



Exploration of Village Government Taxpayer Compliance

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ABSTRACT

Purpose: The Aims of this reseach to explore the tax compliance of HDD Village government using a qualitative approach.

Methodology/approach: Researchers used the case study method and conducted in-depth interviews with three informants about HDD village tax compliance and perfected it by observing and documenting. The research data is then analyzed by starting the process of data reduction, data presentation, and conclusions and ending with data validity testing using trianguation of methods and sources.

Findings: The results of this study show that tax compliance carried out by HDD Village to comply with the fulfillment of obligations to have an NPWP, tax collection/withholding, tax payment, and tax reporting has been carried out properly. However, specifically for the 2020 and 2021 tax years, it has not been optimal, due to the Covid-19 pandemic which focuses on using the budget for Covid-19 mitigation so that the village government has not collected/withheld/collected taxes on taxes owed.

Practical implications: The implication of this research is that the ignorance of village officials on tax obligations is one indication of fulfilling tax compliance. Therefore, it is important for the directorate general of taxes intensely to socialize and assist village officials in fulfilling tax obligations and will automatically improve tax compliance.

Originality/value: The research results show that the tax collection and withholding process that has been carried out by HDD Village, the tax burden withheld by HDD Village and should be paid by the goods/services provider (Shop or Service Provider) is fully borne by HDD Village.

Keywords: Compliance; Government Taxpayer; Taxes for villages.



INTRODUCTION

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Village Fund is a fund sourced from the state budget allocated to the village government, which is transferred from the central government through the district/city budget. Village funds require orderly, legal, efficient, economical, effective, transparent, and responsible management, with a sense of justice and good judgment, and with the best interests of the community in mind (PP No. 8 of 2016). As is known, the village is empowered to organize and manage its power according to its needs and priorities. This means that village funds must be used to fund the overall capacity and priorities of the village as needed. Based on the provisions of laws and regulations, it states that the village head, village treasurer, and other village officials as technical implementers are responsible for managing village finances. Related to allocation, article 5 of PP No. 8 of 2016 states that village funds are allocated by the government to villages.

In 2015 the village fund launched by the government amounted to Rp 20 trillion. In 2016 the government disbursed village funds of Rp 47 trillion, in 2017 it was Rp 60 trillion, in 2018 it was Rp 60 trillion and in 2019 it rose again to Rp 70 trillion. The fund is budgeted for about 74,000 villages. Each village will receive a village fund of Rp 945 million. In addition to obtaining village funds, each village will receive a village fund allocation (ADD) based on the district APBD as regulated in the Minister of Home Affairs Regulation Number 113 of 2014 concerning guidelines for village financial management, as well as provincial assistance derived from the provincial APBD. There are several types of taxes related to the use of village funds. Namely PPh Article 21, PPh Article 22, PPh Article 23, and PPh Article 4 Paragraph (2) Final, the village treasurer is a taxpayer who has the right to withhold and collect taxes according to tax law, including the village treasurer. Article 31 of Permendagri No. 113 of 2014 states that as the person in charge of collecting personal income tax (PPh) and other taxes, the village treasurer must deposit all deductions received. Applicable Laws and Regulations. Law Number 6 of 2014 concerning Villages (Village Law) makes the role of village treasurer very important. This is because the village law and its derivative regulations require the village treasurer to regulate and manage village finances, including taxation aspects (Muamarah and Suyani, 2019).

Referring to the extension letter of Survey No. 227/PJ.06/2016 concerning follow up of Village Treasurer Registration, in 2016, out of 74,754 villages in Indonesia, 13,409 Village Treasurers already had NPWP. proven to have 61,345, the rest still do not have NPWP. tin. Of the number of Village Treasurers who already have NPWP, only 9,479 Village Treasurers pay taxes and the rest do not fulfill their tax obligations (Sakina, 2017). Based on the survey results, the tax integrity of the Village Treasurer is still low. In the results of audits and monitoring of Village Fund management in 80 administrative districts, 5 cities and 1,006 villages in 33 provinces throughout Indonesia from 2015 to 2018 by the National Accounting Agency (BAKN) of the House of Representatives of the Republic of Indonesia, findings were found. Some problems, primary management of village funds, both in terms of guidance and supervision. This can also be seen based on the results of interviews conducted by researchers with the HDD Village Treasurer where it is known that the HDD Village Treasurer and Village officials have carried out

their tax obligations, but there are problems among which some Village officials cannot distinguish the type of tax imposed and how to report it.

