

The Effect of Taxpayer Awareness, Knowledge, Tax Penalties and Tax Authorities Services on the Tax Compliance: (Survey on the Individual Taxpayer at Jabodetabek & Bandung)

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Abstract

This study aims to analyze the effect of taxpayer awareness, knowledge, tax penalties and service tax authorities on tax compliance, so the state revenue from tax sector can be improved, the research carried out on an individual taxpayer who performs registered in Office taxes are in Jakarta, Bogor, Depok, Tangerang, Bekasi (Jabodetabek) and Bandung, where the region so many industrial centers managed by a private person. The method used is the method of Causal by multiple linear regression analysis. Data was collected using accidental sampling method, by distributing questionnaires to taxpayers who are visiting the Tax Office of Jabodetabek and Bandung. Research shows awareness of the taxpayer has a positive and significant effect on an individual taxpayer compliance. Knowledge have a negative and significant relationship of Taxpayer Compliance. This means that WP have this level of knowledge of good tax actually looking for loopholes to avoid tax liabilities, tax penalties has a positive and significant relationship to the individual taxpayer compliance which performs at the Tax Office in Jabodetabek and Bandung area. This shows that the more effective application of tax penalties, the tax compliance rate will be higher. Service tax authorities have a positive and significant relationship of Compliance Individual taxpayer who performs at the Tax Office in Jabodetabek and Bandung area. This suggests that the better the service tax authorities, the tax compliance rate will be higher

Keywords: Tax compliance, taxpayer awareness, knowledge, tax Penalties, and service tax authorities.

Introduction

Within the last 5 years, state revenues derived from tax revenue continuously increased (Arum, 2012; 15). Nowadays, the tax has become the largest source of state revenue, one of which comes from income taxes, especially income taxes are derived from the payment of income tax from individual taxes payer. Even, in the budget of 2013, tax revenues republic of Indonesia from this sector reached more than 78% of the total state revenue (www.fiskal.depkeu.go.id).

Related to the tax system, Indonesia applying the self-assesment system base, that is a system that gives more responsibility to each taxpayer to register, calculate, pay and report tax their tax obligations to government itself. Thus, the amount of individual income tax revenues are highly dependent on the level of compliance and awareness of the taxpayer (Arum, 2012; 5). Then, it stand to reason that if the government through the directorate general of taxes strive to continuously improve the level of tax compliance, effectiveness of tax inspection and investigation function as it efforts to increase the amount of tax revenue as expected.

Some factors that may affect the willingness of taxpayers to pay their taxes were related to public awareness, knowledge, tax penalties and service tax authorities in serving the needs of taxpayers. Of several studies on the factors previously showed varying results, most of the result of the study showed result consistent with other studies while other researchers found different results (Fikriningrum, 2012:5).

Devano and Blessed (2006: 113) states that awareness and compliance of tax payer to meet their tax obligation depends not only on the technical issues that relate to the collection method, tax rates, technical inspection, investigation, penalties as the embodiment of the implementation of the provisions of the tax legislation, and service to taxpayers as the funder (term of paying taxes) of the state, but it also depends on the willingness of taxpayers, that is the extent to which the taxpayer is going to comply with tax laws.

This study aims to determine how much effect the awareness, knowledge, and tax penalties, service authorities on taxpayer compliance to pay his tax liability, so the state revenue from the tax could be increased.

B. Literature Review

1. Attribution Theory

Attribution is a process of forming an impression. Attribution refers to how people explain the causes of the behavior of others or himself. Attribution is the process by which people draw conclusions about the factors that influence the behavior of others. Attribution theory considers the individual as an amateur psychologist who tries to understand the reasons for events that occurred in the face. Attribution theory to try to find what is causing what, or what motivates anyone to do anything. Response that we give to an event depends on our interpretation of the event (Harold Kelley, 1973)

Basically, attribution theory states that when individuals observe the behavior of a person, they try to determine whether the behavior was caused by internal or external influences (Robbins, 2008). Behavior due to internal behavior is believed to be under the personal control of the individual, while the behavior that caused the external is behavior that is influenced from the outside, which means that individuals will have to behave because the demands of the situation or the environment (Agus, 2006: 12).

