



**RELATIONSHIP ON TIMELINESS OF SPT REPORTING AND REPORTED
INCOME IN ACCORDANCE WITH APPLICABLE PROVISIONS ON
TAXPAYER COMPLIANCE**

Yenie Eva Damayanti¹
Universitas Islam Raden Rahmat, Malang, Indonesia
yevayanti@gmail.com

Ahmad Karim²
Universitas Pembinaan Masyarakat Indonesia, Medan, Indonesia
ahmadkarimk1973ok@gmail.com

Abstract

Compliance is one of the important factors in increasing revenue from the tax sector. Indonesia's low tax ratio is an indicator that there are still many taxpayers who do not comply with tax payments and reporting. The study examines how the relationship between the timeliness of SPT reporting and reported income in accordance with applicable regulations on taxpayer compliance. The method is causality research method. The population are registered taxpayers at the KPP North Malang area. The sampling uses convenience sampling method with a total of 75 respondents. The results of hypothesis testing with multiple linear analysis show that together there is a positive relationship between the timeliness of reporting tax returns and income reported in accordance with applicable regulations on taxpayer compliance. The results of the Spearman correlation test show that there is a significant relationship between the timeliness of reporting tax returns with taxpayer compliance and there is a significant relationship between reported income in accordance with applicable regulations and taxpayer compliance.

Keywords: SPT, Timeliness of Reporting, Reported Income, Taxpayer Compliance

INTRODUCTION

Taxpayer compliance is an important factor in realizing the tax revenue target. The higher the taxpayer compliance, the tax revenue will increase, and vice versa (Kastolani & Ardiyanto, 2017). Therefore, growing taxpayer compliance should be the main agenda of the Directorate General of Taxes. Some taxpayers have poor compliance by not making and submitting periodic business activity reports, both monthly and annual reports. What is concerning is that this kind of taxpayer is the largest of all registered taxpayers. The Directorate General of Taxes should pay more serious attention to this problem so that this problem can be overcome. Taxpayer non-compliance which is worse than simply not submitting the SPT on time is the intentional non-compliance with only reporting a portion of business activities. It is what is known as tax evasion that is detrimental to the state (Yusuf & Mujahidin, 2022). The reason taxpayers do this is none other than so that the taxes paid are smaller. Therefore, it is necessary to give strict punishment so as not to violate the obligation to pay the tax.

Awareness of the existence of punishment will make taxpayers more vigilant not to fall into the disgraceful act of embezzling taxes. Paying taxes is an obligation that must be carried out by taxpayers voluntarily or forced. The greater the contribution of taxpayers in paying taxes, the more state revenues will increase (Juliani & Sumarta, 2021). By increasing state revenue, development in various fields can be carried out. The more development that can be carried out, the benefits will also be felt by taxpayers. (Siat & Toly, 2013) concluded that the factors of tax awareness, tax authorities' attitudes, tax law, and rational attitudes simultaneously and partially have a significant effect on taxpayer compliance. A similar study was conducted by (Beti et al., 2016) who concluded that taxpayer awareness (tax consciousness), taxpayer honesty (tax honesty), taxpayers' willingness to pay (tax mindedness), taxpayer discipline (tax discipline) on the level of taxpayer compliance, individual positive influence partially and simultaneously.

(Jihin et al., 2021) show that understanding of tax regulations and tax sanctions has an effect on individual taxpayer compliance. Meanwhile, Hama (Hama, 2021) revealed that Taxpayer Awareness, Taxpayer Honesty, and Taxpayer Discipline have no simultaneous effect on tax avoidance. Taxpayer Awareness, Taxpayer Honesty, and Taxpayer Discipline have no partial effect on tax avoidance. Departing from the above

problems, the researchers in this study took the title “Relationship on Timeliness of SPT Reporting and Reported Income in accordance with Applicable Provisions on Taxpayer Compliance”

REVIEW OF LITERATURE

Notification Letter (SPT)

Notification Letter (SPT) according to Article 1 Number 11 of Law No. 16 of 2009 concerning KUP and Regulation of the Minister of Finance Number 152/PMK.03/2009 is a letter used by taxpayers to report the calculation and/or payment of taxes, tax objects and/or non-tax objects and/or assets and liabilities, according to the provisions tax laws and regulations.

