

Communication of Tax Counseling to New Taxpayers Categorized as Entrepreneurs at Tapaktuan Tax Office

Nurgraha Martuah Purba¹, Humaizi², Nurbani³

^{1,2,3}Universitas of Sumatera, Indonesia

nurgrahamartuahpurba@gmail.com

Abstract

The objective of the research was to analyze the communication process of tax counseling, analyze the perception of New Taxpayers Categorized as Entrepreneurs about tax counseling communication, and analyze the obstacles in the communication process of tax counseling to New Taxpayers Categorized as Entrepreneurs in Tapaktuan Tax Office. Constructivism and qualitative method were use for the paradigm. The data were gathered by conducting observation and in-depth interviews. Informants were determined using purposivetechnique so that there were 12 informants consisting of 9 main informants and 3 triangulation informants. The results of the research showed that the counseling communication process begins when the New Taxpayer Categorized as Entrepreneurs registers NPWP. Eight key informants in this study said they were quite familiar with the tax counseling materials provided by tax officials and 1 main informant admitted that he did not understand the tax counseling he received. The barriers to counseling communication that the main informants experience are physical barriers, technical barriers and human barriers. Physical obstacles were experienced by informants because the condition of the Tapaktuan Tax Office which was very crowded during the counseling slightly disturbed their concentration in receiving counseling materials. One informant experienced technical and human barriers. The physical condition of the informant did not allow him to be able to understand the tax counseling material. The Informant also ignored the tax counseling materials given to him because he reasoned that registering a NPWP was only to make a loan at the bank.

Keywords

counseling communication; tax; new tax payers categorized as entrepreneur; tapaktuan tax office



I. Introduction

The state has responsibilities in various sectors of life. One of them is to provide general welfare to every community and taxes are one of the ways used by the state to achieve these goals, while for the community tax is a form of service to contribute to the state. People who have paid taxes are an example of their realization in contributing to and jointly carrying out state financing that is used for national development. The public can see the use of taxes in government spending to financing various development activities that are being carried out by the government.

The factor causing the non-achievement of tax targets in Indonesia is the low level of taxpayer compliance. Tax compliance is a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights (Rahayu, 2013: 138). Taxpayers are considered non-compliant, for example, when a taxpayer who should have met the requirements to have a NPWP but is not registered, a taxpayer who does not pay taxes

correctly, such as paying taxes in a smaller amount than he should, or taxpayers who report their taxes do not. according to the specified time period.

One of the causes of the low tax compliance in Indonesia, among others, is the lack of public literacy about taxation which has an impact on the low awareness of the public to pay taxes. Not a few people who do not understand the benefits of taxes, do not understand how to pay taxes, and the perception of ordinary people who say that taxes are something negative and only a burden on their lives. The public's negative perception of taxes like this can cause people to be apathetic about taxes. This negative perception also causes people to think that taxes should be avoided as much as possible. The public should understand that the taxes they have paid will go directly to the state treasury and be used by the state for the public interest, development, and to finance state administration.

One of the sectors that is the focus of the government in exploring tax potential at this time is the entrepreneurs of the Micro, Small and Medium Enterprises (MSME) sector. The government, in this case the Directorate General of Taxes, has a serious concern for the development of MSMEs in Indonesia. MSMEs are currently one of the most important sectors in the people's economy in Indonesia. MSMEs are considered capable of being a trigger in alleviating poverty and as a way to reduce unemployment in Indonesia.

The large number of MSME actors with a significant contribution to Gross Domestic Product (GDP) as well as a large employment absorption shows that MSMEs have a vital role in advancing the level of the Indonesian economy. Entrepreneurs in the MSME sector on the other hand are a tax subject for the state, but the reality is that tax revenue from this sector is still very small. The data obtained regarding the tax obligations of business actors in the MSME sector actually show a contradiction. The number of business taxpayers who have been registered in the administrative system owned by the Directorate General of Taxes as well as tax revenues originating from MSMEs is still far from what it should be

Tax counseling communication is one of the important aspects in raising taxpayers' awareness to want to pay taxes, especially if the tax counseling communication can be received by taxpayers effectively. The resulting impact will also not be half-hearted, namely the greater the amount of tax that can be received by the state if the taxpayer is aware of what his obligations are.

