Taxpayer’s Compliance: Towards Voluntary Compliance

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ABSTRACT

The understanding of taxpayers’ regulatory compliance still remains a big question. There have been some studies discussing about the taxpayers’ regulatory compliance. Its variety of variables covers: 1) tax cognition, 2) tax understanding, 3) sunset policy, 4) tax amnesty, 5) tax sanction, 6) taxpayer awareness, 7) tax authorities service, 8) taxpayer’s willingness, 9) perception on service effectiveness, 10) tax automation, 11) taxpayer’s environment, 12) tax tariff, and 13) many more. A number of studies on the taxpayers’ regulatory compliance mentioned indicate that this topic is still a special concern, and the main focus tends to center on the factors affecting on the taxpayers’ regulatory compliance. This study does not refocus on influencing factors on the taxpayers’ regulatory compliance. This study aims to criticize the understanding of the prospective and the taxpayers’ about the taxpayers’ regulatory compliance. It is sometimes measured from administrative regulation, punctuality, or willingness for payment. Unfortunately, self-understanding about the taxpayers’ regulatory compliance has not been seriously taken for implementation. This topic is very interesting since there have been many topics talking about tax planning, self-corruption by taxpayers (an effort to reduce the reported amount of income tax), or some efforts to analyze influencing factors on the taxpayers’ regulatory compliance, but does not study the definitions of it.

Keywords: Taxpayer’s Compliance; Voluntary Compliance; Awareness; Qualitative Research