

# Taxpayers Perceptions and Taxpayer Awareness on the Application of Amnesty Program of Taxation Year 2016 Against Taxpayer Compliance Level

(Case study of KPP Pratama Bekasi Barat)

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**Abstract**—The study aims to determine the effect of taxpayer perceptions and awareness of taxpayers on the application of amnesty program to the level of taxpayer compliance in KPP Pratama Bekasi Barat. The research strategy used in this research is associative / causality. The research method used. The research method used in this study is a case study using a questionnaire. Hypothesis testing in this study is multiple linear regression, done with the help of SPSS program Version 23. Type of data in this study is the primary data. Sampling in this study was conducted by using simple random sampling method with the number of samples of 50 taxpayers registered in KPP Pratama Bekasi Barat. Methods of data analysis used classical test, multiple linear analysis, determination test, t test and F test. Research Results Conclusion (1) Taxpayer's perception on the application of Tax Amnesty program has a positive and significant effect to Taxpayer Compliance level. (2) Taxpayer's awareness on the application of the Tax Amnesty Program has no positive and significant impact on Taxpayer Compliance level. (3) Taxpayers perception and awareness of Taxpayer simultaneously or together with positive and significant to taxpayer compliance level.

**Keywords**—*taxpayers perception; taxpayer awareness; taxpayer compliance level*

## I. INTRODUCTION

Tax sector is one sector that plays an important role in the source of state revenue. Every citizen, from birth to death, enjoys the facilities or services of the government which are all financed with money derived from taxes. Economically, tax collection is a state revenue that is used to improve people's lives. The role and function of taxes is also increasingly important and very strategic in supporting the expenditure of the State Expenditure Budget (APBN) in the financing of government expenditure as well as in the management and control of macroeconomic policies. Thus, it is clear that the role of taxes for the state is very important.

In practice, the implementation of taxation in Indonesia still has several problems. First, taxpayer compliance is still low. Second, the power of the Directorate General of Taxes is still

too large because it includes executive, legislative and judicial functions at the same time causing injustice in serving the right of Taxpayers that have the effect of the taxpayer compliance level. Third, still low trust to the tax authorities and complicated tax rules.

Taxpayers awareness in paying their obligations is important in the tax collection. To increase public awareness in paying taxes there are some understandings that must be socialized to the community, among others the need for exemplary and easiness in the tax payment system [1].

Taxpayer compliance in paying taxes is important in tax collection. To improve the compliance of Taxpayers in fulfilling their tax obligations, the quality of tax services should be increased by the tax authorities. Hospitality of Taxpayer officers and easiness in tax information system included in the service of taxation [2].

The government is always trying to make the tax system in Indonesia to be better. The tax amnesty program is one of the programs implemented by the government to grant pardons to taxpayers who committed past abuses. The purpose of the tax amnesty in the short term is to increase tax revenues in the year of receipt of a ransom that is useful to finance various planned programs. In the long term, the state will get tax revenue from additional economic activities derived from assets that have been diverted and invested in the territory of Indonesia.

The tax amnesty program was implemented twice in 1984 and 2008, known as the Sunset Policy policy. The implementation of the tax amnesty in 1984 was a failure for the program because the implementation was not effective, the taxpayer response was very lacking and not followed by the reform of the tax administration system as a whole.

In 2015, the Government submitted a tax amnesty clause in the revision of the General Law and Procedure of Taxes (KUP) which became the priority of the 2015 National Legislation Program (Prolegnas). President Joko Widodo approved the policy by granting tax pardons for Citizens withdraw assets that are outside the country back into the country. The tax

amnesty program has been approved by President Joko Widodo on July 1, 2016 and lasts until 31 March 2017.

## II. METHOD

### A. Research Data

The type of data in this study is primary data that is data derived directly from sources of data collected specifically and directly related to the problems studied. Primary data collection in this research by distributing questionnaires obtained directly from the Taxpayers in the city of Bekasi and registered in KPP Pratama Bekasi Barat.

### B. Research Sample

The sample is part of the number and characteristics possessed by the population [3]. Sample used in this research is 100 Taxpayer obtained from KPP Pratama Bekasi Barat. Sampling in this research was done by using simple random sampling method.

