

ANALISIS INCREASE TAX DAN TAX AMNESTY TERHADAP TAX ASSURANCE DALAM PROBABILITAS PEMERIKSAAN PAJAK

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Abstract: Charge is a required commitment owed by people or substances. In this context, the SAMSAT office participates in public services, contributing to fiscal monitoring and supervision of tax amnesty implementation. It was found that individuals tend to disagree more than agree with tax amnesty, but tax amnesty tends to improve tax compliance. The research method used was qualitative, involving interview sessions at the SAMSAT office. The goal was to gather detailed information about various aspects of public services, with the main objective of providing constructive suggestions to enhance service standards. Interviews were conducted at the Samsat UPT Wilayah I Kota Pontianak, covering the overall profile and structure of the institution, as well as documents related to tax regulations. The research results indicate that increased taxes impact tax assurance, affecting both expenditures and central taxes. Tax rates in daily collections are subject to change, and tax assurance plays a crucial role in handling and overseeing local taxpayers. The government ensures compliance with existing tax regulations, monitored by the Regional Revenue Agency and the State Audit Board, with annual routines to engage the general public in a timely manner.

Keywords: Increase Tax; Tax Amnesty; Tax Assurance; Tax

I. INTRODUCTION

Taxes play an essential role in various aspects. As a budget or budgetair, taxes are the main source of state funds used to allocate funds into the state treasury in accordance with applicable laws. In addition, taxes also function as a regulatory or regulated tool and a counterweight in trade that contributes to the country's infrastructure. Tax is an obligation that must be fulfilled by individuals or entities to the state based on the law, without getting direct compensation and used for the benefit of the state in order to achieve the greatest gain for the populace (referring to KUP Law No. 28 of 2007 article 1 paragraph 1 concerning the third amendment to law No. 6 of 1983 concerning general provisions and tax procedures).



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Tax collection is a complex process that is carried out independently by the central government. This process requires active participation from the government in carrying out its duties in order to operate effectively and efficiently. In Pontianak, the tax office functions as a public service center to monitor local taxes. In this service, the active participation of the community in fulfilling tax payment obligations in accordance with tax regulations is essential. Compliance in paying taxes becomes a strategic position in increasing tax revenue. Understanding of all provisions of the tax law, filling out forms completely and clearly in calculating the amount of tax to be paid correctly, and paying and reporting taxes on time are indicators of compliance [1]. There are laws that regulate the general provisions and procedures of taxation. To ensure compliance with tax regulations, there are tax sanctions for violators. Sanctions in taxation are very important because the government chooses to implement an assessment system in the implementation of tax collection. Tax sanctions function as a prevention tool so that taxpayers do not violate tax laws. The Regional Revenue Management Technical Implementation Unit has the task of carrying out part of the agency's duties in the field of operational techniques for local revenue collection, administration, and community services. One of them is in the payment of Vehicle Tax [2].

Motor vehicles tax is a tax on the ownership or control of motor vehicles, as defined in Article 1 numbers 12 and 13 of Law of the Republic of Indonesia No. 28 of 2009. all vehicles that have wheels and their trailers and are used on all types of roads, both land and water, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the driving force of the motor vehicle concerned, including heavy equipment and large equipment that uses wheels and motor engines and is not permanently attached. In addition, motorized vehicles operated on water are also included in the category of motorized vehicles..

Motor Vehicle Tax is a tax on the ownership or control of motor vehicles, as defined in Article 1 number 12 and 13 of Law of the Republic of Indonesia No. 28 Year 2009. Currently, motor vehicle tax payments can be made online through E-Samsat. E-Samsat is a payment system.

II. LITERATUR REVIEW AND RESEARCH METHOD

Attribution Theory

According to Fritz Heider in 1958, he is the originator of attribution theory. Attribution theory explains a person's behavior, especially in terms of how an individual explains why others or themselves behave the way they do. The causes of this behavior can come from internal factors, such as nature, character, and attitudes, or external factors, such as the pressure of certain situations or circumstances that affect individual behavior [3]. Based on attribution theory, taxpayers should be compliant with tax provisions if they have knowledge and understand taxes as an obligation that must be paid as part of efforts to develop a better country [4].

