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## Taxpayer's Interest in Using Tax Consultant Services

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### ABSTRACT

This study aims to obtain empirical evidence to determine the effect of knowledge, perceptions of tax consultants, tax sanctions, and taxpayer motivation on interest in using tax consultant services. The independent variables in this study are knowledge, perceptions of tax consultants, tax sanctions, and taxpayer motivation. The dependent variable in this study is the interest in using the services of a tax consultant. The data in this study are primary data obtained from a questionnaire sample of 83 individual taxpayers in the Solo Raya area, using purposive sampling method. The data analysis technique used multiple linear, the data was processed using SPSS 22. The results of the analysis showed that the perception of tax consultants, tax sanctions, and taxpayer motivation had a positive effect on interest in using tax consultant services. Knowledge has a negative effect on interest in using the services of a tax consultant.

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## 1. INTRODUCTION

Taxes in Indonesia are part of the economic sector, where taxes are one of the major sources of funds in state revenue. Revenue from the tax revenue sector is also expected to be able to reduce dependence on foreign debt and be able to awaken Indonesia to become a developed country (Pontoh, Elim, & Budiarmo 2017). According to Khairannisa & Chaisviyanny (2019) Taxes are the main source of state revenue, which accounts for about 70% of all state revenues. The use of taxes such as personnel expenditures, construction costs

such as bridges, schools, hospitals and others are all borne by taxes. The more taxes levied by the state, the more infrastructure that can be built in a country.

The following is a picture of tax receipts for 5 years based on Tax Performance Report 2020 :

Figure 1 Tax Revenue in Indonesia 2016-2020



Source: Directorate General of Taxes, 2020

Based on the Performance Report of the Directorate General of Taxes 2020, in 2018 - 2020 the State of Indonesia experienced a decline in tax revenues in a row. This is because tax revenues in 2020 amounted to 1,198.8 trillion, which is the lowest revenue in the last 5 years. At the end of 2019, the Directorate General of Taxes set a Draft Revenue Budget of around 1,129 trillion, but the draft missed 9.2 trillion. According to Kusuma (2017) Along with the times, tax regulations have changed and are increasingly complex. The increasingly complex regulatory changes have caused taxpayers to be aware of these tax regulations. Based on the General Provisions of Taxation, the Indonesian state tax collection system applied is the self-assessment system (Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP)). This factor causes a decrease in tax revenue.

Based on information from Teddy Ferdian as a Staff of the Directorate General of Taxes, in addition to the pandemic problem, knowledge issues have caused a decrease in annual SPT reporting. Pay attention to the reporting table for the Annual Income Tax Return as of May 1, 2020.

Table 1 Total Statistics of Individual Taxpayer SPT Reporting

Years	Number of SPT	% of Declining
2019	12.118.228	9,43%
2020	10.978.038	

Source: [www.pajak.go.id](http://www.pajak.go.id)

The decrease in the number of annual income tax returns by 9.43% occurred in all types of annual income tax return forms. SPT 1770 was 1.03 million SPT, down 19.41% compared to the same period in 2019. The same thing happened in SPT 1770 S, 1770 SS, 1771, 1771 USD. Lack of knowledge and understanding of the tax collection system causes taxpayers to have to increase their knowledge or use the assistance of tax consultant services in calculating the annual SPT. Therefore, taxpayers are interested in using the services of a tax consultant to assist taxation activities (Kusuma, 2017).

According to Munabari & Aji, (2014), it is not only the knowledge factor that affects the interest in using a tax consultant but the perception also states this. He stated that the higher the level of perception (good) about the tax consultant, the higher the interest in using the services of a tax consultant at the taxpayer. Tax sanctions also affect the interest in using the services of a tax consultant. To avoid tax sanctions, personal taxpayers manage and plan the tax financial system by using the services of a tax consultant on the grounds that tax consultants are considered to have more competent expertise to be able to provide advice on corporate taxation so that taxpayers do not receive tax sanctions (Prima, 2019).

Hartanti & Nuryatno, (2019). The motivation of taxpayers to influence their interest in using the services of a tax consultant is caused by the behavior of taxpayers that affects their thoughts that tax consultants work professionally, so that they can help fulfill their obligations and minimize their taxation. Therefore, the motivation of taxpayers affects the interest in using the services of a tax consultant.

