

## **The Effect of Tax Extensification, Taxpayer Behavior Control and Tax Counseling on Individual Taxpayer Compliance Moderated by *Tax Amnesty* at KPP Pratama Medan Polonia**

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### **Abstract**

This study aims to determine and analyze the effect of tax extensification, taxpayer behavioral control and tax counseling on individual taxpayer compliance moderated by tax amnesty at KPP Pratama Medan Polonia. This study uses primary data by distributing questionnaires via google form to individual taxpayers registered at KPP Pratama Medan Polonia. The total population in this study was 237,168 taxpayers. Sampling was carried out using the slovin formula so that a sample of at least 100 taxpayers was obtained. The data analysis techniques used are multiple linear regression analysis and Moderated Regression Analysis (MRA). The results of the study indicate that simultaneously tax extensification, taxpayer behavioral control and tax counseling have a significant effect on individual taxpayer compliance in Pratama Medan Polonia. Partially, taxpayer behavioral control and tax counseling have a positive and significant effect on individual taxpayer compliance. While the tax extensification variable has no effect on individual taxpayer compliance. For tax amnesty as a moderating variable, it cannot strengthen the effect of tax extensification, taxpayer behavioral control and tax counseling on individual taxpayer compliance.

### **Keywords:**

Tax Extensification; Taxpayer Behavior Control; Tax Counseling; Individual Taxpayer Compliance; Tax Amnesty

### **Introduction**

Taxes are the main source of state revenue which is very important to support development and public services. However, the level of taxpayer compliance, especially for individual taxpayers in Indonesia, is still a significant challenge (Chrisna & Hernawaty, 2019; Maisyarah, 2018). According to data from the Directorate General of Taxes, the proportion of compliant taxpayers is still far from expectations, which has an impact on the potential for suboptimal state revenue. In the current context, the impact of the COVID-19 pandemic has worsened the economic conditions of many countries, including Indonesia. In an effort to recover the economy, the government has launched various policies, including tax amnesty, which aims to encourage taxpayers to report undeclared assets without being subject to sanctions (Chrisna & Lubis, 2023; Maisyarah & Sofyardi, 2018; Umar et al., 2020). While the program has the potential to improve

compliance, an assessment of its effectiveness is still needed, especially in a long-term context (Chrisna et al., 2023; Kuncoro et al., 2024; Purba et al., 2022).

Tax extensification, which aims to expand the tax base by increasing the number of taxpayers, is one of the important strategies. However, challenges arise in educating and motivating new taxpayers to comply with their tax obligations. In the midst of increasing public awareness of the importance of tax contributions for development, a strong understanding of tax obligations remains crucial (Chrisna et al., 2021; Setiawan et al., 2021; Umar et al., 2018).

Controlling taxpayer behavior is also the main focus in improving compliance. This includes supervision, inspection, and the application of sanctions for those who violate tax provisions. However, taxpayers' perception of the fairness and transparency of the tax system often affects their response to these controls. In today's information era, easier access to tax information also encourages taxpayers to be more critical of tax policies.

Tax counseling plays an important role in providing a better understanding to taxpayers regarding their rights and obligations. Effective counseling can increase taxpayers' awareness and motivation to report and pay taxes correctly. However, the effectiveness of counseling is often influenced by the approach used and its suitability to the specific needs of taxpayers.

In this context, the question that arises is how the influence of tax extensionization, control of taxpayer behavior, and tax counseling on the compliance of individual taxpayers, as well as how this influence is moderated by the tax amnesty policy at KPP Pratama Medan Polonia. This study aims to explore and analyze the factors that affect taxpayer compliance in this dynamic and challenging situation. The results of the study are expected to provide useful recommendations for the government and tax institutions to increase taxpayer compliance, as well as support national economic recovery efforts.

## **Methods**

### **A. Research Approach**

This study uses a qualitative asosoative research approach to look for relationship patterns of two or more variables, by looking for influences, roles, and causal relationships (Sugiyono, 2019). The variables that are linked are tax extensification variables, control of taxpayer behavior, tax counseling on individual taxpayer compliance variables at the Medan Polonia Primary Tax Service Office. The study used the tax *amnesty* moderation variable which was linked to the tax extensification variable, taxpayer behavior control and tax counseling to see whether the *tax amnesty moderation variable* strengthened or weakened the compliance variable of individual taxpayers at the Medan Polynia Primary Tax Service Office.

