

Taxpayer Compliance of Individuals Working in the Tourism Sector in the KPP Pratama South Badung Area



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ABSTRACT: Taxpayer (WP) compliance has always been a concern for governments in many countries. The very important role of taxes in a country's development has been given rise to special attention for governments and researchers. Taxpayer compliance research is increasingly specifically targeting certain groups of taxpayers, especially those from potential sectors. Tourism is a potential tax-generating sector for the country. This research aims to determine the compliance of taxpayers who are tourism sector workers in the South Badung KPP Pratama area. The analysis was carried out using different tests on the compliance of taxpayers with the status of independent workers and private employees in the tourism sector. The test results show that the tax compliance of self-employed workers and private employees is not significantly different. This shows the success of the KPP Pratama South Badung in always improving taxpayer compliance in its work area.

KEYWORDS: Taxpayer compliance; self-employed; private sector employees; tourism sector

I. INTRODUCTION

Badung Regency is one of the regencies in Bali Province with high GRDP. Tourism as a sector that plays a major role in increasing can be proven from the sector's contribution to GRDP in Badung Regency. The impact of this phenomenon as taxation in Indonesia is the large tax potential from the tourism sector. The problem arises when the tax revenue target from this sector is still not optimal when compared to the number of potential Taxpayers (WP). Potential Individual Taxpayers (WPOP) in the tourism business are self-employed workers and private employees.

Research on tax compliance from WPOP has been widely conducted. Listyaningsih, Nurlaela, & Dewi (2019) researching the implementation of PP No. 23 of 2018, tax understanding, and tax sanctions on taxpayer compliance of micro, small, and medium enterprises in Surakarta City. Sulistyorini (2019) testing the effect of taxpayer awareness, taxpayer understanding and quality of tax services on taxpayer compliance (empirical study at KPP Pratama Cikarang Selatan). Sarwendy & Sarsiti (2021) researching the effect of tax understanding, tax sanctions, and tax rates on taxpayer compliance of MSMEs (study on taxpayers of micro, small and medium enterprises in Surakarta). Putri (2020) conducting research on the effect of tax understanding, ease of paying taxes and tax services on taxpayer compliance of MSMEs. Wahyuni & Purnamawati (2020) conducting research with the title analysis of internal and external factors that influence taxpayer compliance of MSMEs in Buleleng Regency.

The research results that are the reference for this research focus on the compliance of WPOPs engaged in the MSME sector. This research is different from many previous studies. This research specifically targets stakeholders from the tourism sector. The specifications of the stakeholders in question are self-employed workers and private employees. So the results of the research are expected to produce very specific innovations targeting special segments of the tourism sector.

There are two supporting theories used in the study, namely the Theory of Planned Behavior (TPB) and the Theory of Tax Compliance. The Theory of Planned Behavior (TPB) will explain that a taxpayer's behavior in complying with his obligations as a good taxpayer is greatly influenced by several variables that can be perceived. The behavior caused by the taxpayer can arise because of the intention to behave in accordance with the tax provisions that have been set and become a taxpayer. The Theory of Tax Compliance is Devos (2012) divided into two approaches, namely: (1) Economic Deterrence Approach and (2) Psychological Approach. Where in the Economic Deterrence Approach, an approach is taken by considering factors such as the tax system and information, tax deductions by other parties, tax fines, the possibility of being audited by tax, and the amount of

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tax rates. While the psychological approach is an internal factor within the Taxpayer that will influence his tax compliance behavior.

This study arose from the suspicion that self-employed workers have lower tax compliance compared to private employees in the tourism sector. This suspicion arose because of the results of observations that had been carried out as the basis for the study. Many self-employed workers in the tourism sector in the working area of KPP Pratama Badung Selatan had difficulty in completing their obligations. The private employees who were met stated that they could always complete their tax obligations because their companies helped in completing these obligations. So the hypothesis proposed in this study is as follows.

H 1 : There is a significant difference in tax compliance between self-employed workers and private sector employees in the tourism sector in the South Badung Pratama Tax Office working area.