Theory Of Planned Behavior

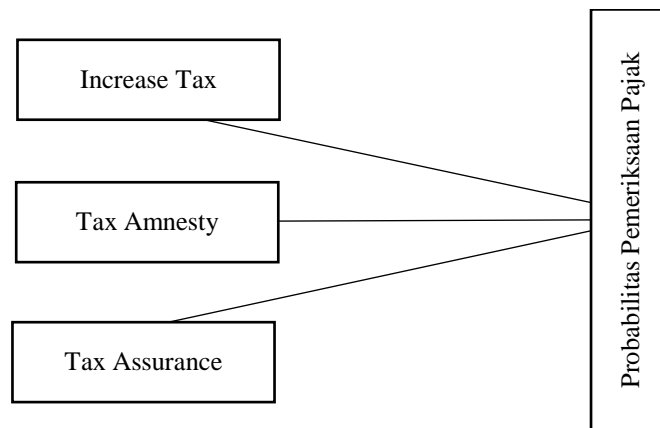
According to Ajzen (1991), Theory of Planned Behavior is a theory that explains what factors study human behavior related to individual interests, and also provides a framework for understanding individual attitudes towards behavior and accurately predicting various types of behavior through subjective norms, behavioral control, and attitudes [5]. A person's attitude in acting is always influenced by motivation. For example, a person can comply with tax regulations due to personal motivation, namely the awareness that paying taxes is part of efforts to support the country's economy [6].

Based on research conducted by [7], it was found that there is a positive connection between's forceful expense revealing and Chief and CFO pay levels. Meanwhile, studies conducted by Xian and colleagues consistently show that there is a connection between differences in tax books and ctax planning increases in line with equity-based and executive compensation [4]. Various outcomes are made sense of by Irawan and Farahmita (2012) that chiefs' remuneration can't be an impetus for charge minimization, since it is upheld by the execution of sufficient Administration by the organization, in this manner keeping supervisors from putting forth forceful expense attempts [4]. According to Statement of Financial Accounting Standard (SFAS) Number 7,



Related Party Transactions are transfers of resources or liabilities between related parties, whether or not a cost is charged or not. Transfer pricing practices, which are a strategy in tax planning, are largely caused by transactions with related parties [8] Taxation Additionally, fiscal parties must increase their oversight and monitoring of the implementation of corporate taxation, particularly for businesses that report losses. [4]

The basis of the conceptual framework is presented in the figure:



Problems are developed using a framework of thinking that provides a temporary solution to the situation being addressed. Based on the background difficulties and problem, the issue that might be proposed is as follows:

Increase Tax in Probability of Tax Liability

Charge absolution is a choice picked by numerous states to build the duty base and expense revenues. This financial strategy gives a particular period during which citizens can pay a proper measure of expense in return for pardoning of their duty liabilities unafraid of lawful prosecution [9]. Under Indonesia's duty pardon regulation, individuals with charge obligation are conceded absolution and are not expose to monetary or criminal approvals in the event that they pay a decent measure of expense as opposed to everything of neglected tax [10]. Most past examinations on the connection between charge pardon and pay were led in the US (Alm and Beck, 1993; Luitel and Sobel, 2007). Torgler and Schaltegger (2005) led research in two different nations to survey whether individuals concur with the execution of assessment reprieves and observed that people are bound to differ than concur with charge acquittals, however charge pardons will generally increment charge compliance (Dunn et al., 2016; Luitel and Tosun, 2013; Torgler and Schaltegger, 2005). The objectives of the amnesty may not be accomplished (Bose & Jetter, 2012; Dunn et al., 2016) if the amnesty is not followed by an increase in costs associated with compliance or enforcement. According to Alm & Beck (1993), Alm & Torgler (2011), and Dunn et al. (2016), tax amnesties provide tax evaders with the opportunity to avoid severe penalties if they are discovered, and they are more likely to disclose undeclared income during the amnesty if they believe the government will discover their tax evasion. Alm et al. (2009) argue that a tax amnesty will improve tax compliance if programs are implemented to encourage a large number of taxpayers to participate, government tax services are improved, taxpayer responsibility education is enhanced, and tax evaders are subjected to harsher penalties following the amnesty. However, critics assert that actual experience from numerous nations demonstrates that amnesties typically have a negligible direct impact on revenue. [11] In this way, on the off chance that most citizens don't deliberately consent to burden regulations, they might decipher charge absolutions for the main instances of tax avoidance as government support for social equality [10]. In the event that legitimate citizens can't help contradicting the unique treatment for specific duty dodgers, their consistence might decline. Tax digitalization is an improvement in the tax service system by utilizing information technology. Although an integrated service system has been implemented and can be accessed online, there are still many people who do not take advantage of the facilities provided by the government. For



ordinary people, the use of digitalization is sometimes considered complicated, so they rely more on the Tax Office[12]. Therefore, many of them do not know the benefits, efficiency, and effectiveness of tax digitization.