### C. Data Analysis Method

The method of data analysis used in this study is multiple linear regression analysis method, where the test is done to determine whether the independent variable significantly influence the dependent variable. The use of multiple linear regression method requires a classical assumption test that aims to test whether the data is normally distributed, free from multicollinearity and heteroscedasticity, while to test the hypothesis on the regression model coefficient partially and simultaneously using t test (partial) and F (simultaneous) test.

### D. Descriptive Statistics

Descriptive statistics are statistics used to analyze data by way of describing or describing data that has been collected as is without intending to make conclusions that apply to the public or generalization [3]. Descriptive statistics provide a description or description of a data in the study [4].

### E. Tax Definitions

The definition of taxes raised by Prof. Dr. Rochmat Soemito, S.H.:

"Taxes are peoples contributions to state coffers by law (which can be imposed) by not receiving reciprocal services (contra) that can be directly demonstrated and used to pay public expenditures" [5].

Perception is a process preceded by sensing, the stimulus received by individuals through the sensory receptor. Pareek argues that perception includes two interrelated work processes [6]:

- Receive impressions through sight, touch and through other senses.
- The interpretation or determination of the meaning of sensual impressions is defined through sensual impressions with the structure of understanding (beliefs arising from one's past experiences) and the evaluative structure (the values one holds).

## III. RESULTS AND DISCUSSION

### A. Taxpayer Awareness

Tax awareness is the willingness to fulfill its obligations, including willing to contribute funds for the implementation of government functions by paying its tax obligations. The level of awareness possessed by the Taxpayer also influences compliance in paying taxes because in reality there are not many people who are conscious of their tax obligations and

Understand from the tax itself [7]. Taxpayer Awareness is a sense that arises from within the Taxpayer on the obligation to pay taxes that have been established by the government.

There are many reasons why the level of public awareness to pay taxes is still low, such as [7]:

- Lack of information from the government to the people.
- Generally the people do not know about tax information, for example about changes in the Law or other policies.
- There is a leak in tax collection
- Leaks in tax withdrawals can be in the form of additional money to be paid by the taxpayer in paying the tax so that the money paid is not the same as the amount stated in the SPPT (Notice of Taxes Payable).
- Individual atmosphere Like no money, lazy and no rewards from the government.

Taxpayers' awareness in paying taxes will increase in the society appear positive perceptions of the tax. Increasing knowledge of public taxation through formal and non-formal taxation education will have positive impact to taxpayers awareness to pay taxes.

### B. Taxpayer Compliance

According to Indonesian General Dictionary the term obedience means submission or obedience to the teachings or rules. So Taxpayer compliance can be interpreted as subject, obedience and compliance of Taxpayer in exercising the rights and obligations of taxation in accordance with applicable tax laws [8].

Compliance and awareness of the fulfillment of tax obligations are reflected in the following situation [1]:

- Taxpayer understands or attempts to understand all provisions of the taxation legislation
- Fill out the tax form completely and clearly.
- Calculate the amount of tax payable correctly
- Pay the tax payable on time

Taxpayer Compliance is the fulfillment of taxation obligations undertaken by taxpayers in order to contribute to the development of the present which is expected in the fulfillment is given voluntarily. Taxpayer compliance becomes an important aspect considering Indonesia's taxation system adopts Self-Assessment system which in its process absolutely

gives trust to Taxpayer to calculate, pay and report obligation [9].

Taxpayer compliance is influenced by several factors, namely the condition of the tax administration system of a State, services to the Taxpayer, tax law enforcement, tax audit and tax rate. One of the elements that can be emphasized by the apparatus in raising tax awareness and compliance is by socializing the tax regulation either through counseling, moral appeals either with billboard media, billboards or opening tax regulation sites that can be accessed by Taxpayers at any time. So with the socialization of the Taxpayer's knowledge of tax obligations increased.

### C. Taxpayer Compliance Indicator

Taxpayer compliance can be identified from the compliance of the Taxpayer in registering, compliance to remit the Notice (SPT), compliance in the calculation and payment of tax payable and compliance in the payment of arrears [10]. Taxpayer compliance is measured by how the Taxpayer complies with applicable tax laws [11].

Taxpayer Compliance Indicators in this research are:

- Report yourself as a Taxpayer
- Conduct SPT reporting on time
- Calculate the amount of tax payable correctly
- Submitting the income tax report correctly and on time
- Make a tax payment in accordance with the amount of tax payable and on time.

