

Ability to Pay Personal People Mandatory Taxes in KPP Pratama Majalaya Bandung

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Abstract—Willingness to pay tax can be interpreted as a value that is willing to be contributed by someone (determined by regulation) that is used to finance the general expenditure of the country by not receiving reciprocal services directly. The willingness of taxpayers to pay taxes is important in tax collection. However, in reality, the public does not like paying taxes due to the public never knowing the concrete form of compensation for the money spent to pay taxes. So without a willingness in the taxpayer to be willing to pay taxes, the effort to maximize income in the tax sector cannot be achieved perfectly. Awareness of being a taxpayer and awareness of paying taxes to fulfill all of his obligations need to be fostered to taxpayers in living in a society, thus, the wheels of government will take place smoothly in the interests of the taxpayer itself and the smooth running of the government will also achieve the overall ideals of the people/inhabitants living in a just and prosperous state within the scope of Pancasila and the 1945 Constitution. The results of the study that Awareness of Taxpayers have a significant effect on Taxpayers Paying Personal Taxpayers; every increase in Taxpayer Awareness will increase the Taxpayers' Paying Taxpayers Personal and vice versa. The higher the level of awareness of taxpayers in paying taxes, the higher the level of willingness to pay personal taxpayers.

Keywords—Taxpayer awareness, Tax, Tax compulsory willingness

I. INTRODUCTION

Tax is a compulsory contribution to the state that is owned by an individual or an entity that is compelling based on the law, by not getting direct compensation and used for state needs for the greatest prosperity of the people [1]. Sources of income from the tax sector have an unlimited age and continue to increase with increasing population. Therefore it is undeniable that the participation of taxpayers will significantly affect the amount of tax revenue to be achieved. In addition, taxes have a significant role in the life of the state, especially in the implementation of development because taxes are a source of state income used to finance all expenses including development expenditures [2].

Tax collection in Indonesia adheres to the self-assessment system that gives trust to taxpayers to calculate, deposit and self-report the tax payable, causing the correctness of tax payments depending on the honesty of the taxpayer himself in reporting his taxation tax obligations. The essential thing in tax collection is the need for taxpayers to pay their tax obligations [3]. Willingness to

pay taxes is one form of implementation of tax obligations carried out by taxpayers by paying or depositing tax payable to the state treasury through the place of payment of predetermined taxes. Tax paid or paid aside from in the form of own tax can also be from the deduction or tax collection of other parties [4].

The willingness of taxpayers to pay their tax obligations is important in order to optimize tax revenues. Willingness to pay tax can be interpreted as a value that is willing to be contributed by someone (determined by regulation) that is used to finance the general expenditure of the state by not receiving reciprocal services directly, besides the willingness to pay taxes divided into two parts [5]. First, willingness to pay which is a value where someone is willing to pay, sacrifice, or exchange something to obtain goods or services [6]. Second, taxes which are unilaterally imposed achievements by the state and are owed to the employer (according to the norms set in general), without the existence of counterparts and are solely used to cover general expenses [7]. The willingness of taxpayers to pay taxes is essential in tax collection. However, in reality, the public does not like paying taxes due to the public never knowing the concrete form of compensation for the money spent to pay taxes. So without a willingness in the taxpayer to be willing to pay taxes, the effort to maximize income in the tax sector cannot be achieved perfectly [8].

Awareness of being a taxpayer and awareness of paying taxes to fulfill all of his obligations need to be fostered by taxpayers in living in society. Thus, the wheels of government will run smoothly in the interest of the taxpayer itself, and the wheels of government will smoothen the overall aspirations of the people/residents live in a just and prosperous country within the scope of Pancasila values and the 1945 Constitution. Every citizen/population must be aware that the obligation to pay taxes is not for other parties, but to expedite the course of government which takes care of the interests of the people themselves. And that sacrifice is for its own sake from generation to generation [9]. Voluntary awareness and concern of taxpayers are challenging to realize if, in the tax, there are no forced phrases. The starting point of this phrase is to pay taxes, not merely voluntary actions, or because of awareness. This phrase provides an understanding that the community is required to carry out state obligations by paying taxes voluntarily and consciously as a spirit of cooperation or national solidarity to build a national economy. Until now, public awareness in paying taxes has still not reached the level as expected. When people have awareness, paying taxes will be done voluntarily, not compulsion [10].

But in reality, according to Presidential Chief of Staff Luhut Binsar Panjaitan, it is considered that the awareness of the Indonesian population to pay taxes is still low. Based on data, there are 44 million Indonesians in the middle-class, there are only 27 million people who have a Taxpayer Identification Number (NPWP),

and 14 million have an Annual Tax Return. Of these, only 930 thousand residents who want to pay the tax payable in accordance with the time set, due to the awareness of taxpayers are still low in terms of paying taxes, the funds that can be used by the government to help poor people are also relatively low. That is quite a large middle-class people who cannot be helped simply because they do not pay taxes [11].