Taxpayer Compliance

Taxpayer compliance is a measure of taxpayers' understanding of their tax duties and rights. Taxpayer responsibilities include calculating, paying, and reporting tax returns. If taxpayers do not comply, it will result in taxpayers' desire to avoid, ignore, and evade taxes, which in turn can affect tax revenues and have an impact on the state. Research on the impact of tax digitalization on taxpayer compliance indicates that digitalization has an effect on taxpayer compliance. This study found that digitization in the tax system makes the process of fulfilling tax obligations simpler for taxpayers[13].

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Taxpayers with high income levels tend to be more compliant in fulfilling their tax obligations. This is due to the fact that high income allows them to more easily fulfill their daily needs, so there is no consideration to pay taxes. On the other hand, taxpayers with low income or poor people will face difficulties in paying taxes[15].

Another factor that affects taxpayer compliance is tax knowledge. If a taxpayer does not understand tax regulations or understands them less, then tax compliance will also be low. Conversely, if taxpayers understand tax regulations well, tax compliance will be higher[15].

During the pandemic of COVID-19, tax knowledge on the utilization of electronic reporting tools shows how popular taxpayers' compliance with applicable rules is. Stakeholders should inform and encourage taxpayers about taxation to improve tax compliance. Knowledge about taxation can encourage taxpayers to pay taxes because they would rather pay than be penalized. In an effort to increase the number of motor vehicle taxes, the local government implemented the e-Samsat (Electronic One-Stop Management System) system. This system service is expected to encourage taxpayers to pay taxes easily through an online electronic payment system. However, the implementation of the e-Samsat program still faces several obstacles, such as the availability of unsatisfactory facilities because the samsat service is not yet fully based on an online system. In addition, most people still do not know the convenience of paying motor vehicle taxes through e-Samsat services. Inflation is one of the important indicators in the economy, especially in developing countries like Indonesia. High or uncontrolled inflation rates and slowing economic growth are often the problems faced[11].

Inflation is a symptom that arises from a continuous increase in general prices over a period of time. Therefore, the growth rate must be kept in a stable position so as not to cause problems of economic stability in Indonesia. If inflation is unstable, it can lead to hyperinflation.

Tax Amnesty in Tax Liability Probability

The tax amnesty policy is one of the breakthroughs made to boost the level of taxpayer compliance by providing tax amnesty to taxpayers. The tax amnesty policy can provide a number of benefits for both taxpayers and the state. The existence of tax amnesty regulations to provide opportunities for taxpayers who have problems with arrears in Motor Vehicle Tax, this tax amnesty regulation has an important role in optimizing Motor Vehicle Tax and can increase taxpayer compliance in paying Motor Vehicle Tax[16].



Seeing the decline in the level of tax payments, the Provincial Government launched tax amnesty to increase taxpayer compliance in paying motor vehicle tax. According to Ayuni (2023), her research shows that tax amnesty has a positive and important impact on motor vehicle taxpayer compliance. The Motor Vehicle Tax (PKB) is the main source of revenue for the local government. reaching 80 percent. The more people who are in arrears, the less revenue. However, forcing people to pay years of arrears at a time can also be burdensome. Therefore, the tax amnesty policy takes the form of a bleaching program for Motor Vehicle Tax (PKB) delinquents[13].

Tax amnesty based on Law Number 11 of 2016 Article 1 paragraph 1 concerning Tax Amnesty is the elimination of taxes that should be owed, not subject to tax administrative sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying ransom as stipulated in this Law. Tax amnesty is a time-limited opportunity for certain groups of taxpayers to pay a certain amount of tax as forgiveness of tax obligations (including the elimination of interest and penalties) relating to the previous tax period without fear of criminal prosecution. The tax amnesty applied, namely vehicles that have been in arrears of tax for more than 3 years only have to pay one outstanding tax and the current tax without being subject to other fines is forgiven. The basis of compliance theory explains the factors that can influence individuals in complying with certain norms, regulations, or obligations. In light of the consequences of this review, tax sanctions are not included in these factors. Tax sanctions are penalties or consequences applied by tax authorities to taxpayers who do not comply with tax regulations. Even though there are sanctions, citizen consistence in satisfying their assessment commitments is as yet not ideal. This may occur as a result of taxpayers' lack of awareness or comprehension of tax penalties., as well as because the sanctions imposed on violations are not sufficient to provide a deterrent effect. The deterrent effect of sanctions can be caused by the application of tax administrative sanctions that are considered less harsh or do not cause significant losses to violating taxpayers. [17]

