Influence of Information Technology Utilization, Tax Socialization, Tax Knowledge, Community Economic Levels and the Role of Account Representative on Personal Tax Compliance (In the Tax Service Office Kembangan, West Jakarta)

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Abstract

This study aims to analyze the effect of Information Technology Utilization, Tax Socialization, Tax Knowledge, Community Economic Levels and Role of Accounting Representative on Personal Tax Compliance in Tax Office Kembangan, West Jakarta. Sampling method used is probability sampling. The data used is the primary data obtained from the results of filling questionnaire environment Tax Office Kembangan, West Jakarta. Methods of data analysis using multiple linear regression. From the research, it can be concluded that use of information technology, tax knowledge and account representative has no effect on Personal Tax Compliance, tax socialization and community economic levels have a significant effect on Personal Tax Compliance,

Keywords: Tax Compliance, Information Technology, Tax Socialization, Tax Knowledge, Community Economic Levels and Accounting Representative.

1. Introducion

Taxes are a major source of state revenues, which the government uses to support development, replacing the country's revenue dominance from oil and gas sales declining with low international oil prices. From year to year government activities in national development are increasing, this affects the need for the State Budget.

To increase tax revenues, the government seeks to raise awareness of taxpayers to become compliant taxpayers. But in its implementation encountered various obstacles, both from internal and external. From the internal, the performance of the tax authorities who perform services and tax supervision, while from external, taxpayer compliance in carrying out its tax liability.

In an effort to increase tax revenues, in 1983, the government made changes or tax reform, namely the change of the tax system from the official assessment system to self-assessment system (taxpayers are given the trust to calculate, pay and report the tax payable own).

The change of the system is intended for taxpayers with their own consciousness to carry out their tax liability and to improve taxpayer compliance. The fact that the number of taxpayers who report annual tax returns in 2011 to 2014 compliance ratio continues to increase, but in 2015 the ratio of compliance rate decreased from 58.27% down to 49.6%.

In addition to making changes to the tax system, the government also undertook a strategic step in the form of an improved tax administration system based on e-system. The use of information technology is expected to improve taxpayer compliance. But the fact is that it is not easy, where many taxpayers pay and report taxes manually, because less know and understand about the e-system and how to use it, and often the occurrence of technical or network constraints in the system on-line.

Directorate General of Taxation as an institution that is responsible in carrying out tax administration functions, socialize taxation as an effort to improve knowledge and understanding of taxation. Socialization is done by Directorate General of Taxes in various ways, from workshops, advertisements on print media, electronics, websites on the website and tax call service. According to Sanityas, there are many media that can provide explanation about taxation. In the media such as online media, television media, radio, newspapers, just explain in general, the community would need more detailed information.

Knowledge and understanding of taxation regulation is very important in the implementation of self assessment system, where the taxpayer must calculate, pay and report his own taxes. However, until now there are still many developing companies (small and medium enterprises) which turnover is quite large, in filling the Annual Tax Return is still dependent Tax Consultant Services, due to the lack of knowledge of taxpayers about the tax legislation.

Another factor affecting taxpayer compliance is the economic level of society. The economic level describes the economic status of a person who shows his position in society, which affects the individual concerned to build the welfare of a nation. However, not all taxpayers have a higher economic level meet tax liability properly.

With the change of tax collection system from the official assessment system to the self assessment system, to help taxpayers then the government provides excellent service with the account representative. Account Representative is one of the spearhead of the potential excavation of State in the field of taxation, carrying out

the task of taxation intensification through the provision of guidance / appeal, consultation, analysis and supervision of taxpayers. Account representative as a facilitator between tax authorities and taxpayers. But the article written by Rosad (2011), a critical note on RCTI's impressions "covered the allegations, one of the positions in the tax office that is said to be easy and prone to commit acts of corruption is account representative (A / R).

2. Literature Review
2.1. Theory of Planned Behaviour
Theory of Planned Behavior (TPB) explains that the behavior caused by individuals arises because of behaviour intention. While the appearance of behaviour intention is determined by three factors (Mahyarni, 2013: 17), namely:

a. *Behavioral Beliefs;* b. *Normative Beliefs;* c. *Control Beliefs*

2.2. Tax Compliance
Obedience means submission or obedience to doctrine or rules. In taxes, the applicable rules are the Tax Law. Thus, tax compliance is a person's compliance, in this case is a taxpayer, against the regulations or the Tax Law.

