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## Awareness and Compliance Analysis Taxpayer Identification Number (Study at High School Logistics Management Indonesia)

Jajang Suherman  
jajang321@yahoo.com

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### ABSTRACT

This article aims to determine the awareness and compliance of the taxpayer identification number (NPWP). This article also discusses obstacles in obtaining NPWP ownership. The research was conducted using qualitative descriptive research methods. To obtain the data, researchers observe document studies and interviews with the informant, the officers, and staff of STIMLOG. Based on the results of the research, NPWP ownership has not been done effectively. Some obstacles encountered, that is for the employees do not remain to think that not always work in STIMLOG, so that ownership of NPWP is less concerned. The recommendations given to solve such problems need to involve the Tax Office, Foundation, STIMLOG and need to be socialized both to the permanent officer and the permanent employees to have an NPWP.

Keywords: Awareness, Compliance, ownership, taxpayer-identification number.

### INTRODUCTION

Indonesia's high School of Management and Logistics (STIMLOG) is a college founded by Yayasan Pendidikan Bhakti Pos Indonesia. SIM LOG has the role of designing, developing, implementing and simultaneously evaluating the activities of Tri Dharma colleges, namely education and teaching, research, and community service. In the implementation, these three important tasks are fully responsible lecturers and students (Civitas Akademika), together with administrative officers.

The management of academic and educational personnel in STIMLOG still needs improvement to follow the principles of human resources management conducted by best practices. The current rules of the foundation are largely said to be complete, but in its implementation, it is necessary to set the mechanisms in the STIMLOG. Some of the foundation's rules provide opportunities to STIMLOG institutions to determine their details, making it a good opportunity for development.

The officer at STIMLOG is entirely stipulated by the Foundation based on the decree, consisting of academic personnel (lecturers) and education personnel. For academic personnel consisting of permanent academic personnel, namely academic who has been appointed and entitled to a salary, other allowances, and teaching honor, which is paid monthly, while the academic force is not fixed that is Tenga academic In charge of teaching only, so that the salary gained only from the teaching results, without any other perks. However, for the educational workforce, the employees are still.

Payroll systems are conducted in STIMLOG, calculated based on each group, principal salary and other allowances by the provisions. Every month tax payments for employees are fully

accounted for, which are subsequently deposited to the post office and Bank, then reported to the Tax Office Online.

The withholding tax in STIMLOG refers to the self-assessment system, which is a tax-withholding system that authorizes, trusts, responsibilities to taxpayers (WP) to calculate, account, pay for, and report on its tax amounts Be paid. With the self-assessment system is expected to implement taxation administration will be more effective and efficient.

In support of the self assessment system, tax service is expected to make it easier for WP to get the information needed. Good service will increase the trust of the community itself. According to Ningsih and Rahayu (2016:1) in the Self Assessment system, it is hoped that there is a taxpayer at the level of understanding the taxpayer in the tax regulation. One of the taxpayer's obligations is to register to obtain an NPWP (taxpayer identification number), the NPWP is the number given to the taxpayer as a means in the tax administration which is useful as a self-identification or The tax payer's identity to exercise the rights and obligations of taxation. The scope of the Directorate

Taxpayer compliance in STIMLOG there are several employees, both academic and educational personnel in carrying out their tax obligations, there are some employees who do not have an NPWP, which is permanent academic personnel and academic personnel not, while the education personnel in large part does not have a NPWP.

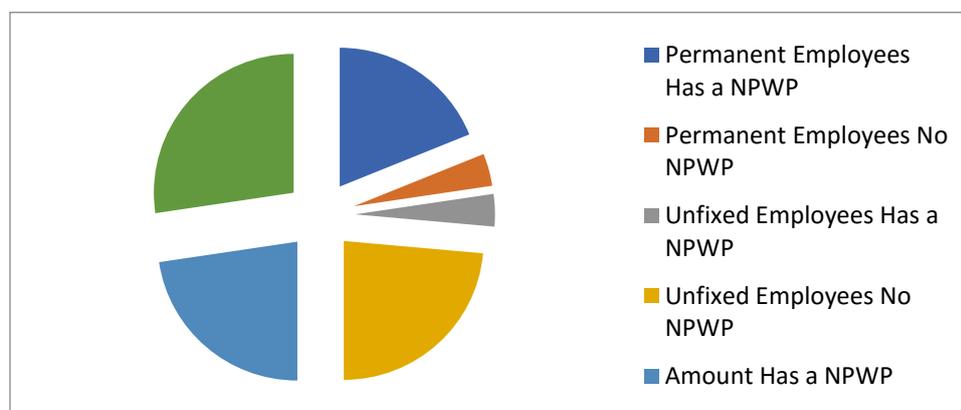
A permanent and impermanent employee of education and educational personnel who have had a NPWP and who do not have a TAXPAYER year 2017 up to the year 2019, as follows:

Table 1 Permanent officer and Inpermanent officer who owns and does not have an NPWP

Number	Years	Permanent Employees		Unfixed Employees		Amount	
		Has a NPWP	No NPWP	Has a NPWP	No NPWP	Has a NPWP	No NPWP
1	2016	20	4	4	25	24	29
2	2017	22	5	7	26	29	31
3	2018	24	5	14	25	38	30

Source: High School Logistics Management Indonesia

For more details are illustrated with the following diagram:



Source: High School Logistics Management Indonesia

Figure 1. Permanent officers and unfixed officers who have and do not have a NPWP Year 2016-2018

From the table above, it shows that from 2016 to 2018, which did not have the most NPMW, the employees were not fixed. This shows that in the taxpayer compliance STIMLOG, especially the employee is not still required to questionable reason does not have a NPWP, while its income every month there, although the magnitude is not necessarily.

