

How Dynamics of Tax Compliance in the New Normal Era

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Abstract: *The government's ability to regulate the resources of the regions in the new normal era during the Covid 19 pandemic is greatly helped by the creative economy that relies on ideas and stock of knowledge from Human Resources. The purpose of this research is to understand the dynamics of tax compliance in creative economy business actors; initiating creative industry action with a sustainable integrative business assistance model for creative economy business players to fulfill tax obligations in Indonesia. Data was obtained by in-depth interviews and documentation on key informant. Determination of data sources using random sampling. Data validity uses source triangulation. Data analysis technique uses data analysis model according to Miles and Huberman. The results of the study obtained the dynamics of tax compliance of creative economy business actors in the elaboration of knowledge and understanding of taxation. initiation of a creative industry action to fulfill tax obligations in Indonesia is based on the economic resilience of creative economy actors. The need for an integrated sustainable business assistance model for creative economy business actors that involves integrating involvement of academia, business, creative economy community, government, mass media – social media, resources as a new normal ecosystem. Expansion of tax education, tax training platform, to improve taxpayer compliance*

Keywords: *dynamics of tax compliance, economic resilience, creative economy,*

I. Preliminary

Taxes are the main source of income for a country, as well as in Indonesia. The government has set a tax collection target of Rp1.265 trillion in APBN in 2022. The collection target becomes relevant with the enactment of Law 7 of 2021 concerning Harmonization of Tax Regulations which will be enforced in 2022.

Many obstacles will occur in 2022 besides the COVID-19 pandemic, the obstacle that can hinder the effectiveness of tax collection is taxpayer compliance (tax compliance). Attitudes towards behavior, subjective norms concerning behavior, and perceived behavioral control are usually used to predict behavioral intentions with a high degree of accuracy. Behavioral beliefs, normative beliefs, control beliefs (Ajzen, 1991). In general, taxpayers will always make different interpretations of the behavior or actions they take regarding taxation (Laut & Narsa, 2021).

Tax compliance can be influenced by several factors including reference groups, tax knowledge, and perceptions of equity and justice (Inasius, 2019), taxpayer attitudes (Wicaksono & Lestari, 2017; Wijaya, 2019), tax education (Aladejebi, 2018; Kwok & Yip, 2018), level of tax understanding (Kamil, 2015; Kesaulya Juliana & Pesireron, 2019; Sabil et al., 2018; Susyanti & Askandar, 2019), lack of adequate knowledge (Manual & Xin, 2016; Newman et al., 2018; Susyanti & Askandar, 2019).

A new economy has emerged around the creative industries, which are controlled by intellectual property laws, such as patents, copyrights, brands, royalties, and designs, in addition to relying on blending between creativity, innovation, culture, economics, information, and technology to create products like intellectual property that has the potential to encourage better development (Askandar & Susyanti, 2017; Howkins, 2002; Susyanti, 2021). As a sector that has the opportunity to improve the national economy, the creative economy can also increase the added value of product exports and contribute to economic development (Samsu et al., 2019; Sutapa et al., 2017).

The sustainable integrative model is the development of several modes, starting from triple Helix (Dzisah & Etkowitz, 2008; Etkowitz & Leydesdorff, 2000); Quadruple Helix (Afonso et al., 2010; Carayannis et al., 2012; Nuswantoro, 2012; Sutapa et al., 2017); Penta helix (Awaluddin et al., 2016; Halibas et al., 2017; Sudiana et al., 2020) and adding elements of the environment-ecosystem as a natural environment that is closely related to resources, both natural resources, energy, human resources.

More creative economic actors are included in the MSME category, in this new era MSMEs still dominate the Indonesian economy, with a gross domestic product of 60.3%. At a time when large businesses slowed down, micro and small businesses were quite stable, this was due to the resilience of MSMEs, their ability to adapt and remain steadfast in this pandemic situation. (Agustina et al., 2020) During the Covid-19 pandemic, a policy of limiting human mobility was carried out, so that it affected the decline in MSME business, this made a test of adversity intelligence and resilience for MSMEs. (Nafiati & Mulyani, 2020) MSMEs have difficulty carrying out their operational activities, suffer losses, and even have to close their businesses, this condition tests MSME resilience in the face of the COVID 19 pandemic. (Hobfoll et al., 2015) resilience can increase or decrease over time.