Tapaktuan is the capital of South Aceh Regency and is one of the working areas of the Directorate General of Taxes. Economic growth in South Aceh District has shown positive results in recent years. Data from the Aceh Central Statistics Agency (BPS) shows that economic growth in South Aceh Regency in 2018 was 4.7%, surpassing the economic growth of Aceh Province which was only 4.6%. This economic growth rate continued in 2019 where the South Aceh Regency's economic growth of 4.1% was balanced with economic growth for Aceh Province (<https://aceh.bps.go.id/>).

Economic growth in South Aceh Regency which always shows a positive trend is a challenge for tax officials at the Pratama Tapaktuan Tax Office to be able to explore the existing tax potential, especially for potential taxes originating from entrepreneurs in the MSME sector. Counseling communication has been given to entrepreneurs when applying for NPWP registration, but it cannot be denied that the compliance of New Entrepreneurs Taxpayers in South Aceh Regency is still relatively low. Based on the background of the problem and the facts described above, the researcher is interested in conducting research on the communication of tax counseling for new taxpayers at the Tax Office of Pratama Tapaktuan. Economic actors, basically have very important functions. Because it has two functions at once, namely as a supplier of all the needs of the community, both primary, secondary and tertiary. At the same time, they also function as absorbers of community labor, which can economically increase purchasing power. (Ansari, T. 2019)

II. Review of Literature

2.1 Extension Communication

Extension in a general sense is a social science that studies systems and processes of change in individuals and society so that better changes can be realized as expected. Samsuddin (Mulyana, 2010:11) mentions extension as a non-formal education effort that invites people to want to implement new ideas. Sary (2015:25) states that counseling is an effort to disseminate new things so that people are interested and interested in implementing them in their daily lives. Counseling is also an activity to educate people about something, giving them new knowledge, information and abilities so that they can form attitudes and behave in life according to what they should. Counselor or extension worker according to Everet M. Rogers is a person who on behalf of the government or extension agency is obliged to influence the decision-making process carried out by the extension target to adopt innovation (Nurudin, 2014: 131)

2.2 Communication of Tax Counseling

Communication of extension for New Taxpayers is tax counseling for Individual and/or Entity Taxpayers who have been registered but have not submitted their Tax Return (SPT) and have not paid or deposited Income Tax (PPH) or Value Added Tax (PPN) the first time with a Tax Payment Letter (SSP) since the person concerned is registered as a Taxpayer, while Tax Counseling for registered Taxpayers is tax counseling communication conducted to registered Taxpayers in addition to Tax Counseling for Prospective Taxpayers and Tax Counseling for New Taxpayers .

2.3 Perception

Rakhmat (2013: 51) explains that perception is an observation about objects, events, or relationships obtained by inferring information and interpreting messages. Perception is an activity to give meaning to sensory stimuli (sensory stimuli). Rakhmat (2013: 80-82) suggests two terms of perception based on the object. The term interpersonal perception is used to underline people and not objects as objects of perception. Object perception is used for perception of objects other than humans. Perception of objects is easier to do than perception of humans or known as interpersonal perception.

2.4 Cognitive Dissonance

The theory of cognitive dissonance (cognitive dissonance) was first put forward by Leon Festinger in the 1950s. This theory discusses how perception and cognition affect motivation and emotions. Festinger theorized that when individuals embrace two or more elements of knowledge that are relevant to each other but inconsistent with each other, a state of dissonance arises.

2.5 Social Exchange Theory

Ritzer and Goodman (2011, 450) explain Homans' idea of social exchange theory, namely that this theory seeks to explain social behavior based on rewards and costs. This means that exchange relationships with others will result in a reward for us. West and Turner (2013: 216) explain that social exchange theory is based on the idea that people view their relationships in an economic context and they calculate the sacrifices and compare them with the rewards they get by continuing the relationship.