The tax amnesty program on Motor Vehicle Tax (PKB) provides relief and exemption from administrative sanctions to motor vehicle owners who have arrears of Motor Vehicle Tax (PKB). This aims to increase the compliance of motor vehicle taxpayers in paying Motor Vehicle Tax (PKB) and reduce the number of arrears of Motor Vehicle Tax (PKB). In this case, motor vehicle owners who have tax arrears can take advantage of the tax amnesty program by paying the unpaid Motor Vehicle Tax (PKB) without being subject to certain administrative sanctions. The existence of the tax amnesty program for Motor Vehicle Tax (PKB) bleaching can revive tax objects that have long been in tax arrears[18].

Motor vehicle taxpayers who are in arrears usually come to pay taxes are those who are in arrears for around 1-3 years. With the principal tax relief and elimination of tax fines for delinquent motor vehicle taxpayers, many motor vehicle owners take advantage of this tax amnesty relief program because their tax burden is reduced.

It can be concluded that the implementation of the tax amnesty program for Motor Vehicle Tax (PKB) bleaching will have a very positive impact on increasing Motor Vehicle Tax (PKB) revenue at SAMSAT Pontianak City. The public began to be obedient and obedient in paying Motor Vehicle Tax (PKB). In addition, the implementation of the tax amnesty program for motor vehicle tax bleaching is also very effective in increasing the revenue of Motor Vehicle Tax (PKB) at SAMSAT Pontianak City.

METHODOLOGY

The research method applied is a qualitative method with a descriptive approach. The data used in this research is qualitative and obtained through direct interviews at the SAMSAT Pontianak office. Through interview sessions conducted at the SAMSAT office, researchers were able to gain an in-depth understanding of the implementation of day-to-day policies and procedures, as well as taxpayers' perceptions and assessments of the services provided. In the context of qualitative research, interview sessions at the SAMSAT office are intended to explore detailed information about various aspects of the public services provided, with the main objective of generating constructive suggestions to improve the standard of these services. The interview was conducted at the Samsat UPT Wilayah I Pontianak City office, which provided an overview of the object, including the agency profile, agency structure, and documents on tax regulation reports.



The data source used is a direct interview with the head of the division to provide an overview of the object of research which explains about Tax Amnesty, Increase Tax, Tax assurance in relation to tax probability. Document data also contains the samsat tax financial report from 2023 and several service standards.

This study not only focuses on the tax policy itself, but also involves related elements such as compliance rates, various sanctions, and various incentives. The aim is to present an in-depth analysis of the interaction between tax policy and the actions taken by taxpayers. The results of this study are expected to be useful in helping policy makers to devise tax strategies that are not only effective but also efficient.

This study focuses on the Theory of Planned Behavior and the Attribute Theory, which are related to the pajak's behavior and the likelihood of pajak's occurrence in the SAMSAT environment. Accordingly, this study does not only focus on pajak enforcement, but also on aspects of patriotism, sanksi, and factors that undermine pajak enforcement. The goal is to analyze individual interactions and attitudes toward pajak law and the requirements for pajak in a clear and concise manner. This research is based on a 2020 study by Inasius et Al with the title "Tax Compliance After the Implementation of Tax Amnesty in Indonesia." The primary difference lies in the object of study and the focus of the investigation.

