Vol. 21 No. 1 (2025) pp. 111-116
INOVASI: Jurnal Ekonomi, Keuangan dan Manajemen
P-ISSN 0216-7786
E-ISSN 2528-1097

The Role of Tax Consultants in Improving Taxpayer Compliance in Samarinda

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Abstract

The purpose of this research is to determine the role of tax consultants in enhancing taxpayer compliance in fulfilling their tax obligations in the city of Samarinda. This research is based on field phenomena where an increase in the number of registered taxpayers and those reporting their Annual Tax Returns (SPT Tahunan) at the Pratama Tax Service Office in Samarinda has been observed. There is also an increase in the number of taxpayers using tax consultant services and an increase in the number of tax consultants practicing in the city of Samarinda. Data in this study were obtained from informants, the Samarinda Tax Consultant Association, and the Samarinda City Tax Service Office. The informants in this study were taxpayers who use tax consultant services and the tax consultants themselves, using qualitative research methods and data collection techniques through interviews. This study obtained results and conclusions, namely: The role of tax consultants is to provide advice and considerations to taxpayers, which is one of the factors triggering taxpayers' compliance intentions. However, the decision to be a compliant taxpayer or not is entirely up to the taxpayer themselves.

Article history
Received 2025-02-18
Accepted 2025-02-10
Published 2025-02-25

Keywords
Tax Compliance;
Role of Tax Consultants;
Compliance Theory.

1. Introduction

Taxes are a strategic sector in fulfilling state revenue where this sector takes a role of 80% of total state revenue, which means that almost all state financing comes from taxes. The cash from tax collection is used to finance social facilities (Siahaan, 2022). Therefore, the role of taxes is very crucial in the running of a country. Taxes are coercive whose benefits cannot be felt directly by the community and are used as best as possible for the welfare of the community and have been regulated in legislation. Starting from that, the participation of taxpayers is very important in supporting the tax system in Indonesia which refers to the *Self Assessment system. Self Assessment* is a system given to taxpayers (Widiantari, P.A & Ardianti, 2021) where the government gives taxpayers the right, trust, and responsibility to register, calculate, pay, and self-report the amount of tax owed that must be paid to the state (Fernandes, 2021). Taxpayer compliance is behavior that is based on a taxpayer's awareness of his or her tax obligations while still being based on established laws and regulations. Awareness itself is part of intrinsic motivation, namely motivation that comes within the individual himself and extrinsic motivation, which is motivation that comes from outside the individual, such as the encouragement from tax officials to increase tax compliance (Milgram, 1963).

Non-permanent tax regulations cause taxpayers to continue to be active in following tax regulations and it is hoped that taxpayers can understand and understand tax regulations and the systems in them to support success in carrying out their tax responsibilities. Regulations that are not permanent mean that the regulations can be changed instantly according to the situation and conditions in the country and also global. These obstacles make the self-assessment system difficult for some taxpayers to implement (Iwan, 2021). This statement is supported by tax practitioners who say that the lack of taxpayer compliance can be due to the lack of tax knowledge possessed by taxpayers.

The government through the Director General of Taxes (DGT) established the position of Help Desk and Account Representative (AR) at the Tax Service Office (KPP) to help taxpayers carry out their tax obligations. This position is regulated in the Regulation of the Director General of Taxes Number PER-27/PJ/2016 and the Regulation of the Minister of Finance Number 45/PMK 2021. In addition, the government has also legalized the tax consultant profession through Minister of Finance Regulation Number 175/PMK.01/2022. Tax consultants play a role in assisting taxpayers to comply with tax laws in accordance with applicable regulations, as well as socializing the tax system to the public (Hartanti & Nuryanto, 2019).

Both the Help Desk, AR, and tax consultants have the main purpose of helping taxpayers carry out their tax obligations. The difference lies in the importance of the task: the Help Desk and AR, as government representations, are more inclined to explore tax potential. On the other hand, tax consultants, who act as mediators between taxpayers and the government, assist taxpayers by considering the client's condition while still supporting compliance with tax rules (Dewi et al., 2019; Fajri, 2022).

Tax compliance is very important because it is the main support of state funding. Previous research such as Budileksmana (2019) and Siahaan (2022) confirms the significant role of tax consultants in the success of the Self Assessment system and improving taxpayer compliance. However, Basuki (2018) argues that tax consultants do not directly affect taxpayers' compliance, but rather increase their tax awareness and knowledge.