2.6 General Provisions and Tax Procedures

Regulations on taxation in Indonesia are compiled in a single text from the Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, the latest amendment being the Law of the Republic of Indonesia Number 16 of 2009 The

III. Result and Discussion

The selection of constructivism paradigm that the researcher chose led to conducting research with qualitative methods. Qualitative research according to Bungin (2015: 6) is research by thinking inductively, namely capturing various facts or social phenomena, through field observations, then analyzing them and attempting to theorize based on what is observed and researchers are directed to find logical answers to what is being said. be a problem in research.

IV. Results and Discussion

4.1. The communication process of tax counseling for New Taxpayers Entrepreneurs at the Tax Service Office Pratama Tapaktuan

Extension is essentially an activity to educate the public, giving them knowledge, information and also new abilities so that they can form attitudes and live life according to what they want. should. Meanwhile, tax counseling is an effort and process of providing tax information to the public, the business world, and government and non-government institutions. The purpose of holding tax counseling in accordance with the Regulation of the Director General of Taxes Number PER-03/PJ/2013 Article 2 is to increase tax knowledge and skills, as well as change the behavior of the taxpayer community so that they are more aware, aware, and care about exercising their rights and fulfilling their tax obligations.

a. Counseling Method

Methods Extension methods based on the target approach to be achieved according to Pakpahan (2017:33) are divided into two, namely the individual approach method (personal approach) and the group approach (group approach). The counseling method provided by the tax officer to the new entrepreneur taxpayers is to use the personal approach method. The individual approach method is usually carried out by means of direct dialogue, correspondence, or by telephone. Tax officers provide direct counseling to Entrepreneurs New Taxpayers when registering NPWP. The goal is for the new entrepreneur taxpayers to understand what obligations they must fulfill when they already have a TIN. The individual approach method is considered very effective because the extension worker can focus on the person being given the counseling and can provide solutions or problem solving directly to things that are not understood by the person being given the counseling.

b. Counseling Media

Media Extension media can basically be divided into two according to Kartasapoetra (in Manurung, 2018:30) namely live media and dead media. Living media are certain people who have applied extension materials so that they can help facilitate the relationship between communicators and communicants, while dead media are certain tools that are used as intermediaries for the relationship between communicators and

communicants. The extension media used by tax officers in conducting counseling to New Taxpayers for Entrepreneurs is to use dead media in the form of flyers containing tax obligations and the tax rates imposed. The goal is that the taxpayer does not forget his tax obligations after the counseling is completed.

c. Counseling Materials

Materials are everything that is conveyed in extension activities in the form of information or messages. The material in the extension must be in accordance with the needs of the target and can solve the problems that are being faced by the extension target (Pakpahan, 2017:33). Based on the research findings, the nine main informants said that the tax counseling materials provided to them included methods of paying and reporting taxes, tax rates, and methods of calculating taxes according to the monthly turnover.

d. Time and Place for Counseling

Counseling to new entrepreneur taxpayers is carried out when the taxpayers register their NPWP at the Tapaktuan Pratama Tax Service Office. Eight of the nine informants said that the duration of the extension was approximately half an hour. Only the informant on behalf of Iqbal said that the counseling he received lasted about an hour because at the same time he was also taking care of the TIN on behalf of his mother who was involved in tax issues. The place for the counseling is based on the results of interviews with the eight informants, namely the counseling is carried out at the Integrated Service Place (TPT) which is on the 1st floor.

4.2. New Taxpayer Entrepreneur's Perception about tax counseling communication at the Tax Office Pratama Tapaktuan The communication

a. Perceptions of taxes

The research findings show that the nine main informants have the same perception about the importance of the existence of taxes for a country, especially in Indonesia. Heri and Mr. Jawahir said that apart from being important, taxes were also a mandatory contribution for the community. This is in line with the definition of tax as contained in the Law of the Republic of Indonesia Number 16 of 2009 which defines tax as a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Other key informants, namely Israk, Revi and Iqbal, also added that the importance of having taxes in Indonesia is based on the large number of state activities financed by taxes, such as infrastructure development and other public facilities.