Taxpayers are individuals or entities including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of taxation laws and regulations. Government regulation No. 46 Year 2013 explains the income tax on income from the accepted or acquired taxpayers that have a certain gross circulation.

One of the factors that affects taxpayer compliance in fulfilling its taxation obligations is the NPWP's benefit. The benefit of NPWP is the purpose obtained by the taxpayer on the ownership of the NPWP. The benefits of NPWP include taxpayers can pay and report taxes in order. The more benefits that taxpayers receive for NPWP ownership, the taxpayer compliance will also increase.

Tax understanding is also one of the factors affecting taxpayer compliance. The lack of taxpayers' understanding of taxation regulations tends to be disobedient to its tax obligations, but if the taxpayer understands the taxation regulations it will encourage to comply with the obligations of Taxpayers who do not understand taxation regulations are obviously likely to become unobedient taxpayers (Windarti & Sofyan, 2018). It is clear that the understanding of taxpayers to taxation regulations, the more understanding of the taxpayer to the sanction that will be accepted when neglect of taxation obligations. Where taxpayers are fully aware, they will know the administrative sanctions and criminal sanctions in connection with the SPT and NPWP.

The factors influencing taxpayer compliance are awareness. Awareness to improve taxation compliance is necessary because it is a means to realize the sense of nationalism, love to the nation and the country where the result of the tax is used for the development and welfare of the whole community, Julianti (2014:24). The higher the level of taxpayer awareness, the understanding and implementation of taxation obligations is better so that it can improve compliance (Muliari and Ery, 2009 in Susilawati and Budiarta, 2013:5). According to Ritonga, 2011 in Tri Wahyuningsih 2013:51), consciousness is the behavior or attitude towards an object involving the assumption and feelings and the tendency to act according to the object.

Thus, the taxpayer's awareness of paying taxes is a taxpayer's behavior in the form of views or feelings involving knowledge, beliefs and reasoning accompanied by a tendency to act in accordance with the rules Provided by the system and the tax provisions.

Although the self assessment system is already running. But in practice it is difficult to walk as expected or even abused. This can be seen from the number of taxpayers who are deliberately disobedient, the taxpayer awareness is still low or the combination of the two, so as to make taxpayers are reluctant to implement the obligation to pay taxes. This lack of compliance and taxpayer awareness can be seen from the very small number of those who have a taxpayer identification number (NPWP) and those who report their annual notification letter (SPT), (Tarjo and Indra Kusumawati, 2005 in Hardiningsih and Yulianawati 2011:5).

The phenomenon of problems for employees who do not have a NPWP is as follows:

1. Less socialization of STIMLOG to permanent employees and not permanent employees who do not have a NPWP
2. Low Taxpayer compliance level

3. The assumption of the management and ownership of the NPWP is considered sufficient and incriminated for employees
4. No awareness as taxpayers
1. Tax definition

Tax is a familiar term for us, in the development of a country is also very large. Therefore in Indonesia many laws and regulations that explain the tax. From the period to the tax regulation period is always changed, likewise in Indonesia. So the new terms of taxation should be known by the crowd.

According to the law No. 16 of 2009, tax is the mandatory contribution to the state owed by a personal person or a forced body under the law, by not obtaining direct remuneration and use for the purposes of Country for the maximum prosperity of people.

According to Law No. 36 of 2008, Income Tax (PPH) as mentioned in article 2 shall be the tax imposed on the subject of tax on the income received or earned in the tax year with the subject of income tax are as follows:

- a. Personal tax subject that is a private person residing in Indonesia, a person who is in Indonesia more than 183 (one hundred eighty three) days within the period of 12 (twelve) months, or a private person who in a tax year is in Indonesia and has the intention to reside in Indonesia.
- b. The subject of the property's inheritance tax has not been divided, i.e. the inheritance of someone who has died and has not been divided but generate income, the income is taxed.
- c. The subject of tax body established or located in Indonesia, except for certain units of government agencies that meet the criteria: its establishment under the provisions of the legislation. The financing is sourced from the state budget of revenue and expenditure or regional budget (APBN). Its acceptance is included in the budget of the central government or local government, and its disposal is examined by the functional supervisory apparatus of the state.
- d. Permanent establishment that is a form of business used by a person who does not reside in Indonesia or is in Indonesia no more than 183 days in a period of twelve months, or a body that is not established and domiciled in Indonesia, Who do activities in Indonesia

## 2. Type of tax

According to Siti (2009:7), there are various types of taxes, grouped into three namely:

### 1) by group

Based on the tax group are grouped into two namely: direct tax and indirect tax. A direct tax is a tax that must be borne by the taxpayer and shall not be delegated or charged to any other person or party. Tax shall be the taxpayer's burden in question. While indirect taxes are taxes that may eventually be charged or delegated to any other person or third party. Indirect taxes may occur if there is an activity, event or deed that causes the tax recurrence, such as the submission of goods or services.

