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Perception of State Civil Apparatus towards Income Tax Article 21: Maximum Four Tax Theory Approach

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The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.

ABSTRACT

Purpose: Taxpayer compliance is crucial for an effective tax system. However, unclear tax collection procedures can create multiple interpretations, reducing compliance. This study examines the perceptions of State Civil Apparatus (ASN) regarding the collection of Income Tax Article 21 (PPh 21) and its alignment with Adam Smith's Four Maxim Taxation principles: equity, certainty, convenience, and efficiency.

Research Design and Methodology: This qualitative descriptive study employs interviews as the primary data collection method. ASN taxpayers at the Mamajang Sub-district Office, Makassar City, were interviewed to assess their perceptions of PPH 21 collection procedures.

Findings and Discussion: ASN perceives the progressive tax system as fair, withholding tax as convenient, and the legal framework as clear, ensuring certainty. Tax collection costs are minimal, supporting efficiency.

Implications: Enhanced taxpayer education and socialization can improve compliance. Future studies should explore other taxpayer groups, such as BUMN, TNI, and POLRI employees, using quantitative methods for broader insights.

Introduction

Tax revenue is the primary source of state income and must be balanced with public awareness and compliance with tax obligations, including reporting and payment. A strong understanding of taxation is a crucial element that enables taxpayers to exercise their rights and responsibilities properly. (Saputri & Darno, 2019). Consequently, socialization regarding tax regulations and policy changes has become urgent to ensure taxpayers comprehend the applicable rules. One of the tax collection systems implemented in Indonesia is the withholding tax system, in which a third party is entrusted with withholding or collecting taxes on income paid to recipients and subsequently remitting the tax to the state treasury. (Zubaidah & Anastasia, 2019). This system is implemented due to the imbalance between the number of tax authorities and the total number of taxpayers. Apart from assisting the government in minimizing tax collection costs, this system reflects the government's trust in taxpayers to calculate and manage their tax liabilities independently. At the end of the fiscal year, taxes withheld or collected and deposited into the state treasury serve as tax deductions or credits for the taxpayers, provided that they attach valid proof of withholding or collection (http://www.pajak.go.id). One of the key benefits of the withholding tax system is its ability to enhance voluntary tax compliance, as taxpayers have indirectly fulfilled their tax obligations.

Furthermore, this system allows the government to collect taxes automatically without significant effort and costs. (Yunus, 2019).

One type of tax subject to the withholding tax system is Income Tax Article 21 (PPh 21). This tax applies to income in salaries, wages, honoraria, allowances, and other forms of remuneration derived from employment, official positions, services, or activities performed by individuals classified as domestic tax subjects (Heryanto & Wijaya, 2017). The definition of Income Tax Article 21 is outlined in the Directorate General of Taxes Regulation Number PER-32/PJ/2015. Tax collection regulations must provide clear and precise legal guidelines for taxpayers to fulfill their obligations effectively (Yunus, 2019). One of the fundamental principles governing tax collection is "The Four Maxim Taxation," introduced by Adam Smith in his seminal work An Inquiry into the Nature and Causes of the Wealth of Nations. This theory emphasizes the importance of fairness, legal certainty, convenience, and efficiency in tax administration to foster higher taxpayer compliance. (Manangkalangi et al., 2019)If taxpayers adhere to these principles and diligently fulfill their tax obligations, the government's revenue targets, as outlined in the National Budget (APBN) and Regional Budget (APBD), can be successfully achieved. Adam Smith outlined four key criteria for an effective tax system: fairness, legal certainty, appropriateness, and efficiency, which remain relevant in contemporary tax administration. (Zubaidah & Anastasia, 2019). Previous studies have explored various perspectives on tax collection systems and taxpayer compliance. Saputri & Darno (2019) Emphasized the importance of taxpayers' understanding in fulfilling their rights and obligations to enhance tax compliance. Their findings suggest that well-informed taxpayers are more likely to adhere to tax regulations and accurately fulfill tax obligations. Zubaidah & Anastasia (2019) Examined the withholding tax system, highlighting its efficiency in tax collection. However, they also noted significant challenges in its implementation, particularly concerning the lack of adequate socialization and taxpayer education. Without sufficient awareness and guidance, taxpayers may struggle to understand their obligations, potentially leading to errors or non-compliance. Similarly, Yunus (2019) found that the withholding tax can improve voluntary taxpayer compliance. However, the effectiveness of this system heavily depends on the clarity of regulations and the extent of oversight exercised by tax authorities. If rules are ambiguous or poorly enforced, taxpayer compliance may decline, ultimately reducing the effectiveness of tax collection. Manangkalangi et al. (2019) explored the relevance of Adam Smith's Four Maxim Taxation theory in fostering taxpayer compliance. Their study underscored the necessity of a fair and transparent tax system, arguing that adherence to Smith's principles—fairness, certainty, convenience, and efficiency—remains critical in modern tax administration. These studies collectively indicate that while tax systems, such as withholding tax, facilitate efficient tax collection, taxpayer awareness, regulatory clarity, and administrative transparency must be addressed to optimize compliance and revenue generation.

