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Analysis of Factors Affecting Individual Taxpayer's Compliance

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ABSTRACT: This research aims to analyze and prove empirically about Factors that affecting Individual Taxpayer's Compliance in KPP Pratama Jakarta Cengkareng. The kind of this research is quantitative descriptive. The kind of investigation in this research is causal study. Causal study aims to found the causal from one or more problems and to found the influence of one or several independent variables on the dependent variable. The population in this study is all individual taxpayers which registered in tax office within the working environment of KPP Pratama Jakarta Cengkareng. This research used non probability sampling technique. The sample selection using convenience sampling method with the number of respondents as many as one hundred (100) respondents. In analyzing the data using multiple linear regression analysis. The results showed that Tax Knowledge have a positive and significant impact on Taxpayer's Compliance, Perception of Tax Fairness have a positive and significant impact on Taxpayer's Compliance, and Tax Audit have a positive and significant impact on Taxpayer's Compliance.

KEY WORD: Tax Knowledge, Perception of Tax Fairness, Tax Audit, and Taxpayer's Compliance.

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I. INTRODUCTION

Tax is a main source of country's revenue which used to spend the government expenditure and development. This could be reflected in the posture of Indonesian State Budget in 2013 to 2017, the proportion of revenue from taxation sector to all state revenues has been increase continuously from year to year. In 2013-2017 period, the realization of tax revenue has a significant increase from IDR 1,077 trillion in 2013 to IDR 1,472 trillion in 2017.

The government's step in order to increase tax revenue continuously is by doing tax reforms from official assessment system to self assessment system. If we understand the concept in self assessment system, then the implementation of self assessment system will be effective if the condition of voluntary compliance on society have been formed. Giving full trust through the implementation of self assessment system to taxpayers as if giving a very large space and very possible if the data and taxes which reported by taxpayers to tax office is not appropriate with the actual situation (Ilyas and Burton, 2012:19).

Tax compliance issue is a classic problem which be experienced almost all countries which implemented taxation systems. The main problem of taxation in Indonesia is still around the level of taxpayer's compliance is very low. Based on Directorate General of Tax's Annual Report for 2013 to 2017, Individual Taxpayer's compliance is still very low, ranging from 56% to 73% compliance ratio in submitting annual tax reporting.

Indonesia's tax revenue tends to increase from IDR 1,077 trillion in 2013 to IDR 1,472 trillion in 2017. However, during the same year, tax ratio to Indonesia's GDP tends to decline. In 2013, tax ratio to Indonesia's GDP was 11.86%, decline to 11.36% in 2014 and continued to decline in 2015 to 2016 become 10.36%. In 2017, tax ratio to Indonesia's GDP realized increase a little become 10.82%. This thing has been reflected that tax revenue is not optimal based on a country's tax ratio. In the last ten years, tax ratio in Indonesia has been only in the range of 11% till 13%. Meanwhile, the average of tax ratio in developing countries are around 24% and in other middle income countries in the ranges from 16% till 18% based on data which obtained from DDTC Fiscal Research. In the last 10 years, the realization of tax revenue has always below the target, except in 2008. The above phenomenon shows that tax compliance is an important topic for research to do, given the large role of tax in development of a country. The role of tax in State Budget in Indonesia continues to increase from year to year (Basit, et al, 2014).

Several factors which could influence taxpayer's compliance have been researched previously, there are economic and non economic factors (Kirchler, et al, 2008). The economic factors which could affect tax compliance includes tax audit, tax penalties, and income levels. While non economic factors such are tax knowledge, attitudes toward tax, subjective norms, perceptions of tax fairness and motivational posture which could affect tax compliance (Kirchler, et al, 2008).

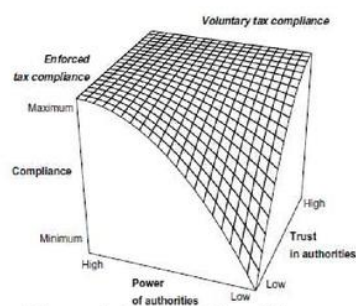
Based on some results of above researches, a research gap was found where the results of research on tax knowledge were not always used to comply with tax obligations because some might have been misused in their effort to avoid taxes and in this research also used the theory proposed by Kirchler (2008) about The Slippery Slope Framework as a tax compliance approach which combine social psychology and deterrence variables.