### 2) According to the nature

Based on the tax is grouped into two, namely: subjective tax and objective tax. A subjective tax is a tax that is concerned about the personal circumstances of taxpayers or the imposition of taxes observing the subject. While the objective tax is the tax on which the object will be paid in either objects, conditions, actions, or events resulting in the

obligation to pay taxes, regardless of the personal circumstances of the subject tax (taxpayer) or residence.

3) According to the winding board

Based on the collector institution, the tax is grouped into two, namely: State tax (central tax) and local tax. The state tax is a tax imposed by the central government and used to fund the country's households in general. While the local tax is a tax imposed by the local government of either the level I (provincial tax) and the level II area (district tax/city) and is used to finance the household area respectively.

3. Tax function

Tax is a source of acceptance of the state that has two functions (Mardiasmo 2011:1), namely:

- a. Budgetair function as a source of funds for the government, to finance its expenses
- b. Function regulierend as regulator or implement government in socio-economic field

4. Taxpayer Compliance

a. Definition of taxpayer compliance

Obedience is the motivation of a group or organization to do or not to do according to the established rules (Saraswati, 2012 in Wahyuningsih, 2016:42).

Obedience is a form of the will of individuals, groups, and organizations in a ward. Taxpayers are individuals or entities, including tax payments, withholding taxes, and tax levies, which have the right and obligations of taxation in accordance with the provisions of taxation legislation. Taxpayers of certain personal entrepreneurs are taxpayers who conduct business activities in the field of trade in wholesale or retail consumer goods through a place of business/outlets scattered in several locations, excluding the trading of motor vehicles and restaurant (Mardiasmo, 2011:135).

Simon & Clinton (2010:29) defines the following taxpayer compliance:

"The definition of Tax Compliance in its most simple form is usually cast in terms of The degree to which taxpayers comply with The Tax law".

This means that the definition of tax compliance in the simplest form usually refers to the level in which the taxpayer complies with its tax obligations in accordance with the applicable law.

According to article 1 of the LAW No. 28 of 2007 on the general provisions and procedures of taxation, taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have the tax rights and obligations in accordance with the provisions of the taxation laws and regulations.

As mentioned in this sense that WP consists of two types of personal taxpayers, taxpayer body (Rulandari & Sudrajat, 2017):

- 1) The taxpayer of the private person, is any individual person who has a income on a taxable income. In Indonesia, each person must register and have a Taxpayer identification number (NPWP), unless otherwise specified in the law.
- 2) Taxpayer agency, is any company established in Indonesia and already has a taxpayer identification number (NPWP) and has the rights and obligations stipulated in the provisions of the tax laws applicable in Indonesia. Understanding the body is a group of people and/or capital that is a good entity that does business and who do not do business that includes a limited liability company, a company, other company, state-

owned enterprises or regions with Name and in any form, firm, joint, cooperative, pension fund, Fellowship, Association, Foundation, mass organization, socio-political organization, or any other organization, institution and other body form including collective investment contracts and the form of A permanent establishment.

Taxpayer compliance is the fulfillment of taxation obligations that conduct tax payments in order to provide a contribution to the development of today that is important aspect considering the taxation system of Self Assessment system where In the process to provide an absolute trust to the taxpayer to calculate, pay and report its obligations, (Ningsih and Rahayu, 2016:3).

b. Taxpayer compliance criteria

The taxpayer criteria complies with financial regulations No. 74/PMK. 03/2012 are as follows:

- 1) Timely in delivering the letter of notification
- 2) has no tax arrears for all types of taxes, except for tax arrears that have been granted permission to nod or delay the tax payment
- 3) The financial statements are audited by a public accountant or a government financial supervisory agency with a reasonable opinion without exception for 3 (three) consecutive years.
- 4) has never been sentenced for criminal acts in taxation based on a court ruling that has had a fixed legal force within the last 5 (five) years.

c. Factors influencing taxpayers ' compliance

According to Dessy (2017:18-33) factors that affect the taxpayer compliance, namely:

1) Taxpayer understanding

The understanding of the meaning is to understand and understand the general provisions and procedures of taxation on how to pay taxes, report the SPT (notification letter), know where to pay taxes, know when the payment deadline Reporting and to find out what sanctions will be earned if they do not pay taxes.

2) Knowledge Base taxation

The knowledge of the taxation of communities through formal and non-formal education will positively impact the taxpayer awareness to pay taxes. Taxation knowledge in the new taxation system, taxpayers are entrusted to calculate, pay and report their own tax.

3) Taxpayer Awareness

Awareness is the state of knowing or understanding, while taxation is the subject of tax. So that taxation awareness is a condition of knowing or understanding tax matters. The Government's positive assessment of the taxpayer's implementation of the state's function will move the community to comply with its obligations to pay taxes.

4) Level of education

The higher level of education will cause the public to understand the provisions and regulations in the field of taxation prevailing. The low level of education will be a chance to take lazy taxes to carry out tax obligations because of their lack of understanding of the taxation system that has been implemented. The higher the level of education of a person will make the person easier to understand and understand all things, in terms of taxation one will be able to understand the ordinances of the

taxation and law provisions applicable. While the low level of education one will most likely complicate the person to understand something and allow the taxpayer not to carry out its obligations as taxpayers due to lack of understanding of the taxation system and lack of understanding how to pay taxes.

5) Service Quality

Quality service is a service that can provide satisfaction to the taxpayer and remain within the limit meet the standard of service that can be accountable and must be done continuously. If the service is done by the tax authorities both and give a good impression on taxpayers there is a possibility that taxpayers will be diligent in reporting the SPT and pay taxes, and vice versa, thus the quality of tax service is predicted to be One of the factors that affect taxpayer compliance.

