
Analysis of the Implementation of Self Assessment System increasing Awareness of Tax Paying Compliance in Manado City (Study at Manado City Regional Revenue Agency)

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ABSTRAK

Self assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax payable in accordance with applicable laws and regulations. This study aims to analyze the application of the self assessment system in increasing awareness of compliance in paying hotel taxes, restaurant taxes, entertainment taxes, and in increasing regional tax revenues at the Manado City Regional Revenue Agency. The analysis method used in this thesis research is a descriptive method. The type of research used is qualitative descriptive. The results of the research on the realization of tax reporting using the self assessment system at the Manado City Regional Revenue Agency in 2022 showed that the tax revenue was IDR 292,254,150,326.53 from the tax revenue target of IDR 317,748,750,000.00. The percentage of tax compliance achieved by the Manado City Regional Revenue Agency in 2022-2023 reached 91.97%. As well as the percentage achieved based on the number of taxpayers registered and paying reaches 100% based on this data, the implementation of the selfassessment system is included in the very high category in increasing awareness of tax compliance and in increasing revenue at the Manado City Regional Revenue Agency.
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1. INTRODUCTION

Tax is a mandatory contribution that must be paid by taxpayers to the State and is the main source of state revenue that supports the development and maintenance of various public service sectors. Therefore, integrity and compliance in tax reporting is very important to ensure that each taxpayer contributes in accordance with applicable laws and regulations.

There are two obstacles to tax collection, namely passive resistance and active resistance. In passive resistance, people are reluctant (passive) to pay taxes, this is due to the intellectual and moral development of the community, a taxation system that may be difficult for the community to understand, the control system cannot be carried out or implemented properly. Then in active resistance includes all efforts and actions taken by taxpayers aimed at avoiding taxes such as efforts to ease the tax burden by not violating the law (*Tax avoidance*), as well as efforts to ease the tax burden by violating the law (embezzling taxes) (*Tax evasion*).

The high and low tax revenue of a country depends on the compliance of taxpayers. If



taxpayers are obedient in fulfilling their tax obligations, it will have a good impact on the country. In order to fulfill tax obligations, taxpayers must understand the tax system in general.

In order to fulfill tax obligations, taxpayers must understand the tax system in general. One of these provisions is the *self assessment system*. In this system, the entire process of implementing tax obligations starts from calculating and determining the amount of tax to be paid, depositing the tax, reporting the calculation and deposit and being responsible for all obligations carried out by the taxpayer. For this reason, community participation is needed in the form of awareness to pay taxes.

Manado city is one of the regions in Indonesia that also faces challenges in terms of taxation. For this reason, the Manado City Regional Revenue Agency is the institution responsible for managing and controlling taxes in the city of Manado and ensuring that the *self assessment tax system* is well implemented and runs in accordance with applicable tax regulations, which will affect tax revenue in the city of Manado. Therefore, based on the background of the problems in this study, the researcher raised the title "Analysis of the Implementation of the *Self Assessment System* in Increasing Awareness of Tax Paying Compliance in Manado City (Study at the Manado City Regional Revenue Agency)".

2. LITERATURE REVIEW

2.1. Self Assessment System

According to Mardiasmo (2023: 11) *self assessment system* is a tax collection system that authorizes taxpayers to determine the amount of tax owed themselves.

2.2. Taxpayer Awareness

According to Rahayu (2020: 193) taxpayer awareness is the ability to be able to carry out tax obligations correctly through the knowledge and understanding of taxpayers. This awareness arises from the condition where taxpayers understand and understand the meaning, function and purpose of paying taxes to the state.

2.3. Taxpayer Compliance

According to Siregar (2024: 56) tax compliance is obedience, submitting and obeying and implementing tax provisions. Compliance with fulfilling tax obligations voluntarily is the backbone of the self assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and on time paying and reporting their own taxes.

2.4. Factors that Improve Tax Compliance

The factors that increase tax compliance according to Rahayu (2020: 193) are:

1. External Factors

The condition of the tax administration system in a country, the quality of tax services provided to taxpayers, the quality of tax law enforcement and the quality of tax audits.