From above description, the researcher is motivated to conduct research on how the influence of tax knowledge towards individual taxpayer's compliance, how the influence of tax fairness perception towards individual taxpayer's compliance, and how the influence of tax audit towards taxpayer's compliance.

II. LITERATURE REVIEW

Slippery Slope Theory

Theory development in the field of tax compliance at this time views social psychology variable as important as deterrence variable (Kirchler, et al. 2008). One of the most recent theory about tax compliance is The Slippery slope model from Kirchler, et al. (2008). This theory states that social psychology variable and deterrence variable have a positive influence on tax compliance. The Slippery slope theory proposed by Kirchler, et al (2008), could be explained as in the following figure.



1
Figure 1. Slippery Slope Theory

The policy to increase voluntary tax compliance depends on the level of society trust in tax authority (trust in authority). Policies such as tax audit and fine tend to increase perception of the authority's power that will affect enforced tax compliance. Framework of the slippery slope theory consists three dimensions, namely: (1) trust in tax authority (trust), (2) the power of tax authority (power), and (3) payment of taxes. Trust in tax authority and power of tax authority is assumed to determine tax payment. When trust and power are at the minimum level, tax payments will be low, taxpayers will behave selfishly, maximize profits by doing tax evasions. When trust increases, tax payment will also increase. When power increases, tax payment is also assumed to increase. The Slippery slope theory describes the climate of taxation in certain society could vary in a continuum, that is between a climate of hostility (an antagonistic climate) and synergistic climate.

Social Learning Theory

Social learning theory states that someone could learn through direct observations and experiences (Bandura, 1969). In social learning theory, there are four processes needed by individual to realize their observations in deeds, namely (1) attentional process, (2) retention process, (3) motoric reproduction process, and (4) reinforcement process.

Jatmiko (2006) explains that social learning theory is relevant to explain taxpayer's behavior in fulfilling their tax obligations. Someone will obey to pay taxes if they have put attention to tax services and perception of tax fairness. Reinforcement process which is the one of processes contained in social learning theory explains that individuals are provided with stimuli or punishment in order to behave in accordance with the model, seemingly relevant when associated with the influence of tax audit on tax compliance.

Tax Compliance Theory

Tax compliance theory according to Devos (2014) divides into two approaches, namely (1) economic deterrence approach and (2) psychological approach. Tax compliance according to Saad (2014) refers to the willingness of individual to act willingly and according to law without any legal coercion, to pay taxes needed on time, to report their tax obligations correctly in accordance with applicable regulations.

Tax Knowledge

Definition of knowledge according to General Dictionary of Indonesian Language is what is known by humans or the results of human's work to know. While the definition of knowledge according to Herliansyah (2017:129), could be interpreted as a fact or a condition about something that is well obtained through experiences and trainings.

Knowledge about tax regulation is a process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge about tax regulations, namely understanding of general provisions and taxation procedures which covers how to convey annual tax reporting, tax payment, place of payment, fines and deadline for payment or tax reporting (Resmi, 2009).

Perception of Tax Fairness

Fairness comes from the word fair which according to General Dictionary of Indonesian Language is equally heavy; not heavy for one side; impartial; hold on to the truth. Through a fair understanding shows that taxation system which exists in a country must aims at the public interest, don't prioritize, and harm the other party.

According to equity theory which proposed by John Stacey Adams (1963), it's stated that people will feel satisfied or dissatisfied, depending on the presence or absence of fairness in a particular situation. This theory also explains that individuals compare their business ratio and rewards with effort ratio and rewards from other parties that are considered similar (Carrel and Dittrich, 1978).

Tax Audit

Tax audit is one of pillars of the law enforcement function carried out by the government within the framework of a self assessment system. Meanwhile, the other pillars are tax investigations and tax collection (Ilyas and Richard, 2011:138).

Kirchler (2008) defines tax audit as a test of tax reporting both individually and organizationally, carried out by tax authority to ensure that tax compliance has been fulfilled in accordance with applicable tax laws. Tax audit is a key characteristic of the voluntary compliance mechanism in self assessment system because the higher level of inspection will be able to increase tax compliance (Ilyas and Wicaksono, 2015:3).