Israk then said that his main income was also obtained from the procurement of goods with the Agriculture Service and the South Aceh General Election Commission (KPU) office where the procurement funds also came from tax money that had been allocated in the APBN, therefore he did not mind if he had to pay taxes. Every month. The same thing was also expressed by Revi who said that he did not mind paying taxes every month from his martabak business. Revi said that the taxes that have been paid by taxpayers are ultimately used for the benefit of the community. An example is the salary that Revi receives every month as a contract employee at the South Aceh Bawaslu Office which comes from tax money.

Israk and Revi's statement about taxes is in line with the social exchange theory proposed by Homans which states that social behavior is based on rewards and costs. Social exchange theory according to Homans (in West and Turner, 2013: 216) is based on the idea that people view their relationships in an economic context and they calculate the

sacrifices and compare them with the rewards they get by continuing the relationship. Israk and Revi said that taxes are important and do not mind paying taxes from their business every month because they are based on the fact that they also benefit from the tax itself. Israk admits that most of the procurement of goods he receives comes from tax money in the APBN, while Revi also realizes that as a contract employee at Bawaslu every month he is paid from tax proceeds.

The perception of Mrs. Lina and Mr. Jawahir who said that there is injustice in tax collection in Indonesia is an example of prejudice which is a form of error and failure of perception. Mulyana (2010:211) says that prejudice is a misperception of different people. Prejudice is an unfair attitude towards a person or group. Prejudice is generally negative and is an assessment of the previous experience of the perceiver.

The next informant who gave his opinion on taxes was Mr. Abidin who said that taxes are important but must still pay attention to the economic capacity factor of the taxpayer. Mr. Abidin admitted that he registered the TIN only because he wanted to borrow money at the bank. The Bank provides a condition that every customer who will make a loan must have a TIN. The loan itself was needed by Mr. Abidin because he lacked capital to continue his business selling basic necessities. Mr. Abidin said that paying taxes would be burdensome for him because apart from having to pay debt installments at the bank every month, his business turnover was also very mediocre in the midst of the current COVID-19 pandemic.

b. Perceptions about tax counseling communication

Perception in general is a response to an object that is seen. Walgito (2010:103) classifies perceptions into two forms, namely positive perceptions and negative perceptions. Positive perception is the perception or view of an object and leads to a situation where the perceiving subject tends to accept the object that is captured because it is in accordance with his personality. Negative perception is the perception or view of an object and indicates a situation where the perceiving subject tends to reject the object that is captured because it is not in accordance with his personality.

The cause of the emergence of a person's negative perception can be due to individual dissatisfaction with the object that is the source of his perception, individual ignorance and the absence of individual experience of the perceived object and vice versa. While the cause of the emergence of a person's positive perception is because of individual satisfaction with the object that is the source of his perception, the existence of individual knowledge, and the existence of individual experiences with the perceived object.

The findings of the study indicate that eight of the nine main informants gave a positive perception of the tax counseling communication they received. The eight main informants admitted that they quite understood the tax counseling materials given to them. The material presented to the key informants included the obligation to pay and report taxes, how to pay and report it, and what rates were imposed on the turnover of these entrepreneurs. The eight main informants also showed positive perceptions regarding the tax obligations they had to fulfill as new entrepreneur taxpayers, but the 5th and 6th informants, namely Israk and Revi, added that the tax officer should explain in more detail about the use of e-billing as a one way to pay taxes.

Israk and Revi in this study also agree that the existence of an online will make it easier for business actors such as those who are busy every day running a business. Israk and Revi added that it would be quite inconvenient if they had to go to the Pratama Tapaktuan Tax Service Office every month to ask for the billing and then make tax payments to the Post Office and Bank. Israk and Revi's perception that the use of internet

technology is felt to make it easier for them to pay taxes is an example that is in accordance with the theory of perceived ease of use proposed by Fred D. Davis.