6) Taxation Administration

Tax administration can be seen as a function, system, or institution. As a function, tax administration includes planning, organizing, mobilization, and supervision functions. Tax administration as a system is a set of interconnected elements that work together to accomplish a goal or complete a particular task. As a tax administration agency is one of the Directorate of the Treasury.

7) Reform, administration, taxation, modernization, system of taxation administration.

Taxation administration reform aims to achieve effective and efficient taxation administration. Renewal of taxation requires a thorough improvement of taxation administration, both concerning procedures and adequate work and equipment. The taxation administration should function efficiently and effectively, promptly responsiveness to developments in society. Government policy on taxation is often changed, but the change in taxation policy by the government will not run properly if the administrative administration system is also not good.

8) Modernization of taxation administration system

Taxation modernization is part of taxation reform. There is a distinctive nuance that makes it more technical, focused, and dynamic in line with the taxation reform itself.

9) Application of E-Filing

E-Filing is the delivery of annual SPT through the Internet, having previously taxpayers get an e-FIN number. The e-FIN number itself can be obtained by submitting an application to the nearest Tax Service office or directly through the website. The reason behind the holding of e-Filing is because there are still low levels of taxpayer compliance compared to the number of taxpayers registered

10) Supervising Account Representative (AR)

With the Account Representative (AR) carrying out supervision duties on the implementation of obligations by taxpayers and serving the completion of the taxpayer, also for consultation if taxpayer requires information or other related Implementation of the rights and obligations of its tax. So that Account Representative serves as a bridge or mediator between taxpayers and tax Services Office

11) Compliance Costs

Tax planning targets not only minimizing tax burden, but also suppressing taxation costs in general. Therefore, we need to understand the meaning of taxation costs. The

amount of costs to be incurred by the taxpayer in fulfilling the tax obligations in various literature is called the compliance cost.

#### 12) Socialization of taxes

Taxation socialization is an effort undertaken by the Directorate General of Taxation to provide information, understanding, and coaching to the community in particular taxpayers on taxation and taxation laws. Counseling is a form of socialization conducted through various media both electronic and print. Sometimes it is done directly to areas, areas that are of great tax potential and need a lot of information about taxation.

#### 13) Income Level

Poor people will find it difficult to pay taxes. Most of them will meet the needs of life first before paying taxes. Thus, the income level of a person can affect how the person has awareness and compliance with the legal and obligation provisions.

According to Ningsih and Rahayu (2016:3-4) factors that influence taxpayer compliance, among others:

##### a) The TAXPAYER's benefit

NPWP is the number given to the taxpayer as a means in the tax administration which is used as a personal identification or identity taxpayer in exercising the rights and obligations of taxation. Benefits of having a NPWP: ease of administration management, filing Bank credit, Bank account creation in banks, submission of SIUP/TDP, payment of Final tax (PPH Final, VAT and BPHTB, etc.), passport making, the auction in the Intansi government, BUMN and BUMD, ease of service tax, tax collection, tax payment deduction, deposit and tax reporting

##### b) Taxpayer understanding

In taxation understanding taxpayer is very important, every taxpayer should have an understanding of taxation in order to know how to calculate the tax that should be paid or tax owed, understand what is NPWP, how to report it, how to deposit it or pay tax that must be paid and replenishment of the notification letter. Because the tax system in Indonesia is a Self assessment system, taxpayers must have a good understanding of the prevailing taxation regulations in order to fulfill the tax obligations.

##### c) Quality of service

Quality of service is a form of judgment. Taxpayer satisfaction in the service field is an important and decisive element in the taxpayer compliance to pay the taxes that must be paid. One of the purposes of service is to increase the taxpayer compliance to perform its responsibilities in taxation, the tax authorities must always provide good and qualified service to the taxpayer in order to increase the satisfaction and compliance in conducting the tax obligations so that the quality of service can increase the taxpayer's compliance in fulfilling its obligations.

##### d) Taxation sanctions

Sanctions are a real guardrail for the implementation of a regulation that materts rights and obligations. Sanctions constitute a breach of the right of a party or unfulfilled obligations that have been made under the laws and regulations of the derivatives.

#### d. Taxpayer Compliance Indicator

The indicators used to measure compliance of taxpayers according to Chaizi Nasucha (2004:9) include:

- 1) Registration of Taxpayer Identification Number (NPWP) means that SMES are registered as taxpayers and have a taxpayer identification number (NPWP) so as to facilitate taxpayers in the taxation administration used as identification or identity Taxpayer in exercising the rights and obligations of the tax.
- 2) The calculation of the tax owed which includes the recording of turnover as the basis of tax imposition, the calculation of tax payable, as well as the calculation of less paying taxes.
- 3) Payment of tax that is the settlement of tax owed both period and yearly in accordance with the obligation.
- 4) Reporting of the SPT is a correct and timely submission of the notification letter in accordance with the provisions of the legislation.

## 5. Benefits of NPWP

### a. Understanding NPWP's Benefits

According to Law No. 28 of 2007 on the third amendment of Law No. 6 of 1983 concerning the general provisions and procedures of taxation in article 1 stated that:

"Taxpayer identification number is the number given to the taxpayer as a means in the taxation administration used as a personal identification or identity of taxpayer in carrying out the rights and obligations of the tax."