When the behavior of a person is considered a remarkable thing, then another individual who acts as an observer to provide external attributions for the behavior. Conversely, if it is considered a matter of course, it will be considered as internal attribution. Second, consensus means that if everyone has a similarity of views in response to the behavior of a person in the same situation. If consensus is high, then including internal attribution. Conversely, if the consensus is low, then the external attribution. The last factor is consistency, that is, if one is to judge the behavior of others with the same response from time to time. More consistent behavior, people will connect it to the internal reasons.

The reason of this theory is the willingness of taxpayers to pay taxes associated with the perception of the taxpayer in making an assessment of the tax itself. Perception of a person to make a judgment about something is influenced by internal and external from the person. So it is very relevant to attribution theory to explain the purpose.

2. Theory of Planned Behavior

In the theory of planned behavior explained that the behavior generated by the individual arises because of the intention to behave. While the emergence of an intention to behave is determined by three factors (Fishbein, M., & Ajzen, I. 1975), namely: a. Behavioral Beliefs, an individual's beliefs are the result of a behavior and an evaluation of the results, b. Normative Beliefs, ie beliefs about the normative expectations of others and motivation to meet these expectations and c. Control Beliefs, is the belief of the existence of things that support or inhibit behavior that will be displayed and the perception of how strong the things that support and inhibit behavior the (perceived power).

Several previous studies using this theory to assess the level of tax compliance, among others done by Arum (2012: 28). Such as Arum studies, this research will also use The Theory of Planned Behavior as deemed relevant to the purpose of this research to explain the behavior of taxpayers to meet their tax obligations. Before an individual to do something, people will have confidence about the results to be obtained from such behavior. Then the question would be decided that will do it or not do it. It is related to the awareness of the taxpayer. Taxpayers who are aware of the tax, will have confidence on the importance of paying taxes to help maintain the country's development (behavioral beliefs).

When going to do something, people will have confidence about the normative expectations of others and motivation to meet these expectations (normative beliefs). If this statement is linked to the tax, that the existence of satisfactory of tax authorities service, tax system that is efficient and effective, and tax counseling to motivate taxpayers to obey the tax would encourage every taxpayer has the confidence and decide to become an obedient taxpayers pay tax obligation. Tax penalties associated with the control beliefs. Taxes penalties designed as such in order to encourage taxpayers obedient to the taxes rules applicable. The level of taxpayer compliance will be determined based on the taxpayer's perception of how strong taxes penalties to support the taxpayer's tax obedient (Arum 2012: 28).

Behavioral beliefs, normative beliefs, and control beliefs as the three factors that determine a person's behavior. With these three factors, then one will enter the stage of intention, then the last stage is the behavior. Intention level is the level where a person has the intention to behave, but the behavior is the one behaving (Mustikasari, 2007). When the taxpayer has had to pay taxes consciously, motivated by the authorities services satisfactory, as well as the tax penalties then the taxpayer will have the intention to pay the taxes and then realize that intention.

3. Social Learning Theory

According to social learning theory, a person can learn through observation and direct experience (Bandura 1977), the process of social learning include: The process of attention, retention, motoric reproduction process and the process of reinforcement

The attention process, a process by which a person learn through others or familiar model and paying attention to the other person or the model. Retention process is the process of considering the action of a model when the model is no longer readily available. Motor reproduction process is process to transform the observation into action. While the process of strengthening, the process by which individuals are provided a positive or punishment stimulus for behaving according to the model (Bandura, 1977)

Jatmiko (2006) explains that social learning theory is relevant to explain the behavior of taxpayers in meeting their tax obligations. Someone will adhere to pay his taxes obligation on time, if they believes (based on observation and experience) that government levied taxes contribute substantially to the development of their

region. One also will be obedient to pay their tax obligation if they've been paying attention to the system of taxation services, especially service provided by the fiscus. Related to the process of strengthening, where individuals are provided a positive or punishment stimulus for behaving according to the model, it seems quite relevant when associated with the effect of the tax penalties on tax compliance.