Despite extensive research on tax collection systems and taxpayer compliance, a significant research gap remains regarding the practical application of Adam Smith's Four Maxim Taxation principles, particularly in the context of specific taxpayer groups such as the State Civil Apparatus (ASN). While previous studies by Saputri & Darno (2019) emphasized the importance of taxpayer understanding in fostering compliance and Zubaidah & Anastasia (2019) Highlighted the efficiency of the withholding tax system, these studies primarily focused on general taxpayer behavior without distinguishing between different taxpayer categories. Similarly, Yunus (2019) identified that voluntary tax compliance is influenced by regulatory clarity and oversight, yet this study did not explore how different professional groups perceive and respond to such regulations. Meanwhile, Manangkalangi et al. (2019) The theoretical relevance of Adam Smith's taxation principles was examined, but empirical evidence was not provided regarding their impact on taxpayer compliance within specific occupational groups. Existing research lacks an in-depth examination of how ASN taxpayers, directly affected by Income Tax Article 21 (PPh 21), perceive the tax collection system's fairness, certainty, convenience, and efficiency. Furthermore, studies have yet to investigate whether applying the Four Maxim Taxation principles aligns with ASN taxpayers' actual experiences and compliance behaviors. Addressing this gap is crucial to understanding whether the withholding tax system fosters compliance among civil servants or if further regulatory adjustments are needed to enhance its effectiveness.

This study aims to address the identified research gap by analyzing the perceptions of State Civil Apparatus (ASN) regarding the withholding of Income Tax Article 21 based on The Four Maxim Taxation theory. Unlike previous research, which has primarily examined tax compliance from a general perspective, this study focuses explicitly on ASN as a unique taxpayer group. It extends Victor's (2017) work on Adam Smith's taxation principles by applying a different methodological and analytical approach. By examining the principles of fairness, legal certainty, appropriateness, and efficiency in tax collection, this study seeks to understand how these principles influence ASN's tax compliance behavior. Additionally, it will explore variations in perception among different categories of ASN taxpayers, given the differing withholding rates applied to their income structures. This differentiation is crucial, as previous research has not adequately investigated how these principles impact distinct groups within the tax system. Using a comprehensive descriptive approach, this study will provide deeper insights into how ASN perceives Indonesia's withholding tax system and its alignment with fundamental taxation principles. By incorporating theoretical and empirical perspectives, this research contributes to the broader discourse on tax compliance, ensuring that taxation policies can be refined to enhance compliance and fairness. Ultimately, the findings of this study are expected to offer valuable policy recommendations for improving tax administration and fostering a more transparent and equitable tax collection system for ASN taxpayers in Indonesia.

