

The Problem of Tax Non-Compliance in Paying Taxes in Nunggi Village, Wera District, Bima Regency

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Abstract

The level of tax compliance among the people of Nunggi Village appears to be less than satisfactory. Taxpayers have not yet fully embraced the process of paying taxes. This low level of tax awareness ultimately leads to low levels of taxpayer compliance. One of the triggers for this "cultural" lack of tax awareness is the lack of public awareness of taxes. This is what makes the people of Nunggi Village reluctant to pay their taxes on time. Furthermore, law enforcement by these officials remains very weak, making it difficult to build taxpayer trust. The cycle that exists between taxpayer non-compliance and the village government, which has failed to provide information on tax regulations, must be broken immediately. One key to achieving this is through public outreach on tax payments.

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1. INTRODUCTION

In order for a state to carry out its functions, it requires funds or capital. This capital comes, among other things, from its citizens' taxes. The government, as the state administrator, requires funds to finance its functions. It has an obligation to protect the state and its citizens, both from foreign political intervention and to improve the standard of living of the people towards prosperity. On the other hand, the people, as the protected party, have an obligation to participate in carrying out these functions, which can be demonstrated through their participation in state financing, namely by consciously and compliantly paying taxes.

However, in reality, taxpayer compliance is still a significant problem worldwide that must be resolved immediately, both for developed and developing countries, both at the central and regional levels (Agustiono, 2012). This is partly due to the low level of public awareness of paying taxes. Anisa (2012) stated that the low level of public awareness of paying taxes is thought to be due to limited public knowledge and incomplete information about taxes. Therefore, this paper was created to provide knowledge and information to related parties to be able to increase taxpayer awareness and compliance.

Taxes are one of the most potent sources of funding for state financing. As the need for national development funding increases, the role of taxes as a source becomes increasingly important, both now and in the future (Zonia, 2024). If all taxpayers are willing to fulfill their tax obligations, tax revenue will undoubtedly increase. In light of the aforementioned statement, tax revenue as a source of funding aims to increase progress and shared prosperity within society and improve people's standards of living. Kumala (2019) states that taxes are contributions collected by the public by authorized parties for state purposes, which are then

used to finance state needs, particularly in the area of national development. However, in this case, the public does not receive or feel the benefits collected directly. Tax collection is indeed not an easy task; the collection process often encounters obstacles and problems.

In general, the public, or so-called taxpayers, tend to avoid paying taxes. This tendency occurs because of the low level of public awareness and the obstacles faced by the public, such as a lack of public understanding of tax regulations, the existence of a local wisdom system, and less than optimal tax services to the public. Awareness to be a compliant taxpayer is one of compliance with the law. Compliance with tax payments includes orderly compliance with tax law, which states that tax law is impartial and is not free from exceptions, both anywhere and anyone, all are equal based on the provisions of applicable tax law to avoid administrative sanctions that will harm the taxpayer itself. In accordance with Law Number 28 of 2009 on General Provisions and Tax Procedures, Article 12 states that every taxpayer is obliged to pay the tax owed based on the provisions of tax laws and regulations, without relying on the existence of a tax assessment letter.

2. METHOD

Type of Research Observation in the obedience and awareness of the community to pay taxes in Nunggi Village uses Qualitative data, namely data that is not a calculation and obtained through references. Data collection techniques are the methods needed in research, so in this study the author collects data by looking at references. Data collection is done by looking for the necessary theories through the literature and writing related to the problems discussed. Analysis Techniques Grouping data, conducting discussions to answer the formulation of problems and objectives, and conducting research to test the hypotheses have been proposed. while against the formulation of research problems, where the formulation of research problems has been stated in the form of statements. temporarily, because the answers given are only based on relevant theories, not yet based on empirical facts obtained from data collection.

3. RESULTS AND DISCUSSION

Tax benefits

- Tax benefits for the village economy to build and maintain village infrastructure.
 1. Creating road access that makes it easier for farmers and business actors to market products to other areas, reducing transportation costs.
 2. Building schools, health centers, improving the quality of life of the community.
 3. Financing public health services at community health centers.
 4. Financing social assistance programs for vulnerable groups thereby reducing economic disparities.