The problems that will be studied are: (a) How to implement the action model of sustainable integrative business assistance for creative economy business players to understand the fulfillment of tax obligations in Indonesia; (b) How to initiate creative industry action with a sustainable integrative business assistance model for creative economy business players to fulfill tax obligations in Indonesia. Objectives: (a) understand the dynamics of tax compliance in creative economy business actors; (b) initiate creative industry action with a sustainable integrative business assistance model for creative economy business players to fulfill tax obligations in Indonesia.

The role of the creative economy is expected to further improve the economy, especially towards the development of an MSME-based economy which is driven by many young people (Susyanti, 2014). In addition to the COVID-19 pandemic, which has not yet been completed, research on the dynamics of tax compliance, sustainable integrative models, economic resilience creative economic actors to improve taxpayer compliance in the era of new normal, make research novelty and need to be done in overcoming various challenges that have the potential to be an obstacle to the development of the creative economy and in the end is the potential for increasing taxes paid by creative economy actors.

II. Research Methods

This research is a type of descriptive research aimed at exploration and clarification of a phenomenon or social reality, by describing several variables related to the problem and unit under study. Based on the description above, it can be stated that the phenomenon to be described is systematic, factual, and accurate.

The population in this study includes all creative economy business actors culinary sub-sector in East Java. Culinary was chosen because its sub-sector contributed the highest amount compared to the 16 creative economy sub-sectors, which amounted to Rp. 455.44 trillion or around 41 percent of the total GDP of the creative economy of Rp.1,134 trillion in 2020 (www.kompas.com).

Sampling was carried out by random sampling, so that creative economy business actors had the opportunity to be sampled and key informant to be assisted. (Cooper & Emory, 1994) suggested that research design is, first, a plan for selecting sources and types of information to be used to answer research questions. Second, is a framework for detailing the relationship between variables in the study. Third, it is a blueprint outlining each procedure, from hypotheses (if any) to data analysis.

This research was conducted through several systematic and structured stages. The stages of the research are described in the following scheme.

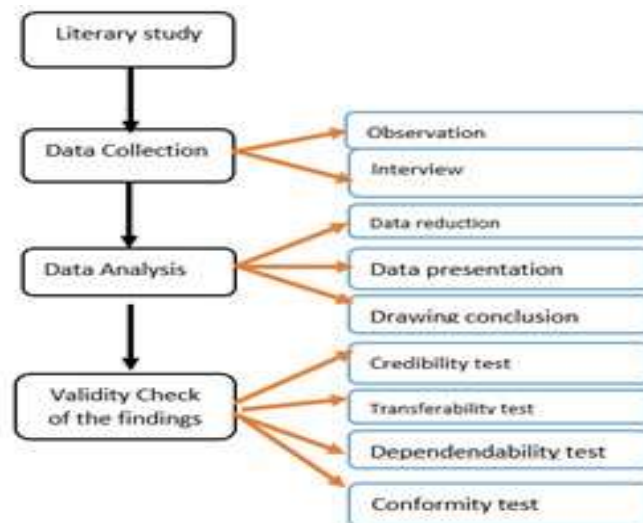


Figure 1. Research Stages

The main data sources in qualitative research are words and actions, the rest are additional data such as documents and others. The data source is the subject from which the data can be obtained. The subjects in this study amounted to two parties, including (1) creative economy business owners; (2) employees of the administrative division who are appointed to handle finance and taxes. If more in-depth data is needed, the researcher can take other subjects for the sake of completeness of the data.

Primary data collection techniques were carried out by giving questionnaires, in-depth interviews with creative economy actors in the research area, observation, and focus group discussion (FGD) on the object under study to confirm the data obtained by distributing questionnaires and interviews. Meanwhile, secondary data collection techniques are carried out by recording or photocopying documents related to the business profile and types of activities. Meanwhile, secondary data collection techniques are carried out by recording or photocopying documents related to the business profile and types of activities.

The technique of checking the validity of the data is through testing the credibility (internal validity), transferability (external validity), dependence (reliability), and confirmability (objectivity). The credibility test uses a source triangulation technique, through comparison of observational data with interview data on creative economy actors, whether it remains consistent and supported by documentation data in the form of photos and other data such as scientific journals, previous research, and theories relevant to the purpose of this study. The transferability test is carried out by providing a detailed, clear, and also a systematic description of the research results so that the research is easily understood by others and the results of the research can be applied to the population of creative economy actors in the culinary sub-sector where the samples in this study were taken. The dependence test is carried out by audit by an independent auditor or independent supervisor of the entire process in the research. Test Confirmability was done by re-examining the data obtained about the weaknesses of creative economy actors and the model of integrative business assistance for the sustainability of creative economic actors that can be done, through increasing perseverance, triangulation of sources, peer discussion, and the use of reference materials.