Based on the problems that the researcher explained, the researcher chose an object in HDD Village (initials) to explore the tax compliance of the village government, considering that the village has problems with lack of understanding of taxation, tax payment procedures, and tax reporting procedures. The implications of this study can provide an overview of the form of village government compliance in fulfilling its tax obligations..

LITERATURE REVIEW

Theory of Planed Behavior

In this study, tax compliance uses the theory of planned behavior because it strongly supports this research. The theory of planned behavior is a development of the theory of reasoned action which is made because of the limitations of original capital in dealing with behavior where people have incomplete behavioral control (Ajzen, 1991). A person's behavior can be influenced by the intention he has, while a person's intention is formed based on the following factors. First, Behavioral Belief is a belief in the results of a behavior that forms attitudes, where the belief of individuals in the results of a behavior and evaluation of these results. Second, Normative Belief is a belief about the normative expectations of others and the motivation to meet these expectations. Third, Control Belief is a belief about the existence of factors that will facilitate or hinder the performance of behavior.

Tax Compliance

According to Gunadi (2013) states that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for examination, careful investigation, warning or threats or threats and the application of sanctions either legally or administratively. States tax compliance is a condition where taxpayers fulfill all tax obligations and fulfill all their obligations. According to (Andriana, 2019) states that tax compliance is studied by looking at how an individual decides between the choice of doing his obligations in carrying out taxes or even doing tax avoidance.

METHODS

This research uses a qualitative approach (Sugiyono, 2014) with a case study method (Yin, 2015), which explores one particular object in depth, namely HDD Village tax compliance. Researchers conducted in-depth interviews (Kamayanti, 2016) with three informants consisting of the Village Secretary, Village Treasurer, and Village Administrator who became one of the program implementers. Based on the results of interviews and refined with observations and documentation, this research data was analyzed with stages of data reduction, data presentation, and conclusions (Miles and Huberman, 1994). Then researchers tested the validity of the data using triangulation of sources and methods (Sugiyono, 2014).

RESULTS & DISCUSSION

In discussing the compliance of HDD village government taxpayers, researchers focus on the context of taxpayer compliance in carrying out the main obligations in taxation, namely the obligation to register themselves to have an NPWP, the obligation to collect / withhold taxes, the obligation to report taxes, and the obligation to pay taxes.

First, register to get an NPWP

Taxpayer identification number is a means of taxpayer administration that is used as self identification as a taxpayer identity. NPWP is used as a tool to maintain order in tax payments and tax administration supervision. Ownership of NPWP by the village treasurer is one of the obligations that must be obeyed by every village treasurer because the NPWP is a means of tax administration and is one of the identities as a taxpayer. To get an NPWP, taxpayers can obtain it in two fairly easy ways, first, taxpayers can obtain an NPWP by coming directly to the nearest tax office. The second way is by online means of accessing www.pajak.go.id, by using online methods taxpayers can save time effectively and efficiently.

Furthermore, researchers conducted interviews with HDD Village treasurers to obtain data on HDD village tax compliance on the use of village funds. The interview was conducted directly by the researcher with the village treasurer regarding HDD Village tax compliance, including regarding the ownership of NPWP, tax collection/withholding, tax reporting, and tax payment. This is considered important for researchers to know the tax compliance of the HDD Village government.

For NPWP, HDD village treasurer has long had NPWP since 2013 because it is a mandatory requirement from the tax office (HDD Village Treasurer).

Based on the results of the researcher's interview with the HDD village treasurer regarding the village treasurer's obligation to have an NPWP, the Totoan village treasurer said that the village treasurer had long had an NPWP starting from 2013, according to him, NPWP is a mandatory requirement that every taxpayer must have because NPWP is a tax administration requirement and becomes a taxpayer identity.

At the time of the interview, researchers also carried out documentation activities, this was done to strengthen the data obtained by researchers when conducting interviews. To prove the ownership of the NPWP, the researcher asked the Village Treasurer to show the NPWP of Dendahara Desa HDD. After the Village Treasurer shows the NPWP, the researcher has sufficient data and evidence about the ownership of the village treasurer's NPWP.