III. RESEARCH RESULTS AND DISCUSSION

Increases Tax Affects In Tax Amnesty Changes

A more comprehensive understanding, in knowing taxation and internal conditions in shaping taxpayer compliance. With the enforcement of distributive justice and all taxpayers have fulfilled their obligations and reported their tax payments proportionally, it will increase taxpayer awareness. This will encourage them to be more compliant in paying taxes, so that the taxes to be paid can be in accordance with applicable regulations. In SAMSAT tax, motor vehicle tax in its effect on revenue in the short term and long term effect. Terms and procedures in local taxation in the aspect of tax waiting until it is due, as well as the consequences in tax amnesty using procedural requirements in the normative aspect with long expensive costs. The effect is a problem that the policy cannot run smoothly. Over a shorter period of time, an increase in the tax rate for motor vehicles has the potential to immediately increase the amount of tax revenue earned by local governments[19]. Meanwhile, over a longer period of time, this measure is expected to increase the level of tax compliance and strengthen the foundation of tax revenue, which in turn will contribute to a sustainable development process and improved quality of services to the community..

Tax amnesty plays an important role "Socialization in the community will be successful, but limited in media to inform the community" said the head of UPT. In its influence there is Tax Amnesty will affect the increase in taxes, tax amnesty policy can help in improving tax compliance and overall tax management efficiency that is there is a difference, the problem will be extended, obedient.

Tax Increase In The Effect Of Tax Guarantee

The tax increase affects the tax guarantee with the aspect that the tax increase will affect spending, will affect the central tax as well as the basis for changing the rate in the daily levy. In 2023 there is no increase in the tax burden and the implementation of the increase tax policy, the step of data collection of all vehicles must be re-recorded with periodic tax collection in the step of tax contribution in the development and spending of the region by recording all vehicles registered obligations in the public and handling. A study of the effect of the Duty Acquittal program on expanding citizen consistence has been led. The results show that the program has a great contribution and good impact in improving taxpayers' compliance. On the other hand, there are concerns that the existing framework in Indonesia is not strong enough to support the effective implementation of tax amnesty, which risks fraud and abuse. Based on the results of this study, tax digitalization is an improvement in the tax service system by utilizing information technology. Although an integrated service system has been implemented and can be accessed online, there are still many people who do not take advantage of the facilities provided by the government. For ordinary people, the use of digitalization is sometimes considered complicated,



so they rely more on the Tax Office. Therefore, many of them are unaware of the benefits, efficiency, and effectiveness of tax digitization.

Tax Assurance in local Taxpayers

The role of tax assurance in the handling and supervision of local taxpayers is carried out according to standards in its role of government in ensuring that in accordance with applicable tax regulations supervised by the Regional Revenue Agency, the Supreme Audit Agency and the Annual Routine to obtain taxpayers of the general public with time certainty. The service in the team engaged also in tax assurance has carried out the appropriate standards and competencies. Taxes are one of the expense parts that plays a significant role in a business due to the fact that taxes are a factor that reduces the amount of net income and net cash flow tax that is accessible to financial backers and can have an impact on capital structure. One more advantage of duty evasion is a decline in benefits one of the expense parts that plays a significant role in a business due to the fact that taxes are a factor that reduces the amount of a tax on net income and net cash flow that investors can access and can have an impact on capital structure. One more advantage of duty evasion is a decline in benefits.

In making technical adjustments related to the two technical aspects to the government, the authorities must be prepared to deal with any consequences that may arise. This is especially important in the implementation of policies such as tax amnesty or tax assurance, where there are various policies that have been specifically designed to deal with the issue of penalties. According to the prevailing regulations, the amount of penalties imposed is one-fourth of the total tax liability to be fulfilled, which shows the government's commitment in ensuring fairness and efficiency in the tax system. Improving budget realization is a step that has a significant impact on society as a whole. Therefore, effective and thorough socialization is key so that the public can understand and support these measures. In this socialization process, it is important for each individual to play an active role in disseminating information, without having to rely on the services of third parties. By doing so, collective awareness will be formed, ensuring that all levels of society can be directly involved in a more transparent and accountable budgeting process, so that improvement goals can be achieved more efficiently..

The tax amnesty program within SAMSAT offices has significant potential to modify the governance of tax administration as well as increase the amount of tax revenue. It is important to implement an effective and well-structured socialization program, so that citizens can clearly understand the rationale behind the implementation of this policy and how it can contribute to increasing state revenue through the taxation sector.

When deciding to increase tax rates, the main objective is to strengthen state revenues that will be used to finance development and public services. However, this step must be taken with careful consideration of both the increase in two-wheeled motorized vehicles and others, paying attention to how such changes may affect consumer spending patterns and economic dynamics more broadly. Therefore, it is imperative for SAMSAT to design tax policy with a careful strategy, ensuring that any negative impacts that may arise can be minimized, while the expected benefits of increased taxes can be optimized for greater and sustainable economic prosperity..