Literature Review

Income Tax

Taxes are mandatory contributions imposed on individuals and entities, serving as a crucial source of government revenue to fund national and local development (Adriani & Ramdan, 2020). Taxpayers do not receive direct benefits, as taxes are allocated for public interest rather than personal gain. The tax system, regulated by UU KUP No. 28/2007, defines taxes as compulsory levies enforced by law to support national welfare (Rioni, 2019). Tax collection mechanisms ensure compliance through structured calculations based on applicable tax rates, which vary depending on the tax type (Saputri & Darno, 2019; Halim et al., 2014). PPh 21 is a key component of Indonesia's taxation system, functioning as a withholding tax on salaries, wages, and employment-related income (Suhardi & Natika, 2019). Employers act as tax agents, deducting PPh 21 from employee salaries before remitting it to the state, ensuring compliance and reducing tax evasion risks (Zubaidah & Anastasia, 2019; Yunus, 2019). This system is governed by the Directorate General of Taxes Regulation No. PER-32/PJ/2015 establishes tax rates, exemptions, and reporting procedures to enhance transparency (Cordes & Holen, 2010). Despite its advantages, challenges such as regulatory complexity, taxpayer awareness, and administrative burdens persist (Saputri & Darno, 2019; Nur & Valentinus, 2020). Employers must maintain accurate payroll systems to prevent disputes and improve tax compliance (Otusanya, 2011; Alink & Van Kommer, 2011). Digital tax reporting innovations are vital for enhancing efficiency and trust in Indonesia's tax system.

Principles of Tax Collection

Taxes sustain national development by funding public services, infrastructure, and economic programs (Silverman, 1992). Effective tax administration relies on legal frameworks ensuring fairness and consistency (Evans, 2018). Globally, tax collection is based on three principles: residence, nationality, and source (Holmes, 2007). The residence principle taxes individuals based on their domicile (Sutedi, 2022), while the nationality principle imposes tax obligations based on citizenship, regardless of residence. The source principle ensures taxation based on income origin (Manangkalangi et al., 2019). Indonesia's tax system incorporates seven fundamental principles to ensure fairness and economic sustainability (Rioni, 2019). The financial principle aligns taxation with income levels, while the economic principle prevents excessive tax burdens (Saputri & Darno, 2019; Saputro & Meivira, 2020). The juridical principle, grounded in Article 23 of the 1945 Constitution, guarantees legal compliance. The general principle emphasizes equitable tax distribution, while the national and source principles ensure that obligations align with residency and business operations (Yunus, 2019). Lastly, the territorial principle enforces taxation within Indonesia's jurisdiction, reinforcing compliance and sustainable fiscal policies. By integrating these principles, Indonesia fosters an equitable and legally sound tax system that supports long-term economic growth and national development.

The Principle of Tax Collection According to The Theory of the Maxim Taxation

Tax collection is a fundamental mechanism for generating state revenue, and it must be carried out based on principles that ensure fairness, clarity, efficiency, and ease of payment. In his seminal work An Inquiry into the Nature and Causes of the Wealth of Nations, Adam Smith introduced the Four Maxim Taxation principles, which serve as a guideline for an effective and just tax system. These principles—Equality and Equity, Certainty, Convenience of Payment, and Economics of Collection (Efficiency)—are essential for creating a taxation framework that is not only fair but also effective in achieving its objectives.

Equality and Equity

The principle of Equality and Equity requires that taxation be adjusted to citizens' financial capabilities and income levels. The government must ensure that taxpayers contribute proportionately to their economic capacity, preventing arbitrary or discriminatory tax-collection practices. (Astaman & Maskan, 2020). This principle does not imply that all individuals must pay the same amount of Tax; instead, it mandates that taxpayers with more significant financial resources should contribute more, while those with lower earnings should be taxed at a correspondingly lower rate. (Wijana, 2020). For example, individuals with higher income levels or substantial assets should bear a higher tax burden than those with limited financial means. Relative taxation ensures a progressive tax structure where the wealthy contribute more while protecting low-income taxpayers from excessive financial strain. By adhering to this principle, the government promotes economic justice, ensuring that the tax system does not disproportionately burden any specific group.

Certainly

For a taxation system to function effectively, it must be governed by clear and enforceable rules. The principle of Certainty asserts that tax collection should be based on well-defined laws and regulations, ensuring taxpayers understand their obligations and the consequences of non-compliance (Sidabutar et al., 2020)Legal transparency is crucial in preventing fraud and corruption within the taxation system. When ambiguous or inconsistently enforced, tax laws create opportunities for tax evasion and undermine trust in the system. Consequently, taxation laws must be formulated and consistently applied by the country's legal framework. Moreover, tax laws should include strict legal sanctions for those who evade or delay tax payments. (Setiawan, 2020). Taxpayers who fail to fulfill their obligations on time may face penalties, either administrative fines or criminal charges. Governments can ensure compliance by implementing a taxation system with clear and enforceable regulations while deterring fraudulent practices that could undermine the country's fiscal stability.

