



Compliance in Annual Tax Return (SPT) Reporting Among State Civil Apparatus (ASN) at SMA Negeri 4 Tana Toraja

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ABSTRACT

Tax compliance is one of the key factors in ensuring stable and predictable state revenue. However, to this day, it remains a common issue faced by tax authorities in various countries, including Indonesia. As part of the public sector, State Civil Apparatus (ASN) employees are expected to set an example in tax reporting compliance. Therefore, this study aims to analyze the compliance of Annual Tax Return (SPT) reporting among State Civil Apparatus (ASN) employees at SMA Negeri 4 Tana Toraja. This research employs a descriptive quantitative method, with data collection techniques consisting of documentation and questionnaires. It offers a new perspective by focusing on State Civil Apparatus employees in upper secondary education institutions, specifically educators and administrative staff, a group that has not been extensively studied. The findings indicate that the level of compliance in filing Annual Tax Returns among State Civil Apparatus employees at SMA Negeri 4 Tana Toraja is categorized as compliant, with a compliance rate of 89.26%. The most influential factor affecting compliance in this study is their awareness of the importance of submitting tax returns on time.

Keywords: Annual Tax Return, State Civil Apparatus, Tax Compliance, Tax Reporting

INTRODUCTION

Indonesia is a constitutional state founded on Pancasila and the 1945 Constitution of the Republic of Indonesia; therefore, every individual must comply with the applicable regulations (Sirojudin et al., 2021). One of the primary sources of national revenue for achieving development objectives is tax revenue. Consequently, tax revenue targets must be consistently met each year. According to Law of the Republic of Indonesia No. 28 of 2007, tax is “a mandatory contribution to the state owed by individuals or entities, which is coercive based on the law, without direct compensation, and is used for state purposes to achieve the greatest welfare of the people.” The percentage of taxpayer compliance in reporting their taxes through local tax offices, as reported by Katadata.co.id (2024), indicates that 73.61% of taxpayers have submitted their Annual Tax Returns (SPT).

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In previous years, according to Katadata.co.id (2023), the compliance rate was 83.2% in 2022, 84.07% in 2021, and 77.63% in 2020. This suggests that despite the implementation of tax regulations, there are still taxpayers who fail to comply and neglect their tax obligations, as evidenced by the suboptimal level of tax reporting compliance.

To support stable and predictable national income, tax compliance must be enhanced. Tax reporting compliance is a form of taxpayer adherence that emphasizes awareness and discipline in fulfilling tax reporting obligations voluntarily, on time, and in accordance with applicable regulations, without the need for reminders or enforcement actions from tax authorities (Prasetyo & Arisudhana, 2019). Tax reporting serves as a measurement tool to verify the accuracy of reported taxable amounts and to compare registered assets with the actual assets owned by taxpayers, making it highly valuable in the event of a tax dispute. When taxpayers comply with their obligations, they directly contribute to national development, as tax revenue serves as the government's primary source of income for funding development programs, including infrastructure, education, healthcare, and other public services. However, failure to report taxes on time or not reporting at all will result in penalties. For instance, individual taxpayers are subject to a fine of Rp100,000 for late or unfiled tax returns (Meilita & Pohan, 2022).

An individual's tax compliance can be influenced by several factors, such as the prevalence of corruption, poor public services, and unequal infrastructure development (Herlina & Rodiah, 2024). Additionally, a low level of tax knowledge, particularly regarding tax laws and recent changes, may lead to unintentional non-compliance. Delays in issuing withholding tax slips by payroll treasurers within a company, as well as time constraints in tax reporting, can also reduce taxpayers' compliance levels. In such cases, taxpayers must visit tax offices and wait in long queues among other taxpayers with the same purpose, especially in March, when the deadline for filing individual Annual Tax Returns (SPT) approaches. This issue arises when taxpayers are unfamiliar with how to file their Annual Tax Returns using platforms such as e-filing, which can make the process time-consuming and complicated, ultimately increasing the risk of late tax reporting.