Table 1. Table of Growth of the Number of Taxpayers, Tax Consultants, Taxpayers Who Use Tax Consultants and Taxpayer Compliance in Samarinda City Year 2019-2021

Year	Taxpayers Registered at KPP Pratama Samarinda Ulu and Ilir	Taxpayers Who Use Tax Consultant Services	Tax Consultant in Samarinda	Formal Compliance of Taxpayers in Samarinda (Percentage)
2019	179.083	1.791	20	58,07%
2020	204.912	1880	27	72,19%
2021	218.778	1956	35	75,20%

Source: KPP Samarinda Ilir and Ulu, 2023.

From the data obtained from KPP Pratama Samarinda, there is a phenomenon of an increase in the number of taxpayers who register and also an increase in formal compliance as seen from the increase in Annual Tax Return reporting, this phenomenon is also supported by data from the Indonesian Tax Consultant Association of Samarinda branch (IKPI Samarinda) where there is also an increase in tax consultants operating in Samarinda and also an increase in the number of taxpayers who use the services of tax consultants

On the basis of the results of previous research that have differences in research results and phenomena in the field that have been stated by the researcher above, the researcher was attracted to conduct a research entitled "The Role of Tax Consultants in Improving Taxpayer Compliance in Samarinda". The compliance in question and what will be researched in this study is formal compliance in the form of taxpayers' compliance in carrying out their obligations, including registration, calculation, payment, and reporting of the Annual Tax Return (SPT) by taxpayers.

What distinguishes this study from previous studies is the value of novelty in this study both in terms of time, location, the phenomenon raised and the informant in this study.

2. Method

This research is qualitative with a phenomenological approach, aiming to describe in depth the conditions in the field. The informants consist of tax consultants and taxpayers who use the services of consultants, with criteria such as having an NPWP, using consultant services for at least three years, and being registered with IKPI Samarinda. Samples were selected based on criteria-based selection to obtain relevant and in-depth information. The data used included primary data from direct interviews with tax consultants and taxpayers, secondary statistical data and information from KPP Pratama Samarinda and IKPI Samarinda. Semi-structured interview data collection techniques to delve into information directly from informants. observation ensures the completeness of the data through direct observation. literature study related to the research theme. documentation of recordings, photos, or other supporting documents.

3. Results and Discussion

3.1. The Role of a Tax Consultant

Tax consultants are in two dimensions of interests, namely between the interests of taxpayers and the interests of the Government, where these two interests have different goals, on the other hand, the taxpayer has the goal of saving tax payments, but on the other hand the government has the goal of maximizing State revenue through tax payments by taxpayers. This raises the responsibility of tax consultants to the government to increase the compliance of taxpayers and to taxpayers who are their clients, namely to assist in the implementation of their clients' taxation. The following are the services provided by:

1) Tax consultants in carrying out their profession include:
   Tax Consultant Tax consultants can provide consultation on tax issues, tax regulations, compliance with obligations and tax strategies.

2) Tax Planning
Tax consultants help plan company structures or business transactions with the aim of optimizing taxpayers' legal tax obligations.
3) Preparation and Examination of Tax Reports
Tax consultants can assist in the preparation of annual tax reports, including annual tax return (Annual Return Letter) and periodic tax returns. Consultants also assist in tax audits and research conducted by the tax authorities
4) Tax Application Submission
Tax consultants can also assist taxpayers in applying for tax refunds, tax exemptions, and reduced tax payments by taxpayers
5) Fulfillment of Tax Obligations
Tax consultants can assist in ensuring the client's tax obligations are met such as payment calculation to proper reporting as well as compliance with administration and set deadlines.
Tax Dispute Handling Tax consultants can help taxpayers in the event of a dispute with the tax authorities, tax consultants can provide assistance in resolving it, including in the client's defense in legal proceedings or mediation.

The existence of tax consultants for taxpayers has a very special role in helping taxpayers to determine their business path in terms of taxation, so that there are no tax mistakes in running a business that has an impact on business sustainability, in addition to the statement of one taxpayer who uses the term "parents" describing how much the role of consultants in the sustainability of their company, This term also describes the relationship between taxpayers and tax consultants.

Not only that, taxpayers also feel very helped by the presence of this tax consultant, because tax consultants are able to make taxpayers feel safe in running their business, in terms of tax knowledge taxpayers are also helped, because tax consultants are considered professionals in taxation in helping them in interpreting, following and applying the latest tax regulations related to their business, So as to minimize the risk of their inspection, summons or tax sanctions.