Taxpayer compliance is the fulfillment of tax obligations undertaken by taxpayers in order to contribute to the development of the country which is expected in the fulfillment is done voluntarily. Taxpayer compliance becomes an important aspect considering Indonesia's taxation system is a self assessment system.

2.3. Information Tecnology
Technology is the development and application of various tools or systems to solve the problems faced by humans in everyday life. Meanwhile, information is a set of data / facts that are organized or processed in a certain way so that the meaning for the recipient. Data that has been processed into something useful for the recipient means that the data can provide information or knowledge. Thus, the source of information is data. Information can also be said to be a knowledge gained from learning, experience or instruction (Irwansyah and Jurike, 2014: 180).

2.4. Tax Socialization
Socialization of taxation is an effort made by the DGT to provide a knowledge to the public and especially taxpayers to know about all matters concerning taxation both regulation and taxation procedures through appropriate methods (Sugeng Wahono, 2012: 80).

In the Director General of Taxation Circular Letter no. SE-98 / PJ / 2011, mentioned that efforts to increase public understanding and awareness about the rights and obligations of taxation.

2.5. Tax Knowlagde
Knowledge is the process of human learning about the truth or the right way by simply knowing what to know to do. Taxes are donations granted by the people to governments that can be enforced under the law (Mardiasmo, 2011: 1). Tax Knowledge is tax information that taxpayers may use as a basis for action, decision making, and to pursue certain directions or strategies with regard to the exercise of their rights and obligations in the field of taxation.

2.6. Community Economic Levels
Economic conditions are also known as economic status. Economic status is the position of a person or family in the community based on income per month. The economic status of a person can be seen from the income that is adjusted to the price of the staple goods. If a person or family can meet all the basic needs, secondary, and tertiary independently, it can be said that the individual has a very good economic conditions.

2.7. Account Representative
Account Representative is an officer appointed to every section of supervision and consultation (waskon section) at Tax Office which has implemented modern organization (Irianto, 2013: 180). Understanding Account Representative within the Directorate General of Taxation (DGT) in Jhon Hutagaol (2007: 22) is: "Employees of Directorate General of Taxatin (DGT) are given the trust, authority and responsibility to provide services, coaching and supervision directly to taxpayers".

Indicators Account Representative by Siti Kurnia Rahayu (2010: 129) professional account representative terms are as follows: 1). Mastering Tax Provisions; 2). Overseeing taxpayers' tax liability; 3). Providing excellent service; 4). Communicative and 5). Responsive.

3. Research Framework
3.1. Effect of Information Technology Utilization on Personal Tax Compliance.
Information technology utilization in the field of taxation is expected by the taxpayer in carrying out its tax liability by using e-system facilities such as e-registration taxation, e-filling and e-billing for the creation of modern and efficient tax administration and can increase trust taxpayers to the government.

This statement is reinforced by research conducted by Lubis (2012) and Sudrajat and Ompusunggu (2015) which states Information Technology Utilization has a positive and significant effect on taxpayer compliance.

3.2. Effect of Tax Socialization on Personal Tax Compliance
Tax socialization is an effort made by the DGT to provide a knowledge to the public and especially taxpayers to know about everything about taxation both regulation and taxation procedures through appropriate methods (Sugeng Wahono, 2012: 80).

When the community, especially taxpayers, individuals know and understand the rules of taxation, the more obedient the taxpayer to meet the obligations of taxation.
This statement is reinforced by research conducted by Sudrajat and Ompusunggu (2015), Widowati (2015), and Burhan (2015) stating that the Socialization of Tax has a positive and significant impact on taxpayer compliance.

3.3. Effect of Tax Knowledge on Personal Tax Compliance
The higher the knowledge and understanding of the taxpayer, the taxpayer can determine his behavior better and in accordance with the provisions of taxation. But if the taxpayer does not have knowledge of the rules and taxation process, then the taxpayer can not determine his behavior properly. Efforts to raise awareness of taxpayers so that taxpayers more obedient is to increase knowledge in the field of taxation.