According to Law of the Republic of Indonesia No. 20 of 2023, State Civil Apparatus (ASN) employees are defined as "civil servants (PNS) and government employees with work agreements (PPPK) who are appointed by personnel management officials and assigned duties in a government position or other state duties, receiving income based on statutory regulations". As an educational institution consisting of State Civil Apparatus (ASN) serving as educators and educational staff, SMA Negeri 4 Tana Toraja also functions as a vital element in public service. The institution plays a strategic role in supporting the success of the government's fiscal policies, particularly in ensuring tax compliance.

Based on these emerging phenomena, this study is considered necessary, given that tax compliance is an obligation for every citizen. Further evidence supporting the significance of this research can be seen in previous studies, such as those conducted by Alwi et al. (2023), Ningsih (2020), and Wahab (2020), which indicate that the level of compliance in filing Annual Tax Returns (SPT) remains low. However, these studies were conducted on different subjects and in different locations. Thus, this research holds

high relevance and urgency, considering that taxes contribute significantly to national revenue. Furthermore, this study introduces a new perspective by focusing on State Civil Apparatus (ASN) in the education sector, specifically among educators and educational staff, a group that has not been extensively studied

LITERATURE REVIEW

Compliance Theory

The theory of compliance explains how individuals are able to follow rules or obey given orders (Sandy, 2020). This theory was first introduced by Milgram in 1963. Kelman (2017) defines the theory of compliance as adherence motivated by the expectation of rewards and the effort to avoid potential penalties that may be imposed. The theory of compliance can encourage individuals to comply more with applicable regulations, including taxpayers' efforts to pay taxes on time.

Tax Concept

According to Law of the Republic of Indonesia No. 16 of 2009, tax is "a mandatory contribution to the state owed by individuals or entities, which is coercive based on the law, without direct compensation, and is used for state purposes to achieve the greatest welfare of the people." Halim et al., (2014) classify taxes based on two functions: the budgetary function and the regulatory function. In its budgetary function, tax serves as the primary source of national revenue, as the state requires funds to carry out governmental activities and development programs. Meanwhile, in its regulatory function, tax acts as a tool to achieve national objectives through the implementation of government policies aimed at regulating the country's economic growth. For example, imposing high tax rates on alcoholic beverages helps reduce alcohol consumption.

Tax Collection System

Halim (2014) classifies tax collection methods into three systems, namely:

1. Official Assessment System, a tax collection method in which the government, as the tax authority, has the authority to determine the amount of tax payable by taxpayers in accordance with applicable policies.
2. Self-Assessment System, a tax collection method in which each individual is responsible for calculating, paying, and reporting their own taxes.
3. With Holding System, a tax collection method in which a third party is responsible for deducting the tax that must be paid by the taxpayer. In this case, the tax is not collected directly by the tax authority or the taxpayer themselves.

Tax Reporting Compliance

Taxpayer compliance is closely related to Compliance Theory, which reflects the extent to which taxpayers proactively fulfill their obligations in reporting taxes. According to Sirojudin et al., (2021) taxpayer compliance refers to the willingness of taxpayers to exercise their taxation rights and fulfill all their tax obligations. Tax reporting compliance represents the willingness and commitment of taxpayers to meet their tax reporting obligations in accordance with applicable regulations. This includes adherence to the submission of the Annual Tax Return (SPT) and active engagement with full awareness and responsibility in consistently and timely fulfilling tax obligations.

Tax Compliance

Taxpayer compliance refers to a condition in which an individual adheres to, obeys, and complies with tax law policies as an effort to fulfill their tax obligations based on actual circumstances (Khalimi, 2022). Compliant taxpayers are those who understand taxation, are aware of their rights and obligations, and demonstrate their responsibility by fulfilling their tax obligations correctly and on time. The higher the accuracy and timeliness of tax reporting, the higher the level of compliance. Khalimi (2022) classifies tax compliance into two types: formal compliance and material compliance, both of which require taxpayers to fulfill their tax responsibilities. In formal compliance, taxpayers fulfill their tax obligations in accordance with regulations, including registering, calculating, paying, and reporting their tax liabilities through the Annual Tax Return (SPT). Meanwhile, material compliance involves behavior that prioritizes accuracy, honesty, and precision in completing the SPT in accordance with applicable regulations and submitting it to the tax office within the designated timeframe.