II. RESEARCH METHODS

This study uses a quantitative approach. Supporting data to be analyzed is collected by questionnaire. The questionnaire is compiled based on the development of previous studies. The results of this development are then tested with validity and reliability tests. The test results show that the WPOP compliance indicators have met the requirements for data validity and reliability. The location of the study was conducted in the entire area of KPP Pratama Badung Selatan.

The population in this study were all individual taxpayers according to their type of work, namely self-employed workers and private employees registered at the South Badung Pratama Tax Service Office in 2023. The population in this study was 112,047. The sampling technique was based on coincidence, namely anyone who accidentally meets the researcher can be used as a sample, if it is considered that the person who happened to be known is suitable as a data source (Sugiyono, 2018). The number of samples used in this study was 100 respondents with the provisions of Taxpayers registered at the South Badung Pratama Tax Service Office.

The data analysis techniques used in this study are normality test and difference test. The difference test in this study uses two alternatives, namely parametric test and non-parametric test. The parametric test used in this study is the paired sample t-test. The t-test difference test is used to determine whether two unrelated samples have different average values (Ghozali, 2016, hlm. 55–56). The t-test difference test is done by comparing the differences in the averages of two samples. The non-parametric test used in this study is the Willcoxon test.

III. RESULTS AND DISCUSSION

Study has successfully collected 100 WPOPs registered at the South Badung Tax Office . The respondent's answer data was then processed to answer the formulation of the research problem. The formulation of the problem discussed in this study is the difference in tax compliance between self-employed workers and private employees in the South Badung Tax Office work area .

Respondent Characteristics

Respondents involved in this study amounted to 100 people. The research respondents were WPOPs located in the working area of KPP Badung Selatan. So the WPOP domicile is in the Kuta and South Kuta Districts. The characteristics of the respondents in this study are shown in the tables below.

Table 1. Respondent Characteristics Based on NPWP Ownership

Ownership of NPWP		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Own	100	100.0	100.0	100.0

Source: processed data, 2024

Ownership of NPWP in this study was known to all respondents or 100 percent had NPWP.

Table 2. Respondent Characteristics Based on Domicile

Domicile		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kuta District	51	51.0	51.0	51.0
	South Kuta District	49	49.0	49.0	100.0

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Total	100	100.0	100.0	
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Source: processed data, 2024

The data in Table 2 shows that 51 percent of respondents live in Kuta sub-district and 49 percent live in South Kuta sub-district.

Table 3. Respondent Characteristics Based on Gender

Gender		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	41	41.0	41.0	41.0
	Woman	59	59.0	59.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 3 shows that 41 percent of respondents in this study were male and 59 percent were female.

Table 4. Respondent Characteristics Based on Age

Age		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 30 years	16	16.0	16.0	16.0
	30 - 35 years	27	27.0	27.0	43.0
	36 - 40 years	18	18.0	18.0	61.0
	41 - 45 years	11	11.0	11.0	72.0
	46 - 50 years	13	13.0	13.0	85.0
	51 - 55 years	7	7.0	7.0	92.0
	56 - 60 years	4	4.0	4.0	96.0
	> 60 years	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 4 shows that respondents with an age range of 30-35 years are the largest group, reaching 27 percent. Respondents with the smallest number are respondents with an age range of 56-60 years and over 60 years, each of which only reaches a ratio of 4 percent.

Table 5. Respondent Characteristics Based on Education

Education		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SENIOR HIGH SCHOOL	27	27.0	27.0	27.0
	Diploma	23	23.0	23.0	50.0
	Bachelor	38	38.0	38.0	88.0
	Postgraduate	12	12.0	12.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 5 shows that respondents' education ranges from high school to postgraduate. Respondents with a Bachelor's degree reached the highest ratio of 38 percent, high school reached 27 percent, Diploma 23 percent and Postgraduate 12 percent.

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Table 6. Respondent Characteristics Based on Marital Status

Marital status		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not married yet	22	22.0	22.0	22.0
	Marry	59	59.0	59.0	81.0
	Widower/Widow	19	19.0	19.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 5.6 shows that respondents are dominated by married respondents, reaching a ratio of 59 percent. Unmarried respondents reached 22 percent, while widowers/widows reached 19 percent.