Research related to the factors that influence interest in using the services of a tax consultant. These factors are influenced by knowledge (Hartanti & Nuryanto, 2019; Hartanto, 2013; Kusuma, 2017; Munabari & Aji, 2014), tax consultant's perception (Trisnawati, 2013; Munabari & Aji, 2014; Kusuma 2017; Hartanto, 2013; Listiyani & Febrianti 2021; Anggraeni et al, 2020), tax sanctions (Pontoh, Elim, & Budiarmo, 2017; Prime, 2019), as well as the motivation of taxpayers (Trisnawati, 2013; Pontoh, Elim, & Budiarmo, 2017; Listiyani & Febrianti, 2021; Hartanti & Nuryanto, 2019; Dayshandi et al, 2015). But perception (Dayshandi et al., 2015), knowledge (Listiyani & Febrianti, 2021), tax sanctions (Mutia, 2014) stated that these factors did not affect the interest in using the services of a tax consultant.

This research was conducted with the motivation of previous research results Munabari & Aji (2014) which is still not consistent and there are gap. The update in this study is the addition of sanctions and taxpayer motivation. This study aims to provide empirical

evidence of the effect of taxpayer knowledge, tax consultant perceptions, tax sanctions, and taxpayer motivation on interest in using tax consultant services.

### **Literature Review**

Attribution theory from Harold Kelley is a process of inferring the motives, intentions, and characteristics of other people by looking at their apparent behavior. Kelley (1967) in the journal suggests that if we observe social behavior, the first thing we have to do is determine in advance what causes it, namely situational or personal factors. In attribution theory, it is commonly called external and internal causality. Internal behavior is behavior that is under individual control, while external behavior is behavior that is influenced from outside the individual (Munabari & Aji, 2014).

According to KMK Number 111/PMK.03/2014 of 2014, a tax consultant is any person who in his work environment freely provides professional services to taxpayers in exercising their rights and fulfilling their obligations in taxation in accordance with tax laws and regulations. Sutanto & Tjondro, (2014) stated that in practice in the field, tax consultants are divided into 3 types, namely Creative Consultants, Honest Consultants, and Cautious Consultants. This division is carried out by looking at the tax consultant's work system which has differences from one another.

Hartanti & Nuryatno (2019) interest is an individual aspect that is closely related to needs, where a person's interest will appear if something he sees is related to his own interests. The most dominant environmental influences affect a person's interest, where the initial interest is centered on the individual, then centered on other people and objects in the person's environment. The characteristics of interest include: a positive attitude and something pleasant about an object, and contains an appreciation that will cause a desire to do something.

Nugroho (2012) tax knowledge is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge of taxation includes knowledge of regulatory changes, the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of tax payable, recording of tax payable, and timely payment and filling of tax return.

Kusuma (2017) stated that perception is perception is a process of processing information from the environment in the form of a stimulus. Received through the senses and then organized so that it can be recognized or interpreted and can be something meaningful to the individual. The public perception of tax consultants mostly considers Tax Consultants as a job that really requires the ability to understand tax regulations, because they deal with tax payments that are the burden of taxpayers.

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed / adhered to / complied with in other words, tax sanctions are a tool so that taxpayers do not violate tax norms. Tax sanctions can be measured by how severe the sanctions will be if the taxpayer does not comply with the applicable tax laws (Mutia, 2014) .

Motivation can be defined as an inner drive to take an action, and whether we realize it or not, this motivation can come from the needs and desires of each person.(Wijaya, 2013). according toPontoh, Elim, & Budiarmo (2017) Taxpayer motivation can be measured by how much the taxpayer wants to use the services of a tax consultant without violating tax laws.

### **Hypothesis Development**

Munabari & Aji, (2014) the higher the level of taxpayers' knowledge of tax knowledge, the lower their interest in using the services of a tax consultant. Because the more taxpayers know about the existing tax regulations, they will be more independent in fulfilling their tax rights and obligations so they don't need the services of a tax consultant. Thus, knowledge of taxpayers has a negative effect on interest in using the services of a tax consultant. This is in line with the findings of Hartanti & Nuryatno (2019), Hartanto (2013), and Kusuma (2017) state that knowledge has a negative effect on interest in using tax consultant services.

H1: Knowledge of taxpayers has a negative effect on interest in using tax consultants.

Munabari & Aji, (2014) stated that the higher the level of perception (good) about the tax consultant, the higher the interest in using the services of a tax consultant at the taxpayer. It can be said, the better the assessment of the taxpayer, the more interested in using the services of a tax consultant. This is in line with the findings of Kusuma (2017), Hartanto (2013) and Listiyani & Febrianti (2021) which state that the perception of tax consultants has a positive effect on interest in using the services of a tax consultant.