### **B. Operational Definition**

Variable operation to assess the extent to which one factor is related to other factors in the variable. In the research, individual taxpayer compliance was measured using a questionnaire developed by Nada Melati Sukma (2019) and adjusted to the research topic where all questions were measured using a likert scale, namely answers 1 to 5. The answers obtained were scored, namely: the scores of (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

The operation of the variables in this study are:

1. Tax extensification is carried out to find taxpayers who have not been registered, focusing on taxpayers to increase awareness of the expansion of tax objects in the administration of the Directorate General of Taxes.



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2. Tax counseling, to provide awareness to the public as taxpayers to register themselves, pay taxes and report their tax dependents based on applicable tax laws.
3. Individual taxpayer compliance means having an obedient, compliant, and disciplined attitude towards their tax norms or rules. Taxpayers can be said to be obedient if they are obedient or disciplined in fulfilling and carrying out their tax obligations in accordance with applicable tax rules (Faizin & Ruhana, 2016).
4. *Tax amnesty*, which is the elimination of taxes that should be payable, by not being subject to tax administration sanctions and criminal sanctions in the field of taxation.

### **C. Sample Population**

The research population of individual taxpayers registered at the Medan Polonia Primary Tax Service Office. The sampling method in this study is *nonprobability sampling* or incidental sampling based on a coincidence, that is, anyone who the researcher accidentally finds whose criteria are suitable for being used as a sample. The total population at the Tax Service Office of the North Sumatra DGT Regional Office in 2019-2023 is 237,168. According to Sugiyono (2017), to determine the number of samples, the slovin formula can be used, which is 100 people.

### **D. Data Analysis techniques**

1. Data Quality Test, by conducting a validity test to see how feasible the items in a list of questions are to define a variable and conducting a reliability test to answer a list of questions, which is the dimension of a variable and is arranged in the form of a questionnaire.

2. Descriptive Statistics

Descriptive analysis aims to provide an overview of the variables being studied, which include mean values, standard deviations, minimum values, maximum values, ranges, and so on. Data can be used if the standard deviation is  $<$  mean.

2. Classic Assumption Testing

The test was carried out in the stages of the Normality Test, with the Kolmogorov Smirnov Test, Histogram Graph and Normal P-P Plot. After the Normality Test, it was continued with the Multicollinearity and Heteroscedasticity test.

3. Multiple Linear Regression Analysis

Multiple linear regression analysis has one dependent variable and two or more independent variables. Multiple linear regression analysis is needed to determine the direction of the relationship (positive/negative) between dependent variables and independent variables. This can be measured from determination coefficient ( $R^2$ ), statistical test  $f$ , statistical test  $t$ .

4. Moderated Regression Analysis (MRA)

The Moderated Regression Analysis (MRA) test is a special application of multiple linear regression where the regression equation contains elements of interaction. This hypothesis test is used to determine the influence of moderation variables from the implementation of *tax amnesty* on the influence of the main variables. Moderation variables are independent variables that will strengthen or weaken other independent variables against dependent variables (Ghozali, 2018).

5. Test Hypothesis

Hypothesis Test with Partial Test ( $t$ -Test) to find out what is the partial relationship between independent variables and dependent variables, and Determination Coefficient Test ( *Adjusted*  $R^2$  Test) to measure how far independent variables are able to explain dependent variables. The value of the determination coefficient ( $R^2$ ) must be  $>$  of 0.5 or close to 1. If the  $R^2$  value is close to or equal to 1, then the influence of tax extensification



variables, taxpayer behavior control and tax counseling on individual taxpayer compliance variables is stronger. However, if the  $R^2$  value is smaller or closer to 0, then the influence between variables is smaller.

## Results

### A. The Effect of Tax Extensification on Individual Taxpayer Compliance

The results of the study on the influence of tax extensification on the compliance of individual taxpayers show that the tax extensification variable has no effect on the compliance variable of individual taxpayers. This means that the first hypothesis of this study, namely that tax extension, has a significant effect on the compliance of individual taxpayers, is rejected. This indicates that the increase in individual taxpayer compliance at KPP Pratama Medan Polonia is not caused by the implementation of tax extensification activities.