The types of SPT can be seen from two classifications (Mardiasmo, 2001) including: **a)** Based on the form divided into two types: 1) SPT in paper form (hardcopy); and 2) Electronic Documents (e-SPT); **b)** Based on the reporting time divided into two types: 1) Annual SPT is a notification letter used by taxpayers to report the calculation and/or payment of tax payable in a tax year or part of a tax year. Annual SPT is a type of tax reporting that must be carried out by individual taxpayers and corporate taxpayers, including the Annual Income Tax SPT; 2) Periodic SPT is a notification letter used by taxpayers to report the calculation and/or payment of tax payable in a tax period.

Timeliness of SPT Reporting

In the Law on General Provisions and Tax Procedures Article 3 paragraph (3) it is explained as follows: The deadline for submitting the Notification Letter is: a) for Periodic Tax Return, no later than 20 (twenty) days after the end of the Tax Period; b) for the Annual Income Tax Return of an individual Taxpayer, no later than 3 (three) months after the end of the Fiscal Year; or c) for Corporate Taxpayer's Annual Income Tax Return, no later than 4 (four) months after the end of the Fiscal Year.

Understanding Income Tax

Income Tax (PPh) according to Law Number 17 of 2000 Article 1 is a tax imposed on tax subjects on income received or earned in the tax year.

Income Tax Object

Income is a Tax Object. Income itself can be interpreted as any additional

economic capacity received or obtained by a Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in whatever name and form.

Reported Income in Accordance with Applicable Regulations

In the Law on General Provisions and Tax Procedures Article 3 paragraph (1) it is explained as follows: Every Taxpayer is obliged to fill in the Tax Return correctly, completely, and clearly, in the Indonesian language using Latin letters, Arabic numerals, Rupiah currency unit, and sign and submit it to the office of the Directorate General of Taxes where the Taxpayer is registered or confirmed or other places as determined by the Director General of Taxes.

Taxpayer Compliance

Taxpayer compliance (WP) is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be fulfilled voluntarily (Mandagi et al., 2014; Muflihini, 2020). Meanwhile, according to (Winerungan, 2013) defines tax compliance as a condition where taxpayers fulfill all tax obligations and exercise their tax rights, the context of compliance in this study means that taxpayers strive to comply with applicable tax law regulations, either fulfilling obligations or carrying out tax obligations. tax rights.

In accordance with the Regulation of the Minister of Finance No. 192/KMK.03/2007 article 1, taxpayer compliance if it meets the following requirements: a) Punctual in submitting SPT; b) Do not have tax arrears for all types of taxes, unless you have obtained permission to make installments or postpone tax payments; c) Never been sentenced for committing a crime in the field of taxation within the last 10 years; d) Taxpayers whose financial statements for the last 3 years were audited by a public accountant with an unqualified opinion

Hypothesis Development

H1: There is a positive relationship between the timeliness of SPT reporting and income reported in accordance with applicable regulations together with taxpayer compliance.

H2: There is a positive relationship between the timeliness of SPT reporting and taxpayer compliance.

H3: There is a positive relationship between reported income in accordance with applicable regulations and taxpayer compliance.

RESEARCH METHOD

The type of research used is correlational research. Correlation research deals with judgments between two or more phenomena. This type of research usually involves a statistical measure of the level/degree of relationship, called correlation (R & Damayanti, 2006). This study uses a convenience sampling technique (Sugiyono, 2008). Hypothesis testing is done by using multiple linear regression test (Padilah & Adam, 2019) which is used to test the relationship of two independent variables to the dependent variable simultaneously and the Spearman correlation test to test the correlation analysis of each independent variable to the dependent variable.

Data Collection

The data in this study were collected using a questionnaire. Questionnaires are given to respondents who are taxpayers.