2. Internal Factors

Taxpayer awareness, taxpayer understanding and taxpayer behavior

2.5. Hotel Tax

In Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Local Governments (HKPD) Hotel Tax is a tax imposed on hotel services, hotel services are accommodation services that can be equipped with food and beverage services, entertainment activities, and / or other facilities.

2.6. Restaurant Tax

In Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments (HKPD), Restaurant tax is a tax imposed on services provided by restaurants including the sale of food and/or drinks consumed by buyers.

2.7. Entertainment Tax

In Manado City Regional Regulation (PERDA) No. 2/2011 on regional tax, entertainment tax is a tax imposed on the organization of entertainment such as all types of spectacles, performances, games and/or crowds enjoyed for a fee.

3. RESEARCH METHODOLOGY

3.1. Type of Research

The type of research used in this research is descriptive qualitative. Qualitative research methods are used to gain in-depth understanding, describe conditions and phenomena in the field, and develop existing theories. Therefore, data was collected through interviews, observations and direct documentation at the Manado City Regional Revenue Agency.

3.2. Types, Data Sources, and Data Collection Methods

The data used in this research are Qualitative data and Quantitative data. Qualitative data is data in the form of words, charts, or pictures. Quantitative data used in this research is in the form of data on the number of hotel taxpayers, restaurant taxes, and entertainment taxes that report and the amount of hotel tax, restaurant tax, and entertainment tax revenues at the Manado City Regional Revenue Agency. The data sources in this study are primary data and secondary data. Primary data is a type of data that is collected directly at the source or in the object of research while secondary data is data or documents obtained from documents, articles, archives and scientific writings that have already presented the truth. The data collection methods used include interviews, observation and documentation.

3.3. Analysis Method and Process

The data analysis method used in this research is descriptive analysis method. The data analysis process used in this study:

1. **Data Collection**, Researchers collected data from the Manado City Regional Revenue Agency related to the application of the *Self assessment system* in increasing awareness of tax compliance.
2. **Processing Data**, Processing data is an activity carried out after data collection, by processing data in the form of tax reporting data and tax revenue in the application of the *self assessment system* to increase awareness of compliance to pay taxes so that it becomes information that is easy to understand and analyze.
3. **Data Analysis**, Data analysis is a stage carried out after data processing. Then from the data the researcher will classify and classify the data obtained.
4. **Presentation of Data**, From the data that has been analyzed and processed previously, it will then be presented in the form of text, tables, pictures, and charts, so that the data presented is easy to understand and understand. Presentation of data is done to see the overall picture of the research that has been done.
5. **Conclusions and Suggestions**, Conclusions and suggestions are the last stage of the data analysis process, namely by drawing conclusions from the research results and discussion.

4. RESULTS AND DISCUSSIONS

4.1. Results

4.1.1 Compliance Level of Hotel Taxpayers, Restaurant Taxes and Entertainment Taxes Using the *Self Assessment System* in 2022-2023

Some of the following data is used to determine the application of the *self assessment taxation system* at the Manado City Regional Revenue Agency in increasing awareness of compliance with paying taxes in Manado City and in increasing tax revenue at the Manado City Regional Revenue Agency.

Table 4.1
Number of registered and paid hotel taxpayers
Year 2022-2023

Year Reported	Registered Taxpayers	Number of Taxpayers Who Pay
2022	176	176
2023	189	189

Source: Manado City Regional Revenue Agency (2024)

Table 4.1 shows data on hotel taxpayers registered and paying in 2022-2023, the number of hotel taxpayers registered in 2022 is 176 taxpayers registered and 176 taxpayers who pay, for 2023 there are 189 taxpayers registered and 189 taxpayers who pay.

Table 4.2
Number of Registered and Paying Restaurant Taxpayers
Year 2022-2023

Year Reported	Registered Taxpayers	Number of Taxpayers Who Pay
2022	462	462
2023	528	528

Source: Manado City Regional Revenue Agency (2024)

From table 4.2 shows data on the number of restaurant taxpayers registered and paying for 2022-2023, the number of restaurant taxpayers registered in 2022 is 462 taxpayers and 462 taxpayers who pay, for 2023 there are 528 taxpayers registered and 528 taxpayers who pay.

