the minimum is 13, and the standard deviation is 0.861. The intention to perform tax obligations shows an average value of 42.00 indicating that the intention to perform tax obligations on

prospective taxpayers has a value of 42 %. In this variable the maximum value is 50 , the minimum is 1 6 and *the standard deviation* is 0.247 .

## Data Quality Test

### Validity test

All items of the taxpayer awareness statement are declared valid. This is indicated by the Pearson correlation value which is greater than the r-table and the significance value is less than the alpha value, which is 0.05.

### Reliability Test

All variables are declared reliable. This is evidenced by the value of Cronbach's alpha which is greater than 0.600 .

### Classic assumption test

The existence of classical assumption test results consisting of normality test, multicollinearity test and heteroscedasticity test that has been carried out can be concluded that the variables used in this study are taxpayer awareness and intention to pay taxes free from the classical assumption test.

## Research result

**Table 2 Hypothesis Test Linear Regression Analysis**

Variable	B	t count	Sig t	Information
(Constant)				
Taxpayer Awareness	0.888	10,846	0.00 3	Significant
F count	3,119			
Sig F	0.030			
Adjusted R Square	0.672			

Based on the table above, the calculated f value is 5.566 with a singinification of 0.004, far below 0.005 with a coefficient of -0.344. Where shows the positive influence of the independent variable awareness of taxpayers on the dependent variable intention to pay taxes . In other words, there is a positive influence taxpayer awareness of the intention to pay taxes . Then the hypothesis that says influence positive taxpayer awareness of the intention to pay taxes is accepted.

## Discussion

### The Effect of Taxpayer Awareness on Intention to Pay Taxes

Based on the results of the regression test, it shows that taxpayer awareness has a positive and significant impact on the intention to pay taxes. Shown in table 2 where the probability is 0.003 far below 0.05 and the coefficient is 0.888. Based on the results of the regression test, it is known that taxpayer awareness has a positive and significant effect on the intention to pay taxes, so the hypothesis that states a positive effect is accepted.

This result is in accordance with *compliance theory*, which states that taxpayer awareness is included in *normative commitment through morality*, which means that taxpayers are aware of fulfilling their tax obligations and obeying the law because the law is considered a necessity. So that if taxpayer awareness continues to increase, taxpayer compliance will also increase (Wardani & Rumiyaun, 2017). The results of this study are in line with the research of (Pawama et al., 2021) which suggests that taxpayer awareness has an effect on increasing individual taxpayer compliance.

## CONCLUSIONS AND RECOMMENDATIONS

Empirical research on the effect of taxpayer awareness on the intention to pay taxes with a sample of students from Sarjanawiyata Tamansiswa University as prospective taxpayers. The analysis in this study used multiple linear regression analysis. Samples were obtained as many as 100 respondents. Based on the results of the analysis and also the discussion that taxpayer awareness has a positive and significant influence on tax intention to pay taxes.

The limitation of this research is that it is only able to collect a sample of 100 respondents consisting of prospective taxpayers. In this study, only one source was used, namely the questionnaire, so that the data taken only described any opinion from the respondent, in this case the questionnaire has limitations, sometimes the answers given by the respondent cannot show the actual situation. This is because the respondents are not objective or do not understand the statements in the questionnaire well. Suggestions for further research can be further suggested to increase the number of samples and further expand the range of research. And further researchers are advised to make direct observations so that the resulting data is objective.

## Bibliography

- D. Pawama, S., Jullie J. Sondakh, & Jessy D.L. Warongan. (2021). Pengaruh Kesadaran Wajib Pajak, Transparansi Pajak dan Penggunaan Aplikasi e-Filling Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada UMKM di Kota Manado. *Jurnal Riset Akuntansi Dan Auditing "GOODWILL,"* 12(2), 167-178.
- Ghailina. (2018). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ekobis Dewantara*, 2(January), 6.
- Sari, H. A. Y., Makaryanawati, M., & Edwy, F. M. (2020). Pengaruh Sosialisasi Pajak Terhadap Realisasi Penerimaan Pajak dengan Kepatuhan Wajib Pajak Sebagai Variabel Intervening. *Owner (Riset Dan Jurnal Akuntansi)*, 4(2), 603.
- Sinambela, T., & Putri, A. S. (2020). Pengaruh Kesadaran Wajib Pajak Dan Penerapan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak. *Jurnal*

*Akuntansi Dan Perpajakan Jayakarta, 1(2), 122–137.*

Wardani, D. K., & Asis, M. R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, dan Program SAMSAT CORNER Terhadap Kepatuhan. *Akuntansi Dewantara, 1(2), 106–116.*

Wardani, D. K., & Rumiyaun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi, 5(1), 15.*

Mustikasari, E (2017). Kajian Empiris Tentang Kepatuhan Wajib Pajak Badan Diperusahaan Industry Pengolahan di Surabaya. *Simposium Nasional Akuntansi (10).*

Yusandani, A. M. (2018). Analisis Yuridis Perjanjian Asuransi Digital (Studi pada PT FWD Life Indonesia). *Skripsi Universitas Lampung.*