4. Framework and Hypotheses

a. Taxpayer awareness and the tax Compliance

Consciousness or awareness is the human element in the understanding of reality and how to react or respond to the reality. Awareness that humans include self awareness, self-fellow, past, and their future possibilities. Public awareness of taxation means that taxpayers want to pay taxes because they are not disadvantaged in the tax collection is done and not felt the compulsion. However, tax awareness is often an obstacle or problem to collect the taxes from the society. Many people who do not know the concrete form of compensation for the tax they have paid. Santi (2012), in her study, shows that tax awareness has a positive and significant impact on taxpayer compliance. Santi conclusion (2012) is supported by study, Z. (2012) and Jatmiko (2006) conclusion.

b. Knowledge and the tax compliance

Knowledge of taxation is the reasoning and meaning of arrest on tax laws. The people should have a knowledge and understanding of tax regulations, due to meet tax obligations, taxpayers need to know about taxes in advance. Without their knowledge and understanding of the tax rules, the public may not want to pay taxes. With their understanding of tax good, the public will better understand the importance of paying taxes, and what benefits can be felt directly and indirectly. With the knowledge and understanding of tax rules, the people will be open-minded, that taxes are purely used for the needs of the nation and its people. With this understanding of the tax, the level of corruption and fraud that may occur can be minimized. Simultaneously, the level of compliance of taxpayers to pay taxes will increase.

c. Tax penalties and the tax compliance

Penalties are made with the goal of keeping taxes taxpayers are afraid to violate the Tax Law. Taxpayers will comply with their tax payments if the view that penalties will be more detrimental (Jatmiko, 2006). Penalties is a guarantee that the tax provisions of taxation legislation (taxation norms) will be followed / observed / complied with, in other words the tax penalty is a deterrent to the taxpayer does not violate the norms of taxation (Mardiasmo, 2011).

Therefore, the views of taxpayers suspected of tax penalties will affect taxpayer compliance in paying taxes.

d. The tax authorities services and the tax compliance

Windurisasi in Boediono (2003: 151) concludes that there is a positive relationship between service quality and compliance of taxpayers. If tax compliance as the product, the level of tax compliance become the main focus of the attainment of tax office organization's. Service quality may not be achieved without process quality. Hence the need to appropriate organizations. However, proper organization requires leadership has a strong commitment. Therefore, the commitment from the bottom-up is a pillar of support for the other pillars. When one of the pillars of the ground weak, all the pillars are weak.

The tax authorities are expected to have competence in terms of skills, knowledge and experience in terms of tax policy, tax administration and tax laws. In addition, the taxpayer must also have a high motivation as a public servant (Elias and Burton, 2010). The tax authorities are expected to have an effect on tax compliance in paying taxes. Based on the above, the model proposed in this study is shown in Figure 1:

By using the above model, the research hypothesis is:

H1: Taxpayer awareness has a positive effect on tax compliance

H2: Knowledge has a positive effect on tax compliance

H3: Tax penalties has a positive effect on tax Compliance

H4: The tax authorities services has a positive effect on tax Compliance

C. Methodology

The object of this research is the tax awareness, knowledge, tax penalties, tax authorities service and individual tax compliance. The study population consisted of individual taxpayers who performs registered at the tax office located in Jakarta, Bogor, Depok, Tangerang, Bekasi and Bandung, the taxpayer is still effective, the reason for choosing this population because individual taxpayers effectively a taxpayer who meet their tax obligations, and this study focuses on the factors that affect individual taxpayers in meeting their tax obligations (Fikriningrum, 2012: 34).

The study use an accidental sampling technique, and uses questionnaires as an instrument to collect the data by spreading it to the taxpayers who come to the tax office in Jakarta, Bogor, Depok, Tangerang, Bekasi and Bandung. The reasons for selecting the sampling technique is to simplify the process of sampling. (Fikriningrum, 2012: 34). The data collected will be made and modified the validity and reliability of the data to

be valid for further processing. Following that, using $\alpha = 5\%$, the hypothesis will be tested statistically, the t and F test, using multiple regression with the help of SPSS software.

D. Results and analysis

Summary of descriptive statistics for each variable refers to the figures presented in Table 1.

The Taxpayer Awareness (X1).

Of the 550 respondents who analyzed are the average is 40.57 and a standard deviation of 7.246. This conditions shows that the level of awareness of individual taxpayers to pay taxes in general is very high at 82%. Shown by the average individual taxpayer awareness of approaching a maximum value of 50. The standard deviation of 7.246 below the average mean of each sample, the study had the Tax Payment Awareness matching.

The Knowledge (X2).