Tax Return (SPT)

According to the Minister of Finance Regulation No. 181/PMK.03/2007, a Tax Return (SPT) is a document used by taxpayers to report the calculation and/or payment of taxes, taxable and/or non-taxable objects, as well as assets and liabilities in accordance with the provisions of tax laws and regulations. Filing an Annual Tax Return (SPT) is mandatory for all individual taxpayers, including employees, entrepreneurs, and freelancers. There are several types of Annual Tax Return (SPT) forms that individual taxpayers must complete:

1. SPT 1770 designated for individuals engaged in independent professions or self-employed businesses.
2. SPT 1770S used by individuals who are employees or receive income from an employer that provides tax withholding slips.
3. SPT 1770SS intended for individual taxpayers whose annual income does not exceed IDR 60 million.

Procedures for Completing and Submitting the Tax Return (SPT)

Article 3 of Law No. 28 of 2007 states that "all taxpayers must complete the Tax Return (SPT) accurately, completely, and clearly in the Indonesian language using Latin letters, Arabic numerals, and the Rupiah currency." Taxpayers are also required to sign the form and submit it to the tax office where they are registered or to another authorized location. It is essential to complete the SPT correctly and thoroughly, as failure to meet any of these requirements may result in criminal sanctions. The accuracy of the SPT must be free from typographical errors, miscalculations, or any form of mistake.

Previous Studies

The study conducted by Alwi, Karismawan, & Fatimah (2023), aimed to analyze the effectiveness of e-filing usage and taxpayer compliance in reporting the Annual Tax Return (SPT) at the Tax Service, Counseling, and Consultation Office (KP2KP) in Selong from 2011 to 2020. The findings indicate that the average SPT filing rate before using e-filing (2011–2017) was 37%, while after the implementation of e-filing (2018–2020), it slightly increased to 38.20%. This result suggests that the percentage of SPT filings did not undergo a significant change and remained very low. The low reporting

rate was attributed to limited awareness and knowledge of the modern tax system. The previous study and the current research share similarities in using the variable of tax compliance in SPT reporting with a quantitative approach. However, the distinguishing element of this study lies in the research subject and location.

Furthermore Ningsih (2020) conducted a study aimed at analyzing the effectiveness of increasing individual taxpayer compliance in filing Annual Tax Returns (SPT) through the modernization of the tax administration system at the Regional Office of the Directorate General of Taxes (DJP) Central Java II. The compliance ratio for Annual Tax Return submissions from 2015 to 2019 was 39.70%, 39.32%, 35.26%, 32.32%, and 31.68%, respectively, indicating a non-compliant category. Both the previous study and the current research utilize the Annual Tax Return compliance variable with a descriptive quantitative research method. However, the key difference lies in the data collection techniques, where the previous study employed interviews, observations, and literature reviews, while the current research will use questionnaires and documentation. Another distinguishing factor is the research subject and location.

The study by Wahab (2020) aimed to analyze the level of individual taxpayer compliance in reporting e-SPT Income Tax at the Pratama Tax Office (KPP) Makassar Barat. The results revealed that in 2018, the compliance rate for e-SPT filing was only 6.21%, which further declined to 2.2% in 2019, classifying it as highly non-compliant. Both the previous study and the current research utilize the SPT reporting compliance variable. However, differences exist in the research method and data collection techniques, where the previous study collected data through observation and documentation using a qualitative descriptive approach, whereas the current research collects data through questionnaires and documentation using a quantitative descriptive method. Another distinction lies in the research subject and location.