Theoretical Framework

Theoretical framework of the current study is given below :

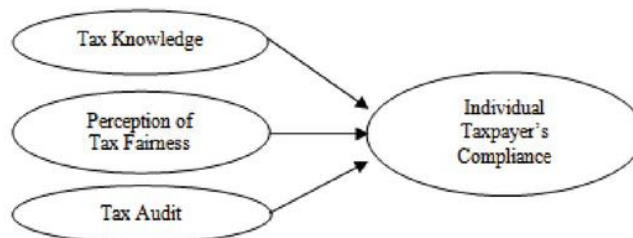


Figure 2. Model of Theoretical Framework

Hypothesis Development

Based on study literature above, the hypothesis could be formulated as below :

Ha1 : Tax Knowledge has a positive impact towards Individual Taxpayer's Compliance.

In the Slippery slope theory proposed by Kirchler, et al (2008), tax compliance was influenced by economic and non-economic factors. Non economic factors which could affect tax compliance, the one is tax knowledge (Kirchler, et al 2008).

Tax knowledge is knowledge about the concept of general provisions in the field of taxation, the kinds of taxes which applied in Indonesia starting from the subject of tax, object tax, tax rates, calculation of tax payable, recording of tax payable, until how to fill in tax reporting (Yusuf and Ismail, 2017).

Based on research doing by Singh (2003), states that general knowledge about taxes has a very close relationship with the ability of taxpayers to understand tax laws and regulations, and their ability to comply taxes. It's also supported by research doing by Waluyo (2012) Yusuf and Ismail (2017) states that tax knowledge has a positive affect towards taxpayer's compliance.

Taxpayers who don't have adequate tax knowledge couldn't understand tax provisions properly so that it could lead the calculating of tax payable become wrong. Calculation tax payable which is not match with tax

provisions resulted the value reported by taxpayers in tax reporting become incorrect, so that taxpayers is deemed not obedient. The above thing has illustrated how tax knowledge greatly affects taxpayer's compliance.

Ha2 : Perception of Tax Fairness has a positive impact towards Individual Taxpayer's Compliance.

The Slippery slope theory proposed by Kirchler, et al. (2008), states that perception of tax fairness is one of non economic factors which could affect tax compliance.

Adam Smith in his book entitled "The Wealth of Nations" published in 1776 states that tax system was based on certain basic principles, one of which is fairness. Fairness is tax must be fair and equitable, imposed on taxpayers in proportion to their ability to pay the tax, and in accordance with benefit received (Palil, 2010).

Based on research doing by Basit, et al (2014), states that taxpayer's compliance behaviour arises because perception about taxation system is regulated fairly. Instead taxpayers tend to avoid paying taxes if they assume that taxation system is unfair. Whereas in a study doing by Saad (2012), it was found that negative perceptions of taxpayers on income tax system, especially in the structure of tax rates and government expenditure, motivated them to avoid paying taxes.

Taxpayers will comply in order to fulfill their tax obligations if taxpayers perceive that tax system has been regulated fairly. One element of fairness which could affect tax compliance is the exchanges from Government as compensation for tax payments. Taxpayers expect by paying tax could advance their lives, by means of tax funds has paid will be used by Government as a source of funds to improve public services and bureaucracy. If there is no increase in public service and bureaucracy improvements, could cause taxpayers become lazy and disobedient in paying taxes.

Ha3 : Tax Audit has a positive impact towards Individual Taxpayer's Compliance.

Kirchler, et al (2008) introduced the Slippery slope framework as a tax compliance approach. The framework divides compliance in two types, namely voluntary compliance and enforced compliance. Voluntary compliance occurs because it's influenced by subjective matters of taxpayers. While enforced compliance occurs because the power of tax authority which could affect tax compliance (Kirchler, et al, 2008).

Social learning theory is also relevant to explain taxpayer's behavior in order to fulfill their tax obligations (Jatmiko, 2006). In social learning theory there is a reinforcement process which explains that individuals are provided with positive stimuli or punishment in order to behave according to the model. It seems relevant when associated the influence of tax audit towards tax compliance.

Audit is a combination of activities to collect and process data, information, and/or evidence carried out in an objective and professional manner based on audit standards to test compliance in order to fulfill their tax obligations and/or other purposes in order to implement the provisions of tax laws and regulations (Pandiangan, 2014).