Article 2 states that:

"Any taxpayer who has fulfilled the subjective and objective requirements in accordance with the provisions of the taxation legislation shall enroll in the Office of the Directorate General of Taxation whose working area includes the residence or The taxpayer's position and to him is given a taxpayer identification number. "

The benefit of NPWP is as a self-identifying or taxpayers identity and to maintain order in tax payment and supervision of taxation administration (Mardiasmo, 2011:26). If the taxpayer has an NPWP, then all taxation activities conducted by the taxpayer will be recorded and monitored by the Directorate General of Taxation by NPWP as a means of taxation administration, (Ningsih and Rahayu, 2016:4).

Princess (2012) in the Masrurroh (2013:20) says that taxpayers will be obedient to enroll when benefiting the NPWP's ownership. The research conducted by Putri (2012) in Masrurroh (2013:39) shows that the perceived benefit of taxpayers affects the compliance of SMES owners in having NPWP. However, the ownership of the NPWP is not a guarantee that the taxpayer will carry out the obligation to pay and report the tax. Many taxpayers do not perform such obligations even if they have a NPWP. The taxpayer's ownership must be able to provide benefits in accordance with the taxpayer's interest so that taxpayers will be motivated to pay and report tax after having a NPWP. Various benefits that can be obtained over the NPWP ownership are expected to increase taxpayer compliance. Therefore, the benefit of NPWP is alleged to be one of the factors that may affect taxpayer compliance in paying and reporting taxes. The more benefits that taxpayers receive for NPWP ownership, the taxpayer compliance will also increase.

### b. NPWP Registration

According to Mardiasmo (2011:26), the obligation to register for a TAXPAYER is limited to the term, as it relates to when the tax is owed and the obligation to impose a tax owed. NPWP Registration period is:

- 1) For taxpayers who run a business or free worker and taxpayer body, must register at least 1 month after the start of the business.
- 2) Taxpayers of private persons who do not carry out an attempt or do not do any free work when the amount of income up to 1 month is annualized has exceeded the tax intaxable, the taxpayer registers the latest Later next month.
- 3) To the taxpayer who does not register for the NPWP will be penalized.

c. NPWP Benefit Indicator

According to Heny (2017:5) used to measure the benefits of NPWP, among others:

- 1) As a self-identification or a taxpayer identification, it means that the taxpayer already has a NPWP, it can be used as a taxpayer identification card.
- 2) Facilitate administrative management, it means that taxpayers who have a NPWP will get easy administrative management in the scope of taxation, and the tax authorities can supervise the fulfillment of taxation obligations of each taxpayer through NPWP As a means of taxation administration.
- 3) Facilitate the tax service, which means that the taxpayer making the deposit, tax reporting or other related tax will be recorded and monitored by the tax authorities in the presence of NPWP ownership then the taxpayer shall be in order.

6. Taxpayer understanding

a. Understanding taxpayers ' understanding

Knowledge and understanding of taxation regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes (official, 2013 in Nurhakim and Pratomo 2015:2).

Understanding is something we understand and we understand it correctly. Understanding is how one retains, distinguishes, suspects, explains, expands, concludes, generalizing, giving examples, rewriting, and warning (Arikunto, 2009:118). The taxpayer's understanding can also be interpreted as a taxpayer's view on the knowledge of taxation. While the taxpayer is a personal person or entity, includes tax payments, tax cutter, and tax collection, which has the rights and obligations of taxation in accordance with the provisions of taxation legislation. Taxpayers of certain personal entrepreneurs are taxpayers who conduct business activities in the field of trading wholesale or retail consumer goods through the business/outlets scattered in several locations, excluding the trading of motor vehicles and restaurant (Mardiasmo, 2011:135).

Benjamin S. Bloom in Heer (2007) describes the following understanding:

Comprehension is defined as the ability to grasp the meaning of material. This may be shown by translating material from one form to another (words or numbers), by interpreting material (explaining or summarizing), and by estimating future trends (predicting consequences or effects). These learning outcomes go one step beyond simple remembering of material, and represent the lowest level of understanding.

That is, understanding is defined as the ability to capture a sense of (understanding) a thing. It can be seen from the ability to interpret a thing from one form to another (word or number), by interpreting something (explaining or summarizing), and by estimating or

predicting the incident. The outcome of this sense refers to understanding one level above the lowest level of understanding.

Cook & Geuraud in Reed (2011:277) argues that understanding is the way an individual utilizes knowledge to understand a new idea. That is, understanding refers to how an individual understands a topic or how one examines an event.

According to Mardiasmo (2011:50) The understanding of taxpayer understanding is as follows: "The taxpayer's understanding is the taxpayer's understanding of the tax system in Indonesia and all applicable taxation regulations".

According to Carolina (2009:7) The taxpayer's understanding is as follows: "Taxpayer understanding is tax information that can be used taxpayers as a basis for acting, making decisions, and to pursue certain directions or strategies in relation to the implementation of its rights and obligations in the field of taxation".

According to Waluyo (2011:20) Taxpayer understanding is as follows: "Taxpayer understanding is the process by which taxpayers know and understand about taxation and apply it to pay taxes".

From this sense, it can be concluded that a taxpayer's understanding is a taxpayer knowledge of its tax obligations as in the case of acting, making decisions, and knowledge of taxation regulations.