For making an NPWP, I had no difficulty making the NPWP and I came directly to the tax office at DDD city to make an NPWP because at that time it seemed that there was still no online way to make an NPWP, I had to come to DDD city (HDD Village Treasurer).

Based on the Treasurer's narrative about what difficulties the village treasurer faced when making an NPWP, according to him, when making an NPWP, the Village Treasurer did not experience any difficulties, meaning that when making an NPWP, the process was smooth. According to the treasurer, to

obtain the NPWP, the Village Treasurer must come directly to the tax office in DDD City and the distance to be traveled is quite far. At that time, there was only one way to make an NPWP, namely having to come directly to the nearest tax office and there was no online NPWP making facility as it is today.

By conducting interviews and documentation, researchers have learned that the Village Treasurer has carried out its first tax obligation, namely the village treasurer registering to obtain an NPWP and according to the village treasurer's presentation that the ownership of the NPWP has been around for a long time, starting in 2013, and at the time of making the NPWP, the village treasurer did not experience any problems.

Second, collecting/withholding taxes

The second tax obligation of the village treasurer is to collect/withhold taxes on the use of village funds. The types of taxes that can be withheld by the village treasurer are PPh article 21 on salaries and honorariums, PPh article 22 on the purchase of goods with a purchase amount above two million rupiah, PPh article 23 on rent other than land and buildings, and final income tax article 4 paragraph 2 final on building and land rent. This study focused on tax collection on the use of Village Funds in HDD Village.

The deduction of salaries for other village equipment is not carried out because all village equipment has zero salaries, and the salaries of these devices are from APED sourced from ADD not from Village Fund (DD) (HDD Village Treasurer)

Based on the results of the interview submitted by the Village Treasurer, it was explained that tax collection/withholding to village officials was not carried out because according to the Village Treasurer, the salary obtained by the village officials was still below PTKP or you could say the tax was nil. The HDD Village Treasurer also explained that the payment of village equipment salaries was sourced from the APBDesa sourced from ADD, not from village funds. The treasurer also did not show evidence of tax collection/withholding on village apparatus salaries or article 21 income tax. Even though the salary earned by all village officials does not meet the PTKP, the village treasurer is also required to produce proof of deduction which will be used at the time of tax reporting when the tax year ends. From the results of the presentation delivered by the HDD village treasurer, researchers concluded that the tax collection/withholding on village apparatus salaries was not included in the research focus because the source of funds used for the payment of village equipment salaries was not from village funds but was sourced from the APBDesa sourced from ADD and the salaries obtained by village officials were still below PTKP or taxes charged to village officials were nil.

The Village Treasurer also said that since 2020 tax collection/withholding has not been carried out optimally, there are only several types of activities that are subject to or tax collection/withholding are carried out, this is because there are several factors that cause tax withholding / collection not to be carried out optimally From the information submitted by the Village Treasurer that tax collection / withholding has not been carried out optimally because since 2020, According to the village treasurer, the implementation of tax obligations did not run due to two things, namely the Covid-19 pandemic

which caused some activities not to run as they should. And the second reason why the implementation of tax withholding / collection does not run optimally is because there are no funds to pay taxes.

For tax collection/withholding is not carried out optimally because since there is covid-19 many activities have not run and the money has run out, so what do you want to pay taxes if the money runs out (HDD Village Treasurer).

From the presentation delivered by the village treasurer about the reason why the village treasurer does not carry out his tax obligations, the village treasurer explained that there are two problems that make tax collection/withholding not carried out optimally as in the year before the COVID-19 pandemic. This year the implementation of village government tax obligations can only be carried out in PPh 22 and VAT tax activities, and for other types of taxes the village treasurer has not yet carry out its obligations due to these two problems. Of the two problems presented by the HDD village treasurer, according to the researcher, this problem is not something that can prevent the HDD village treasurer from carrying out its tax obligations, namely tax collection/withholding.

For 2020 to 2021, there are only a few types of taxes that are withheld, namely pph 22 and VAT, if pph 23 and pph article 4 paragraph (2) are still not deducted because the money runs out for other funding and during the pandemic, the village does not carry out large projects (HDD Village Treasurer).