H2: Perceptions of tax consultants has a positive effect on interest in using tax consultants.

To avoid tax sanctions, individual taxpayers manage and plan the tax financial system by using the services of a tax consultant. The reason for using is that tax consultants are considered to have more competent expertise to be able to provide advice in terms of corporate taxation so that taxpayers do not receive tax sanctions (Prima, 2016). Thus, the greater the tax penalty, the greater the use of tax consultant services. These findings are in line with Pontoh et al. (2017) which states that sanctions have a positive effect on interest in using the services of a tax consultant.

H3: Tax sanctions has a positive effect on interest in using tax consultants.

The motivation of taxpayers to influence their interest in using the services of a tax consultant is caused by the behavior of taxpayers that affects their thoughts that tax consultants work professionally, so that they can help fulfill their obligations and minimize their taxation. Therefore, the motivation of taxpayers affects the interest in using the services of a tax consultant (Hartanti & Nuryatno, 2019). Thus, motivation has a positive relationship with interest in using tax consultant services. These findings are in line with Pontoh et al., (2017). Listiyani & Febrianti, (2021) and Hartanti & Nuryatno (2019) which state that taxpayer motivation has a positive effect on interest in using tax consultants.

H4: Knowledge of taxpayer motivation has a positive effect on interest in using tax consultants.

## 2. METHOD

The research method used is a survey, by distributing questionnaires to respondents. The population in this study are all personal taxpayers who use the services of a tax consultant in the Solo Raya area. Determination of the sample is an important thing. In obtaining information about the characteristics of a population, not all of the population will be a sample, only a portion of which is a sample. Referring to Hair et al. (1998) in Widiawati & Mita (2016) states that the minimum number of samples that must be taken when using multiple linear regression analysis techniques is 15 to 20 times the number of variables used. The number of respondent used in this study are 80 respondents.

Table 2 Variables and Operational Measurements

Variable	Sub Variable	Measurement	Scale	Source
Independent Variable	Taxpayer Knowledge	1. General Tax Knowledge	Likert	Munabari & Aji (2014)
		2. Obligations of corporate taxpayers		
		3. Rights of Corporate Taxpayers		
		4. Updating of Tax Regulation Info		
	Tax Consultant Perception	1. Shaped	Likert	Munabari & Aji (2014)
		2. Empathy		
		3. Reliability		
		4. Responsiveness		
		5. Assurance or Guarantee		
	Tax Sanctions	1. Administrative Sanctions Criminal Sanctions	Likert	Que (2013) and Prime (2016)
	Taxpayer Motivation	1. Needs 2. Behavior 3. The goal	Likert	Sobur (2013) in Hartanti & Nuryatno (2019)

Variable	Sub Variable	Measurement	Scale	Source
Dependent Variable	Interest	1. The Need to Face Tax Problems 2. Less Reliable Tax Staff 3. Other Party Recommendation 4. Affordable Service Rates with Company Economic Power 5. Aspects of Regulations Requiring to Use Tax Consultant Services	Likert	Munabari & Aji (2014)

### 3. RESULTS ND DISCUSSION

#### Results

This study uses a population of personal taxpayers in Solo Raya. After distributing the questionnaires, the number of respondents was 95 respondents. However, only 83 respondent data can be processed. This is because there are 12 respondents who do not use the services of a tax consultant.

Tabel 3 Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Dev
Interest	83	15.00	25.00	22.94	2.08566
Taxpayer Knowledge	83	4.00	19.00	6.95	3.3492
Tax Consultant Perception	83	10.00	25.00	22.26	2.36893
Tax Sanctions	83	10.00	20.00	17.93	1.87917
Taxpayer Motivation	83	15.00	25.00	22.93	2.1458
Valid N (listwise)	83				

From the table 2 above, it is known that the interest variable (Y) has a minimum value of 15, a maximum value of 25, a mean value of 22.94, and a standard deviation value of 2.087. The knowledge variable (X1) has a minimum value of 4, a maximum value of 19, a mean value of 6.95, and a standard deviation of 3.35. The consultant perception variable (X2) has a minimum value of 10, a maximum value of 25, a mean value of 22.27, and a standard deviation of 2.37. The tax sanction variable (X3) has a minimum value of 10, a maximum value of 20, a mean value of 17.93, and a standard deviation of 1.88. The taxpayer motivation variable (X4) has a minimum value of 15, a maximum value of 25, a mean value of 22.93, and a standard deviation of 2.146.

