



Pentahelix Collaboration in Improving Taxpayer Compliance

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ABSTRACT: The government has made various efforts to improve taxpayer compliance but the efforts that have been made have not been effective enough. Collaboration between stakeholders is needed in harmonizing and synergizing all components of taxpayers. This study was conducted with the aim of analyzing pentahelix collaboration in improving taxpayer compliance at Cimanggis Tax Office. The study used descriptive qualitative methods with data collection techniques through observation, interviews and literature study. The results of the study show that collaboration has been carried out by the government well by involving various parties who take an active role, namely the private sector, academia, the media and the community. Each party has its own role in helping improve taxpayer compliance. In its implementation there are several obstacles, but coordination continues to be carried out together to carry out the commitments that have been made.

Keywords: *Pentahelix Collaboration; Taxpayer Compliance*



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INTRODUCTION

Tax ratio is still very low at 9.12% in 2021 ([Kurniati, 2022](#)). Tax ratio can be regarded as a reflection of the level of compliance of taxpayers in Indonesia ([Lhoka & Sukartha, 2020](#); [Rahmadhani et al., 2020](#); [Rahman, 2017](#)). No wonder Indonesia is ranked seventh in the Southeast Asian Region ([Jeven, 2021](#)). In fact, if this tax compliance continues to be explored, then tax revenue will automatically increase, which is currently the main source of state revenue ([Angraini et al., 2017](#); [Purwanto & Safira, 2020](#); [Setiowati et al., 2020](#)). Tax compliance is a condition where taxpayers fulfill and carry out their tax obligations in accordance with regulations and laws ([Fang et al., 2022](#); [Menichini, 2020](#); [Rahayu, 2013](#); [Saad, 2014](#)).

There are several factors that cause taxpayer non-compliance. Among them are the lack of understanding of tax regulations, the lack of maximum tax services provided to the low level of supervision due to the lack of taxation databases and the lack of knowledge and awareness of taxpayers ([Batrancea et al., 2019](#); [Damayanti et al., 2015](#); [Saad, 2014](#)). Public ignorance of the distribution of tax funds and some circulating information related to the practice of misuse of funds by the government are also widely circulated, thereby reducing public trust in the government ([Kasper & Alm, 2022](#); [Klaser & Mittone, 2022](#); [Natalia, 2020](#)).

Various efforts have been made by the government to improve taxpayer compliance, some of which are by improving the quality of fiscus services, audits to tax sanctions (Masrullah et al., 2021; Prabowo & Indarto, 2018; Wantasen et al., 2021). However, these efforts are not efficient enough to improve taxpayer compliance (Cahyonowati & Darsono, 2018). This increase in taxpayer compliance cannot only depend on the government, considering that many parties are involved and have an interest so that collaboration between relevant stakeholders is needed (Latofah & Harjo, 2020; Rizkiyah et al., 2019; Susanto, 2022). In short, governments should pursue a variety of approaches in their efforts to promote compliance. Where good governance is needed that is able to harmonize and synergize all components of taxpayers, government, academics, entrepreneurs and the media with the aim of increasing taxpayer compliance or what is called the Pentahelix model (Nurmalia, 2018).

The Pentahelix collaboration is a model of economic development to pursue innovation through collaboration using five elements, namely academia, business, government, society or community and the media (Subagyo, 2021; Sudiana et al., 2020; Wahida et al., 2020). The key to the success of this innovation is the synergy and strong commitment between stakeholders, besides the penta helix collaboration is considered very appropriate to manage the complexity of various actors (Novianti, 2020; Slamet et al., 2016). Furthermore, according to (Soemaryani, 2016) Penta Helix is defined as a reference in developing synergies between relevant agencies in supporting the achievement of a common goal and that Penta Helix plays a role in advancing regional socio-economic development (Hasid et al., 2022; Purba & Setiawan, 2022). The above statement is also supported by the understanding put forward by Jann Jidajat Tjakraatmadja that Penta Helix is an integrated design between five sectors that are coordinated with each other (Amrial et al., 2017).