Supported by previous research [12-15] states that awareness of paying taxes significantly influences the willingness to pay taxes. Based on the data and results of the above research it can be concluded that the awareness of taxpayers influences the willingness to pay taxpayer tax. If the level of awareness of taxpayers increases, the willingness to pay taxes also increases and vice versa if the awareness of taxpayers is low, the willingness to pay taxes will be low. Therefore the authors are interested in researching with the title "Willingness Analysis of Paying Taxes for Individual Taxpayers Affected by Taxpayer Awareness in KPP Pratama Majalaya Bandung".

II. METHODS

Based on the relationship between the variables, namely the variable taxpayer awareness of the willingness to pay taxes, the type of research used in this study was quantitative research. Quantitative research was a study based on the philosophy of positivism used to examine a population or a particular sample, data collection using research instruments, data analysis was quantitative / statistical, with the aim to test the hypothesis that has been set. The research method used by researchers was a verification method, which was a method that conducts checks about whether or not it is explained to test a method with or without repairs that have been carried out in other places by addressing problems similar to life [12].

The object of research is a scientific goal to obtain data with a specific purpose and usefulness about something objective, valid, and reliable about something (certain variables). Based on this understanding, it can be said that the object of research is the variable examined by the researcher where the research is conducted, which includes the characteristics of the region, the history of development, organizational structure, main tasks, and other functions according to the mapping of the research area in question. The object of this research is Taxpayer Awareness and Willingness to Pay Individual Taxpayer Taxes.

All of the above variables use the concept of ordinal scale, both independent variables (X) and (Y) and the dependent variable. The population in this study is the Individual Taxpayer at KPP Pratama Majalaya, which amounts to 141,254 people. The sample in this study is Probability Sampling, where Simple Random Sampling will be set as the sampling technique because sampling from the population is done randomly regardless of the strata in the population and members of the population are considered homogeneous, as many as 100 people. The questionnaire filled out by the respondents has gone through testing Validity and Reality. Data collection and data processing was carried out in August 2018. Analysis of descriptions used an analysis of the comparison of actual scores with ideal scores, to produce criteria for each study size. Ordinal data from the results of the questionnaire have been transformed into the interval scale before the data is analyzed using Multiple Linear Analysis.

III. RESULTS AND DISCUSSION

The respondent's analysis of Taxpayer Awareness at the Tax Service Office (KPP) Pratama Majalaya Bandung will be revealed through the respondent's answers to the statements submitted on the questionnaire. Taxpayer awareness is measured using four (4) indicators and operationalized into 8 items. An overall empirical description of Taxpayer Awareness in the Tax Service Office (KPP) Pratama Majalaya Bandung can be known by calculating the percentage of respondents' answer scores for each item statement. Based on the collected data, the results of the calculation of the percentage of respondents' answers are as follows (Table I) :

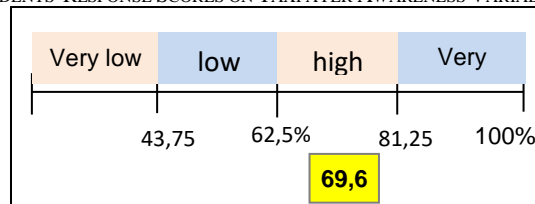
TABLE I. RESPONDENTS ANSWER SCORE PERCENTAGE OF TAXPAYER AWARENESS VARIABLES

No.	Indicator	Statement Item	Actual Score	Ideal score	%	criteria
1.	Taxpayers calculate the amount of tax payable.	Item 1	258	400	64,5%	high
		Item 2	308	400	77,0%	high
2.	Taxpayers pay the amount of tax payable.	Item 3	249	400	62,3%	low
		Item 4	248	400	62,0%	low
3.	Taxpayers report the amount of tax payable.	Item 5	247	400	61,8%	low
		Item 6	265	400	66,3%	high
4.	Taxpayers are responsible for tax calculation.	Item 7	318	400	79,5%	high
		Item 8	334	400	83,5%	high
Total			2,227	3,200	69,6%	high

Source: Data if the results of the 2017 questionnaire.

In Table I, it can be seen that the total score of respondents' responses for the four indicators of the variable Taxpayer Awareness is obtained at 2,227 (69.6%). Furthermore, the total percentage score of respondents' answers in Table I above is interpreted into a scale table for interpreting the percentage score answers through the following continuum lines (Table II).