III. Research Result

The results of the research on creative economy actors obtained action models of sustainable integrative business assistance for creative economy business actors with the elaboration of knowledge and understanding of taxation. The action model of sustainable integrative business assistance is expected to contribute to the creative industry, improve community welfare, can realize food security and security, and social engineering to improve sustainable development at local and national levels.

According to (Susyanti et al., 2021) the tax compliance of the Indonesian people themselves has not reached the expected level, including the awareness and tax compliance of MSME actors, among others because of the negative perception of taxpayers which causes taxpayers to be closed, apathetic towards taxes, and the assumption that taxes are still seen as a burden that should be avoided as much

as possible. Therefore, a strong effort is needed from the DGT to help reduce or even eliminate these negative perceptions (Debbianto, 2019).

The dynamics of tax compliance can be done through a general approach (common sense) and the scientific approach (science), understanding compliance formally through a general approach. but to understand material compliance requires a scientific approach (<https://arifinrosid.com>).

Obedience formal often is associated with compliance with a procedural nature, for example, the submission of an Annual Notification Letter (SPT)—therefore it can also be referred to as administrative compliance (*OECD Economic Surveys: Indonesia 2021*, 2021). Meanwhile, obedience material tends to refer to the correctness of filling in the SPT relating to the amount of tax to be paid—it can also be referred to as technical compliance (technical compliance). According to (Mangoting et al., 2020) the commitment factor can be used to test the effect of taxpayer compliance. Commitment in research (Koessler et al., 2019) also has an impact on breakthroughs in the dynamics of tax compliance.

Tax compliance for creative economy actors is generally perceived as having implemented tax obligations by applicable regulations. This is relevant to what was conveyed by the key informants, namely Mr. HT from Kediri. Interviews were conducted with Mr. HT who owns an advertising business, namely PT AN in Kediri. As a creative economy actor engaged in Advertising, Mr. HT has been in business for less than 8 years with a turnover of IDR 2,000,000,000 per year. Mr. HT has an NPWP, both a corporate NPWP for PT AN, as well as a personal NPWP for personal tax return reporting. The Covid 19 pandemic affected the efforts made by Mr. HT, by reducing advertising broadcasts through the media produced by PT AN, but providing new opportunities through traffic service information through PT AN's media, so that tax payments can still be made, even though the submission of the SPT report not on time because the perception has paid taxes.

The tax compliance of the Indonesian people has not yet reached the expected level, including the awareness and tax compliance of MSME actors, partly because of the negative perception of taxpayers which causes taxpayers to be closed, apathetic to taxes, and the perception of taxes is still seen as a burden that should be avoided as much as possible. Therefore, a strong effort is needed from the DGT to help reduce or even eliminate these negative perceptions (Debbianto, 2019).

Elaboration of knowledge and understanding of taxation is important because knowledge and understanding of taxes affect tax compliance (Susyanti & Askandar, 2019). In simple terms, Tax Knowledge can be interpreted as the ability of taxpayers to know tax regulations and laws (Ayuba et al., 2016). Tax knowledge is also the level of knowledge about the basic concepts of taxation which consists of tax rules and financial knowledge that taxpayers need to understand to fulfill their tax obligations (Pratama, 2018). Research (Manual & Xin, 2016; Newman et al., 2018) concludes that there is a relationship between tax knowledge and tax compliance, and an increase in tax knowledge can lead to an increase in the level of tax compliance. (Cechovsky, 2018) knowledge is positively related to the attitude of tax compliance.

Satria (2017) the taxpayer's perception of his knowledge of taxation is an understanding of taxation. (Kesaulya Juliana & Pesireron, 2019; Sabil et al., 2018) understanding of taxation affects taxpayer compliance. Research (Adiasa, 2013; Agustiniingsih & Isroah, 2016) found that there is a link between tax understanding and tax compliance. In this way, a higher level of tax understanding might lead to a higher level of compliance.

Creative economy actors as taxpayers experience a setback in their business, declining sales and unpaid receivables cause business cash flow to be eroded. This also affects the fulfillment of their tax obligations, the Government has imposed tax incentives since the beginning of the pandemic, but not all creative economy actors get these incentives. Through this fiscal policy, the tax authorities can evaluate whether the decision-making has met procedural justice for the mandatory taxes and increase taxpayer confidence so that it affects taxpayer compliance. In addition, it can also be seen the knowledge and understanding of taxpayers on changes in fiscal policy. According to (Mangoting et al., 2021) the factors that affect taxpayer compliance can be influenced by the way the tax authorities treat taxpayers during the Covid-19 pandemic.