Table 4.3
Number of Entertainment Taxpayers Registered and Paid
Year 2022-2023

Year Reported	Registered Taxpayers	Number of Taxpayers Who Paid
2022	90	90
2023	103	103

Source: Manado City Regional Revenue Agency (2024)

Table 4.3 shows data on entertainment taxpayers registered and paying in 2022-2023, the number of entertainment taxpayers registered in 2022 is 90 taxpayers registered and 90 taxpayers paying, for 2023 there are 103 taxpayers registered and 103 taxpayers paying.

Table 4.4
Total Realization of Hotel Tax Revenue in 2022-2023

Year Reported	Tax Revenue Target (IDR)	Tax Revenue Realization (IDR)	%
2022	IDR 41.000.000.000,00	IDR 29.910.654.789,07	72,95
2023	IDR 47.248.750.000,00	IDR 34.024.344.010,35	72,01
Total of tax revenue realization		IDR 63.934.998.799,42	

Source: Manado City Regional Revenue Agency (2024)

Table 4.4 shows the amount of hotel tax revenue in 2022 amounting to IDR,29,910,654,789.07 from the revenue target of IDR 41,000,000,000.00, so the percentage of revenue in 2022 reached 72.95% and in 2023 the realization of tax revenue of IDR 34,024,344,010.35 from the revenue target of IDR 47,248,750,000.00, so the percentage of tax revenue in 2023 reached 72.01%.

Table 4.5
Total Realization of Restaurant Tax Revenue in 2022-2023

Year Reported	Tax Revenue Target (IDR)	Tax Revenue Realization (IDR)	%
2022	IDR 95.000.000.000,00	IDR 98.149.816.271,46	103,32
2023	IDR 105.000.000.000,00	IDR 111.763.590.059,21	106,44
Total of tax revenue realization		IDR 209.913.406.330,67	

Source: Manado City Regional Revenue Agency (2024)

Table 4.5 shows that the amount of restaurant tax revenue in 2022 was realized at IDR 98,149,816,271.46 from the revenue target of IDR 95,000,000,000.00, so the percentage of revenue in 2022 reached 103.32% and in 2023 the realization of tax revenue was IDR.111,763,590,059.21 from the revenue target of IDR 105,000,000,000.00, so the percentage of tax revenue in 2023 reached 106.44%.

Table 4.6
Total Realization of Entertainment Tax Revenue in 2022-2023

Year Reported	Tax Revenue Target (IDR)	Tax Revenue Realization (IDR)	%
2022	IDR 10.000.000.000,00	IDR 7.353.739.740,64	73,54
2023	IDR 19.500.000.000,00	IDR 11.052.005.455,80	56,68
Total tax revenue realization		IDR 18.405.745.196,44	

Source: Manado City Regional Revenue Agency (2024)

Table 4.6 shows that the amount of entertainment tax revenue in 2022 was realized at IDR 7,353,739,740.64 from the revenue target of IDR 10,000,000,000.00, so the percentage of revenue in 2022 reached 73.54% and in 2023 the realization of tax revenue was IDR 11,052,005,455.80 from the revenue target of IDR 19,500,000,000.00, so the percentage of tax revenue in 2023 reached 56.68%.

4.1.2. Implementation of *Self Assessment System* in Raising Awareness of Taxpaying Compliance in Manado City

Self assessment system in Manado City Regional Revenue Agency is applied in several types of taxes such as hotel tax, restaurant tax, entertainment tax, swallow's nest tax, parking tax, groundwater tax, street lighting tax. Currently the Manado City Regional Revenue Agency has used the Regional Tax Payment Transaction Application (Atraksi-PD) Here are some points contained in the interview:

A. Accuracy of Information

Although the *self assessment system* gives responsibility and trust to taxpayers to determine the amount of tax themselves, the Manado City Regional Revenue Agency also needs to ensure the truth of the information submitted by taxpayers with various activities carried out such as going to the field to monitor conditions in the field, every month to conduct a "petik test" on all taxpayers, with these activities the Manado City Regional Revenue Agency can ensure the truth of the information submitted by taxpayers so that this can help the Manado City Regional Revenue Agency in optimizing its revenue.