Of the 550 respondents who were analyzed had a minimum value of 33.00, the maximum value is 42.00, the average is 37.54 and the standard deviation of 2,105. These conditions show that the knowledge of the tax in general is quite high at 75.08%.

The Taxes Penalties (X3).

Of the 550 respondents who were having a minimum value of 23, the maximum value is 47, the average value of 37.59 and a standard deviation of 4.970. These conditions show that the tax penalties in general is quite high at 75.08%. It can be seen from the average value of 37.59 is closer to the maximum value of 50. The standard deviation of 4.970 below the average mean of each sample has almost the same value.

The tax authorities services (X4).

Of the 550 respondents who were having a minimum value of 19, the maximum value is 40, the average is 32.40 and the standard deviation of 4,418. These conditions show that the tax authorities in the tax applied Jabodetabek and Bandung sampled in this study was low at 64.8%. Standard deviation of 4,418 below the average mean of each sample has almost the same value.

The individual tax compliance (Y).

Of the 550 respondents who were having a minimum value of 36 to a maximum value of 50, the average value of 41.90 and a standard deviation of 3.566. These conditions indicate that the level of individual taxpayers who performs in KPP Jabodetabek and Bandung sampled in this study were generally very high at 83.8%. It can be seen from the average taxpayer compliance an individual who performs that is closer to the maximum value of 41.90, which is 50. The standard deviation of 3,566 below the average mean of each level of the study sample had an individual taxpayer who performs almost the same.

2. Hypothesis Testing

a. The coefficient of determination (R²)

Based on table 2 it can be seen that the adjusted R square is 0.137, which means 13.7% of the taxpayer's awareness, knowledge of tax, tax penalties, and tax authorities services as effect to individual taxpayers compliance. The remaining 86.3% is influenced by other variables outside the model, such as motivation, perception, volition taxpayer, inspection or dissemination by the tax man as studied by previous research.

b. Simultaneous Significance Tests (F test)

Based on the ANOVA test in Table 3 significant level <0.05 ($0.000 <0.05$). This indicates that the regression model can be used to see the effect of tax awareness, knowledge, tax penalties and tax authorities services as an independent variable for an individual tax compliance as the dependent variable, or it can be said taxpayer awareness, knowledge of tax, tax penalties and tax authorities service jointly affect the individual the tax compliance.

c. Individual parameters of significance (t test)

Based on table 4 can be explained partially the result of the test is as follows:

1) The effect of the taxpayer awareness on the tax compliance

The effect of awareness on tax compliance indicated by level of significance of $0.015 <0.05$, which means that tax compliance is strongly influenced by the awareness of taxpayer itself, the higher the level of awareness of the taxpayer, then the level of individual taxpayers on the tax office in the Greater Jakarta and Bandung will also increase. The results are consistent with the results of Santi (2012), Down (2012) and Fikriningrum (2012).

2) The effect of the tax knowledge on the tax compliance

The effect of knowledge and understanding of tax on tax compliance indicated by level of significance <0.05 ($0.000 <0.05$), means of taxpayer compliance is also strongly influenced by the level of knowledge and understanding of tax. Interestingly, the negative coefficient shows that the higher the level of knowledge and understanding of tax payer just trying to find loopholes to avoid tax liability until the taxpayer compliance to download

3) Effect of tax penalties on the tax compliance

The effect of tax penalties on tax compliance indicated by level of significance <0.05 ($0.000 <0.05$). This shows that the effective implementation of penalties and higher taxes taxpayers understanding of tax penalties, the level

of tax compliance will be higher.

4) The effect of tax authorities service on the tax compliance

The effect of tax authorities services on tax compliance indicated by the level of significance <0.05 ($0.000 < 0.05$). This suggests that the better the tax authorities service and the tax authorities, the higher the perception of good quality services to the taxpayer, the taxpayer compliance rate will be higher.

d. Multiple Regression Analysis

Based on the above analysis, SPSS output data in Table 4 were obtained by multiple linear regression equation as follows:

$$\text{Tax compliance} = 46.320 + 0.058 \text{ taxpayer awareness} + - 0.504 \text{ Knowledge} + 0.125 \text{ Tax Penalties} + 0.230 \text{ tax authorities service} + e$$

Conclusions and Recommendations

Based on the analysis and discussion of the research, it can be concluded that the taxpayer's Awareness, Knowledge, Tax Penalties and Tax Services has a significant effect on individual taxpayers' compliance on the Tax Office in Jakarta, Bogor, Depok, Tangerang, Bekasi and Bandung

Tax services office is suggested to provide intensive counseling to taxpayers to raise awareness of the taxpayer to comply in paying their tax obligations, in an effort to increase tax revenue.