Government regulation of the Republic of Indonesia No. 46 year 2013 on income tax on income from accepted or acquired taxes that have a certain gross circulation or commonly called PP No. 46 year 2013 is a policy of taxation that is relatively new. This Regulation shall be effective since published on 1 July 2013 and must be carried out maximum per 1 January 2014. The purpose of the issuance of this regulation is to provide convenience to the taxpayers of individuals and bodies that have a certain gross circulation in carrying out their tax obligations. Therefore, the Government has given a separate treatment regarding the provisions on counting, depositing, and reporting of income tax owed.

Article 2 PP 46 year 2013 mentions criteria that become the object of this tax regulation as follows:

- 1) For income from an accepted or acquired taxpayer who has a certain gross circulation, is subject to a final income tax.
- 2) The taxpayer having a certain gross circulation as intended in paragraph (1) is the taxpayer who meets the following criteria:
  - a) The taxpayer's personal or taxpayer body does not include a permanent establishment; Dan
  - b) Accepting income from the business, excluding income from the service in connection with the free work, with gross circulation not exceeding Rp 4.800.000.000, 00 (four billion eight hundred million rupiah) in 1 (one) tax year.
- 3) Excluding the individual taxpayers as intended in paragraph (2) is the taxpayer of the individual who conducts the business of trading and/or services in his business:
  - a) Use facilities or infrastructures that can be disassembled, whether settled or unsettled; Dan
  - b) Use part or all of the place for the public interest that is not intended for a place of business or selling.
- 4) Excluding the taxpayer as intended in paragraph (2) is:
  - a) The taxpayer body is not yet commercially operating; Or

- b) The taxpayer body within 1 (one) year after commercial operation obtained gross circulation exceeding Rp 4.800.000.000, 00 (four billion eight hundred million rupiah).

Taxpayer's understanding of PP No. 46 year 2013 is the level of knowledge and ability of taxpayer in the validity of PP No. 46 year 2013, both content and administration. Taxpayer knowledge related to PP No. 46 year 2013 will provide a rational picture for taxpayers in order to carry out its tax obligations. As for the compulsory ability to interpret the contents of PP No. 46 year 2013 tax is expected to encourage the taxpayer to technically fulfill its tax obligations in conducting its administration, calculation, payment, or reporting.

b. Taxpayer Understanding Indicator:

Based on the concept of knowledge and understanding of tax according to Rahayu (2010:141) Some taxpayer indicators know and understand taxation regulations, namely:

- 1) Knowledge related to the general provisions of PP No. 46 year 2013 which includes the enforcement of regulations and the content of regulations (objects and subjects that are subject to regulation).

- 2) Knowledge of taxation system in Indonesia

Taxation system applied in Indonesia is a self assessment system that is a tax-collection that gives the trust, the responsibility to the taxpayer to calculate, take into account, deposit, and report the amount of the tax to be paid.

- 3) Knowledge of taxation function

There are two functions of taxation as follows:

- a) Budgetary function

Tax as a source of funds for the government to finance its expenditures, both routine expenditure and development.

- b) Function set

Tax as a tool to govern or enforce government policies in the social and economic sphere.

## 7. Taxpayer Awareness

- a. Definition of taxpayer awareness

Taxpayer awareness is a taxpayer's conduct in the form of a view or perception involving confidence, knowledge and reasoning as well as a tendency to act in accordance with the stimulus given by the system and the provisions of the taxation Applicable, Ritonga (2011:15).

It can therefore be concluded that the taxpayer awareness is a condition where the taxpayer knows and understands the tax matters. The taxpayer awareness is necessary, if the taxpayer has been aware to pay the tax, the tax compliance will be fulfilled, so that the tax payment will continue to increase and no more taxpayers who refuse to pay taxes.

According to the English Great Dictionary (2011) The definition of taxpayer awareness is as follows: "Taxpayer awareness in paying taxes is a taxpayer's behavior in the form of views or feelings involving knowledge, beliefs and Reasoning is accompanied by a tendency to act according to the stimulus given by the system and the tax provisions".

According to Mardiasmo (2013:50) The definition of taxpayer awareness is as follows: "Taxpayer awareness is a condition where one knows, understands and understands how to calculate, pay and report taxes and adhere to the rights and obligations As taxpayers".

Meanwhile, according to Waluyo (2011:12) The definition of taxpayer awareness is as follows: "Taxpayer awareness is to know, acknowledge, respect, and adhere to the prevailing taxation provisions and to have the seriousness and desire to Fulfilling its tax obligations. "

Out of these three understandings, it can be said that a taxpayer's awareness is the willingness and view of the taxpayer to perform its tax obligations in accordance with the prevailing taxation regulations.

According to Muliari and Setiawan (2011:9-10) in Anggraeni (2017:7) Taxpayers are said to have awareness in accordance with the following things:

- 1) Aware of the laws and regulations of taxation.
- 2) Know the tax function for state financing.
- 3) Understand the tax function for state financing.
- 4) Counting, paying, reporting taxes willingly.
- 5) Calculating, paying, reporting taxes correctly.

b. Taxpayer Awareness Indicator

The indicators used to measure taxpayer awareness according to (Suandy, 2002:95) in Agustiningsih (2016:61) are:

1) Taxpayer discipline (tax Dicipline)

Taxpayer discipline means taxpayer in carrying out its exposure obligations on time in accordance with the prevailing provisions and regulations.