Perception of ease of use according to Davis (in Widjana, 2010: 33) is an individual's belief that using an information technology system will not be troublesome or does not require great effort when used (free of effort). The indicators of ease of use are: (a) easy to learn and operate; (b) make it easier for users to do work; and (c) increase the skills of the users.

The only informant in this study who gave a negative perception about tax counseling communication at the Tax Office Pratama Tapaktuan was Mr. Abidin. The researcher received an acknowledgment from Mr. Abidin that he did not understand the counseling material provided by the tax officer when registering for a TIN. Mr. Abidin revealed to the researcher that it was difficult for him at the age of 65 to be able to understand the tax counseling material. Mr. Abidin also admitted that when the tax counseling took place he did not pay much attention to the counseling delivered by the tax officer. Mr. Abidin only has a goal so that he immediately gets a TIN so he can borrow money at the bank.

Rakhmat (2013: 52-58) states that one of the factors that influence perception is attention. Factor Attention itself is divided into two, namely (1) external factors which attract attention and (2) internal factors which are the influencers of attention. Based on the interview with Mr. Abidin, it was found that the research finding was that internal factors were the most prominent factors and influenced Mr. Abidin's perception of the tax counseling communication he received. Intentional internal factors describe the existence of a selective process. There is a tendency we see what we want to see, we hear what we want to hear.

Functional factors also influence Mr. Abidin's perception of the tax counseling he receives. Functional factors can come from needs, past experiences and other things which are also called personal factors. Perception is not determined by the type or form of stimuli, but the characteristics of the person who responds to these stimuli. Functional factors are often also called frames of reference. The frame of reference influences how people give meaning to the messages they receive.

Mr. Abidin feels that it is very difficult for him to pay taxes with his current business condition which has experienced a very significant decline in turnover since the COVID-19 pandemic hit the country. Mr. Abidin conveyed to researchers that precisely during a pandemic like this the government should provide assistance to MSME actors because MSMEs like him are very affected by the ongoing pandemic. Mr. Abidin said that the assistance provided by the government for MSMEs was uneven and not well-targeted because many entrepreneurs, including Mr. Abidin himself, were not registered as entrepreneurs who were given assistance by the government.

The researcher also received information from Mr. Nikman as a triangulation informant who said that the Pratama Tapaktuan Tax Service Office, especially the Extensification and Extension Section, had actually carried out several evaluations to improve the quality of extension, including training for extension officers carried out by the Regional Office (Kanwil) of the Aceh DJP. Mr. Nikman also believes that employees are needed who are able to master the local language to facilitate the tax counseling process.

Mr. Nikman said that the culture of the Tapaktuan community, which is still thick with the use of local languages as a daily language, has an influence on the ability of taxpayers to receive tax counseling provided. This condition is in accordance with the theory of cultural perception which says that perception cannot be separated from culture,

and the interpretation of messages cannot be separated from the environment and the values adopted (Mulyana, 2010:214). Samovar, et al. (Lubis, 2018:63) also states that the symbol system such as verbal in the form of language use has a strong and direct influence on each communicant as a participant in intercultural communication.

The findings of other research indicate that communication of tax counseling is carried out to new entrepreneur taxpayers only when the new entrepreneur taxpayer registers the TIN. The nine informants said that after they had their NPWP until the interview with the researcher took place, they were never given tax counseling again and were never contacted or visited by tax officials. This is of course not in accordance with the Tax Counseling Guidelines contained in the Director General of Taxes Regulation Number PER-03/PJ/2013 where in article 3 it is stated that tax counseling must be carried out based on Tax Extension Management which consists of: (a) planning; (b) organizing; (c) implementation; and (d) monitoring, evaluation and reporting. Tax counseling should also be carried out on an ongoing basis to encourage the creation of effective tax counseling.