METHODS

Research Design

The research approach applied in this study is the descriptive quantitative method. In quantitative research, a social issue is analyzed by testing a theory through the numerical measurement of variables, which are then examined using statistical procedures to determine whether the theoretical predictions are accurate and generalizable. Descriptive quantitative analysis involves statistical procedures to summarize, analyze, and describe quantitative data. Its purpose is to provide a detailed and clear depiction of the collected data, making it easier to interpret and enabling informed decision-making based on the available data (Aziza, 2023).

Population and Sample

Suharyadi (2016:13) defines population as the set of all elements, whether individuals, objects, or other measurable factors, that can serve as the focus of a study. Meanwhile, a sample refers to a subset of the population. The entire State Civil Apparatus (ASN) at SMA Negeri 4 Tana Toraja, totaling 45 individuals, constitute the population of this study. The sampling technique applied is total sampling, where the entire population is included as the sample.

Data Collection

The data collection technique serves as a mechanism or tool for gathering information or materials that form the basis of research (Herdayati et al., 2019). The data used in this study can be obtained from two types of sources: primary data and secondary data. Primary data originates directly from the original sources or research objects, whereas secondary data is collected by researchers through intermediaries, obtained and documented by third parties (Suharyadi., & K, Purwanto, 2016).

In this study, primary data was collected from respondents through a questionnaire distribution. The questionnaire used is based on those developed by Justin (2023), Rahmawati (2022), and Sofianis (2019). The variable consists of 23 statement items, measured using a 5-point Likert scale, to assess individual and group opinions, attitudes, and perceptions toward social phenomena. Meanwhile, secondary data was obtained from documentation in the form of statistical data from institutions, specifically the total number of State Civil Apparatus (ASN) at SMA Negeri 4 Tana Toraja. In addition, a literature review was conducted through the collection, examination, analysis, and processing of information from various references, including laws, tax regulations, and other relevant policies, which serve as data sources for this research.

Variable Measurement

A research variable is an element of various forms that serves as the subject of study for researchers to obtain information and draw conclusions (Pradita & Suryono, 2019). This study focuses on a single variable, namely Compliance with Annual Tax Return (SPT) Reporting, which is measured using four indicators, including: compliance in taxpayer registration, compliance in submitting the Tax Return (SPT), compliance in tax calculation and payment of tax liabilities, and compliance in settling tax arrears. Each indicator is measured using a 5-point Likert scale questionnaire, consisting of 23 statement items.

RESULTS

Validity Test

In this study, a validity test was conducted to assess the validity of the questionnaire. A questionnaire is considered valid if the statements within it successfully measure the intended construct. To evaluate data validity, the Pearson Correlation method was applied, with the following criterion: if the Pearson Correlation between each statement and the total score produces a correlation value (r-count) greater than the r-table ($\alpha = 5\%$ or 0.05), the questionnaire item is deemed valid. The r-table value in this study is 0.294. This validity test was performed using SPSS version 30.

Table 1. Results of Data Validity Test

No. Item	r-count	r-table	Sig.	Description
1	0.446	0.294	0.05	Valid
2	0.431	0.294	0.05	Valid
3	0.462	0.294	0.05	Valid
4	0.350	0.294	0.05	Valid
5	0.371	0.294	0.05	Valid
6	0.468	0.294	0.05	Valid
7	0.346	0.294	0.05	Valid
8	0.307	0.294	0.05	Valid
9	0.411	0.294	0.05	Valid
10	0.467	0.294	0.05	Valid
11	0.495	0.294	0.05	Valid
12	0.460	0.294	0.05	Valid
13	0.336	0.294	0.05	Valid
14	0.518	0.294	0.05	Valid
15	0.455	0.294	0.05	Valid
16	0.405	0.294	0.05	Valid
17	0.392	0.294	0.05	Valid
18	0.567	0.294	0.05	Valid
19	0.467	0.294	0.05	Valid
20	0.537	0.294	0.05	Valid
21	0.415	0.294	0.05	Valid
22	0.359	0.294	0.05	Valid
23	0.477	0.294	0.05	Valid

Based on the analysis presented in Table 1, it is evident that all items in the questionnaire have item-total correlation (r-count) values exceeding the r-table value at a 5% significance level. Thus, all statements in the questionnaire are proven to be valid.