Convenience of Payment

The Convenience of Payment principle emphasizes that tax collection should be conducted at the most practical and least burdensome time for taxpayers. (Astaman & Maskan, 2020). Timing is a critical aspect of tax administration, as improper timing can create financial difficulties for taxpayers and reduce compliance rates. Tax collection should coincide with periods when taxpayers receive income, such as salary payments or financial windfalls, ensuring they have the necessary resources to fulfill their tax obligations. The objective of this principle is to prevent financial hardship by ensuring that tax obligations do not arise at inopportune moments. If taxes are collected after a taxpayer has already spent a significant portion of their income, it could lead to financial strain and resistance to tax compliance. For instance, a taxpayer already allocated their earnings to essential expenses may struggle to meet their tax liabilities if collection occurs unexpectedly. By aligning tax collection with income cycles, governments can facilitate compliance and minimize resistance from taxpayers.

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Economics of Collection (Efficiency)

The final principle, Economics of Collection (Efficiency), asserts that tax collection should be implemented as efficiently as possible to maximize revenue while minimizing administrative costs. (Astaman & Maskan, 2020). A well-designed taxation system ensures that the revenue generated from tax collection exceeds the costs associated with implementing the process. This principle is crucial because tax collection should not impose excessive financial burdens on the government. If the administrative costs of tax collection are disproportionately high, it could reduce the net benefits of tax revenue. Efficient tax collection mechanisms, such as digital tax filing systems and automated deductions, can significantly reduce operational expenses while improving compliance rates. The effectiveness of tax administration also depends on streamlined procedures that minimize bureaucratic inefficiencies and enhance taxpayer accessibility. Governments should adopt technology-driven solutions that simplify tax payment processes and reduce the need for extensive manual oversight. Furthermore, ensuring that tax collection processes are precise and transparent can improve public trust in the tax system and enhance voluntary compliance.

Research Design and Methodology

The informants used as research objects were stated civil servants who worked in the Mamajang sub-district office in Makassar city and were taxpayers from groups I, II, III, and IV; this allowed researchers to conduct surveys related to one group with another. The sources of data analyzed in this study include primary and secondary data. The primary data in this study is data obtained directly from the field, namely the results of interviews related to collecting Article 21 income tax from informants based on interview guidelines made by researchers. This study used an unstructured interview guide, where the researcher only prepared an interview guide outlining the questions. Data that does not directly provide data to researchers, for example, research must go through other people or search through documents. The data are the profile, organizational structure, and work procedures.

The analytical method used is descriptive qualitative data analysis using case studies in which research is carried out intensively, in detail, and in-depth towards an organization, institution, or specific symptoms. Data analysis aims to systematically examine data obtained from various data collection techniques, including interviews and documentation. After the data is collected, the data is classified according to the descriptive qualitative research framework, which seeks to describe obtaining data containing the perceptions of taxpayers, especially civil servants with different groups, regarding the collection of Article 21 Income Tax, whether it is by the theory put forward by Adam Smith regarding the principle of tax collection. According to Miles and Huberman in Sugiyono (2012), the steps researchers must take to analyze data are as follows: 1) Data reduction. Reducing data means summarizing, choosing the main things, and focusing on essential things the researcher wants to ask the informants about collecting Income Tax Article 21. In this way, the reduced data will provide a clearer picture and make it easier for researchers to collect the following data. 2) Presentation of data. Presentation of data is a collection of information or interview results that researchers have obtained so that conclusions can be drawn. The presentation of data is realized in the form of descriptions, such as narrative text, which is explained in the next chapter. 3) Conclusion or verification. After conducting interviews, researchers can conclude. Concluding takes the essence of a series of research categories based on interviews and research.

Findings and Discussion

Findings

Informants are essential subjects in a study. Informants are people in research settings who provide information about the situation and conditions of the research setting. Informants can assist researchers in obtaining information about individual perceptions (ASN) based on collecting income tax article 21 according to the four maximum taxes at the Mamajang sub-district office, Makassar City. Group I and Group II have the same tax rates, so researchers should focus more on finding class I respondents. The following is the informant data interviewed by researchers.