RESULTS AND DISCUSSION

Table 1
Hypothesis Testing Results using Multiple Linear Regression Analysis in the SPSS Program

Model Summary			
R	R Square	Adjusted R Square	Std. Error of the Estimate
.737 ^a	.543	.530	.56876
Predictors: (Constant), Income reported			

The interpretation of the table above is with an R value of 0.737 which is getting closer to 1, the correlation between the independent variable and the dependent variable is getting stronger. Thus, the first hypothesis which states that together there is a relationship between the timeliness of SPT reporting and income reported in accordance with the provisions of taxpayer compliance, is proven. Table 1 above also shows the coefficient of determination (R Square). This coefficient is needed to measure how big the influence of the independent variable.

Timeliness of reporting SPT (X1) and income reported in accordance with applicable regulations (X2) on taxpayer compliance (Y) which is the dependent variable. Based on the table above, the R Square value is 0.543, which means that the dependent variable of taxpayer compliance is influenced by 54.3% of the variables. Timeliness of reporting SPT and reported income in accordance with applicable regulations.

Table 2
The Test Results of Correlation Analysis on The Variable of Timeliness of SPT Reporting on Taxpayer Compliance

			Punctuality	Obedience WP
Spearman's rho	Punctuality	Correlation Coefficient	1.000	.607**
		Sig. (2-tailed)		.000
		N	75	75
	Obedience WP	Correlation Coefficient		1.000
		Sig. (2-tailed)	.000	
		N	75	75

Interpretation: a) Spearman correlation which shows a sig value of 0.000 where this significance is smaller than the specified significance criterion of 0.01, so there is a significant correlation between the timeliness of SPT reporting variables on taxpayer compliance; b) Spearman correlation which shows the calculated r value of 0.607 where this number is greater than the r table of 0.297. If r count is greater than r table, then the analysis is that there is a significant correlation between the timeliness of SPT reporting variables on taxpayer compliance.

Table 3
Hypothesis Testing Results on The Variable: Reported Income in Accordance with
Applicable Regulations (Correlations)

			Income	Punctuality
Spearman's	Reported income	Correlation Coefficient	1.000	.430**
		Sig. (2-tailed)		.000
		N	75	75
	Punctuality WP	Correlation Coefficient	.430**	1.000
		Sig. (2-tailed)	.000	
		N	75	75

** Correlation is Significant at the 0.01

Interpretation: a) Spearman correlation which shows a sig value of 0.000 where this significance is smaller than the specified significance criterion of 0.01 then there is a significant correlation between the reported income variables in accordance with applicable regulations on taxpayer compliance; b) Spearman correlation which shows the calculated r value of 0.430 where this number is greater than the r table which is 0.297. If r count is greater than r table, then the analysis is that there is a significant correlation between the timeliness of SPT reporting variables on taxpayer compliance.

CONCLUSION

The study discusses the relationship between the timeliness of SPT reporting and reported income in accordance with the provisions on taxpayer compliance. Based on the results of the correlation test analysis, it can be concluded as follows: a) Timeliness of SPT reporting and income reported in accordance with the provisions jointly have a relationship with taxpayer compliance; b) There is a significant correlation between the timeliness of SPT reporting and taxpayer compliance; c) There is a significant correlation between reported income in accordance with the provisions of taxpayer compliance.

We recommend that the Directorate General of Taxes continue to appeal to taxpayers to submit their SPT reporting obligations on time and conducting tax audits on taxpayers who are suspected of not reporting their income in accordance with applicable regulations. For further researchers who are interested in continuing this research, they can

take other research variables related to taxpayer compliance with different analytical techniques in order to obtain results that can develop the research that has been done.