This statement is supported by research conducted by Sudrajat and Ompusunggu (2015), Widowati (2015), and Burhan (2015) stating that Tax Knowledge has a positive and significant effect on tax compliance.

3.4.Effect of Economic Levels on Personal Tax Compliance
Financial conditions may also apply to individuals where the financial condition of an individual may be one of the predictor variables that may affect taxpayer compliance in fulfilling his liability in accordance with the tax laws to report his taxes. If the taxpayer has a tax liability that can be settled with the financial condition, then the taxpayer will be willing to comply. Whereas, if the tax liability is too large and disrupt the taxpayer's liquidity, then the taxpayer will be reluctant to pay or change the data that should be for the tax liability becomes smaller (Pohan, 2014: 130).

This statement is reinforced by research conducted by Chaerunnisa (2010) which states the level of income or economic level significantly affect taxpayer compliance.

3.5.Effect of Account Representative on Personal Tax Compliance
Account representative duty to serve some taxpayers who must be supervised and directed and provide consultation to taxpayers so that problems encountered can find a solution. The role of account representative to improve taxpayer compliance in fulfilling its tax liability. This statement reinforced research conducted Irawan and Arja (2013) which states account representative has a significant effect on taxpayer compliance.

4. Hypothesis
Based on the literature review, previous research and conceptual framework that have been described previously, the hypothesis of this research is as follows:
- H1 : Information Technology Utilization has a positive effect on Personal Tax Compliance
- H2 : Tax Socialization on Personal Tax Compliance
- H3 : Tax knowledge has a positive effect on Personal Tax Compliance
- H4 : Economic Level has a positive effect on Personal Tax Compliance
- H5 : Account Representative has a positive effect on Personal Tax Compliance

5. Data Analysis and Discussion
DescriptiveAnalysis
Descriptive analysis is an analysis that aims to describe a data that is reviewed from the mean, standard deviation, minimum value, and maximum value. Descriptive analysis shows the following results:

Table 1. Descriptive Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
PTI(X1)	100	14	25	21,23	2,597
SP(X2)	100	11	25	18,31	2,364
PP(X3)	100	8	25	18,64	3,509
TEM(X4)	100	14	25	19,32	2,318
AR(X5)	100	9	25	18,32	2,788
KWP(Y)	100	15	25	20,45	2,459
Valid N (listwise)	100				

Source: secondary data processed

Regression Analysis

Normality Test

The normality test was performed by one-sample analysis of Kolmogorov-Smirnov. Decision making to determine the data of normal distributed research variables or not is if the value of Assymp. Sig (2 tailed)> 0.05, then the data is normally distributed. The significance value of K-S is above $\alpha = 0,05$, meaning that all variables are normally distributed. Regression analysis can be continued.

Table 2. Normality Test (*One-Sample Kolmogorov-Smirnov*)

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1,97492450
Most Extreme Differences	Absolute	,048
	Positive	,048
	Negative	-,043
Kolmogorov-Smirnov Z		,479
Asymp. Sig. (2-tailed)		,976

Source: secondary data processed

Clasic Assumption Test

Multicollinearity Test

Multicollonearity test aims to test whether there is a correlation between independent variables in the regression model under study.

Table 3. Multicollinearity Test

	Tolerance	VIF
PTI	0,712	1,405
SP	0,633	1,581
PP	0,733	1,365
TEM	0,709	1,409
AR	0,734	1,362

Source: secondary data processed

Tolerance value calculation results show no independent variable has Tolerance value less than 0.10 which means there is no correlation between independent variables whose value is more than 0.95. The result of VIF calculation also shows the same thing there is not one independent variable that has VIF value more than 10. So it can be concluded that there is no multicolinearity among independent variables in the regression model.

Heteroscedasticity Test

Heteroskedasitas test aims to test whether in the regression model there is a variance inequality of the residual one observation to another observation. An examination of the symptoms of heteroscedasticity is to look at the scatter diagram pattern.