Table 1. Informant Data

No.	Name	Class	Position
1	Edwar Supriawan, S.Stp	IV	Camat
2	Rendra, SE	IV	Secretary
3	Dra. Suriani Basri	III	Head of Planning and Finance Subdivision
4	M. Rizal Zain R, S.Stp	II	Cleanliness and Landscaping Management Section

Table 2: Interview Results.

Informant	Interview result	Pemaknaan Peneliti
Rendra, SE	The tax rates are applied unfairly because we are ASNs who both receive income, but the tax rates are different.	The tax rate imposed by each group is unfair. The tax rate for each group should be the same.
Dra. Suriani Basri	Direct deductions can minimize the possibility of taxpayers escaping from paying their taxes.	The Withholding System certainly reduces the possibility of ASNs not paying their taxes.
M. Rizal Zain R, S.Stp	Government regulations are clear, but socialization is still needed.	Government regulations regarding tax collection are transparent but still need deeper socialization.
Edwar Supriawan, S.Stp	The tax rate has been treated fairly because it is subject to different rates.	The tax rate treated by the government for each group is fair.

Interview result

In this chapter, the author describes the results of interviews conducted at the Mamajang sub-district office, Makassar city, namely individual perceptions (ASN) on the collection of Article 21 PPh. Adam Smith.

ASN's Perception of the Principle of Equity

The principle of equity suggests that tax burdens should be proportionate to taxpayers' income levels. Interviews with ASN employees revealed that most perceive progressive tax rates as fair. Dra. Suriani Basri (Group III) supports differentiated tax rates, stating that uniform rates would be inequitable. M. Rizal Zain R. (Group II) agreed, noting that a progressive system ensures fairness among different income levels. However, Rendra, SE (Group IV), perceives it as unfair, arguing that higher-income groups bear a disproportionately high tax burden despite heavier job responsibilities. This aligns with vertical justice, where tax rates vary based on income rather than income sources. Respondents view tax collection as fair, as different rates reflect income disparities.

ASN's Perception of the Convenience of Payment Principle

The convenience principle recommends collecting taxes at the most suitable time, typically when receiving income. Interviews confirm that ASN employees find the withholding tax system effective in ensuring timely and simplified tax payments. Dra. Suriani Basri (Group III) emphasized that self-calculating and reporting taxes would be complex and risky, making employer deductions preferable. Groups II and IV respondents agreed that payroll deductions minimize delays and non-compliance. The consensus indicates that automatic salary deductions ease compliance, prevent late payments, and reduce administrative burdens for taxpayers.

ASN's Perception of the Certainty Principle

The principle of certainty ensures taxpayers understand their obligations, including tax rates, due dates, and payment procedures. Interviewees confirmed that Income Tax Article 21 (PPh 21) is well-regulated, preventing arbitrary enforcement. Dra. Suriani Basri (Group III) and Rendra, SE (Group IV) acknowledged the clarity of existing tax regulations, while M. Rizal Zain R. (Group II) cited Government Regulation No. 80 of 2010 as a basis for clear tax rate structures. These findings affirm that the government has established explicit tax policies, fostering trust and compliance among taxpayers.

ASN's Perception of the Economics of Collection Principle

Adam Smith's economics of collection principal advocates minimizing tax collection costs. The Mamajang Sub-district Office treasurer confirmed that administrative expenses for collecting PPh 21 are minimal since the tax office provides necessary software, training, and support. Interview findings indicate that tax collection costs are negligible compared to total tax revenues, aligning with efficiency objectives. Regular tax regulation socialization is recommended to improve treasury operations. Overall, tax collection is perceived as cost-effective, ensuring optimal revenue with minimal administrative expenses.

Discussion

This study explores the perceptions of State Civil Apparatus (ASN) at the Mamajang Sub-district Office, Makassar City, regarding the collection of Income Tax Article 21 (PPh 21) through Adam Smith's Four Maxim Taxation Principles: Equity, Certainty, Convenience of Payment, and Economics of Collection. Findings from structured interviews provide insights into how tax collection policies align with these theoretical principles and how ASNs perceive them as taxpayers.