B. Obstacles in Implementing *Self Assessment System*

In implementing the *self assessment system* at the Manado City Regional Revenue Agency, in addition to making it easier for taxpayers to fulfill their tax obligations, the *self assessment system* also provides opportunities for taxpayers who are less honest in

reporting their taxes, so that this will affect the turnover received at the Manado City Regional Revenue Agency.

C. Efforts of Manado City Regional Revenue Agency in Improving Taxpayer Compliance

In implementing the *self assessment system*, the Manado City Regional Revenue Agency makes various efforts such as socialization related to the benefits obtained by taxpayers when paying local taxes, and then the sanctions received by taxpayers when not fulfilling their tax obligations, this is also what will certainly affect taxpayers to be more compliant with their tax obligations.

4.1.3. Supporting and Inhibiting Factors for the Implementation of the *Self Assessment System* at the Manado City Regional Revenue Agency

A. Supporting Factors

1. Increase taxpayer awareness.
2. Reduce administrative burden
3. Taxpayers better understand their obligations and responsibilities in taxation
4. Make it easier for taxpayers to adapt to changes in tax law

B. Inhibiting Factors

1. Abuse of the tax system
2. Provision of adequate capacity for the supervision process
3. Lack of sufficient resources from taxpayers to implement the tax system.

4.2. Discussions

4.2.1 Compliance Level of Hotel Taxpayers, Restaurant Taxes, and Entertainment by Using the *Self Assessment System* in 2022-2023

Table 4.7
Percentage of Hotel, Restaurant, and Entertainment Taxpayer Compliance Based on Realization Year 2022-2023

Year of Report	Target Admissions Tax (IDR)	Realization of Receipts Tax (IDR)
2022	IDR 146,000,000,000.00	IDR 135,414,210,801.17
2023	IDR 171,748,750,000.00	IDR 156,839,939,525.36
Sum	IDR 317,748,750,000.00	IDR 292,254,150,326.53
Acceptance Percentage = $\frac{\text{Realisasi Penerimaan Pajak Daerah}}{\text{Target Penerimaan Pajak Daerah}} \times 100$		
Acceptance Percentage = $\frac{\text{IDR 292.254.150.326,53}}{\text{IDR 317.748.750.000,00}} \times 100 = 91.97 \%$		

Source: Manado City Regional Revenue Agency (2024)

Table 4.7 shows the realization of hotel tax, restaurant tax, and entertainment tax revenues using the tax reporting *system self assessment system* at the Manado City Regional Revenue Agency in 2022-2023 reached 91.97%.

Table 4.8
Percentage of Compliance Rate of Hotel, Restaurant and Entertainment Taxpayers Based on the Number of Paying Taxpayers in 2022-2023

Year of Reported	Registered Taxpayers	Number of Taxpayers Who Paid
2022	728	728
2023	820	820
Compliance Ratio = $\frac{\text{Effective Taxpayers Paying}}{\text{Number of registered taxpayers}} \times 100$		
Compliance Ratio = $\frac{728}{728} \times 100 = 100\%$ Year 2022		
Compliance Ratio = $\frac{820}{820} \times 100 = 100\%$ Year 2023		

Source : Manado City Regional Revenue Agency (2024)

Table 4.8 shows the number of taxpayers registered and paid for hotel tax, restaurant tax, and entertainment tax using the tax reporting *system self assessment system* at the Manado City Regional Revenue Agency. From the above calculations, the level of compliance of taxpayers in paying their taxes with the *self assessment system* taxation system reaches 100%.

