Factors Influencing the Effectiveness of Disciplinary Enforcement of Civil Servants in Fulfilling Their Personal Taxpayer Reporting Obligations

Widya Meilani, Ali Yusran Gea, Tamaulina Br Sembiring

Abstract

The enforcement of discipline among Civil Servants (Aparatur Sipil Negara/ASN) in fulfilling their tax reporting obligations as Individual Taxpayers constitutes an integral part of efforts to promote legal compliance and good governance. ASN are required to submit their Annual Income Tax Return (Surat Pemberitahuan/Annual SPT) accurately, completely, and in a timely manner as stipulated in laws and regulations governing civil service and taxation. This study aims to analyze the factors influencing the effectiveness of disciplinary enforcement of ASN in reporting their personal taxes. The research method employed is normative legal research using both statutory and conceptual approaches. Legal materials were obtained through library research, including legislation, scholarly literature, and other supporting documents, which were subsequently analyzed qualitatively using a descriptive-analytical method. The findings indicate that the effectiveness of disciplinary enforcement of ASN is influenced by both internal and external factors. Internal factors include understanding of tax regulations, legal awareness, integrity, and the individual disciplinary attitude of ASN. Meanwhile, external factors encompass the firmness of sanctions, the quality of leadership and internal supervision, organizational culture, the quality of tax services, and the support of tax reporting systems and technology. This study emphasizes that effective disciplinary enforcement requires not only consistent implementation of sanctions but also strengthened socialization, guidance, and internalization of professional ethical values in order to sustainably improve ASN compliance.

Keywords: *Civil Servants; Discipline; Tax Compliance*

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Introduction

Civil Servants (Aparatur Sipil Negara/ASN) are at the forefront of public administration and are required to demonstrate professionalism and compliance with statutory regulations, including in taxation matters. In reporting their personal taxes, ASN have the same obligation as other taxpayers to submit their Annual Individual Income Tax Return (Surat Pemberitahuan/Annual SPT PPh Orang Pribadi) accurately, completely, and on time through the e-Filing system [1]. This provision also applies to members of the Indonesian National Armed Forces (TNI) and the Indonesian National Police (Polri), who are expected to serve as role models in tax reporting for the broader community. Article 2 paragraph (1) of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations affirms that every individual or entity that has fulfilled the subjective and objective requirements as stipulated in tax laws and regulations is required to register with the Directorate General of Taxes. Upon registration, the taxpayer will obtain a Taxpayer Identification Number (Nomor Pokok Wajib Pajak/NPWP) as an official identity in exercising their tax rights and obligations [2].

Indonesia is a state governed by the rule of law, where law is understood as a system of norms arranged in a hierarchical order, with the Constitution as the highest and supreme foundation [3]. The enforcement of discipline among Civil Servants (ASN) as a form of internal personnel control is clearly regulated under Law Number 5 of 2014 concerning the Civil Service (ASN Law) and is implemented through Government Regulation Number 94 of 2021 concerning the Discipline of Civil Servants. Under these provisions, ASN are required to comply with statutory regulations and to report their assets or other obligations in accordance with the applicable laws and regulations. They may be subject to disciplinary sanctions if they fail to fulfill these obligations. These regulations are formulated as legislative priorities, legal norms, and law enforcement strategies that are relevant to the needs of society [4].

Although the regulatory framework governing the obligation of Civil Servants (ASN) to submit their Annual Tax Returns (SPT) has been clearly and comprehensively established, in practice the effectiveness of disciplinary enforcement in fulfilling this obligation still faces various challenges. The level of compliance among ASN in reporting their Annual SPT is not solely determined by the extent of their understanding of applicable tax regulations, but is also strongly influenced by individual disciplinary attitudes and the work culture prevailing within the bureaucracy. In this context, tax compliance reflects the integration of cognitive aspects, attitudes, and organizational values. The intensity and quality of tax socialization programs, the level of taxpayer awareness, and the tax culture developed within government institutions play an important role in enhancing compliance with tax reporting obligations [5]. Thus, efforts to improve compliance require not only the formal enforcement of rules, such as imposing sanctions on ASN who fail to submit their Annual Tax Returns, but also the strengthening of a sustainable culture of tax awareness and discipline among civil servants. Before imposing sanctions on an individual who violates tax law, there must be at least two valid pieces of evidence established in accordance with the law, as required under the evidentiary system applied in Indonesia [6].

Noncompliance by Civil Servants in fulfilling their obligation to submit the Annual Income Tax Return constitutes an issue that not only affects the administrative aspect of taxation but also has broader implications for the image of the bureaucracy and the quality of public governance. Civil Servants, as part of state administrators, hold a strategic role in setting an example of legal compliance for the community. If Civil Servants lack discipline in meeting their tax obligations, this may reduce public trust in the bureaucracy and weaken the principles of accountability, transparency, and integrity that form the fundamental pillars of good governance. Such conditions are contrary to the principles of governance that emphasize that every state official must comply with statutory regulations and be accountable for every administrative action undertaken.