3.2. Taxpayer Compliance

Taxpayer compliance is seen from how taxpayers obediently fulfill all their obligations and also exercise their rights as taxpayers (Rahayu, 2017). And according to (Nusa, 2022) about taxpayer compliance, it is a situation where the taxpayer carries out all tax obligations and also gets all his tax rights.

In the Regulation of the Minister of Finance No. 74/PMK.03/2012, several indicators are described, a person is said to be compliant, one of which is compliance in reporting the Annual Return (SPT).

Taxpayer compliance is driven by two factors, namely from within the taxpayer himself, which can be formed from the experience that has been felt and also from the religious teachings that are believed, and from outside the taxpayer who is formed from the environment who has experience in taxation and also from the tax consultant who assists the taxpayer in carrying out his tax obligations.

Tax consultants help taxpayers to see all tax risks that increase tax awareness and knowledge from taxpayers that have an impact on the compliance of the taxpayers themselves, but what needs to be emphasized is that tax consultants are only able to strive for their clients, namely taxpayers to comply with taxation but do not directly make decisions to comply with or disobey taxpayers, Because the taxpayer's compliance comes back to how the taxpayer processes the information, considers it and makes a decision to comply or not to comply

3.3. Reasons for Taxpayers to Use Tax Consultants

1) Effective and Efficient

By using the services of a tax consultant, taxpayers feel that there is assistance that makes it easier for them to carry out their tax obligations, plus a sense of security against tax sanctions and savings in both time, energy and costs when compared to adding more employees to take care of taxes.

Because of using the services of a certified and knowledgeable tax consultant or it can be said that taxpayers are very confident in the results of the work of a tax consultant.

In addition, tax consultants are considered experts who can minimize the risk of being subject to tax sanctions

The effectiveness of tax consultant services is not only felt by taxpayers who use their services but also by the government. Tax consultants are present not only to assist taxpayers in tax operational activities but also to assist the government in educating, socializing tax regulations and also helping in minimizing errors in tax calculations and reporting that have an impact on State revenue.

Taxpayers do not have a problem with the costs that must be incurred because it is considered a natural thing to use the services of experts and in accordance with the effects or benefits provided by the tax consultant to them.

The findings of this phenomenon are in line with the findings of Cheisvianny (2019) who stated that the phenomenon is that taxpayers who use the services of tax consultants tend to delegate part or all of their tax responsibility duties to the tax consultants they use. In addition, tax consultants can ensure correct reporting and payment and avoid mistakes that cause tax sanctions.

2) Tax Knowledge

The lack of tax knowledge that taxpayers have causes taxpayers to have difficulties in carrying out their tax obligations, therefore to create a sense of security and comfort and remain compliant with taxation, taxpayers choose to use the services of a tax consultant.

From interviews with informants, it was also found that individual taxpayers and corporate taxpayers have differences in tax knowledge. Because they have an internal party that specializes in handling their taxation, corporate taxpayers are considered to have more ability related to taxation, compared to individual taxpayers who only hear from colleagues, family, news and other media, so the information received is very limited, this makes a phenomenon where individual taxpayers and small corporate taxpayers tend to use the services of tax consultants as a source of accurate information and they can believe.

Unlike corporate taxpayers who are already large, they use this service more as a mentoring service related to tax law issues and assistance in the examination, it is not surprising that large corporate taxpayers will continue to use the services of a tax consultant. This is to avoid tax problems that can befall taxpayers

4. Conclusion

Tax consultants play an important role in helping taxpayers carry out and fulfill their tax obligations through various services provided, such as tax consultation, tax planning, preparation and examination of tax reports, submission of applications, fulfillment of tax obligations, and handling tax disputes. The use of tax consultant services by taxpayers is driven by two main reasons, namely effectiveness and efficiency and lack of tax knowledge, so that tax consultants are considered as a solution to handle tax problems. Taxpayers find it helpful because their taxation becomes safer, even though they have to incur additional fees for the service. In addition, tax consultants also play a role in encouraging taxpayers' compliance with tax regulations, although they have limitations in the correctness of the data provided by their clients. In this case, tax consultants are only able to analyze and assess the fairness of the data and encourage taxpayers to provide actual data. However, the decision to comply or not remains the responsibility of the taxpayer based on personal considerations, both derived from external and internal motivations

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