The socialization of "tax benefits" did not meet expectations, as the Nunggi village community stated that there was embezzlement of funds by the tax authorities, even though the community itself was required to pay taxes on time. Where should the embezzled funds go? Even Law Number 28 of 2007 stipulates that every taxpayer who has met the requirements must pay taxes. However, the Nunggi village community agreed to the socialization of "tax benefits" in the community because it can benefit everyone who does not pay taxes according to the provisions and the results of the socialization of "tax benefits" in the community have a positive impact.

Most perceptions of the Nunggi villagers are both positive and negative. This reciprocal influence drives human actions over time. If documented, these actions would yield thousands of documents about the daily lives of the Nunggi villagers.

In various television commercials, the "benefits of taxes" claim that schoolchildren are all free, with no burden on their parents, and are supported by the School Operational

Assistance Program (BOS). Many mothers are delivering their babies safely, despite the high costs. And who doesn't know about the health services provided by JAMKESMAS? All of this is made possible by our obedience in paying taxes.

Therefore, socialization and advertising utilize a system of signs to clarify the meaning of the constructed image. Therefore, what is contained in the various meanings of advertising is actually the reality of language itself. Regarding paying taxes, it can differentiate whether a program is good or bad. However, it is a reality shaped by past experiences. This is due to public awareness of paying taxes. However, people ignore paying taxes; in reality, the impact of the program depends heavily on the community.

Penalties for non-compliance with taxes

- **Tax Sanctions**

Tax sanctions guarantee that tax laws (tax norms) will be followed, adhered to, and complied with. In other words, tax sanctions serve as a deterrent to taxpayers violating tax norms (Mardiasmo, 2016).

- **Types of Tax Sanctions**

Mardiasmo (2016) stated that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed, adhered to, complied with or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

- **Administrative Sanctions**

1. Administrative Sanctions in the Form of Fines
2. Administrative Sanctions in the Form of Interest
3. Administrative Sanctions in the Form of

- **Increase in Criminal Sanctions**

1. Criminal Fines
2. Imprisonment
3. Prison sentence

- **Taxpayer Awareness**

Taxpayer awareness means that taxpayers are willing to fulfill their tax obligations, such as registering, calculating, paying, and reporting the amount of tax they owe (Suand, 2011). Based on the discussion above, the following conclusions can be drawn:

- Tax sanctions have a positive and significant impact on individual taxpayer compliance. The stricter the tax sanctions, the greater the taxpayer's compliance.
- Taxpayer awareness has a positive and significant impact on individual tax compliance. The higher a taxpayer's level of tax awareness, the higher their level of compliance.

1. Tax

According to Mardiasmo (2011) taxes are people's contributions to the state treasury. based on law (which can be enforced) without receiving any direct reciprocal services (counter-performance), and which are used to pay for general expenses. Meanwhile, according to Article 1 of Law Number 28 of 2007, tax is a mandatory contribution to the State owed by individuals or bodies that is coercive based on law, without receiving any direct compensation and is used for State purposes for the greatest prosperity of the people. Based on these two definitions, I conclude that tax is a compulsory contribution. Because of its coercive nature, people generally try to avoid it because they feel that paying this tax is a routine burden.

- Tax Penalties

Taxation is a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/adhered to. Or, in other words, tax sanctions are a preventative measure to prevent taxpayers from violating tax norms (Mardiasmo, 2011).

2. Types of Taxes

Tax law recognizes two types of sanctions: administrative sanctions and criminal sanctions. Violations of tax norms can result in both administrative and criminal sanctions.

a) Administrative Sanctions

Administrative sanctions are payments for losses to the state which can be in the form of administrative fines, interest, or an increase in the tax owed.

b) Criminal Sanctions

Criminal sanctions are the government's last resort to ensure that tax norms are truly complied with.