According to Rahayu (2010), tax audit have an influence on taxpayer's compliance. Taxpayer's compliance must be enforced by tax enforcement and one pillars of tax enforcement is tax audit. The results of research doing by Mandagi, et al (2014) show that tax audit has a significant effect on tax compliance. Tax audit activities have a role in order to increase taxpayer's compliance. Likewise, the results of study doing by Ebimobowei and Peter (2013) states that tax audit is one strategy which must be taken seriously to achieve tax compliance.

Audit activity in taxation field are included in supervision function based on the fact that taxpayers remain compliant and are in corridor of taxation regulations. With the existence of a tax audit, it's expected to cause a sense of being watched and provide a deterrent effect for taxpayers who are in arrears of taxes or do tax deviations because they will be subject to administrative sanctions or criminal sanctions. This situation will increase taxpayers compliance in order to fulfill tax obligations. Along with the increase taxpayers compliance, it's expected to increase tax revenues both from audit findings and increase taxpayer's compliance in subsequent years and from other taxpayers.

III. METHOD

The kind of this research is quantitative descriptive. The type of investigation in this study is a causal study. The method used in this study is field survey method. The population in this study is an individual taxpayers who have business activities and free jobs which registered at KPP Pratama Jakarta Cengkareng.

Based on data obtained from KPP Pratama Jakarta Cengkareng, the number of individual taxpayers registered as many 147,057 in 2018. The sampling technique used is a non-probability sampling technique. The method used is convenience sampling. The sampling technique uses Slovin formula. Slovin formula is used, because the population size is known and the assumption is the population has a normally distributed. To determine the sample size at KPP Pratama Jakarta Cengkareng, using Slovin formula as follows:

$$n = \frac{147,057}{1 + 147,057 (0,10)^2}$$

$$n = 100.$$

From above calculation, the samples used in this study are one hundred (100) individual taxpayers which registered at KPP Pratama Jakarta Cengkareng.

The type of data used in this study is primary data. Primary data collection is conducted using a closed questionnaire. In the process of collecting data, the researchers will provide questionnaires to taxpayers who carry out business activities or free jobs, who are visiting KPP Pratama Jakarta Cengkareng and/or place of business activities of taxpayers who are around the neighborhood of KPP Pratama Jakarta Cengkareng who are made respondents. The analytical method in this study used multiple linear regression analysis.

IV. DISCUSSION AND ANALYSIS

The research object used in this study is taxpayers with criteria of entrepreneurs and freelancers which registered at KPP Pratama Jakarta Cengkareng. From the results of questionnaires, a validity test was conducted to determine the validity of a questionnaire (Ghozali, 2016). The results of validity testing of four variables in this study, namely Knowledge Tax (X1), Perception of Tax Fairness (X2), Tax Audit (X3), and Taxpayer's Compliance (Y) are produced valid. The results obtained from the reliability test of each variable show that all variables, both independent and dependent variables, are reliable. Likewise with the normality test which aims to test whether in the regression model, the disturbing or residual variables have a normal distribution.

The normality test aims to examine whether in the regression model, the individual confounding variable has a normal distribution. Normality test using Kolmogorov-Smirnov. The multicollinearity test aims to examine whether the regression model is found to have correlation between independent variables.

The F Statistic test aims to examine the feasibility or compatibility of the multiple linear regression models used. Multiple linear regression models are suitable to determine the influence of independent variables towards the dependent variable if the Sig value is <0.05. Test Result F Statistic (model feasibility test) as presented in table 1 below.

6
Table 1. F Statistic Test Result

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	211,711	3	70,570	45,273	,000 ^b
Residual	140,289	90	1,559		
Total	352,000	93			

Source : Output SPSS Version 22: Model Summary.

6
Based on the F Statistic Test Result above, the calculated F value is 45,273 with a probability of 0,000. Because the probability is far less than 0.05, the multiple linear regression model is suitable to find out the effect of independent variables (tax knowledge, perception of tax fairness, and tax audit) on dependent variable (individual taxpayer's compliance).

The t statistic test basically shows how far the influence of one independent variable individually in explaining variations to the dependent variable. The results of the t test are presented in the following table 2.

6
Tabel 2. T Statistic Test Result

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,736	1,084		,679	,499
TK	,121	,044	,222	2,745	,007
PTF	,132	,034	,354	3,880	,000
TA	,120	,034	,333	3,558	,001

Source : Output SPSS Version 22: Model Summary.