The results of the study of the initiation of a creative industry action to fulfill tax obligations in Indonesia are based, on the economic resilience of creative economy actors. During this prolonged COVID-19 pandemic, MSMEs made various efforts to survive. The fashion sub-sector creative industry can exhibit online, sell online, either form a separate marketplace or join a well-known marketplace such as Tokopedia, Lazada, Bukalapak, and so on. Meanwhile, micro-scale fashion business actors quickly adapt by promoting through social media, selling within the “RT and RW” community circles is also an option since the enactment of certain area closures and physical distancing in 2020 until the new normal era comes into effect.

Self Upgrade Creative economy actors can also switch from offline selling to online selling, digital marketing (Digital Marketing) through participation in online classes conducted by several communities, as well as technical guidance held by local governments in collaboration with academics. The Industrial Revolution 4.0 has a broad impact on all processes in organizations, including business. The use of Information Technology which has an impact on digital transformation focuses on 4 pillars: Cloud computing, mobility, social, and big data analysis (Ali, 2019). The productive and creative spirit in the era of the transition to the new order is one of the triggers for resilience for the creative industry, as well as helping the creative economy through various high-tech supporting devices, in marketing management, networking to financial management.

The development of the times will always create new cultures, new habits, which of course give rise to new models, concepts, and even platforms for thinking. The current disruption has changed the "way" of doing business, but also the fundamentals of the business, starting from the cost structure to the culture, and even the ideology of the industry. Likewise for creative economy business people, in simple terms, this happens economic resilience creative economic actors due to changes in the ways of doing business that used to place great emphasis on owning (ownership) to share (sharing roles, collaborating resources). Likewise, with the digital era as it is today, automatically new cultures or habits also have a rapid balance with the emergence of new models/platforms and the concept of utilizing the digital infrastructure that is already available, one of the models that are emerging and growing rapidly at this time to encourage MSMEs and novice creative economy actors in the dropshipping digital marketing method. (Sulianta, 2014) Dropshipping is a buying and selling system in which the seller sells products that he does not own and does not have in stock (stock of goods). The seller only has a sample (sample) of the supplier's goods, usually in the form of photos, which are then marketed to consumers, if sold, the seller buys goods from the supplier by asking the supplier for help to send the goods on behalf of the seller.

This is relevant to what was conveyed by the key informants, namely Mr. MB from Malang. Interviews were conducted with Mr. MB who has a culinary-fashion blending business, namely CV. PG in Malang, Café, and lodging PT. As a creative economy actor engaged in Industry outdoor fashion, Mr. MB has been in business for less than 12 years with a turnover of more than Rp.2,500,000,000 per year. Mr. MB has NPWP both corporate NPWP for CV PG, also personal NPWP for personal SPT reporting. The Covid 19 pandemic has greatly affected the efforts made by Mr. MB, in the field of business he is involved, CV PG has problems with marketing, the need to increase turnover by increasing the marketing area and current online marketing, social media, and participation in the national marketplace have been used. One-man family management one-man show", it is a challenge for the creative economy of this fashion sub-sector to survive. The resilience of CV PG, Café, and Lodging PT, can reverse business conditions, by increasing turnover at Café PT which is branded as a family Café in Malang Regency. This effort was followed by the initiation of the addition of natural tourism routes, in collaboration with the local Perhutani.

Interviews were conducted with EP's mother, who has a culinary business, namely a DA shop, who stated that she had been in business for less than 5 years with a turnover of around Rp. 500,000,000 per year. Mrs. EP has had a TIN, amid the Covid 19 pandemic which greatly affected Mrs. EP's culinary business, the decline in current cake sales due to halted tourism, as well as a decrease in cake orders. even weddings and parties become the biggest difficulty for EP's mother's business. Networking has have been carried out with various parties, in addition to having used online marketing and various social media. The resilience of the DA store by changing if at the beginning it used a vintage concept with the form of a closed shop, becoming an open shop and sharing business locations with BM culinary actors for the sale of contemporary noodle culinary, by displaying the concept dine in at the DA store. This effort is followed by the initiation of the addition of culinary types that strengthen the concept of the DA store withhold snacks with new concepts, such as marble cake, slush baked potato back and forth, etc.