The narrative conveyed by the HDD village treasurer is that only tax withholding for the past two years from 2020 to 2021 was not implemented optimally, there are only several types of taxes that are withheld taxes, namely PPh 22 and VAT. The reason stated by the HDD Village Treasurer that the treasurer of PPh 23 and PPh article 4 paragraph 2 was final, was not implemented because the money was used up for other funding and since the pandemic, HDD village has not carried out large projects.

Based on the information of the Village Treasurer obtained by the researcher from the interview, the researcher concluded that the village treasurer did not carry out his tax obligations optimally, namely tax collection/opposition due to these problems. This is an evaluation material for the HDD village government because the HDD village treasurer has not been able to carry out his tax obligations, namely tax collection/withholding on the use of village funds.

After the researcher obtained data from the village treasurer, the researcher felt that the data obtained from the village treasurer was still lacking, to strengthen the data, the researcher also conducted interviews with other village officials, namely the village secretary. The interview was conducted to strengthen data on the tax compliance of HDD village governments. In this interview, the researcher wants to confirm the truth that has been obtained by the researcher from the HDD Village Treasurer.

It is true that the tax obligations of the village government for 2020-2021 have not been implemented optimally due to the problem of the COVID-19 pandemic (HDD Village Secretary).

The village secretary also confirmed that the 2020-2021 tax has not been implemented optimally, according to him, the COVID-19 pandemic has an impact on the implementation of HDD village government tax obligations. However, despite this pandemic, the HDD village government continues to carry out its tax obligations, namely tax collection/withholding, but the implementation does not run optimally because there are only two types of taxes collected, namely the type of PPh 22 and VAT.

The village withholds tax this year if the village makes purchases above two million (HDD Village Secretary)

The HDD village secretary said that the HDD village government makes tax deductions if the village purchases goods above two million rupiah. Thus, the HDD village government did not carry out its tax obligations optimally. The village secretary also said that before the COVID-19 pandemic, the HDD village government had carried out its work obligations. This is evidenced by the existence of a letter / document proof of tax payment in 2019. So, it can be concluded that the HDD village government before the COVID-19 pandemic had carried out its tax obligations.

For project activities, the HDD Village Government does not carry out large projects so that the final income tax PPh 23 and PPh article 4 paragraph 2 do not exist during the pandemic (HDD Village secretary)

The results of the researcher's interview with the HDD village secretary found that the types of income tax article 23 and income tax article 4 paragraph 2 were not implemented for two years because the HDD village government did not carry out large projects during the pandemic. The conclusion that the researcher drew from an interview with the village secretary about tax collection/withholding is that there are only a few types of taxes that are withheld by the HDD village government. Tax withholding / collection activities do not run optimally because during the pandemic activities do not run optimally.

Furthermore, after the researcher conducted an interview with the HDD Village Treasurer and HDD Village Secretary, the researcher also conducted an interview with another device, namely with the Financial Operator with HDD. Interviews were conducted to corroborate the data obtained by researchers.

For tax withholding / collection for 2020 to 2021, it is not carried out optimally, there are only several types such as PPh 21, PPh 22 and VAT which are withheld / collected by the HDD Village government (HDD Village financial operator)

The HDD Village Finance Operator confirmed that the implementation of HDD village tax withholding / collection on the use of village funds did not run optimally, there were only several types of taxes carried out by withholding / collecting activities. The taxes carried out by withholding are the types of PPh 21 and PPh 22 taxes.

For the problem, I do not know that it is the business of the village head and the HDD Village Treasurer, why PPh 23 and PPh article 4 paragraph 2 are not implemented. But usually before the pandemic,

taxation activities were carried out well and smoothly (HDD village financial operator)

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The HDD village financial operator said that for problems that resulted in the implementation of the HDD Village Government's tax obligations not running optimally, the HDD village financial operator did not know for sure, the HDD Village Financial Operator said that for the exact problem, the HDD Village Treasurer knew more for sure. The implementation of the Village Government's tax obligations before the Covid-19 pandemic went smoothly, this was conveyed directly by the HDD Village Financial Operator.

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To corroborate the data obtained by the researcher, the researcher conducted an interview with taxpayers who were deducted by the HDD village treasurer in this case to Mr. DK as the owner of SJ Store.