3. Individual taxpayers' perceptions of tax sanctions. Views on tax sanctions are measured using the following indicators (Yadnyana, 2009):

The criminal sanctions imposed on violators of tax regulations are quite severe.

- The administrative sanctions imposed on violators of tax regulations are very light.
- Imposing fairly heavy sanctions is one way to educate taxpayers.
- Tax penalties must be imposed on violators without tolerance. The imposition of penalties for tax violations is negotiable.

4. Implementation of Tax Sanctions

A regulation can be considered ideal in terms of fairness for each party if the threat of sanctions binds all interested parties. General tax laws also impose various sanctions that bind not only taxpayers but also tax officials (fiscus) involved, such as officials other than tax officials or their proxies.

Taxpayer Awareness for Taxpayers

Taxpayer Awareness According to Nasution (2006), taxpayer awareness is defined as the attitude of taxpayers who understand and are willing to fulfill their obligation to pay taxes and have reported all their income without hiding anything in accordance with applicable regulations. Nurmantum (2005) states that taxpayer awareness indicates a positive assessment by taxpayers of the implementation of state functions by the government which will motivate the community to comply with their obligation to pay taxes. The level of tax awareness indicates the extent to which a person understands the meaning, function, and role of taxes. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, thereby increasing compliance.

Safri's (2013) Taxpayer Awareness Indicators outline several forms of tax awareness that encourage taxpayers to pay taxes, including:

- Aware that taxes are the largest source of funds for the state
- Aware that taxes function as a tool to regulate or implement policies in the social and economic fields, taxes as a source of development financing, taxes as a tool for income equality.
- Taxpayers' awareness that complying with taxes means participating in the administration of the state.
- Taxpayers' awareness to fulfill their tax obligations on time without the influence of others and awareness that taxes are used to finance the development of public facilities.
- Whatever my financial condition, I will still pay taxes according to applicable

regulations.

- I will not cheat on the form; I will fill it in according to the income I earn.

Benefits of Taxes for Village Community Development

Development is a process of activities undertaken to develop or bring about changes towards a better situation. Road infrastructure development is one of the pillars of economic growth and development in a community. Therefore, road infrastructure plays a crucial role in a region. Road infrastructure is a public good enjoyed and needed by all. Damage to road infrastructure can negatively impact the community by disrupting community activities. Through the development of infrastructure and facilities for village economic development, the still-weak economic potential can be realized. A supporting factor in the availability of road infrastructure is adequate village tax revenue.

One source of regional revenue is regional taxes. Regional taxes are mandatory contributions to the region, primarily by individuals or entities, imposed by law without direct compensation and used for regional purposes for the greatest possible prosperity of the people.

become independent if supported by adequate road infrastructure. Providing adequate road infrastructure will support the creation of a prosperous community. However, in practice, the road infrastructure provided by the Nunggi Village government is not optimal. Infrastructure availability is focused only on village centers.

Factors Influencing Taxpayer Compliance

1. Tax Awareness Factors

This tax awareness is not the same as an uncritical attitude of obedience. The more advanced the people and their government, the higher their tax awareness will be. However, on the other hand, the people will become more critical, not criticizing the existence of taxes themselves as an instrument, as before, but rather critical of the policy material in the field of taxation, namely tariffs, and the expansion of subjects and objects. There will never be a situation where all people are aware of paying taxes. There will certainly still be a small portion who are unwilling to pay taxes. Just as in no country, at any time, all people have a high awareness of orderly traffic, there will always be those who always violate or break the law. For these violations, sanctions will certainly be imposed as punishment. However, normatively, it is unethical to generalize that people pay taxes primarily to avoid sanctions or punishment. Equally unethical to assume that everyone who obeys traffic is simply afraid of the police. Tax awareness also increases. Indicators of tax awareness are shown by:

