

Compliance and Understanding Of Village Treasurers Compliance Regarding Tax Obligations in The Village Of Kota Pari, North Sumatra

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ABSTRACT

Tax compliance and understanding are very important because in order to make proper tax payments, one must have a thorough understanding of human resources. One of the areas that must be improved is calculation, with tax reports being prepared by the village treasurer. The village treasurer is responsible for managing village funds, including calculation, deduction, and tax reporting. If you are not aware of this, it will cause serious problems for government financial reports. Previous research on taxation and understanding has been conducted. Researchers want to study this at the village treasurer's office. Kota Pari Village analyzed whether the CIP burden is a village. Understand your responsibilities when reporting taxes. The study used an explanatory method with a qualitative approach. This study is based on the results of interviews with village officials. This tax compliance and understanding of the CIP burden. I am responsible for the tax report. Aspects of compliance and taxes and taxes, basic tax rules are followed, understood, calculated and deducted in accordance with taxes. CIPUSE is very good at doing its job. But there are several obstacles to the implementation of tax reporting.

Keywords: *Treasurer, Compliance, Tax Understanding*

INTRODUCTION

As is currently known, all economic transactions are subject to taxation, and with the development of these economic transactions, understanding of taxation must be further improved. One example is the consideration of tax payments made by all village officials. Meanwhile, village treasurers are still lacking in the implementation of physical development. Understanding how to calculate or identify certain types of products, whether taxes are included. Plus, there are still many treasurers and village officials who are confused about how taxes work and how taxpayers can assess transaction figures. So sometimes they make mistakes when determining the tax rate deducted from the village treasurer, which further violates state revenue. Based on this issue, generally for village equipment and village treasurers in particular, sufficient knowledge and understanding are required. Because taxation and the use of village funds in all transactions carried out on this object are done so that collection, deduction, deposit, and reporting errors occur. Taxes related to transactions when using village preferences are no longer an error. I hope that village treasurers can follow tax payments.

The importance of taxation itself is that it is carried out by the state. Tax revenues bind and enforce those who do not directly provide these services, which are used for the prosperity and welfare of the people themselves. According to Kamill (2015), understanding taxation is a matter of legitimacy and legal understanding. Law. According to him, people with knowledge and understanding of tax law state that the proceeds from tax collection are for the government to meet the needs of the state and its people. They also understand that as a result, corruption, fraud, or other financial crimes can be minimized, which increases awareness of taxpayers' obligations. Taxation under tax If he can fulfill his duties, he will have the importance of

taxpayer awareness. Paying taxes in accordance with the rules specified in the tax law is right and good.

As a village fund manager, accounting must fulfill its obligations. Taxation is in accordance with the law. Therefore, to manage your funds, the village is obliged to understand their rights and obligations regarding taxation. Things you need to understand in relation to Dorf funds tax obligations. These include Income Tax Article 21, Income Tax Article 22, Income Tax Article 23, Final Income Tax, and Value Added Tax or VAT. The taxes mentioned above usually originate from village programs. For example, if you carry out village development activities that require project materials. When purchasing materials for a project, it will definitely be subject to tax. However, in reality, there are still many factors that do not pay taxes. Of course, this violates the law by evading taxes that have a budget.

Based on the background described above, the researcher formulated the following questions:

1. Are village treasurers compliant with and understand their tax obligations?
2. How compliant and knowledgeable are village treasurers regarding tax administration?
3. Are village treasurers compliant with and understand the provisions of Law on taxation?

LITERATURE REVIEW

Attribution Theory

Heider first developed attribution theory in 1958. This theory assumes that individuals try to understand the reasons behind other people's actions. This attribution process is based on three basic stages. According to Heider (1958) in Purnaditya and Rohman (2015), these are:

- a. A person must see or observe a behavior.
- b. A person must believe that the behavior was intentional.
- c. A person must determine whether they believe that the other person was forced to perform the behavior or not.

Tax Compliance

According to Siti Kurnia Rahayu (2020), the tax collection system implemented in Indonesia requires taxpayers to play an active role in fulfilling their tax obligations. The tax collection system used is the Self Assessment System, in which taxpayers are fully responsible for fulfilling their tax obligations, while the tax authorities only conduct supervision through the audit process. In this taxation context, the active involvement of taxpayers in complying with tax regulations is very important.

Taxpayers

Based on Tax Law Number 6 of 1983, which has been updated by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, taxpayers refer to individuals or legal entities that are included in the category of tax payers, tax withholders, and tax collectors. They have tax rights and obligations in accordance with the provisions stipulated in tax laws and regulations. Taxpayers are divided into two categories, namely Individual Taxpayers and Corporate Taxpayers.

Tax Collection Procedures

Tax System Tax collection can be carried out based on 3 systems:

a. Real System (Riel Stelsel)

Tax imposition is based on the object (actual income), so that collection can only be carried out at the end of the tax year, after the actual income is known.

b. Fictitious System (Fictieve Stelsel)

Tax imposition is based on an assumption stipulated by law.

c. Mixed System

This system is a combination of the actual system and the fictitious system.

METHODS

The subject of this study is to determine the extent of compliance and understanding of village treasurers regarding tax obligations in the village of Kota Pari, North Sumatra. In this study, the parameters observed were to determine the extent of compliance and understanding of the Village Treasurer regarding tax obligations in the village of Kota Pari, North Sumatra. In this study, the author uses a descriptive method with a qualitative approach. In his book entitled Research Design, John W. Creswell explains that qualitative research is a type of research method that is useful for describing, exploring, and understanding the intentions of a number of individuals or a group of individuals that are considered to originate from humanitarian (social) issues.