Depok City is known as a buffer city for the State Capital. Included as one of the big cities located on the border of West Java, Depok City consists of 11 sub-districts namely, Tapos, Sukmajaya, Beji, Bojongsari, Cimanggis, Cilodong, Cinere, Pancoran Mas, Cipayung, Limo and Sawangan. In this study, researchers chose the sub-district under the Cimanggis Tax Office as the research location.

Table I.1 Level of Taxpayer Compliance
Cimanggis Tax Office Year 2016-2021

Years	Of Registered			Taxpayers SPT	Taxpayers Reports SPT	Compliance SPT
	Entities	Private	Total			
2018	12.701	331.325	344.026	157.427	87.236	55,41%
2019	13.825	355.055	368.880	149.030	92.644	62.16%
2020	14.896	395.579	410.474	123.315	95.991	77,84%
2021	16.652	419.103	435.755	121.920	94.855	77,8%

Source: General Sub Division Cimanggis Tax Office

Table I.2 Income Tax Arrears Collection Section
Cimanggis Tax Office Year 2019-2021

Year	Outstanding Taxes Receivable (Rp.)	Accounts Receivable	%
2019	47.408.322.809	23.608.031.842	50%
2020	54.840.839.865	18.591.308.292	34%

2021	116.689.228.923	9.213.424.289	8%
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Source: General Sub Division Cimanggis Tax Office

Based on the above data, it can be seen that the percentage of tax compliance level in the Cimanggis Tax Office area has not been fully realized. In addition, based on data on tax arrears receipts in 2019-2021, receipts from uncollected receivables have not yet been fully achieved, there has even been a decrease in the percentage of receivables collectible from 50% to 34% in 2020 and further decreased to 8% in 2021. In other words, there are still many taxpayers who have not complied with their tax obligations.

In order to overcome this, Cimanggis Tax Office has collaborated with several parties. Some of them are with the involvement of academics, through programs that have been initiated by the Directorate General of Taxes, namely the Cross-Agency Program or what is called the Tax Volunteer program. Collaboration with the Tax Center and the Depok City Government in conducting education in the form of socialization to MSME actors to the establishment of the MSME Corner. Even collaboration with the Kelurahan is also carried out to encourage the reporting of the Annual SPT and the establishment of the Tax Corner.

Although synergies through collaboration with various parties have been carried out, it turns out that this has not been able to support the compliance of taxpayers in Depok City. Therefore, the researcher wants to analyze the Pentahelix collaboration in improving taxpayer compliance at Cimanggis Tax Office. This study refers to research conducted by ([Sari & Rosdiana, 2021](#)) with the title Evaluation of the Implementation of Collaborative Governance in the Optimization of DKI Jakarta Regional Tax Revenues. The research relates collaborative governance to optimizing tax revenue and shows that as a leading institution in collaborative governance, BPRD DKI Jakarta is considered less proactive and less confident in implementing policies and there are obstacles in the form of lack of trust in the cooperation that is built. However, this research is different from previous research which focuses on tax revenue, while the researcher focuses on tax compliance.

METHOD

This research is a descriptive qualitative research ([Creswell, 2017](#); [Creswell & Creswell, 2018](#)), where this research is based on the philosophy of postpositivism which is commonly used to examine the condition of natural objects ([Sugiyono, 2019, 2022](#)). Research discusses regarding the Pentahelix collaboration in improving taxpayer compliance at Cimanggis Tax Office. The researchers used data collection techniques in the form of observation, interviews and literature study. Informants in this study consisted of the Head of Supervision Section VI of Cimanggis Tax Office, DECIMA MSME Community Management, Director of Broadcasting Radar Depok and several private companies registered as Taxpayers of Cimanggis Tax Office. The research period starts from February to June 2022. In analyzing the results of the study, the researchers carried out data reduction, data presentation, and drawing conclusions ([Miles & Huberman, 1994](#)).