Table 7. Respondent Characteristics Based on Employment Status

Employment status		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Joining a legal entity business entity	51	51.0	51.0	51.0
	Self Employed Worker	49	49.0	49.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 7 shows that respondents who are members of a legal entity business institution are 51 percent. Respondents who work as independent workers are 49 percent.

Table 8. Respondent Characteristics Based on Type of Work

Type of work		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Trader	9	9.0	9.0	9.0
	Self-employed	21	21.0	21.0	30.0
	Driver	14	14.0	14.0	44.0
	Tour guide	26	26.0	26.0	70.0
	Spa. Therapist	19	19.0	19.0	89.0
	Artist	11	11.0	11.0	100.0
	Total	100	100.0	100.0	

Source: processed data, 2024

The data in Table 8 shows that respondents have various jobs. *Tour guide* is the job that is widely pursued by respondents with a ratio reaching 26 percent. Trader is the job with the smallest frequency ratio of 9 percent.

Difference Test Results

The difference test in this study was used to determine the differences in tax compliance of self-employed workers and private employees in the South Badung Tax Office work area . The description of tax compliance from all respondents is shown in Table 9 below.

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Table 9. Description of Tax Compliance Level

Compliance Level	Frequency	Percent	Valid Percent	Cumulative Percent
Not obey	10	10.0	10.0	10.0
Quite Obedient	21	21.0	21.0	31.0
Obedient	65	65.0	65.0	96.0
Very Obedient	4	4.0	4.0	100.0
Total	100	100.0	100.0	
Mean: 3.63				

Source: processed data, 2024

The data in Table 9 shows that the level of compliance of respondents is mostly at the Compliant level, which is 65 percent. The smallest number is in the Very Compliant criteria which only reaches a ratio of 4 percent. The average level of compliance is 3.63, which indicates that the average level of compliance is at the Compliant criteria.

The initial step of the difference test is the normality test on the data to be processed. The results of the normality test are shown in Table 10 below.

Table 10. Data Normality Test Results

Tests of Normality

	Employment status	Kolmogorov-Smirnov ^a			Shapiro Wilk		
		Statistic	df	Sig.	Statistics	df	Sig.
Compliance	Joining a legal entity business entity	.449	51	.000	.576	51	.000
	Self Employed Worker	.322	49	.000	.826	49	.000

a. Lilliefors Significance Correction

Source: processed data, 2024

The results of the normality test show that testing with the *Kolmogorov-Smirnov* and *Shapiro-Wilk methods* produces a significance of 0.000 in two groups of data. Because the significance value is smaller than the real level value ($\alpha = 0.05$), it can be stated that the data does not meet the requirements for data normality.

The difference test in this study then uses the *Non-parametric test method*, namely the *Mann-Whitney Test*. The results of the difference test are shown in Table 11.

Table 11. Results of Difference Test

Employment status		N	Mean Rank	Sum of Ranks
Compliance	Joined in a legal entity business institution	51	51.52	2627.50
	Self Employed Worker	49	49.44	2422.50
	Total	100		

Asymp. Sig. (2-tailed): 0.672

Source: processed data, 2024

The data in Table 11 shows that respondents who are members of a legal entity (private employees) have a *mean rank* of 51.52, which is higher than independent workers who reach 49.44. This difference *in mean rank* shows that the tax compliance of private employee respondents is higher than that of independent workers. Statistical testing shows that the difference is not significant. This means that the tax compliance of the two groups of respondents is relatively the same.

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The results of the study showed that there was no significant difference between the compliance of WPOPs who worked as self-employed workers and private employees. This result is compared with the results of initial observations that found complaints from self-employed workers regarding difficulties in completing tax obligations. This condition indicates that WPOP compliance still needs to be improved.

IV. CONCLUSIONS

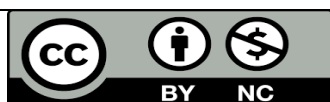
The test results show that there is no significant difference in tax compliance of self-employed workers and private employees in the tourism sector in the working area of KPP Pratama Badung Selatan. This study has limitations considering that self-employed workers and private employees in the tourism sector are spread throughout the province of Bali. So in further research, it is better to conduct it more widely in all KPP Pratama in the province of Bali.

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