### D. Tax Amnesty

According to the Law of the Republic of Indonesia Number 11 Year 2016 concerning Forgiveness of Taxes, the meaning of tax amnesty or tax amnesty is taxation and criminal sanction in the field of taxation, by disclosing property and paying ransom as regulated in this Law.

According to the Directorate General of Taxation, the tax amnesty is a pardon program granted by the Government to the Taxpayers covering the abolition of taxes that should be owed, the abolition of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation of assets acquired in 2015 and earlier which have not been reported in the SPT, by paying off all tax arrears and paying ransoms ([www.pajak.go.id](http://www.pajak.go.id)) Amnesty Tax aims to:

- Accelerate economic growth and restructuring through the transfer of assets, which will affect the increase of domestic liquidity, rupiah exchange rate improvement, interest rate reduction and investment increase.
- Encourage taxation reform towards a more equitable taxation system and a more valid, comprehensive, and integrated tax database extension.
- Increase tax revenue, which will be used for development financing.

To know how far the significance of taxpayers' (X1) and Taxpayer Awareness (X2) influence on taxpayer compliance level (Y) either simultaneously or partially, statistic test will be done on the equation of regression line.

In this study, hypothesis 1 and hypothesis 2 were tested using significance level or alpha 2.5% ( $\alpha / 2 = 0,05 / 2 = 0,025$ ) and degree of freedom  $n-k = (100-2)$  obtained t table equal to 1,987.

It can be seen the influence between independent variables partially to the dependent variable in the following description:

1) *Hypothesis 1:* The value of t test for taxpayer perception variable (X1) is bigger than t table value that is  $2,102 > 1,987$ . Thus  $H_0$  rejected and  $H_a$  are accepted. So it can be concluded that the variable perceptions of Taxpayers (X1) partially have a positive and significant impact on taxpayer compliance.

2) *Hypothesis 2:* The value of t test for Taxpayer awareness variable (X2) is smaller than t table value that is  $1,441 < 1,987$ . Thus  $H_0$  are accepted and  $H_a$  rejected. So it can be concluded that the taxpayer awareness variable (X2) partially does not have a positive and significant effect on taxpayer compliance

### E. Statistical Test F

To test whether this regression model is actually used to predict Y it will be used F-test in accordance with SPSS calculations can be seen in table 2 in the form of a summary of the output Anova.

Based on the above test can be seen that the results of the F test show the value of F arithmetic of 7.851 with Significant of 0.001. The significant value is smaller than 0.05 so it indicates that the independent variables simultaneously affect the dependent variable. Thus it can be concluded that the perception of Taxpayers and awareness of Taxpayers simultaneously significantly influence the level of taxpayer compliance.

## IV. CONCLUSION

Based on the results of research and discussion on the Effect of Taxpayer Perception and Taxpayer Awareness of the Application of Amnesty of Taxes Year 2016 Against Taxpayer Compliance Level at Tax Office Primary Bekasi West, it can be concluded that:

- Partial test of hypothesis (t test) obtained that the variable of Taxpayer Perception on the application of Tax Amnesty program has a significant effect on Taxpayer Compliance with significance value of 0,038  $< 0,05$  and with t count is bigger than t table value that is  $2,102 > 1,987$ . Then it can be concluded that the variable of taxpayer perceptions on the application of Amnesty Tax program has a positive and significant impact on the level of Taxpayer Compliance.
- Partial hypothesis test (t test) also found that the variable of Taxpayer Awareness on the application of Tax Amnesty program has a significant effect on

Taxpayer Compliance with significance value of  $0,153 > 0,05$  and with t count smaller than t table value that is  $1,441 < 1,987$ . Then it can be concluded that the variable of Taxpayer Awareness on the application of Amnesty Tax program has no positive and significant effect on Taxpayer Compliance level.

- Hypothesis Test simultaneously (F test) obtained that the Taxpayer's Perception and Taxpayer Awareness on the application of Amnesty Tax program significantly influence the level of Taxpayer Compliance with the value of F arithmetic of 7.851 with a significant of 0.001. The significant value is smaller than 0.05 so it indicates that the independent variables simultaneously affect the dependent variable. Thus it can be concluded that the perception of taxpayer and awareness of compulsory simultaneous or simultaneous jointly have a positive and significant impact on taxpayer compliance level.

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