RESULTS AND DISCUSSION

RESULT

Tax compliance is largely correlated with tax understanding. Within the scope of the Dorfsgemeinde institution, there is a village treasurer who will be transferred to the task of reporting taxes as defined in Minister of Finance Regulation No. 230/PMK.05/2016. Receiving, paying, and reporting the amounts collected. As part of fulfilling our obligations, especially in carrying out its role as the technical implementation of village financial management (PTPKD), the treasurer in Kota Pari Village carries out various activities. Village regulations spend your money on various things to support necessary activities. Employee expenses, goods/services, and capital are types of village regulations that are enforced. Tax collection or reduction.

Compliance with village accounting coefficients for taxpayer obligations during registration Taxpayers can register quickly through e-online media. Next is the NPWP (taxpayer identification number). Village apparatus in Pari City Based on interviews, researchers said they had NPWPs for all Kerlahan apparatus requiring NPWPs. You can understand that the CIPA burden has villages fulfilling taxpayer commitments to register tax payments and reports. Compliance with village accounting coefficients to implement tax procedures When implementing taxation itself, we need to understand how the procedures are carried out. CIP LOAD KELURAHAN -Apparatus understands the procedures and implements them Taxation itself is quite good, as can be seen from the interview results. Information providers know that this tax law is regulated by government regulation number 50.

Regarding the procedures for implementing rights and fulfilling tax obligations in 2022, these include the Taxpayer Identification Number (NPWP), notifications, disclosure of non-

compliance, tax payment procedures, etc. In addition, the information provider knows the types of notifications with reported taxes that will also be paid. Village Accounting Coefficient for Tax Regulations/Rules The village treasurer must be familiar with all administrative regulations, including taxes and rules. This includes VAT, income tax, and other tax regulations. Tax knowledge is mandatory for taxpayers to understand taxation and apply this knowledge to pay taxes by understanding tax rules and laws. From the results of the interview by (Nurul Khotitimah & Rina Nurwina, 2023) Kelurahan -Ggua CIPUSE, these are the latest tax regulations.

Tax Options Understanding Howard Master Tax deductions are legally required for your Government Accounting duties. Strengthening the treasurer will be very important from now on. Understand the rules and aspects related to technical tax credits. Village treasurers have calculated taxes and deductions require extensive knowledge. Promote tax payment procedures related to national fund management. Because the village treasurer must understand (Nurul Khotitimah & Nurul Khotitimah's "Knowing How to Manage Village Funds with Research Work That Can Be Done by Rina Nurwina, 2023) CIPA Village Costs already understand the implementation of tax deductions and costs when purchasing office requirements before funds are disbursed. First, references for the work are done in advance with tax deductions. In the past, it was not difficult, and the need for light and reporting was not difficult. When an informant mentioned all financial transactions during the interview.

The village treasurer's understanding of taxation objects The village treasurer must know what taxes they are subject to. One informant and two informants evaluated the results of the interview. Know what is included in the tax and what is used for profit calculation. Based on the researcher's findings during interviews with the village administration (informant one), it was stated that income tax under VAT, PPH Articles 21, 23, and 23 are all subject to tax. This is done at a rate of 2%, 15%, 2%, and Article 23 reaches between 0.5% and 30% for income tax in the form of goods or services.

DISCUSSION

Understanding Village Accounting for Tax Ratings This tax system applies to taxpayers regardless of whether they violate the law or not. Follow the provisions of the tax law. The violations referred to here are sufficient. For example, various low salaries, forgotten payments, no tax reports, and so on. Cip Rhode Kerr Lahan himself already knows what sanctions are imposed when violations are committed. This follows information from both parties. He said that the tax rate includes administrative sanctions, criminal sanctions, and warning grants. According to an informant from the village of Kota Pari, this has never been approved. This can also be seen from the results, because tax payments were reported late and there were no Tax Warning Letters.

Factors limiting village treasurers in implementing taxation. Based on interviews conducted using CIP Rhode Kerrlahan equipment, there are factors that limit village tax surveys, usually involving a lack of public awareness of the importance of paying taxes, a lack of socialization, and inhibitors such as technological issues, namely limitations in reporting and storage. There may be obstacles to reporting taxes online, sometimes SPTS. I disabled my email or fake password when logging into my online tax report.

CONCLUSION

Compliance and understanding of treasurers in Kota Pari village It can be said that tax obligations are complied with and understood. The researchers drew this conclusion based on the results of their research and interviews with Kerrakhan equipment information providers. CIP burden. In several aspects of taxation analyzed in village equipment in Kota Pari village, it is appropriate and understandable that Kerlahan equipment has an NPWP to report taxes. Tax procedures must be adequate because they can fulfill their responsibilities. The procedures for implementing and collecting taxes have been fulfilled. Kerlahan equipment has begun to be registered (by the government) in Kota Pari village. If you have an NPWP to report your taxes, please follow the procedures for reporting your notification. The procedure for paying taxes is carried out annually. Furthermore, the village treasurer of the Cipadung village apparatus is aware of and complies with the rules and regulations that have been implemented because the existing facts are also reinforced. Cipa Rhode Kerr Lahan equipment has never been done and no letter has been received from the reference. Researchers also analyzed insights to understand the Kota Pari village apparatus in relation to Cipause taxes and already understand the issue.

However, there are several obstacles to implementing the Kerrakhan tax. Cipadung is a minor issue with a lack of public perception of its meaning. Tax, lack of socialization of disabilities and disabilities, for example. Technological issues. Good possibilities related to compliance and improvement. Understanding taxation and generating optimal results in tax management. Proposals to improve this. The first is to increase resources. Village officials who maintain reliability and conduct daily socialization and training on taxation and improvements in office and municipality operations as taxpayers. Use technology to report taxes, because you are accustomed to adapting to technological advances to help you overcome optimal tax reporting if you have obstacles.

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