From the perspective of tax administration, delays or negligence in submitting the Annual Income Tax Return carry clear legal consequences [7]. Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, stipulates that taxpayers who fail to submit or who submit their Annual Tax Return late are subject to administrative sanctions in the form of fines. In addition to administrative sanctions, such conduct may escalate into a more serious violation if committed intentionally and resulting in losses to state revenue, thereby giving rise to criminal sanctions in accordance with prevailing tax laws and regulations. These provisions demonstrate a direct correlation between the discipline of Civil Servants in fulfilling their tax reporting obligations and the overall effectiveness of law enforcement. Thus, tax compliance by Civil Servants functions not only as the fulfillment of an individual obligation but also as an important instrument in strengthening legal legitimacy and the quality of public governance.

Although policies have been established, their implementation in practice often reveals a gap between regulations and actual application. A lack of understanding of the rules and weak internal supervision constitute major obstacles to the effectiveness of disciplinary enforcement, which ultimately may affect tax reporting compliance [8]. This situation indicates the need for further evaluation of the strategies and mechanisms for enforcing discipline among Civil Servants in the context of tax obligations. Noncompliance by Civil Servants in submitting their Annual Tax Returns not only creates issues in tax administration but may also undermine public trust in government integrity and the quality of public services [9].

Therefore, this study is important to identify and analyze the factors influencing the effectiveness of disciplinary enforcement among Civil Servants in fulfilling their personal taxpayer reporting obligations, including aspects of regulatory understanding, socialization, work culture, and the quality of supervision. The findings of this study are expected to serve as policy recommendations to enhance Civil Servants' compliance with tax reporting obligations and to strengthen bureaucratic discipline in order to realize a clean, accountable, and integrity driven public administration.

Research Methodology

This study employs a normative legal research method aimed at examining the factors influencing the effectiveness of disciplinary enforcement among Civil Servants in fulfilling their tax reporting obligations as Individual Taxpayers. The approaches used include a statutory approach and a conceptual approach by reviewing legal provisions governing civil service discipline and tax obligations, particularly legislation in the fields of civil service and taxation. The legal materials utilized consist of primary legal materials in the form of relevant legislation, secondary legal materials such as books, scholarly journals, and related research findings, and tertiary legal materials including legal dictionaries and other supporting sources. The technique for collecting legal materials was conducted through library research, while the analysis of legal materials was carried out qualitatively using a descriptive analytical method in order to draw prescriptive conclusions.

Results

Discipline of Civil Servants in tax reporting is essentially part of their obligation to comply with prevailing laws and regulations, including tax regulations. Law Number 5 of 2014 concerning the Civil Service (ASN), particularly Article 23, stipulates that Civil Servants are required to comply with all statutory regulations and perform their duties with full responsibility, the implication of which includes submitting personal tax reports accurately and in a timely manner. In addition to the ASN Law, Government Regulation Number 94 of 2021 concerning the Discipline of Civil Servants regulates administrative sanctions for civil servants who violate work discipline. Delays or failure to submit the Annual Tax Return may be considered a disciplinary violation, as it constitutes a failure to fulfill administrative obligations inherent in the role of Civil Servants as law abiding public servants. The enforcement of discipline among Civil Servants in personal tax reporting in Indonesia is regulated under Government Regulation Number 94 of 2021, which establishes levels of disciplinary sanctions if Civil Servants neglect to submit their Annual Tax Return or State Officials Wealth Report. When these sanction provisions are properly socialized and consistently implemented, the effectiveness of disciplinary enforcement tends to increase because there are clear consequences for violations.

The discipline of Civil Servants in fulfilling their personal income tax reporting obligations is influenced by various internal and external factors. Internal factors include the level of understanding of tax regulations, legal awareness, and a disciplined attitude in carrying out administrative obligations. Civil Servants who possess adequate tax knowledge and understanding tend to be more compliant in submitting their Annual Tax Returns in a timely manner. Conversely, a low level of understanding and insufficient tax socialization may lead to decreased compliance in tax reporting. External factors also play a significant role in shaping the level of compliance among Civil Servants. These factors include supervision by direct superiors, support from personnel management systems, and an organizational culture that upholds the values of integrity and compliance with the law.