Attribution theory explains that if a person observes the behavior of others, then he or she will observe behavior that arises internally or externally. Internally, a person will register an NPWP voluntarily to become a taxpayer and comply with his tax obligations. Meanwhile, externally, a person registers an NPWP because of the influence of other parties which he does under forced circumstances due to regulations or sanctions. This research is in line with the research of Andyta Novasari and Dyah Ratnawati (2020) which stated that the implementation of tax extensification cannot affect tax revenue or compliance of individual taxpayers. This is because the implementation of tax extensification activities only increases the number of individual taxpayers who are registered with the NPWP, but the newly registered taxpayers are not optimal to carry out their tax obligations at the stage of reporting and paying their taxes. This research is not in line with the research conducted by Nada Melati Sukma (2019) which states that the implementation of tax extensification activities can affect the increase in individual taxpayer compliance. Tax extensification activities cannot increase the compliance of individual taxpayers. This can happen because the implementation of tax extensification activities is not carried out exactly on target. Where many tax extensification activities are carried out to people who already have an NPWP, so that extensification activities do not have a new influence that can increase the compliance of individual taxpayers.

### B. The Effect of Taxpayer Behavior Control on Individual Taxpayer Compliance

The results of the study on the influence of taxpayer behavior control on the compliance of individual taxpayers show that the taxpayer behavior control variable has a positive and significant effect on the compliance variable of individual taxpayers. This means that the second hypothesis of this study, namely that the control of taxpayer behavior has a significant effect on the compliance of individual taxpayers, is accepted. This indicates that the increase in individual taxpayer compliance at KPP Pratama Medan Polonia is caused by the control of taxpayer behavior. Planned *behavior* theory states that in addition to attitudes towards behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to perform such actions. Behavioral control is the control possessed by a person who comes from the individual's past experience regarding whether or not it is difficult to perform a behavior (Lilis Suryani, 2017). This research is in line with the research conducted by Jones m. Karwur, et al. (2020) who stated that the control of taxpayer behavior affects taxpayer compliance. Controlling taxpayer behavior can improve individual taxpayer compliance. This can happen because the control of taxpayer behavior is formed from the self-belief that individuals have the responsibility to carry out their tax obligations. So that with good



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intentions, compliance with tax obligations can be realized. Meanwhile, in the research Lilis Suryani (2017) stated that the control of taxpayer behavior has no effect on the compliance of individual taxpayers so it is not in line with the results of this study. The control of taxpayer behavior has no effect on the compliance of individual taxpayers can occur due to the perception possessed by the respondents that the respondents are obedient and tax-compliant due to coercion or demands from regulations that bind and affect the income of the respondents.

### **C. The Effect of Tax Counseling on the Compliance of Individual Taxpayers**

The results of the study on the influence of tax counseling on the compliance of individual taxpayers show that the variable of tax counseling has a positive and significant effect on the compliance variable of individual taxpayers. This means that the third hypothesis of this study, namely tax counseling, has a significant effect on the compliance of individual taxpayers is accepted. This indicates that the increase in individual taxpayer compliance at KPP Pratama Medan Polonia is caused by the implementation of tax counseling activities. The theory of *planned behavior* explains that the existence of an intention to behave can give rise to behavior displayed by individuals. Planned *behavior* theory states that in addition to attitudes towards behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to perform such actions. So that if it is associated with tax counseling, counseling is a learning activity for taxpayers to learn norms, rules, and behaviors that can increase the compliance of individual taxpayers. This research is in line with research conducted by Marisa Setiawati Muhamad (2019) which states that tax socialization has a positive effect on the compliance of individual taxpayers. Tax counseling can increase the compliance of individual taxpayers. This can happen because with the counseling activities on taxes carried out by the fiskus, it will provide insight and understanding to taxpayers. So that taxpayers' ability to tax can increase, which leads to the realization of compliance with their tax obligations. This research is not in line with the research of Novia Devi, Mortigor Afrizal Purba (2019) which states that tax counseling partially does not comply with the compliance of individual taxpayers. This can be due to the fact that the counseling activities carried out by the fiscal office or tax officers have not been maximized in providing information to taxpayers to participate in counseling activities, and have not been carried out optimally in activities that really support and provide the latest understanding and knowledge to taxpayers. Especially if there is a regulatory update, this has become the most frequent obstacle. Because with the renewal, taxpayers who do not know the latest tax reporting regulations and methods will ignore their tax obligations.