REFERENCES

- Beti, A., Made, A., & Dianawati, E. (2016). Pengaruh Kesadaran Wajib Pajak (tax Consciouness), Kejujuran Wajib Pajak (Tax Honesty), Kemauan Membayar Dari Wajib Pajak (tax Mindedness), Kedisiplinan Wajib Pajak (tax Disclipne) Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi (tax Compliance). *Jurnal Riset Mahasiswa Akuntansi*, 4(1), Article 1. <https://ejournal.unikama.ac.id/index.php/jrma/article/view/1196>.
- Departemen Keuangan RI. Peraturan Menteri Keuangan Republik Indonesia Nomor 192/PMK.03/2007 Tentang Tata Cara Penetapan Wajib Pajak Dengan Kriteria Tertentu Dalam Rangka Pengembalian Pendahuluan Kelebihan Pembayaran Pajak
- Hama, A. (2021). Analisis Kesadaran, Kejujuran Dan Kedisiplinan Wajib Pajak Terhadap Penghindaran Pajak Pada Kpp Wonocolo Surabaya. *Fair Value : Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 231–246.
- Jihin, S. A. F., Sulistyowati, W. A., & Salta. (2021). Kajian Kepatuhan Wajib Pajak Pribadi Ditinjau Dari Pemahaman Peraturan Perpajakan Dan Sanksi Perpajakan. *KRISNA: Kumpulan Riset Akuntansi*, 12(2), 303–319.
- Juliani, J., & Sumarta, R. (2021). Faktor-Faktor Yang Memengaruhi Tingkat Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Wilayah Jakarta Utara. *Media Bisnis*, 13(1), 65–76. <https://doi.org/10.34208/mb.v13i1.955>.
- Kastolani, O. J. Y., & Ardiyanto, M. D. (2017). Pengaruh Tingkat Kepatuhan Wajib Pajak Dan Pemeriksaan Terhadap Penerimaan Pajak Penghasilan. *Diponegoro Journal of Accounting*, 6(3), 669–679.
- Mandagi, C., Sabijono, H., & Tirayoh, V. (2014). Pengaruh Pemeriksaan Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Badan Dalam Memenuhi Kewajiban Perpajakannya Pada Kpp Pratama Manado. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(3), Article 3. <https://doi.org/10.35794/emba.2.3.2014.5934>.
- Mardiasmo. (2001). *Perpajakan*. Andi.
- Muflihini, M. (2020). Perekonomian di Masa Dinasti Umayyah: Sebuah Kajian Moneter dan Fiskal. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 3(1), 58-69. <https://doi.org/10.31538/iijs.v3i1.462>.
- Padilah, T. N., & Adam, R. I. (2019). Analisis Regresi Linier Berganda Dalam Estimasi Produktivitas Tanaman Padi Di Kabupaten Karawang. *FIBONACCI: Jurnal Pendidikan Matematika dan Matematika*, 5(2), 117–128. <https://doi.org/10.24853/fbc.5.2.117-128>.

- R, S. A., & Damayanti. (2006). *Metode penelitian pendidikan bahasa*. Diterbitkan atas kerjasama Program Pascasarjana Universitas Pendidikan Indonesia dengan Remaja Rosdakarya.
- Siat, C. C., & Toly, A. A. (2013). Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Memenuhi Kewajiban Membayar Pajak di Surabaya. *Tax & Accounting Review*, 1(1), 41.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 152/PMK.03/2009 Tentang Bentuk dan Isi Surat Pemberitahuan, Serta Tata Cara Pengambilan, Pengisian, Penandatanganan, dan Penyampaian Surat Pemberitahuan
- Sugiyono. (2008). *Metode penelitian pendidikan: (Pendekatan kuantitatif, kualitatif dan R & D)*. Alfabeta.
- Undang – Undang Republik Indonesia Nomor 17 tahun 2000 tentang Pajak Penghasilan, Dinas Perpajakan, Jakarta.
- Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 tentang Perubahan Ketiga atas Undang-undang Nomor 6 tahun 1983 tentang Ketentuan Umum dan tata Cara Perpajakan.
- Winerungan, O. L. (2013). Sosialisasi Perpajakan, Pelayanan Fiskus Dan Sanksi Perpajakan Terhadap Kepatuhan Wpop Di Kpp Manado Dan Kpp Bitung. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3), Article 3. <https://doi.org/10.35794/emba.1.3.2013.2301>.
- Yusuf, E., & Mujahidin, E. (2022). Sharia Entrepreneur Internship Method In Building Marhamism Character In Islamic Boarding Schools. *Nazhruna: Jurnal Pendidikan Islam*, 5(1), 206–217. <https://doi.org/10.31538/nzh.v5i1.2056>.