The implementation of tax rate changes by SAMSAT will result in adjustments to the tax revenue structure. Taxes collected today will be divided in the afternoon, indicating an increase in the share received. However, the efforts made this year aim not to burden the public with excessive tax hikes but rather to strike a balance between development funding needs and citizens' financial capacity, thereby achieving fair and sustainable state revenue without burdening the population. Public administration is a form of collaboration undertaken by a group of individuals or institutions in carrying out governance tasks to efficiently and effectively meet public needs. In this context, good public services should provide clear answers and assist the public in understanding procedures and requirements efficiently and effectively.

Regarding public obligations, tax handling plays a crucial role in fulfilling social and economic responsibilities. Every individual and business entity is expected to actively participate in the tax system



transparently and accountably. This includes accurate income reporting, timely tax payments, and compliance with all applicable regulations. On the other hand, the government is responsible for ensuring that the taxation process runs smoothly, efficiently, and fairly, thereby supporting national development and overall societal well-being. Compliance with tax obligations forms the foundation for fiscal integrity and social justice, ultimately guaranteeing the fulfillment of rights and public services for all citizens.

Within the taxation system, the SAMSAT Pontianak UPT 1 office undergoes routine and annual supervision by the Supreme Audit Agency (BPK) and central regional oversight bodies to ensure compliance and accuracy in reporting and tax payments, in line with applicable regulations. This activity is a critical part of good governance, ensuring transparency and accountability in national financial management.

In the Samsat tax sector, there has been a critical expansion in charge revenue from large corporations. This increase reflects substantial contributions from large-scale business entities to national income. The reported figures indicate that corporate compliance with tax obligations has yielded positive results, not only enhancing overall tax revenue but also affirming the crucial role of the corporate sector in supporting economic and infrastructure development. This rise also reflects the effectiveness of the taxation system and administration implemented by Samsat in managing and optimizing motor vehicle tax revenue. As a government institution serving the public, we face similar challenges in improving service quality focused on meeting taxpayer needs. Despite implementing an integrated service system with efficient and comprehensive service principles, obstacles often arise. Several factors can hinder the quality of motor vehicle tax payment services.

Nevertheless, motor vehicle tax payment services and STNK (vehicle registration certificate) extensions require more time due to physical vehicle inspections, document searches in the STNK warehouse, and the creation of new vehicle license plates. The duration of these services can vary depending on the availability of work facilities and human resources.

During the execution of the engine vehicle charge pardon program at SAMSAT Kota Pontianak, there are several challenges in service delivery. One of them is the long queues during the motor vehicle tax amnesty period, which makes taxpayers somewhat reluctant to visit the SAMSAT Kota Pontianak office due to the considerable time required for motor vehicle tax payments. This has led to complaints from the public regarding motor vehicle tax payments. Additionally, many motor vehicle taxpayers still do not fully understand the criteria for the progressive tax exemption under the tax amnesty program. For instance, the exemption criteria have specific requirements, but not all motor vehicle taxpayers are aware of these criteria, resulting in misunderstandings among them..

IV. CONCLUSION

Tax Amnesty is often seen as an efficient tactic for increasing tax revenue and improving taxpayer compliance. Furthermore, tax rate increases, such as Value Added Tax (VAT), can impact consumer spending and national tax revenue, necessitating careful planning. Thirdly, efficient and transparent tax administration processes are crucial to ensuring compliance and minimizing the tax burden on the public. Fourthly, routine oversight by the Supreme Audit Agency (BPK) and central regional oversight bodies is necessary to maintain the integrity of the taxation system. Fifthly, targeted and well-directed government communication is needed to ensure public understanding of tax policies. In this context, Increase Tax can influence tax probabilities. Additionally, the impact of tax amnesty and tax assurance regulations significantly affects tax probabilities. This occurs because each tax payment movement affects the inflow of funds, necessitating annual evaluation and policy changes.

This research focuses on a deep understanding of taxpayers' perceptions and attitudes toward the vehicle taxation system. The study explores the social and economic impact of policies related to increase tax, tax assurance, and tax amnesty on tax probabilities. It is also essential to consider cultural and contextual factors



that influence tax compliance. Going forward, further research should delve into the in-depth aspects of increase tax, tax assurance, and tax amnesty in relation to tax probabilities.

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