2) The willingness to pay taxes from taxpayers (Tax Mindedness) tax Mindedness means taxpayer in him has a high desire and desire to pay his taxes to perform the obligations of taxation

The tax legislation governing the general provisions and procedures of taxation is LAW No. 6 of 1983, as amended by law No. 9 of 1994, by law No. 16 of year 2000, last with Law-Undanmg number 28 year 2007. The Law on general provisions and taxation procedures is based on the philosophy of Pancasila and the CONSTITUTION 1945. The Law No. 28 of 2007 essentially regulates the rights and obligations of taxpayers, authorities and obligations of tax collector officers, and taxation sanctions.

The tax system adopted in Indonesia is self assesment, i.e. taxpayers are given the confidence to register, calculate the taxes owed, rectify them, and report the calculations and deposits of the taxes, while the function The Directorate General of Taxation is to supervise the self assesment system so that the taxpayer in accordance with the provisions of the taxation law. The calculation of tax payable is governed by the Taxation act as such in the PPh Act and the VAT Act. Meanwhile, the registration, deposit, and tax reporting, and the authority of the Directorate General of Taxation are governed by the formal tax law

## METHOD

The research methods used in this study are qualitative descriptive methods. The type of approach used is a case study research approach with the hope that the case study was implemented to understand the implementation of NPWP in Indonesia Logistics Management

High School in Bandung. Data acquisition is done by choosing the informant that is directly involved in taxation activities, which is derived from two sides.

1. Internal aspects

The organization consists of working on its own taxation from the head of general and financial administration, financial staff. The reason is that concerned are considered the most knowing and directly involved in the implementation of taxation

The information that will be obtained from the concerned is to determine the implementation and barriers of withholding tax carried out at the Indonesian Logistics Management High School

2. External aspect

Tax Office is a tax office and lecturer. The reason is that concerned as people directly involved in the implementation of the teaching. So concerned is considered the most knowing and directly involved and feel the benefit of the officers given by the Indonesian Logistics Management school.

3. The data collection techniques conducted by researchers are observations, interviews, and document studies. The data processing techniques carried out are models developed by Miles and Huberman (Sugiyono 2012:247) consisting of data collection stages or data collection, reduction of data or data reduction, presentation data or display data, and final withdrawal of conclusions or conclusion drawing/verifying.

## RESULT AND DISCUSSION

1. Conducting socialization

Tax socialization in STIMLOG should be done regularly because the regulation and socialization of taxation held must be able to convey all information into the taxpayer. Tax socialization should be clearly communicated so that taxpayers can understand the information provided. Clarity in providing socialization can be influenced by the way or socialization media that may be easy to understand by taxpayers.

Through intensive tax socialization can increase the knowledge and understanding of prospective taxpayers regarding all matters relating to taxation. Without effective socialization to the taxpayer, especially to the employees are not fixed. Convey information that the better to give the extension of taxation regulations that apply will increase compliance to have a NPWP.

2. Low Taxpayer compliance level

Awareness of paying taxes comes from oneself, then instilling understanding and understanding of taxes can be initiated from the nearest family environment, widened to neighbors, then in certain forums and certain ormas through socialization. With the high intensity of information received by the community, it can gradually change the community's mindset on taxation in a positive direction. Various forms of socialization can be grouped based on: Methods of delivery, segmentation or media.

The delivery can be through formal or informal events. Formal events usually use the format of events that are arranged in a formal manner. For example: Socialization is done by STIMLOG Finance Section, seminars and so on. Informal events usually use more casual and unofficial event formats. For example: Casual chatting with journalists, with employees and so on.

Socialization can be done through electronic media and printed media. For example: Done with a talk show on campus, creating opinions, reviews and questions and answers rubric. Other forms of propaganda include: Banners, Banners, billboard/billboards, etc.

Taxpayer understanding of government regulation No. 46 year 2013 is the level of knowledge and ability of taxpayers on the effect of government regulation No. 46 year 2013 both on content and administration. Taxpayer knowledge related to PP No. 46 year 2013 will provide a rational picture for taxpayers in order to carry out its tax obligations. As for the compulsory ability to interpret the contents of government regulation No. 46 year 2013 tax is expected to encourage the taxpayer to technically fulfill its tax obligations in conducting its administration, calculation, payment, or reporting.

Taxpayer awareness is a taxpayer's conduct of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act in accordance with the rules provided by the system and the tax provisions. The higher the taxpayer's awareness gained, the higher the level of compliance.

This is because they have a positive thought that the taxpayer awareness is the taxpayer's behavior in the form of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act in accordance with the rules provided by the system and the tax provisions

3. The assumption of the management and ownership of the NPWP is considered sufficient and incriminated for employees

Provide convenience in all matters fulfillment of tax obligations and improve the quality of service to taxpayers. If the service is incorrect or less satisfactory then it will cause a taxpayer reluctance to step into the Tax Service office. The service must be a friend of hospitality, elegance and comfort.

Quality service is a service that can create a dynamic condition that relates to products, human services, processes, and environments that meet or exceed taxpayer expectations. Quality service is a service that can provide satisfaction to the taxpayer and remain within the limit meet the standard of accountable services and must be done consistently and continuously. Improve administration efficiency by implementing reliable system and administration and utilization of appropriate technology. The computerized-based service is one of the efforts to use the right information technology to facilitate the service of taxpayers.