Table 4.9
Classification of Taxpayer Compliance Measurements

No.	Presented	Category
1.	90 – 100%	Very High
2.	80 – 89%	High
3.	65 – 79%	Simply
4.	55 – 64%	Less
5.	0 – 54%	Low

Source : Wayan Nurkancana and Sunarta (1992:92)

Based on table 4.9, the compliance results obtained from the realization of hotel tax revenue, restaurant tax and entertainment tax in 2022-2023, the percentage of compliance rate is 91.97%. From these results, the contribution of hotel tax, restaurant tax and entertainment tax in increasing tax revenue at the Manado City Regional Revenue Agency through the taxation *system self assessment system* is included in a very high category in increasing tax revenue at the Manado City Regional Revenue Agency. Then the percentage of compliance rate obtained from the number of registered and paying taxpayers for 2022-2023 reaches 100%. From the existing results it can be seen that the percentage of compliance of hotel taxpayers, restaurant taxes, and entertainment in reporting and paying taxes has increased from 2022 to 2023. This increase in taxpayer compliance is a good thing, which shows that hotel, restaurant and entertainment taxpayers in Manado City are more aware of their tax obligations. So, from these results, the level of compliance of hotel taxpayers, restaurant taxes and entertainment taxes that report and pay taxes through the taxation *system self assessment system* is included in the category of very high level of awareness to comply with their tax obligations.

4.2.2. Implementation of *Self Assessment System* in Increasing Awareness of Tax Paying Compliance and in Increasing Local Tax Revenue at Manado City Regional Revenue Agency

After analysis, the results of the data that have been processed in this way have a significant influence between the level of compliance of corporate taxpayers to the increase in tax revenue, showing that the increase in tax revenue is caused by the variable level of



compliance of corporate taxpayers who report to the Regional Revenue Agency of Manado City. Where with the high level of compliance of corporate taxpayers, tax revenue will increase. This means that the level of compliance of corporate taxpayers is in line with the increase in tax revenue. This gives meaning that the level of compliance of corporate taxpayers is a factor that determines the size of tax revenue. If the level of compliance of corporate taxpayers is high, it will cause tax revenue to increase.

4.2.3 Supporting and inhibiting factors for the implementation of the *Self Assessment System* at the Manado City Regional Revenue Agency

A. Supporting Factors for the Implementation of the *Self Assessment System*

1. The *self assessment system* can increase the awareness and willingness of taxpayers to comply with their obligations because they are more involved in the tax reporting and assessment process.
2. The *self assessment system* can reduce the administrative burden for tax authorities because taxpayers are more active in preparing and submitting their own tax reports.
3. The *self assessment system* gives taxpayers the opportunity to understand more about their obligations and take direct responsibility for their tax compliance.
4. A *self assessment system* can make it easier for taxpayers to adapt to changes in tax law or business conditions, as taxpayers have more control over this process.

B. Factors Hindering the Implementation of the *Self Assessment System*

1. There is a risk that taxpayers may manipulate or abuse the self assessment tax system to avoid paying the taxes they owe.
2. Tax authorities need to have sufficient capacity to supervise and ensure that taxpayers are properly assessing and reporting.
3. For inexperienced taxpayers, implementing a self assessment system can be an additional burden as they may not have sufficient resources to understand and comply with all the requirements.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

From several discussions and a series of research that the authors have carried out at the Manado City Regional Revenue Agency office, the following conclusions are obtained:

1. The contribution of hotel tax, restaurant tax and entertainment tax in increasing tax revenue at the Manado City Regional Revenue Agency through the *self assessment system* taxation system is included in the very high category in increasing tax revenue at the Manado City Regional Revenue Agency.
2. The level of compliance of hotel taxpayers, restaurant taxes and entertainment taxes that report and pay taxes through the *self assessment system tax system* is included in the very high category of their level of awareness to comply with their tax obligations.
3. By increasing the compliance of existing corporate taxpayers, it can increase tax revenue later, and vice versa, because the main factor affecting tax revenue is the level of awareness and compliance of taxpayers in fulfilling their tax obligations.

5.2 Recommendations

1. In the application of the *self assessment system* to taxpayers in Manado City, socialization and more in-depth education of this collection system are needed in order to achieve compliance with paying taxes in Manado City.
2. In implementing the *self assessment* tax collection system, it is expected that the Manado City Regional Revenue Agency is advised to further improve the control and

supervision system for taxpayers in fulfilling their tax obligations with the *self assessment* tax reporting system.

3. In the *self assessment* system, it is expected that it is necessary to prepare IT (Information Technology) that can detect data that does not match, and minimize errors in the data.

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