...for purchases made by the HDD Village Office above the price of IDR 2 million, tax deductions must be made by the HDD village apparatus (Mr. DK, taxpayers who are deducted by the HDD Village Treasurer)

The results of an interview conducted by the researcher with Mr. DK as a taxpayer who was deducted by the HDD Village Treasurer when the HDD Village Government purchased goods at a price of Rp 2 million. Mr. DK emphasized that it is true that the HDD Village Bendhara has deducted / collected PPh 22 tax, which is when the HDD Village Government makes purchases above Rp 2 million, this is in accordance with what was conveyed by the HDD Village Treasurer that the Village Government has made a deduction for the purchase of goods above the price of Rp 2 million.

In the same context, the tax collection / withholding owed so far has not been charged to taxpayers who deliver goods / services to the HDD village government, but those who pay taxes are HDD villages. Here are the results of interviews related to this.

If we usually make tax cuts, we pay it, the money is also from us. It is not the shop that pays, including such services. ... I just found out that indeed, the one who must pay is the shop (HDD Village Secretary)

So far, HDD villages, even though they collect / withhold taxes, do not know that the obligation to pay taxes lies with taxpayers who deliver goods/ services to HDD villages. This ignorance makes HDD village bear the tax payments that should be paid by taxpayers who deliver goods/services to HDD village (Shops and Service Providers).

If I knew it should be like that, maybe we would have done the tax withholding obligation smoothly in the past. Well now I have understood.

The obligation to collect / withhold taxes that is a burden for HDD villages is to bear the tax burden. After knowing that the obligation to pay tax lies with the Store and the service provider, then with full confidence the tax obligation will be fulfilled properly.

Third, Doing tax reporting

The last tax obligation for the Village Treasurer is to report taxes. After the village treasurer has finished paying taxes, the next tax obligation is to report taxes or fill out tax returns (annual returns). The annual tax return is used to report the calculation and payment of taxes made annually for the previous tax

year and a maximum of the end of the fourth month, which is April after the tax year. Meanwhile, the period tax return is carried out in the following month in accordance with the tax that is withheld / collected. The following are the results of an interview with the HDD Village Treasurer.

For this year what we want to report, we still haven't paid taxes for two years (HDD Village Treasurer)

The Village Treasurer explained that for the last tax obligation, namely the tax reporting obligation for these two years, the Village Treasurer did not carry out its obligations. The Treasurer also said that to carry out his tax obligations was only constrained by two main problems, namely the Covid-19 pandemic and the village fund money running out for other needs. The Village Treasurer emphasized that the Village Treasurer did not experience any difficulties if these two problems did not occur. The treasurer also said that he has served as village treasurer for only two years, his tax obligations have not been implemented.

For sanctions, there should be for villages that are late to pay taxes, usually in the form of fines, but at this time we only receive warnings from the tax office (HDD Village Treasurer)

Sanctions for taxpayers who do not carry out their tax obligations are needed to improve tax compliance. The HDD village treasurer stated that sanctions for taxpayers who do not carry out their tax obligations do exist, namely in the form of fines and imposed when tax payments are made, this also applies to HDD village governments because HDD village governments do not carry out their tax obligations.

Tax reporting activities are usually carried out after paying taxes, but because HDD Village has not paid taxes, reporting has not been carried out (HDD Village Secretary)

The HDD Village Secretary said that for the HDD Village Government's tax obligations, namely tax reporting, tax reporting has not been carried out, according to the Village Secretary, the tax reporting implementation has been carried out after tax payments have been carried out, but because the HDD Village Government has not carried out its tax obligations, namely not making tax payments since 2020, tax reporting activities have not been carried out.

Tax reporting has not yet been done, but the Village will immediately carry out its tax obligations (HDD Village Financial Operator)

Based on what was conveyed by the HDD Village Financial Operator about its tax reporting. However, the HDD Village financial operator said that the HDD Village Government would immediately carry out its tax obligations. Based on the results of the researcher's interview with the HDD Village financial operator, the HDD Village Government did not carry out its tax obligations in 2021. However, the HDD Village Government said it would immediately carry out its tax obligations.