Some creative economies changed products and added services, such as the fashion sub-sector which turned to make masks, the culinary sub-sector by shifting to services for people who are self-isolating "ISOMAN". Several digital startups sell coffee, some merchandise to keep the cash flow going. However, the efficiency carried out by creative industry players is generally more humane, in the operational sector to avoid termination of employment (PHK), for reasons of being impatient and employees working since the establishment of the business.

Business network development strategies for creative industry players can be carried out through business networks (networking), namely the process of building mutually beneficial relationships with other entrepreneurs in the creative industry and potential clients and/or customers so that mutually

beneficial relationships are formed. The purpose of building this business network is to increase business revenue, where the business network group is a forum for exchanging business information, ideas, and support. For example, a business network formed by creating cooperation with relevant agencies, namely the Industry and Trade Office, MSMEs, and Cooperatives in the context of business development and assistance. In addition, Business Network Cooperation is pursued through partnerships, coordination, collaboration, strategic alliances.

The need for an integrated sustainable business assistance model for creative economy business actors that involves integrating involvement of academia, business, creative economy community, government, mass media – social media, resources as a new normal ecosystem. The sustainable integrative mentoring model is the development of several models, starting from the Triple Helix (Dzisah & Etkowitz, 2008; Etkowitz & Leydesdorff, 2000); Quadruple Helix (Afonso. et al., 2010; Carayannis et al., 2012; Nuswantoro, 2012; Sutapa et al., 2017); Penta helix (Awaluddin et al., 2016; Halibas et al., 2017; Suidiana et al., 2020) and adds elements of the ecosystem environment as a natural environment that is closely related to resources, both natural resources, energy, human resources (Susyanti et al., 2021).

The mentoring model for Sustainable Creative Economy Business Management is that this creative economy building is covered by the interaction of Intellectuals, Business, Government, Community, Media, and Resources. The whole helix integrates and interacts continuously to advance to the new normal era. Implementation of the mentoring model carried out between the Government, Business Actors, Universities, social communities, mass media, and resources:

The role of the Parties in the Integrated action model in the creative industry in a sustainable manner so that businesses can continue to run during the Covid 19 pandemic is important to do so that resilience is formed (the ability to adapt and remain steadfast in difficult situations), especially in Micro & Small Enterprises, the end of which is the contribution of actors creative industries for tax compliance. Expansion of creative economy business Actors with a sustainable integrative business assistance model for creative economy business actors to fulfill tax obligations are carried out through integrated assistance to creative economy business actors in the accounting and taxation fields with a sustainable integrative model that can be used as a reference for optimizing.

The need for additional capital to increase business which of course has an impact on financial management and financial records for depositing and reporting taxes. Problems in calculating and reporting taxes are an obstacle, due to the lack of understanding of human resources, so regular assistance is needed to help increase tax knowledge.

The sustainable integrative business assistance model is applied by creative economy business actors in fulfilling tax obligations in terms of deposits, reporting, and recording. Which in the end will affect taxpayer compliance in paying taxes, leading to an increase in Indonesian state income which is used for prosperity for all Indonesian people. Actions to expand tax education, tax training platforms are needed to improve taxpayer compliance. Tax consulting services through account representative; Tax ring service, WhatsApp. Business actors/creative economic actors (Businessmen) play a role in the Management of business potential, through community economic development programs by providing incentives; Human resource development through education to the community as needed. The program launch “Business Development Service” was carried out by the Directorate General of Taxes through fostering and developing creative economy actors (MSMEs) by providing various facilities that attracted MSME actors such as providing training to increase turnover, ease of access to capital.

IV. Conclusion

The results of the study obtained the dynamics of tax compliance of creative economy business actors in the elaboration of knowledge and understanding of taxation. The government has imposed tax incentives during the Covid 19 pandemic, through this fiscal policy, the tax authorities can evaluate taxpayer compliance. In addition, it can also be seen the knowledge and understanding of taxpayers on changes in fiscal policy.

Initiation of creative industry action to fulfill tax obligations in Indonesia is based on the economic resilience of creative economy actors. The need for an integrated sustainable business assistance model for creative economy business actors that involves and integrates involvement of academia, business, creative economy community, government, mass media – social media, resources as a new normal ecosystem. Expansion of tax education, tax training platform, to improve taxpayer compliance

The limitation of this research is the limited data collection that must be related to the creative economy actors involved. This study also uses key informants limited, so the results cannot be

generalized. Future research can be carried out on other types of businesses or sub-sectors of the creative economy.

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