TABLE II. CONTINUOUS LINE OF INTERPRETATION OF PERCENTAGE OF RESPONDENTS' RESPONSE SCORES ON TAXPAYER AWARENESS VARIABLES



The continuum line above shows that the calculation of the percentage of total scores from the Taxpayer Awareness variable is 69.6% and is between the intervals of 62.5% - 81.25%. Based on the actual score results there is still a gap of 30.4% (100% -69.6%) which shows that there are still problems with Taxpayer Awareness in the Pratama Majalaya Tax Office Bandung, such as taxpayer indicators paying the amount of tax payable (item statement 3 for 62.3% and item statement 4 amounting to 62.0%). This is in accordance with the phenomenon that researchers write on the background, namely, the awareness of Indonesian taxpayers to pay taxes is still low. Of the 44 million in the middle-class, only 27 million have NPWPs and 14 million have SPTs, of which only 930 pay tax payable.

Another indicator is that taxpayers report the amount of tax payable (item statement item 5) of 61.8%. This is in accordance with the phenomenon that researchers write on the background of the awareness of taxpayers in Bandung Regency to report the amount of

tax payable through an SPT is fairly low. Of the total number of mandatory SPT as many as 276 thousand people in Bandung Regency, only 57% have the willingness to pay taxes and do reporting. Descriptive Analysis of Willing to Pay Taxes for Individual Taxpayers (Y) at the Tax Service Office (KPP) Pratama Majalaya Bandung will be revealed through respondents' answers to the statements submitted on the questionnaire. Willingness to Pay Taxes for Individual Taxpayers is measured using five (3) indicators and operationalized into 6 items. An overall empirical description of the desire to pay taxes on individual taxpayers at the Tax Service Office (KPP) Pratama Majalaya Bandung can be determined by calculating the percentage of respondents' answer scores for each item statement.

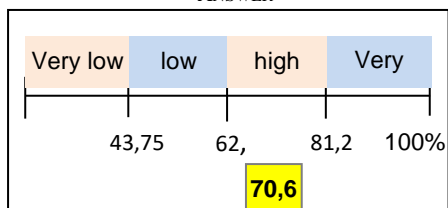
Based on the collected data, the results of the calculation of the percentage of respondents' answers are as follows (Table III):

TABLE III. RESPONDENTS' ANSWER SCORE PERCENTAGE OF VARIABLES WILLING TO PAY INDIVIDUAL TAXPAYER TAXES

No.	Indicator	Statement Item	Actual Score	Ideal score	%	criteria
1.	Taxpayers calculate the amount of tax payable.	Item 1	258	400	64,5%	high
		Item 2	308	400	77,0%	high
2.	Taxpayers pay the amount of tax payable.	Item 3	249	400	62,3%	low
		Item 4	248	400	62,0%	low
3.	Taxpayers report the amount of tax payable.	Item 5	247	400	61,8%	low
		Item 6	265	400	66,3%	high
4.	Taxpayers are responsible for tax calculation.	Item 7	318	400	79,5%	high
		Item 8	334	400	83,5%	high
Total			2.227	3.200	69,6%	high

In Table III, it can be seen the total score of respondents' responses to the three indicators of the Willingness to Pay Taxes for Individual Taxpayers are obtained at 1.695 (70.6%). Furthermore, the total percentage score of respondents' answers in Table III above is interpreted into a scale table for interpreting the percentage score answers through the following continuum lines (Table IV).

TABLE IV. SCALE TABLE FOR INTERPRETING THE PERCENTAGE SCORE ANSWER



The continuum line above shows that the calculation of the percentage of the total score of the Willingness to Pay Individual Taxes Tax variable is 70.6% and is between the intervals of 62.5% - 81.25. Based on the actual score there is still a gap of 25.9% (100% - 70.6%) which shows that there is still a problem in the willingness to pay tax on individual taxpayers at the Pratama Majalaya Bandung Tax Service Office such as trust in government agencies (item statement item 20) of 62.0% which is still far from the ideal score and there is a gap of 38%. This is in accordance with the phenomenon that the researcher wrote on the background, namely that taxpayers do not have the willingness to pay taxes because they are still cynical and lack trust in the government in terms of tax collection. The results of the research that have been conducted show that the correlation value between Taxpayer Awareness and Willingness to

Pay Person Taxpayers Tax is equal to 0.373, meaning that Taxpayers' Awareness has a low relationship with Willingness to Pay Individual Taxpayer Taxes. A positive correlation means that any increase in taxpayer awareness will increase the willingness to pay individual taxpayers' taxes and vice versa. The higher the level of awareness of taxpayers in paying taxes, the higher the level of willingness to pay taxes. Then the results of the field research, Tax Payer Awareness (X1) have an effect of 13.91% on the willingness to pay personal taxpayer tax (Y) with a correlation value of 0.373 which means that taxpayer awareness has a very high or strong influence in a positive direction towards willingness Paying Tax for Individual Taxpayers. The direction of the positive relationship of taxpayer awareness with the willingness to pay personal taxpayer tax shows that the higher taxpayer awareness will be followed by the willingness to pay high personal taxpayer tax. So from the results of this study, it is known that Taxpayers' Consciousness has an effect of 13.91% on the Will to Pay Taxes for Individual Taxpayers, while the remaining 86.09% is influenced by other factors not examined in this study such as taxpayer attitudes, understanding of regulations taxation, service quality, etc.