### **D. The Role of Tax Amnesty in Moderating the Relationship Between Tax Extensification and Individual Taxpayer Compliance**

The results of the study on the role of *tax amnesty* in moderating the relationship between tax extensification and individual taxpayer compliance show that *tax amnesty* weakens the influence between tax extensification and individual taxpayer compliance. This means that the fourth hypothesis of this study, namely that tax amnesty strengthens the influence of tax extensification on individual taxpayer compliance, is rejected. Attribution theory explains that if a person observes the behavior of others, then he or she will observe behavior that arises internally or externally. Internally, a person will register an NPWP voluntarily to become a taxpayer and comply with his tax obligations. Meanwhile, externally, a person registers an NPWP because of the influence of other parties which he does under forced circumstances due to regulations or sanctions. This research is not in line with the research conducted by



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Ngadiman and Felicia (2017) which stated that the implementation of tax extensification activities can affect the increase in compliance of individual taxpayers. Tax extensification activities cannot increase the compliance of individual taxpayers. This can happen because the implementation of tax extensification activities is not carried out exactly on target. Where many tax extensification activities are carried out to people who already have an NPWP, so that extensification activities do not have a new influence that can increase the compliance of individual taxpayers.

#### **E. The Role of Tax Amnesty in Moderating the Relationship Between Taxpayer Behavior Control and Individual Taxpayer Compliance**

The results of the study of the role of *tax amnesty* in moderating the relationship between taxpayer behavior control and individual taxpayer compliance show that *the tax amnesty* variable weakens the influence between taxpayer behavior control and individual taxpayer compliance variables. This means that the fifth hypothesis of this study, namely *tax amnesty*, strengthens the influence of taxpayer behavior control on the compliance of individual taxpayers is rejected. Cognitive behavior control in relation to taxpayer compliance is a control that taxpayers have in their behavior to comply or not comply with taxes. The indicators used are the possibility of being examined by the physcus, the possibility of being sanctioned, and the possibility of being reported by a third party. Planned *behavior* theory states that in addition to attitudes towards behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to perform such actions. This research is not in line with the research conducted by Lilis Suryani (2017) which states that the control of taxpayer behavior has no effect on taxpayer compliance. Controlling taxpayer behavior can improve individual taxpayer compliance. This can happen because the control of taxpayer behavior is formed from the self-belief that individuals have the responsibility to carry out their tax obligations. So that with good intentions, compliance with tax obligations can be realized.

#### **F. The Role of Tax Amnesty in Moderating the Relationship Between Tax Counseling and Individual Taxpayer Compliance**

The results of the study on the role of *tax amnesty* in moderating the relationship between tax counseling and individual taxpayer compliance show that *the tax amnesty* variable weakens the influence of tax counseling on the individual taxpayer compliance variable. This means that the sixth hypothesis of this study, namely *tax amnesty*, strengthens the influence of tax counseling on the compliance of individual taxpayers, is rejected. The theory of *planned behavior* explains that the existence of an intention to behave can give rise to behavior displayed by individuals. Planned *behavior* theory states that in addition to attitudes towards behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to perform such actions. So that if it is associated with tax counseling, counseling is a learning activity for taxpayers to learn norms, rules, and behaviors that can increase the compliance of individual taxpayers.

This research is in line with research conducted by Diah Artiryani (2019) which states that tax socialization has a positive effect on taxpayer compliance. Tax counseling can increase the compliance of individual taxpayers. This can happen because with the counseling activities on taxes carried out by the fiskus, it will provide insight and understanding to taxpayers. So that the ability of taxpayers regarding taxation can increase, which leads to the realization of compliance with their tax obligation.

#### **Conclusion**



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1. Tax extensification has no effect on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office.
2. Taxpayer behavior control has a positive and significant effect on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office.
3. Tax counseling has a positive and significant effect on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office.
4. The implementation of *tax amnesty* weakens the influence of tax extensification on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office.
5. The implementation of *tax amnesty* weakens the influence of taxpayer behavior control on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office.
6. The implementation of *tax amnesty* weakens the influence of tax counseling on the compliance of individual taxpayers at the Medan Polonia Primary Tax Service Office

Suggestions that can be given in future research include:

1. It is expected that tax officers will continue to carry out and improve tax extensification activities. So that more and more people have an NPWP and are registered with the KPP.
2. It is expected that taxpayers will further increase their awareness of their tax obligations in accordance with the stipulated provisions and deadlines. So that tax revenues are also increasing.
3. It is expected that tax officers will always carry out and continue to improve tax counseling activities by conducting creative activities so that the public is interested and participates. So that the public realizes and understands very well how important taxes are in a country.
4. It is hoped that future researchers will further expand the area and target of the questionnaire distribution so that the results of the research can be concluded more widely.
5. For future researchers, it is recommended to add or use more appropriate and up-to-date sources and literature based on the research topic.
6. It is recommended to use other independent variables so that we can find out more widely about other factors that have not been studied in this study that can influence the compliance of individual taxpayers.

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