Multiple linear regression test model is used to answer the objectives of this study. Multiple linear regression testing model using data from each of each of the tested variables. From the results of multiple linear regression, the following results are obtained:

Table 4 Multiple Linear Regression Test Results

<b>Variabel</b>	<b>Koef.</b>	<b>Nilai t</b>	<b>sig</b>
(Constant)	5.770	2.796	.007
Taxpayer Knowledge	-.116	-2.483	.015
Tax Consultant Perception	.181	2.712	.008
Tax Sanctions	.225	2.327	.023
Taxpayer Motivation	.433	4.977	.000
<i>R Square</i>			.806
<i>Adj R Square</i>			.649
Value of F			36.114
Regression*			.000

Based on the results of the regression test on knowledge, the first hypothesis states that knowledge has a negative effect on interest in using the services of a tax consultant, as indicated by the coefficient value of 0.116 with sig. 0.015. Thus the first hypothesis is accepted. This finding is in line with Hartanti & Nuryanto, 2019; Hartanto, 2013; Kusuma, 2017; Munabari & Aji, 2014 and against Listiyani & Febrianti, (2021). The lower the knowledge of individual taxpayers, the higher the interest in using the services of a tax consultant to help handle all activities related to taxation. According to Munabari & Aji (2014) explained that knowledge affects the interest in using the services of a tax consultant. The higher the level of knowledge of taxpayers on tax knowledge, the lower their interest in using the services of a tax consultant. Because the more taxpayers know about the existing tax regulations, they will be more independent in fulfilling their tax rights and obligations so they don't need the services of a tax consultant.

## Discussion

Based on the results of the regression test on the perceptions of tax consultants, the second hypothesis states that the perceptions of tax consultants have a positive effect on the interest in using the services of tax consultants to be accepted, indicated by the coefficient value of 0.181 and sig. 0.008. Thus, the perception of a tax consultant has a positive effect on the interest in using the services of a tax consultant. This finding is in line Trisnawati (2013), Munabari & Aji (2014), Kusuma (2017), Hartanto (2013), Listiyani & Febrianti (2021) but contrary to Dayshandi et al (2015). This shows that the higher or better the assessment of the ability of a tax consultant will have a positive impact on the use of tax consultant services. according to Munabari & Aji, (2014) stated that the perception of a tax consultant has an effect on the interest in using the services of a tax consultant. that the higher the level of perception



(good) about the tax consultant, the higher the interest in using the services of a tax consultant for the taxpayer.

Based on the results of the regression on tax sanctions, the third hypothesis which states that tax sanctions have a positive effect on interest in using tax consultant services is accepted, indicated by a coefficient of 0.225 with a significance of 0.023. This finding is in line with tax sanctions Pontoh, Elim, & Budiarmo, (2017) and Prima (2019) but contrary to Mutia, (2014). This shows that the higher the tax sanctions experienced or feared by individual taxpayers, the higher the interest in using tax consultant services to avoid these sanctions. according to Prime (2016) explained that one of the reasons for taxpayers to carry out their obligations is to avoid tax sanctions. To avoid this, corporate taxpayers manage and plan the tax financial system by using the services of a tax consultant on the grounds that tax consultants are considered to have more competent expertise to be able to provide advice on corporate taxation so that taxpayers do not receive tax sanctions.

Based on the regression test on taxpayer motivation, the fourth hypothesis which states that taxpayer motivation has a positive effect on interest in using tax consultant services is accepted, indicated by a coefficient of 0.433 with sig. 0.000. This finding is in line with Trisnawati (2013) , Pontoh, Elim, & Budiarmo (2017), Listiyani & Febrianti, (2021), Hartanti & Nuryanto (2019). This shows that the higher the motivation or purpose of individual taxpayers, the higher the impact on interest in using the services of a tax consultant. according to Hartanti & Nuryatno, (2019) explained that the motivation of taxpayers to influence their interest in using tax consultant services is caused by the behavior of taxpayers which affects their thoughts that tax consultants work professionally, so that they can help fulfill and minimize their tax obligations. Therefore, the motivation of taxpayers affects the interest in using the services of a tax consultant

#### **4. CONCLUSION**

Hypothesis testing found that the perception variable of tax consultants, tax sanctions, and motivation to use tax consultant services had a positive effect on interest in using tax consultant services. Especially for the taxpayer knowledge variable, it has a negative effect on the interest in using the services of a tax consultant. For further research, the researcher recommends adding other independent variables, considering that the regression model used in this study is only able to explain 64.8% of the dependent variable.

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