In addition, Civil Servants' perceptions of the legal consequences of tax noncompliance also influence their level of awareness and willingness to report their personal income tax in an orderly and timely manner. An organizational culture that upholds integrity and compliance with the law, as well as Civil Servants' perceptions of the existence of legal consequences for tax noncompliance, significantly affect their awareness and willingness to fulfill their tax reporting obligations punctually [10]. Leadership and internal supervision within the organization are also important factors in the effectiveness of disciplinary enforcement among Civil Servants. Strong leadership and consistent supervision serve as the foundation for the realization of work discipline, including administrative discipline such as tax reporting. Civil Servants are more likely to comply with regulations when there is active supervision and when leaders set a good example in fulfilling their tax reporting obligations [11].

Awareness as an individual taxpayer, including among Civil Servants, is a crucial factor in the effectiveness of tax reporting. Factors such as understanding tax regulations, full awareness of tax obligations, and knowledge of the Annual Tax Return significantly influence an individual's level of compliance in reporting their taxes [12]. Compliance of Civil Servants with personal tax reporting obligations is strongly influenced by their understanding of and exposure to the socialization of tax regulations. Knowledge regarding the obligation to submit the Annual Tax Return and its consequences is a key factor in ensuring that Civil Servants understand what must be reported and the applicable deadlines. The quality of tax services and tax socialization programs also affect the compliance of Individual Taxpayers, including Civil Servants. Responsive, friendly, and informative services, combined with clear and easily understood socialization, assist Civil Servants in properly understanding the procedures for submitting their Annual Tax Returns. This not only facilitates the fulfillment of tax obligations but also reduces the risk of administrative errors, thereby supporting more consistent and accurate compliance.

Compliance in submitting the Annual Tax Return is influenced by legal factors, such as sanctions, as well as administrative factors that reflect the quality of governance and institutional integrity. The implementation of tax sanctions and the quality of tax administration have a significant effect on the fulfillment of tax reporting obligations, which in turn is closely related to the principles of good governance [13]. This factor plays an important role because Civil Servants are expected not only to comply administratively but also to serve as role models for the wider community. Positive incentives and rewards can strengthen the enforcement of discipline among Civil Servants in fulfilling their personal tax reporting obligations. In addition to sanctions, recognition for Civil Servants who consistently comply with tax reporting requirements can foster intrinsic motivation and enhance the overall effectiveness of disciplinary policies. A combined approach of sanctions and appreciation is often recommended in human resource policies to encourage disciplined behavior [14].

In addition, the effectiveness of the tax system and the ease of access to technology such as e-Filing are important factors. Technical obstacles, such as a lack of understanding of electronic systems or unstable internet connections, may reduce the effectiveness of fulfilling tax reporting obligations [15]. Limited familiarity with electronic systems or network disruptions can diminish the effectiveness of tax reporting. With adequate technological facilities and proper understanding, taxpayers are able to submit their Annual Tax Returns in a more timely, accurate, and efficient manner. The effectiveness of disciplinary enforcement is also influenced by the quality of services and interactions with the relevant authorities. In the taxation context, effective and transparent services provided by tax officials can strengthen Civil Servants' awareness and commitment to fulfilling their reporting obligations. Conversely, dissatisfaction with services or a lack of support from authorities may reduce the sense of responsibility and lead Civil Servants to neglect their personal tax reporting duties.

Clear and firm tax regulations require every taxpayer to complete and submit the Annual Tax Return accurately, comprehensively, and transparently. However, a lack of understanding among Civil Servants regarding legal terminology, procedures, or tax reporting mechanisms may reduce the effectiveness of fulfilling this obligation. Therefore, a sound understanding of tax regulations is essential to ensure that Civil Servants are able to report their taxes in a timely manner and in accordance with applicable provisions.

Economic conditions and political stability also constitute factors influencing the fulfillment of tax reporting obligations. Moreover, a culture of compliance and individual integrity among Civil Servants plays a decisive role in carrying out tax reporting duties [16]. Civil Servants who possess strong internal motivation, such as a sense of social responsibility and loyalty to regulations, tend to be more consistent and punctual in reporting their taxes compared to those who perceive this obligation merely as an administrative burden. Accordingly, the implementation of disciplinary sanctions will be more effective if combined with educational strategies that emphasize understanding of tax law and the internalization of professional ethical values. This approach not only enhances formal compliance but also fosters moral awareness and professionalism among Civil Servants in fulfilling their tax obligations.

Conclusion

The discipline of Civil Servants in personal tax reporting constitutes a legal obligation inherent in their role as state officials and law abiding public servants. Compliance with this obligation is influenced by internal factors, such as understanding of tax regulations and legal awareness, as well as external factors including the firmness of sanctions, leadership and supervision, organizational culture, the quality of tax services, and technological system support. Effective disciplinary enforcement requires the consistent application of rules, supported by continuous socialization and guidance, so that compliance among Civil Servants is not merely administrative in nature but also reflects integrity and professionalism in promoting good governance.

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