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Fourth, make tax payments

The next tax obligation for the Village Treasurer, namely paying taxes, paying taxes on collections made by the village treasurer is one of the obligations that

must be carried out by every village treasurer. Tax payment can be made by the village treasurer if the village treasurer has carried out tax collection/withholding, after the village treasurer has finished collecting / withholding taxes, the village treasurer must pay the tax that has been collected a maximum of the 15th of the following month. After completing tax collection/withholding, the village treasurer must fill out e-biling to make tax payments, filling in e-biling can be done in two ways, namely coming directly to the nearest tax office to fill out e-billing, the second way is that the village treasurer can fill out e-biling online, namely accessing www.djponline.pajak.go.id. After filing out the e-biling is complete, the village treasurer can carry out tax payments.

Usually, I come directly to the tax office to fill out the tax form after I pay the tax to the post office (HDD Village Treasurer)

The results of the researcher's interview with the village treasurer found that so far, the filling of e-biling and tax payments were still done manually by the village treasurer, with this information that the village treasurer had been using manual methods which according to researchers was rather complicated and the village treasurer had to travel a considerable distance to make tax payments. This is an input for the village treasurer to make digital/online tax payments to make it easier for the village treasurer to carry out tax payments.

The government has provided various ways to make it easier for taxpayers to carry out their tax obligations. With the rapid development of technology, it is expected to make it easier for taxpayers to carry out their tax obligations. This is also an input to the village treasurer to better equip digital facilities to facilitate the implementation of their tax obligations.

The payment has not been made for two years due to the Covid-19 outbreak and the money has not been able to pay taxes (HDD Village Treasurer)

Based on the results of interviews between researchers and village treasurers, it is known that village treasurers do not carry out their tax obligations, namely the village treasurer does not pay taxes, the reasons stated by the village treasurer according to researchers are still not strong because of the Covid-19 pandemic and the money does not exist cannot be used as the main reason. It is unfortunate that the village treasurer does not carry out its tax obligations, this becomes an evaluation and learning material for the village government about the importance of carrying out tax obligations. Since 2020, the village government has not carried out its tax obligations, this also needs strict sanctions from both the central and local governments to increase awareness about tax compliance, especially for village treasurers who do not carry out their tax obligations. With strict sanctions from the government, this can encourage the level of tax compliance in Indonesia.

The payment has not been made for all types of taxes in these two years, but we are trying as soon as possible to carry out our obligations (HDD Village Secretary)

The results of the researcher's interview with HDD's village secretary about tax payments on the use of village funds, HDD's village secretary said that HDD village has not paid taxes for all types of taxes from 2020 to 2021. However, the HDD village secretary said that the HDD village government would

immediately carry out its tax obligations which had not run optimally for the previous two years.

If the payment for two years has not been carried out by the HDD village government, but before this the HDD village government has carried out its tax obligations and I have the data (HDD Village Financial Operator)

The HDD Village Financial Operator said that for HDD Village's tax obligations, namely paying taxes on the use of village funds, the HDD Village Government has not carried out its obligations for two years ago or since 2020. The HDD village financial operator also said that for the HDD Village Government's tax obligations before the pandemic, it ran smoothly, but since this pandemic, tax activities have not run optimally.

CONCLUSION

Tax compliance carried out by HDD Village in the context of compliance in fulfilling the obligation to have an NPWP, tax collection/withholding, tax payment, and tax reporting has been carried out. However, specifically for the 2020 and 2021 tax years, it has not been optimal, due to the Covid-19 pandemic which focuses on using the budget for Covid-19 mitigation so that the village government has not collected / withheld taxes on taxes owed. On the other hand, is the process of collecting and withholding taxes that have been carried out by HDD Village, the tax burden deducted by HDD Village and should be paid by the provider of goods / services (Shops or Service Providers) is fully borne by HDD Village. This condition also results in a large tax burden borne by HDD Village and has the potential to not meet its tax obligations. The fact is that the tax obligation of HDD Village is to collect / withhold not bear the tax burden. This happened because of the ignorance of the HDD Village device in terms of fulfilling its tax obligations.

The implication of this research is that the ignorance of village officials on tax obligations is one indication of fulfilling tax compliance. Therefore, it is important for the directorate general of taxes intensely to socialize and assist village officials in fulfilling tax obligations and will automatically improve tax compliance.

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