4.2. Obstacles that occur in the communication process of tax counseling to New Taxpayers Entrepreneurs at the Tax Service Office Pratama Tapaktuan

Barriers in counseling communication are basically unavoidable because all communication contains obstacles. Cangara (2011:153) states that communication barriers can consist of technical barriers, psychological barriers and human barriers. The research findings show that eight of the nine informants admitted that communication of tax counseling to New Taxpayers for Entrepreneurs at the Tax Service Office of Pratama Tapaktuan in general did not experience significant obstacles. Israk and Revi only felt a slight obstacle, where when they registered their TIN and received counseling, the condition of the Pratama Tapaktuan Tax Service Office was very crowded by taxpayers who were registering their TIN or who were reporting Annual SPTs by e-filing.

This condition caused Israk and Revi a little difficult to focus and concentrate on the tax counseling that was given to them. This kind of communication barrier, according to Devito (2017:17) is an example of a physical barrier. Physical barriers are distractions that are beyond both the speaker and the listener. As a result of these physical barriers can make the message delivered is not fully accepted by the recipient of the message. One example is noise that interferes with speech and can be a physical barrier between the source and recipient of a message.

The most prominent tax counseling communication barrier in this study was experienced by Mr. Abidin. As the researcher explained earlier, Mr. Abidin did not understand the tax counseling given to him. Mr. Abidin reasoned that his very old age was an obstacle for him to understand matters related to taxation. Mr. Abidin also explained to the researcher that the purpose of registering a TIN is only as a condition proposed by the bank to make a loan, therefore Mr. Abidin did not pay much attention to the tax counseling material that was conveyed to him by the tax officer.

The communication barriers experienced by Mr. Abidin, if associated with the theory of communication barriers proposed by Cangara (2011:153) are included in the technical barriers and human barriers. Technical barriers are obstacles caused by several factors, including: (1) lack of facilities and infrastructure needed in the communication process; (2) mastery of inappropriate communication techniques and methods; (3) physical conditions that do not allow the communication process to occur; and (4) communicants who are not ready to receive messages from communicators. As for what happened to Mr. Abidin from the explanation above, Mr. Abidin's physical condition was old so that it did not allow the

communication process to occur, and Mr. Abidin as the communicant was not ready to receive messages from the tax officer as a communicator.

Mr. Abidin also experienced human obstacles when receiving tax counseling at the Tapaktuan Pratama Tax Service Office. Barriers of the human type are barriers that arise from personal problems faced by people involved in communication, both communicators and communicants. Factors that are included in the human barrier include the ability to hear and ignore information that contradicts what we know. Mr. Abidin in this case has poor listening skills due to his very old age, which is 65 years and coupled with the attitude of Mr. Abidin who ignores the tax counseling materials given to him because the reason he registered his TIN was only to borrow money at the bank.

V. Conclusion

Based on the research findings that have been described and explained, the researcher can draw several conclusions as follows:

1. The communication process of tax counseling begins when the New Taxpayer Entrepreneur has filled out the TIN registration form and has completed the requirements for the completeness of the registration file. The extension method used is the personal approach method and is carried out by tax officers from the Extension and Extension Section. The place for the counseling is at the Integrated Service Place (TPT) with the extension material delivered covering tax obligations, methods of paying and reporting taxes, tax rates, and how to calculate taxes according to the turnover earned each month.
2. Eight of the 9 main informants in this study claimed to be able to understand the tax counseling material presented and to know the tax obligations that must be fulfilled. The only key informant who did not understand the tax counseling material that had been given was Mr. Abidin.
3. The main informant's barriers to extension communication in this study were physical barriers, technical barriers and human barriers. Physical obstacles were experienced by Israk and Revi where they admitted that the condition of the Pratama Tapaktuan Tax Service Office which was very crowded during the extension slightly disturbed their concentration in receiving the extension material. The most prominent obstacles in this research are the technical and human barriers experienced by Mr. Abidin. Mr. Abidin's old physical condition did not allow him to be able to understand the counseling material. Mr. Abidin also ignored the tax counseling materials given to him because he argued that registering a NPWP was only to borrow money at the bank.

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