For subsequent researcher who are interested in replicating this study is recommended to extent the involvement of other independent variables to determine which variables influence on the taxpayer compliance, whether strengthening or weaken the dependent variable, especially against to variable the compliance of individual taxpayers who do the work independently

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The appendixs

Figure 1

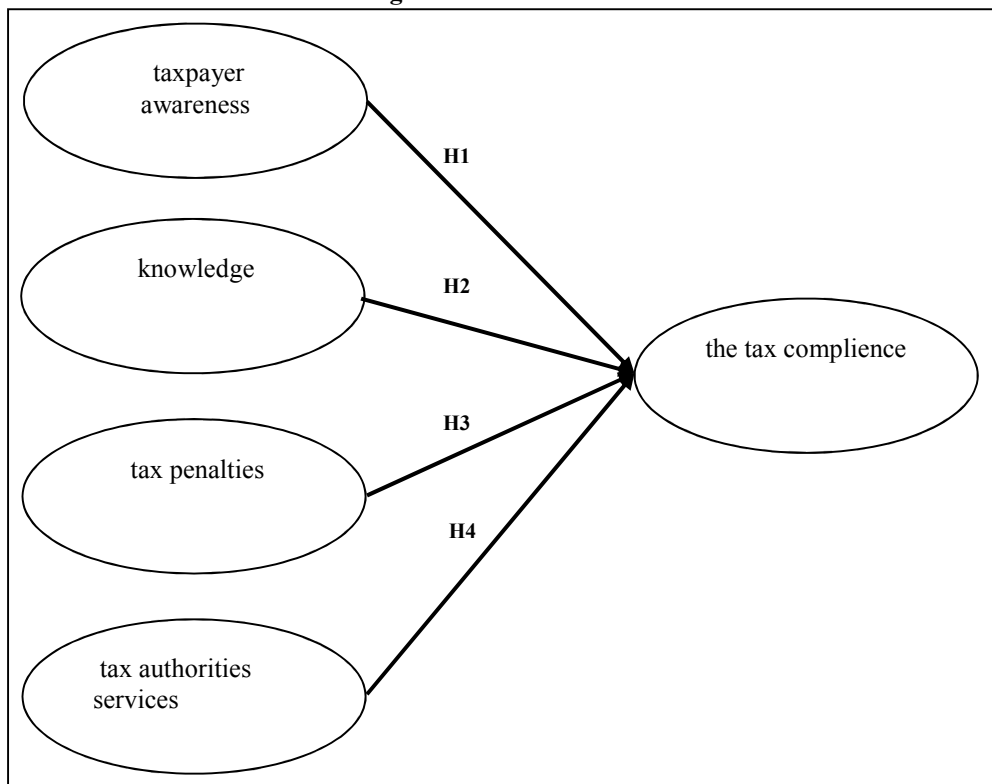


Table 1
Statistic Descriptive

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
taxpayer awareness	550	18.00	50.00	40.5782	.30899	7.24640
knowledge	550	33.00	42.00	37.5364	.08976	2.10506
tax penalties	550	23.00	47.00	37.5982	.21196	4.97099
tax authorities services	550	19.00	40.00	32.4055	.18841	4.41858
the tax compliance	550	36.00	50.00	41.9091	.15206	3.56604
Valid N (listwise)	550					

Table 2
The coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.379 ^a	.144	.137	3.31192

Table 3

F test

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1003.451	4	250.863	22.871	.000 ^b
Residual	5978.003	545	10.969		
Total	6981.455	549			

a. Dependent Variable: the tax compliance

b. Predictors: (Constant): taxpayer awareness, knowledge, tax penalties, tax authorities services.

Table 4

T test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	46.320	2.921		15.859	.000
taxpayer awareness	.058	.024	.117	2.442	.015
1 knowledge	-.504	.087	-.298	-5.818	.000
tax penalties	.125	.030	.175	4.222	.000
tax authorities services	.230	.036	.285	6.449	.000

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