The equity principle, which ensures tax obligations are proportional to an individual's income, is generally accepted among respondents. Most ASNs support the progressive tax system, recognizing that higher-income earners should pay more. However, higher-ranking employees express concerns about horizontal equity, feeling their increased responsibilities are not reflected somewhat in tax rates. While the system aligns with vertical fairness, some respondents argue for more balanced tax distribution across professional categories. The convenience of payment principle is widely supported due to the withholding tax system, which deducts taxes directly from salaries. ASN respondents appreciate this mechanism as it simplifies compliance, reduces administrative burdens, and ensures timely tax payments. Employees across different tax brackets acknowledge that self-reporting taxes would be complex and lead to errors, making automatic salary deductions a preferred method for tax collection. The certainty principle is upheld through clear regulations, as respondents affirm that tax collection policies are well-defined and legally structured. Government Regulation No. 80 of 2010 provides a transparent framework for PPh 21 collection, preventing arbitrary enforcement. However, while regulations are explicit, there is a lack of taxpayer awareness, with respondents calling for increased socialization efforts to ensure employees fully understand their tax obligations.

The economics of the collection principle is effectively implemented, as PPh 21 collection remains cost-efficient. The withholding tax system significantly reduces administrative expenses since the tax office provides necessary training, software, and operational support. Automated deductions streamline tax processing, eliminating the need for manual reporting and reducing bureaucratic inefficiencies. Respondents confirm that the system ensures compliance while minimizing collection costs and optimizing state revenue. The findings confirm that Indonesia's withholding tax system aligns with Adam Smith's taxation principles, ensuring fairness, efficiency, and compliance. While progressive taxation supports equity, perceptions of fairness vary based on employment rank. The withholding tax mechanism simplifies payment, reinforcing compliance and convenience. Legal clarity strengthens certainty, though more significant efforts in tax education are necessary. Lastly, cost-effective collection mechanisms enhance efficiency, ensuring tax revenues exceed administrative costs. Addressing fairness and taxpayer awareness, concerns could further improve compliance and trust in Indonesia's tax system.

Conclusion

This study explored the perceptions of State Civil Apparatus (ASN) regarding the collection of Income Tax Article 21 (PPh 21) based on Adam Smith's *Four Maxim Taxation* principles: Equity, Certainty, Convenience of Payment, and Economics of Collection. Through interviews conducted with ASN at the Mamajang Sub-district Office in Makassar City, the study found that most respondents perceived the tax collection system as fair and proportional to their income levels. The withholding tax system was widely accepted as an efficient mechanism that ensures timely tax deductions, minimizing administrative burdens for taxpayers. The legal framework governing PPh 21 was regarded as straightforward and well-implemented, providing a structured system that ensures taxpayer compliance. Additionally, the cost of tax collection was found to be minimal, aligning with the principle of efficiency. Overall, the findings indicate that the implementation of PPh 21 for ASN adheres to Adam Smith's taxation principles, ensuring that tax obligations are structured in an equitable, transparent, convenient, and cost-effective manner.

This study contributes to theoretical and practical discussions on taxation, particularly in tax compliance and public-sector taxation policies. By assessing the perceptions of ASN, the research provides insights into how progressive taxation is perceived in a structured employment setting. The findings reaffirm the relevance of Adam Smith's taxation principles in modern tax administration, highlighting their role in fostering compliance and efficiency. From a policy and managerial perspective, the study suggests that the withholding tax system enhances compliance by simplifying employee tax payments. Policymakers should consider leveraging automated tax deduction systems in other sectors to improve tax administration. Additionally, tax authorities should focus on increasing socialization efforts to enhance taxpayer awareness and understanding, reduce misconceptions, and ensure compliance.

Despite its contributions, this study has several limitations. The sample size was limited to ASN within a single sub-district office, restricting the generalizability of the findings. The study also relied solely on qualitative data from interviews, which may not capture broader trends or statistical significance. Future research should expand the scope by including different taxpayer groups, such as employees in state-owned enterprises (BUMN), the military (TNI), and the police (POLRI). Additionally, employing quantitative methods to analyze taxpayer behavior and compliance trends would provide a more robust understanding of tax perceptions. Increasing the number of respondents and utilizing mixed-method approaches could further enrich the findings. Future studies should also explore the impact of digital tax systems and policy reforms on taxpayer perceptions and compliance behavior. These research directions would offer valuable insights for policymakers and tax administrators seeking to optimize tax collection mechanisms in Indonesia and beyond.

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