RESULT AND DISCUSSION

Role of The Government

In carrying out its role properly, there are several indicators that need to be considered, namely the availability of regulations or policies governing tax compliance and the availability of financial support through the proposed APBN/APBD to improve taxpayer compliance. In addition, the

government's role is also important in law enforcement on positive legal norms that have been issued and the availability of cooperation in order to improve tax compliance.

Based on the results of interviews conducted by the author, the role of the government in this case is Cimanggis Tax Office as a regulator which has been regulated in the Law on General Provisions and Tax Procedures Article 17 C paragraph 2 and Regulation of the Minister of Finance No. 192/PMK.03/2007 where compliance This is assessed from the timeliness in submitting the Annual SPT and the amount of tax arrears. The role of the government with collaboration in conducting education, socialization and other collaborative programs with both the private sector, academics, media and the community affects the level of tax compliance at Cimanggis Tax Office.

Role of The Private

The role of the private sector here is as a provider of employment. As a provider of employment opportunities, the private sector carries out its obligations in terms of withholding employee Income Tax, aka PPh Article 21. Indirectly, the private sector forces its employees to fulfill their tax obligations by withholding income tax directly on the income earned. In addition, the private sector also provides education to its employees by sending their employees to participate in the socialization organized by Cimanggis Tax Office.

Community Role

In carrying out its role properly, there are several indicators that need to be considered, namely the availability of active community participation in the agenda of increasing tax compliance. In addition, the creation of good collaboration between the community and other institutions, both the government and other parties in order to improve taxpayer compliance.

The community has a role as an accelerator consisting of a collection of people with the same interests, as well as being an intermediary or liaison between stakeholders. Based on interviews that have been conducted, the community has actively participated in collaborating with the government with the Cimanggis Tax Office, the Depok City Cooperatives and MSME Service, to universities and the Tax Center through outreach activities to the MSME corner.

Role of Media

In carrying out its role properly, there are several indicators that need to be considered, namely the availability of media in voicing the importance of tax compliance. In addition, it can also be seen from the active involvement of the press in order to voice the involvement of other parties who are also seeking tax compliance.

Media acts as an expander or supporter of publications in promoting and creating a brand image. Depok media has participated through collaboration to voice taxpayer compliance, however the intensity of participation is still low.

Role of Academics

Academics have a role as conceptors, namely sources of knowledge with relevant new concepts and theories. Based on interviews that have been conducted, academics have participated in collaborations to improve tax compliance, through educational provision for students participating in internship programs and community service, including collaboration with the government to be involved in the educational process through socialization and other programs

such as tax volunteers such as which has been regulated in the Regulation of the Director General of Taxes No. PER-12/PJ/2021 Article 1 point 9, which states that a Tax Volunteer is someone who voluntarily balances his time, energy, thoughts and expertise to play an active role in tax education activities.

Obstacles

Obstacles in implementing collaboration commitments to improve taxpayer compliance, some of which are meeting timings considering the ongoing pandemic. In addition, with the pandemic, several parties are also required to be open to technology, because some programs that were originally carried out offline shifted their implementation to online.

The obstacle in building communication between parties lies in the communication media, where communication that was previously carried out directly by face to face has turned into communication through social media such as Instagram and WhatsApp. Communication is considered less effective than direct communication.

Barriers to continuing to coordinate in carrying out commitments, including the absence of written agreements between parties such as between the private sector and the government. This will affect the equal distribution of the role of the private sector to participate in coordination.

CONCLUSION

The Pentahelix collaboration carried out by the government in order to improve taxpayer compliance has been carried out well, starting from the availability of regulations to financial support. Collaboration has also been carried out with various parties, namely the private sector, academia, the media and the community. The private sector has played an active role by cutting income taxes for employees and involving employees in the socialization held by the KPP. The respective communities and academics also participate as accelerators and conceptors in order to realize improvements in taxpayer compliance. Although the intensity of participation is still relatively low, the media also plays a role in collaboration in terms of publication and promotion of tax policy. Although in its implementation several obstacles were encountered, especially during the COVID-19 pandemic, coordination was continued to carry out the commitments that had been made together.

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