Scatterplot
Dependent Variable: KWP(Y)
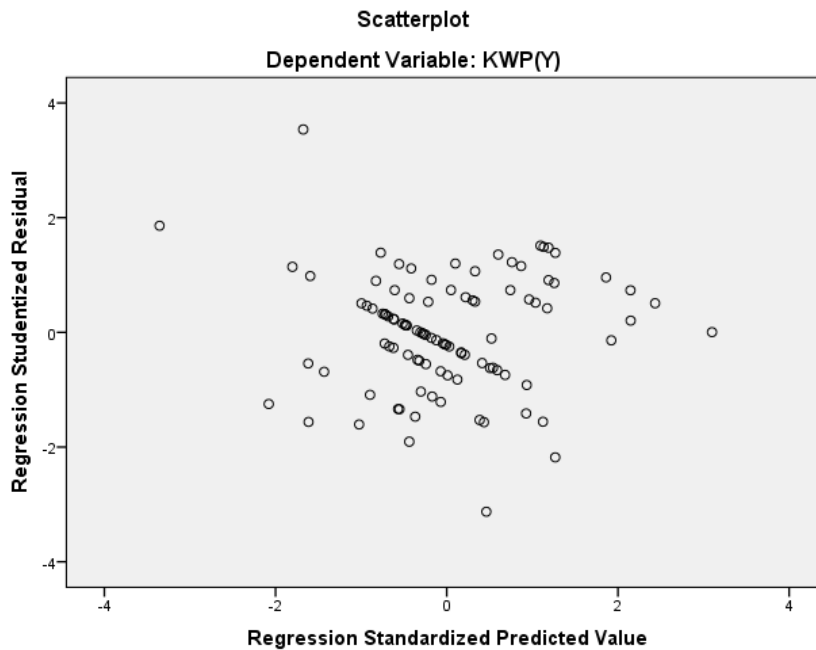
Source: secondary data processed

The scatter diagram above does not form a regular pattern, so it can be concluded that there is no heteroscedasticity in the regression model, and is worthy of predictability.

Determination Coefficient (R^2)

Determination coefficient ($R2$) measures how far the model's ability to explain the variation of the dependent variable. The value of the determinant coefficient is between zero and one.

Table 4. Regression Analysis

	B	Std. Error	t	Sig.
(Constant)	5,952	2,176	2,735	0,007
PTI	0,054	0,093	0,583	0,562
SP	0,221	0,108	2,043	0,044
PP	0,109	0,068	1,612	0,110
TEM	0,356	0,104	3,410	0,001
AR	0,021	0,085	0,246	0,806
Dependent Variable	Personal Tax compliance			
Nilai F hitung	10,352			
Sig F	0,000			
R Square	0,35			
Adjusted R Square	0,32			

Source: secondary data processed

In the table above, the value of Adjusted $R2$ is 0.35, this means that 35% of Personal taxpayer compliance variations can be explained by the variation of the five independent variables (PTI, SP, PP, TEM and AR). While the remaining 65% (100% - 35%) is explained by other causes outside the model.

Hypothesis Test

his study uses regression analysis, so hypothesis testing is done with two tests.

Simultaneous Significance Test (F Statistic Test)

The F statistic test is to show whether all the independent variables referred to in the model have a mutual effect on the dependent variable. Can be seen in the table, the value of F is 10.352 with probabilias 0.000. Since probability is much less than 0.01, the regression model can be used to predict Personal Taxpayer Compliance.

Individual Parameter Significance Test t (Statistic Test)

The t statistical test shows how far the effect of one independent variable individually in explaining the variation of the dependent variable.

From the results of the calculations contained in the table, from the five independent variables included in the regression model, PTI, PP, and AR variables do not affect personal taxpayer compliance, SP and TEM have a significant effect on taxpayer compliance, of probability significance for PTI of 0.562, PP of 0.110, AR 0.806, SP of 0.044, and TEM of 0.001.

Regression
From the calculation results of regression analysis as listed in table 4, the regression equation formed is as follows:
WP OP compliance = 5,952 + 0,054 PTI+- 0,221 SP + 0,109 PP + 0,356 TEM + 0,021 AR + e

Discussion
From the results of this study found that Utilization of Information Technology, Tax Knowledge and Account Representative no effect on Personal Taxpayer Compliance, Tax Socialization and Community Economic Level have a significant effect on Personal Taxpayer Compliance.