Reliability Test

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The reliability test is conducted to assess the consistency and dependability of respondents' answers to the instrument used. To measure data reliability, Cronbach's Alpha is employed, with the criterion that the average Cronbach's Alpha value must be greater than or equal to 0.60 for the variable to be considered reliable.

Table 2. Results of Data Reliability Test

Variable	Cronbach's <i>Alpha</i>	N of Items	Description
Compliance in Annual Tax Return (SPT) Reporting	0.800	23	Reliable

From Table 2, it is known that the Cronbach's Alpha value for the variable Compliance in Filing Annual Tax Returns is 0.800, indicating that the instrument used in this study is reliable or trustworthy. Consequently, the items in the questionnaire are deemed appropriate as measurement tools.

Descriptive Analysis

In this study, descriptive statistics include the calculation of the mean to provide an overview of the level of tax reporting compliance, the standard deviation to assess the extent of data deviation from the average, as well as the minimum and maximum values to indicate the data range. These descriptive statistics are used to understand the distribution and characteristics of the data quantitatively. Information regarding the results of the descriptive statistical analysis is presented in the following table.

Table 3. Results of Descriptive Statistical Test

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	
Compliance with Annual Tax Return Reporting	45	89	115	102.64	5.157	
Valid N (listwise)	45					

Based on Table 3, the total number of respondents is 45. For the variable Compliance in Annual Tax Return (SPT) Reporting, the minimum score obtained is 89, the maximum score is 115, the average score is 102.64, and the standard deviation is 5.157. The mean value, which is higher than the standard deviation, indicates that the sample data used is relatively homogeneous, meaning there is no significant difference in the level of tax reporting compliance among respondents.

Percentage Analysis

This data processing method is used to compare the frequency distribution of responses provided by respondents, as each item in the questionnaire may receive varying response counts. The data processing is conducted using the percentage formula formulated by Sutja et al. (2017), which is as follows:

$$P = \frac{\sum fb}{\sum n (i)(bi)} \times 100\%$$

Notation:

- P : Calculated percentage
 fb : Total weighted frequency of the obtained data
 n : Number of data points/subjects
 i : Number of items/questions
 bi : Ideal weight

After processing the data, a percentage value will be obtained that represents the level of compliance in filing the Annual Tax Return (SPT) among State Civil Apparatus (ASN). The following table presents the values along with their corresponding interpretations according to Laksonoputra (2022):

Table 4. Taxpayer Compliance Scale

Percentage Value	Category
90% - 100%	Highly Compliant
80% - 90%	Compliant
70% - 80%	Moderately Compliant
50% - 70%	Less Compliant
0% - 50%	Non-Compliant

Based on the data processing results from 45 respondents who have completed 23 statements in the questionnaire, the results are presented in the following table:

Table 5. Percentage Analysis of Compliance in Annual Tax Return (SPT) Reporting

No. Item	Strongly Agree			Agree			Somewhat Agree			Disagree			Strongly Disagree			TOTAL		
	n	F	%	n	F	%	n	F	%	n	F	%	n	F	%	n	F	%
P01	23	115	51.11	22	88	48.9	0	0	0	0	0	0	0	0	0	45	203	90.22
P02	20	100	44.44	25	100	55.6	0	0	0	0	0	0	0	0	0	45	200	88.89
P03	22	110	48.89	22	88	48.9	1	3	2.2	0	0	0	0	0	0	45	201	89.33
P04	23	115	51.11	22	88	48.9	0	0	0	0	0	0	0	0	0	45	203	90.22
P05	21	105	46.67	24	96	53.3	0	0	0	0	0	0	0	0	0	45	201	89.33
P06	27	135	60	18	72	40	0	0	0	0	0	0	0	0	0	45	207	92
P07	26	130	57.78	19	76	42.2	0	0	0	0	0	0	0	0	0	45	206	91.56
P08	23	115	51.11	22	88	48.9	0	0	0	0	0	0	0	0	0	45	203	90.22
P09	25	125	55.56	20	80	44.4	0	0	0	0	0	0	0	0	0	45	205	91.11
P10	21	105	46.67	24	96	53.3	0	0	0	0	0	0	0	0	0	45	201	89.33
P11	12	60	26.67	33	132	73.3	0	0	0	0	0	0	0	0	0	45	192	85.33
P12	22	110	48.89	23	92	51.1	0	0	0	0	0	0	0	0	0	45	202	89.78
P13	21	105	46.67	24	96	53.3	0	0	0	0	0	0	0	0	0	45	201	89.33
P14	20	100	44.44	25	100	55.6	0	0	0	0	0	0	0	0	0	45	200	88.89
P15	25	125	55.56	20	80	44.4	0	0	0	0	0	0	0	0	0	45	205	91.11
P16	17	85	37.78	28	112	62.2	0	0	0	0	0	0	0	0	0	45	197	87.56
P17	17	85	37.78	24	96	53.3	4	12	8.9	0	0	0	0	0	0	45	193	85.78
P18	22	110	48.89	22	88	48.9	1	3	2.2	0	0	0	0	0	0	45	201	89.33
P19	20	100	44.44	23	92	51.1	2	6	4.4	0	0	0	0	0	0	45	198	88
P20	24	120	53.33	21	84	46.7	0	0	0	0	0	0	0	0	0	45	204	90.67
P21	21	105	46.67	24	96	53.3	0	0	0	0	0	0	0	0	0	45	201	89.33
P22	20	100	44.44	22	88	48.9	3	9	6.7	0	0	0	0	0	0	45	197	87.56

No. Item	Strongly Agree			Agree			Somewhat Agree			Disagree			Strongly Disagree			TOTAL		
	n	F	%	n	F	%	n	F	%	n	F	%	n	F	%	n	F	%
P23	19	95	42.22	25	100	55.6	1	3	2.2	0	0	0	0	0	0	45	198	88
TOTAL		2455			2128			36			0			0			4619	89.26

Based on Table 5, the maximum score is obtained by multiplying the highest score (5) by the number of items in the questionnaire and the number of respondents, which is $5 \times 23 \times 45 = 5.175$. Based on data processing results, the Compliance of Annual Tax Return (SPT) Reporting variable obtained a score of 4.619, which, when converted into a percentage, is calculated as follows: $(4.619/5.175) \times 100\% = 89.26\%$. The score of 89.26% falls within the percentage range of 80-90%, which corresponds to the “compliant” category. Therefore, the level of compliance with Annual Tax Return (SPT) reporting among ASN employees at SMA Negeri 4 Tana Toraja is 89.26%, indicating that it falls under the “compliant” category.

Reporting Research Results

Compliance with Annual Tax Return (SPT) reporting is a form of taxpayer compliance in fulfilling tax administration obligations as stipulated by applicable laws and regulations. The findings of this study are based on the interpretation of data analysis results, including validity and reliability testing, descriptive analysis, and percentage analysis of the collected questionnaire data. Based on the validity test results, all items in the questionnaire were declared valid, with correlation values above 0.294. The Cronbach’s Alpha value in the reliability test was 0.800, indicating a high level of consistency in the instrument. Descriptive analysis results show that the average score for the four indicators falls within the “compliant” category, with an overall percentage of 89.26%.

In this study, the variable of compliance with Annual Tax Return (SPT) reporting is measured using four main indicators, which reflect the extent to which taxpayers, particularly ASN employees, adhere to applicable tax reporting procedures. The first indicator, compliance with taxpayer registration, obtained an average score of 4.48, indicating that most ASN employees have fulfilled their obligations well by being registered as taxpayers. Several factors contribute to this result, including a well-organized personnel system, where newly appointed ASN employees typically receive direct guidance on tax obligations, including taxpayer registration and the possession of a Taxpayer Identification Number (NPWP) as a taxpayer identity. Additionally, the ease of registration through digital services such as e-Registration enables employees to register without encountering significant administrative barriers.