Improve the image of Good Governance that can cause mutual trust between the Tax Office, officers and taxpayer institutions, so that the tax payment activity will be a necessity and a willingness, not an obligation. Thus the pattern of relationship between state and employee STIMLOG in fulfilling the rights and obligations based on mutual trust.

Through education is expected to encourage the individual toward the positive and able to produce a positive mindset that will then be able to give positive influence as a driver to carry out the obligation to pay taxes. Perhaps an idea to establish a special school in the field of taxation can be realized to print experts and skilled in the field of taxation.

4. No awareness as taxpayers

Taxpayer awareness is very difficult to realize if in tax definition there is no phrase that can be enforced and that is pushy. The starting point of this phrase suggests paying taxes is not merely voluntary deeds or because of an awareness. This phrase gives understanding and understanding that the community is required to carry out a state obligation by paying

voluntary and conscious tax as an actualization of the spirit of and team or national solidarity to build National economy.

Until now the awareness of employees did not remain in STIMLOG in paying taxes still did not reach the level as expected. Generally still cynical and lack of confidence in the tax existence because it still feels equal to the tribute, incriminating, the payout often has difficulty, what is the inconsistency and how tax and ribet count and report it. But there are still efforts that can be done so be fully aware to pay taxes and this is not something that is impossible to happen. When having awareness then paying taxes will be made voluntarily instead of compulsion.

Awareness of paying this tax not only brings up a obedient, obedient and disciplined attitude but is followed by a critical stance as well. The more advanced the community and its government, the higher the awareness of paying tax but not only to stop there, they are increasingly critical in addressing taxation problems, especially against the policy material in the field of Taxation, such as the implementation of the rate, the mechanism of taxation, its regulation, the impact of practice in the field and the expansion of subjects and objects. According to Rochmat Soemitro (Oyok Abuyamin, 2014:14) tax is the contribution of the people to the State Treasury by law (which can be imposed) with no reciprocal services (counter accomplishment), which can directly be demonstrated and that used To pay for general expenditure. This means that taxes are only available in the community, if there is no tax. The income of the country is derived from the public through a tax collection, or from the natural wealth that exists within the country. So the income is to finance the public interest which eventually also includes the personal interests of individuals such as people's health, education, welfare, and so on. So where there is public interest, there is a tax collection arise, so that the tax is a compound with the public interest.

Negative factors that impede the level of tax awareness and concern include:

- a. Negative prejudice to the taxation apparatus should be replaced with positive prejudice. This negative prejudice will cause taxpayers to be defensive and closed. They will tend to hold information and not co-operative. They will try to minimize the value of the taxes imposed on them by providing as little information as possible. It needs to be hard work from tax agencies and mass media to help eliminate these negative prejudice.
- b. Barriers or lack of intensity of cooperation with other agencies (third parties) to obtain data on the potential of new taxpayers, especially with local agencies or non-vertical agencies.
- c. For prospective taxpayers, the Self Assessment system is considered profitable, so that most of them are reluctant to register themselves even avoiding the obligation of NPWP. The data about him is always sought to be covered so that it is not touched by DGT.
- d. Still at least information that should be disseminated and acceptable to the public regarding the role of tax as a source of acceptance of the country and other positive terms.
- e. There is a presumption that the reciprocal (counter accomplishment) tax can not be enjoyed directly, even the form of infrastructure development is not yet evenly, widespread, let alone touch the corners of the homeland.

Specifically, the factors that influence it is awareness of paying taxes, knowledge and understanding of taxation regulations, and good perception of the effectiveness of the taxation

system. If the taxpayer has an awareness of paying taxes, the obligation to pay the tax will not be further strengthened and voluntarily shall pay the tax.

Alternative measures build awareness and taxpayer care. There needs to be support from all stakeholders. Raising taxpayers is a major challenge. Before determining the alternative steps to build a taxpayer's awareness and concern, the need to rationate our thinking that the awareness of paying taxes must come from themselves.

## CONCLUSION

Taxpayer identification Number (NPWP) must be essentially owned by any individual person or entity that belongs to the taxpayer. This obligation is emphasized in line with tax socialization through various media. Not only that, the Government through the Directorate General of Taxation also increasingly demonstrates its seriousness about taxation. This is evident by the improvements in the tax system several years.

One such improvement was the amendment of the amended Income Tax law for the fourth time and in the year 2008. This change is a major change because there is perbedaan tarif tax between the taxpayer/person who does not have a taxpayer registration with the tax ID.

Based on income tax Law No. 36 year 2008, which entered into force in 2009 adheres to tariff discrimination, where a mandatory personal or agency that does not have a NPWP will be charged higher tax when compared with the taxpayer who has NPWP. Such discrimination, for example, the rate of tax tariff of PPh 20% higher, compared with the taxpayer who has the NPWP.

Some of the recommendations that can be given from the study results, among other things is to raise the taxpayer awareness as a tax authority that has the duty of tax collector agencies from taxpayers should continue to raise taxpayer awareness through socialization and counseling to employees in STIMLOG, so that they know and understand the importance of paying taxes. This will greatly help increase taxpayer awareness, because if taxpayers have been aware to pay taxes the taxpayer will continue to improve.

Taxpayers should be able to further increase their compliance in fulfilling their tax obligations by increasing the taxpayer awareness to their tax obligations through socialization and counseling conducted by STIMLOG, so that the taxpayer is willingly without compulsion to fulfill the tax obligations.

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