- Knowing the function of tax
- Tax paying awareness

2. Tax Officer Factors

Director General of Taxes Ahmad Fuad Rahmany stated that tax officers are the ones who should enforce tax regulations. Tax officers are expected to be sympathetic, helpful, easy to relate to, and work honestly. One of the factors that influence whether or not taxpayer motivation is good is influenced by the attitude of the tax officer, where in accordance with applicable regulations, every tax officer should have an honest, responsible, understanding, objective, polite/not arrogant attitude, and must avoid reprehensible actions. From several studies above, there are differences in research results, such as from Novitasari's (2007) study which found that the tax officer's attitude factor had no effect on taxpayer compliance, while research from Jatmiko (2006) stated that the tax officer's attitude factor did influence taxpayer compliance. Indicators of tax

officer attitudes are shown by:

- Attitude
- Professionalism

3. Tax Law Factors

According to Nurmantu (2003), tax law is the totality of regulations encompassing the government's authority to seize an individual's wealth and return it to the public through the state treasury. According to this legal definition, every citizen is presumed to know the law, including laws governing taxation. To understand tax regulations, request information and explanations from the tax authorities or tax officers as part of their guidance and service functions.

Tax law factors are the basis of taxpayers' knowledge of tax compliance. This indicates that tax law factors have no influence on taxpayer compliance. Tax law indicators are indicated by:

- Fair
- Equality
- Bearing capacity
- Rules

4. Rational Attitude Factors

A rational attitude is a taxpayer's consideration of the advantages and disadvantages of fulfilling their tax obligations, indicated by the taxpayer's consideration of the finances if they do not fulfill their tax obligations and the risks that will arise if they pay or do not pay taxes (Hadi, 2004). Hadi (2004) said that criminal behavior has been viewed by social scientists as a rational action when someone considers the expected finances from criminal and non-criminal activities, and then chooses the alternative that has a greater income. From Novitasari's research (2007), the results obtained show that rational attitudes do not affect taxpayer compliance. However, along with the reality in the media, with intensive education to the public about the importance of paying taxes. Therefore, the author wants to know whether the community in Nunggi Village has experienced a change in their rational attitude regarding paying taxes.

Tax Paying Awareness

In terms of awareness, citizens should be aware of the need to pay taxes, because the state needs funds for the state treasury, which are then allocated to the state treasury through the State Budget Law (APBN) to finance work programs managed by the central government and regional governments, so that they can be used to finance public facilities such as security, roads, apparatus, education and many other expenses related to the interests of citizens and to regulate the course of other national life. For citizens who work in trade or companies, the state provides business permits, building permits, goods distribution permits and others, and the state provides facilities for its citizens safely, places to do business such as comfortable markets, decent public schools and public transportation that are easily accessible to the public, comfortable infrastructure provided for the public interest, as well as providing development support, especially in remote areas. From an economic perspective, taxes play a very important role, namely stabilizing the country's economy, especially state revenues, paying interest and principal on foreign loans, to financing subsidies for fuel oil (BBM), electricity and food.

The progress and development of this country is inseparable from the awareness of its citizens in paying taxes. Public awareness in paying taxes is closely related to awareness of

the state. According to Siahaan, if awareness of the state is lacking, the people are less able to recognize and appreciate the importance of nation and homeland, national language, enjoy security and order, have and enjoy national culture. Ultimately, if awareness of the state is lacking, the sense of ownership and enjoyment of government spending is also lacking, so the awareness of paying taxes is also reduced. Awareness of paying taxes can be interpreted as a form of moral attitude that makes a contribution to the state to support national development and strives to comply with all regulations that have been set by the state and can be enforced on taxpayers.

4. CONCLUSION

Awareness that taxes serve as a tool for regulating or implementing social and economic policies, as a source of development funding, and as a tool for income equality. Taxpayers are aware that tax compliance is important for the administration of the state. Taxpayers are aware of fulfilling their tax obligations on time without influence from others and are aware that taxes are used to finance the development of public facilities. Regardless of my financial situation, I will continue to pay taxes in accordance with applicable regulations.

5. SUGGESTIONS

One source of regional revenue is regional taxes. Regional taxes are mandatory contributions to the region, primarily by individuals or corporations, that are legally enforceable, without direct compensation, and are used for regional purposes for the greatest possible prosperity of the people.

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