This research found that the utilization of Information Technology has no effect on Personal Taxpayer Compliance. This research strengthens the research of Sesa, Upa and Tjahjono (2015), but is challenged by the research of Lubis (2012) and Sudrajat and Ompusunggu (2015) which found the existence of information technology has a positive effect on tax compliance. Utilization of information technology in Indonesia is expected to provide excellent service to the public so as to improve the compliance of individual taxpayers. A satisfied taxpayer will be able to change the behavior in paying taxes, ultimately the compliance rate of an Individual Taxpayer may change. However, most respondents do not respond to the implementation of e-system conducted by Directorate General of Taxes, because the use of on-line has constraints such as internet network lost, the server Directorate General of Taxes is not connected well and many taxpayers less know and understand about e- systems and how they are used.

From the results of this study found that tax socialization has a significant effect on Personal Taxpayer Compliance. This research reinforces the research of Sudrajat and Ompusunggu (2015), Widowati (2015) and Burhan (2015), but contrary to Winerungan (2013) research which found that taxation has no effect on tax compliance. Socialization given by the Directorate General of Taxes to the public to provide knowledge about tax regulations. for example: to give understanding to the public about the importance of registering, calculating, paying and reporting tax in accordance with the laws and regulations of taxation, so that people understand and understand their tax obligations. Thus the tax socialization can increase taxpayer compliance.

This study finds that the Tax Knowledge does not affect the Personal Taxpayer Compliance. This research strengthens the research of Arahman (2012), but is challenged by the research of Sudrajat and Ompusunggu (2015), Widowati (2015) Burhan (2015), Nurlis and Islamiah Kamil who find the existence of tax knowledge has a significant effect on tax compliance. Tax Knowledge can not be obtained in a short time. Directorate General of Taxation in cooperation with the Ministry of Education to disseminate taxation with the intent to introduce and develop an understanding of tax knowledge and taxation system in Indonesia. The higher the knowledge and understanding of the taxpayer, the taxpayer can determine his behavior better and in accordance with the provisions of taxation. But if the taxpayer does not have knowledge of the rules and taxation process, then the taxpayer can not determine his behavior properly. In this research indicates the limitations of insight, knowledge and taxpayers do not always follow changes in implementation rules that occur at any time.

From the results of this study found that the economic level of community has a significant effect on Personal Taxpayer Compliance. This study supported by the research of Chaerunnisa (2010), but contrary to Mobarokah and Ceacilia (2015) research which found that the economic level of community has no effect on tax compliance. The financial condition n and the taxpayer can be used as a predictor that can affect taxpayer compliance. If the taxpayer has liability that can be solved with the financial condition then the taxpayer will comply, but if the tax liability is too large and disrupt the liquidity, taxpayers are reluctant to pay their tax liability. In this case with various levels of the economy will register, calculate, pay and malapor tax obligations in accordance with tax laws and regulations, this is because the taxpayer does not want to be subject to tax penalties.

This study found that account representative has no effect on Personal Taxpayer Compliance. This research reinforces the research of Widowati (2015), and Sukmawati (2015), but is challenged by Irawan and Arja (2013) research which stated that account representative's role has a significant effect on tax compliance. Account representative is one of the spearhead of excavation of potential state revenue in the field of taxation, which carry out the task of taxation intensification through the provision of guidance, consultation, analysis and supervision of taxpayers, where the supervision is expected taxpayers obedient in fulfilling its tax liability. There is no effect of account representative on taxpayer compliance, possibly because the consultation given by the account representative is limited to explaining, giving advice, or solution to the problems faced by the taxpayer and will only assist the taxpayer to understand the unfamiliarity of the obligation taxation.

Conclision dan Saran

Conclusion

Based on the research that has been done, it can be taken several conclusions as follows: Utilization of information technology, tax knowledge and account representative has no effect on Personal Taxpayer Compliance, while tax Socialization and economic level of community have a significant effect on Personal Taxpayer Compliance.

Suggestion

Based on the above conclusions can be suggested Tax Office Kembangan, West Jakarta, provides more information about e-system and its use, through the introduction of each taxpayer or through socialisai. and socialize the changes of tax laws to the public in order to increase knowledge in the field of taxation so as to form compulsory tax and voluntary taxpayer.

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