The second indicator, compliance with submitting the Annual Tax Return (SPT), obtained an average score of 4.54, indicating that the administrative aspect of tax reporting has been carried out very well by ASN employees. This is supported by the crucial role of tax authorities, who actively send notifications or reminder messages to help taxpayers stay informed about reporting deadlines, enabling them to fulfill their

obligations without delays. The high level of compliance can also be attributed to individuals' awareness of the consequences of delays or negligence in submitting the SPT, as they understand that failing to report their tax obligations on time may result in penalties or fines. Additionally, the practical and easily accessible e-filing system facilitates ASN employees in reporting their Annual Tax Returns at any time and from anywhere without having to visit the tax office in person.

The third indicator, compliance in calculating and paying outstanding taxes, obtained an average score of 4.42, reflecting that most ASN employees at SMA Negeri 4 Tana Toraja are capable of accurately calculating their tax obligations and making tax payments. The support and role of tax authorities in providing technical guidance facilities and online tutorials on accurate tax calculations, as well as assistance services through call centers or tax consultants who can be contacted at any time for explanations regarding outstanding taxes, enable ASN employees to receive direct guidance on tax calculations, either manually or through applications such as tax calculators. Additionally, most ASN employees have adopted technology in the tax payment process, utilizing mobile banking applications and the e-Billing platform, which facilitate real-time payment transactions.

The fourth indicator, compliance in settling tax arrears, obtained an average score of 4.44, reflecting the commitment of ASN employees to maintaining their tax compliance integrity, including the obligation to settle any outstanding tax payments when deficiencies arise. One of the factors supporting this level of compliance is the proactive approach of ASN employees in staying updated on tax regulations communicated by tax authorities and school administrators. Additionally, through digital tax systems such as DJP Online, ASN employees can easily access information regarding their outstanding tax obligations, including details on the amount owed and payment procedures. This convenience minimizes errors in the payment process and encourages timely settlement of tax arrears.

Overall, the average scores of the four indicators fall within a high-value range, indicating that the level of compliance in filing Annual Tax Returns (SPT) among ASN employees at SMA Negeri 4 Tana Toraja can be categorized as compliant. This aligns with the interpretation that an average score approaching the maximum value signifies a high level of compliance. The combination of individual awareness, support from internal institutions, and the active role of tax authorities in providing tax education and facilities has successfully created a conducive environment for enhancing ASN compliance. Therefore, it can be concluded that the filing of Annual Tax Returns by ASN employees has been conducted in accordance with applicable regulations.

DISCUSSION & CONCLUSION

The compliance of Annual Tax Return (SPT) reporting among State Civil Apparatus (ASN) at SMA Negeri 4 Tana Toraja falls into the compliant category, with a percentage of 89.26 percent. The most influential factor in this study is the awareness of ASN employees regarding the importance of timely SPT submission. The combination of individual awareness, support from internal institutions, and the active role of tax authorities in providing tax education and facilities has successfully created a conducive environment for enhancing ASN compliance. Therefore, it can be concluded that the

Annual Tax Return reporting by ASN employees has been conducted in accordance with applicable regulations.

The limitations of this study include its scope, which focuses solely on a single educational institution, making the findings inapplicable for generalization to all State Civil Apparatus (ASN) in the education sector. Additionally, this study employs a quantitative approach, which does not explore in depth the subjective reasons behind taxpayers' compliance or non-compliance.

This study is limited to State Civil Apparatus (ASN) at SMA Negeri 4 Tana Toraja. Future researchers are advised to expand the scope of the study by conducting research in multiple schools or other institutions to obtain more generalizable findings regarding the compliance level of ASN in filing Annual Tax Returns (SPT).

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