These conditions prove and answer the phenomenon that occurs that the awareness of the Indonesian population to pay taxes is still low. Based on data, there are 44 million Indonesians in the middle-class, there are only 27 million people who have a Taxpayer Identification Number and 14 million have an Annual Tax Return. Of these, only 930 thousand residents who want to pay the tax payable in accordance with the time set, due to the awareness of taxpayers are still low in terms of paying taxes, the funds that can be used by the government to help poor people are also relatively low. That is quite a large middle-class people who cannot be helped simply because they do not pay taxes.

In addition, awareness of taxpayers in Bandung Regency to report the amount of tax payable through a Notice of Tax (SPT) is fairly low. Of the total number of mandatory SPT as many as 276 thousand people in Bandung Regency, only 57% have the willingness to pay taxes and do reporting and judging from the tax revenue target in Bandung Regency, around Rp. 986 billion. The amount comes from the Soreang KPP Pratama target of Rp 700 billion and the KPP Pratama Majalaya target of Rp 286 billion. But in reality, KPP Pratama Majalaya is only able to realize a tax receipt of Rp. 254 billion, this amount can be even more significant, if the public is increasingly aware of SPT reporting. This is in accordance with what the researchers found in the field, namely through the taxpayer indicator paying the amount of tax owed with item 3 obtained a percentage of 62.3% with low criteria and with item 4 obtained a percentage of 62.0% with low criteria. In addition, taxpayer indicators report the amount of tax owed with item 5 with a percentage of 61.8% with low criteria. This shows that there are still weaknesses in the awareness of taxpayers who are fairly low because taxpayers do not pay taxes according to the set time. Likewise with taxpayers do not report the amount of tax payable in accordance with the time set.

Then from the results of the descriptive analysis that has been done prove that Taxpayer Awareness has a percentage of respondent responses of 69.6% with high criteria, but there is still a gap of 30.4%, which means that the Taxpayer Awareness still has weaknesses. This is evidenced by the lowest indicator of the respondent's response is the taxpayer indicator pays the amount of tax payable with item 3 obtained a percentage of 62.3% with low criteria and with item 4 obtained a percentage of 62.0% with low criteria which is a problem that occurs in Awareness Taxpayer. In addition, taxpayer indicators report the amount of tax owed with item

5 with a percentage of 61.8% with low criteria, which is also a problem occurring in Tax Payer Awareness, and with item 6 the percentage is 66.3% with high criteria.

Furthermore, the taxpayer indicator calculates the amount of tax owed with item 1 obtained a percentage of 64.5% with high criteria and item 2 obtained a percentage of 77.0% with high criteria. And finally, the taxpayer indicator is responsible for tax calculation with item 7 obtained a percentage of 79.5% with high criteria, and item 8 obtained a percentage of 83.5% with high criteria. The results of this study provide empirical evidence that Taxpayer Awareness influences the Will to Pay Taxes for Individual Taxpayers where high Taxpayer Awareness will be followed by Willingness to Pay High Taxes for Individual Taxpayers. The results of this study are supported by the theory stated by Erly Suandy (2011: 128) that taxpayers who have awareness of their tax obligations, in themselves also have a high desire and desire to pay taxes. This is also in accordance with previous research conducted by Dimas Ramadiansyah (2014), Widayati and Nurlis (2010), and Esra Aprilia Sormin (2016), which states that Taxpayer Awareness has a significant effect on Willing to Pay Taxes for Individual Taxpayers.

IV. CONCLUSION

Based on the results of research and discussion on Willing Taxpayer Awareness of Paying Taxes for Individual Taxpayers affected by Taxpayer Consciousness, it can be concluded that Taxpayer Awareness has a significant effect on the Will of Taxing Individual Taxpayers of 13, 91%. There is a positive relationship that means any increase in Taxpayer Awareness will increase the Willingness to Pay Individual Taxpayer Taxes and vice versa. The higher the level of awareness of taxpayers in paying taxes, the higher the level of willingness to pay individual taxpayer tax.

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