4
Testing the hypothesis in this study using multiple linear analysis because there are more than one independent variable. Linear equations used in this study are:

$$TC = 0,736 a + 0,121 TK + 0,132 PTF + 0,120 TA + e$$

The description of regression model equations as follows :

TC = Tax Compliance

a = Intercept Value

TK = Tax Knowledge
PTF = Perception of Tax Fairness
TA = Tax Audit
e = error

From the result of regression equation, it could be concluded that three independent variables, such are tax knowledge, perception of tax fairness, and tax audit have a positive relationship on individual taxpayer's compliance. These are indicated by partial coefficients.

Hypothesis test 13.1.

Tax Knowledge has a positive impact towards Individual Taxpayer's Compliance

Based on table 2 shows that tax knowledge variable has a regression coefficient of 0.121. Tax knowledge variable has a t statistical test with a value of 2.745 and a significance level of 0.007 or less than 0.05 which means that Ha1 is accepted so that tax knowledge affects individual taxpayer's compliance.

In the Slippery slope theory proposed by Kirchler, et al (2008), tax compliance is influenced by economic and non-economic factors. Tax knowledge is the one of non-economic factors that could affect tax compliance (Kirchler, et al, 2008).

Tax knowledge is knowledge about the concept of general provisions in the field of taxation, the types of taxes that applied in Indonesia starting from the subject of tax, object tax, tax rates, calculation of tax payable, recording of tax payable, until how to fill tax reporting (Yusuf and Ismail, 2017).

Tax knowledge owned by taxpayers could increase taxpayer's compliance. It is suitable with taxation system in Indonesia which adheres to a self assessment system that requires taxpayers to have knowledge regarding tax regulations. By having adequate tax knowledge, taxpayers could carry out tax obligations that should be done. Lack of tax knowledge is a cause of low tax compliance. Besides that, knowledge about tax could be obtained by taxpayers from tax officers, television, internet, newspapers, taxation books, tax socializations and some trainings. Increased insight into taxpayers is able to provide awareness of importance of taxes for them, society and country.

The results of this study are consistent with some last researches done by Siregar et al (2012), Waluyo (2012), Palil and Mustapha (2012), Basit et al (2015), Nurlis and Kamil (2015), Yusuf and Ismail (2017) which stated that Tax Knowledge has a positive influence on Individual Taxpayer's Compliance.

Hypothesis test Ha2.

Perception of Tax Fairness has a positive impact towards Individual Taxpayer's Compliance

The variable perception of tax fairness has a regression coefficient of 0.132. The variable perception of tax fairness has a t statistical test with a value of 3.880 and a significance level of 0.000 or less than 0.05 means that Ha2 is accepted so that the perception of tax fairness affects individual taxpayer's compliance.

The Slippery slope theory proposed by Kirchler, et al. (2008), states that in addition to tax knowledge, the perception of tax fairness is also a non-economic factor which could affect tax compliance.

Adam Smith in his book entitled "The Wealth of Nations" published in 1776 stated that tax system should based on certain basic principles, one of which was fairness. Fairness is a tax must be fair and equitable, imposed on taxpayers in proportion to their ability to pay taxes, and in accordance with benefits received (Palil, 2010). In equity theory which proposed by John Stacey Adams (1963), stated that people will feel satisfied or dissatisfied, depending on the presence or absence of fairness in a particular situation.

Obedient behavior arises because the perception that taxation system in Indonesia has been fairly regulated. Conversely taxpayers tend to avoid paying taxes if they assume that taxation system is unfair. The results of this study prove that Perception of Tax Fairness has a positive effect on Individual Taxpayer's Compliance. Perception of tax fairness in Indonesia's taxation system could be proven through answers from taxpayer's questionnaire regarding General Justice, Exchange from Government, Self Interests, Special Provisions, and Tax Rates Structure, thereby encouraging Individual Taxpayers to behave obediently. Besides that, Perception of Tax Fairness has an effect on Taxpayer's Compliance also caused by the imposition of the applicable tax burden currently felt to be fair in terms of the same income level or in the same condition.

The results of this study are in line with the last some researches doing by Carolina and Simanjuntak (2011), Heniar and Lasmana (2013), and Basit et al (2015), which state that Perception of Tax Fairness has a positive and significant influence on Individual Taxpayer's Compliance.

Hypothesis test Ha3.

Tax Audit has a positive impact towards Individual Taxpayer's Compliance

Tax audit variables have a regression coefficient of 0.120. Tax audit variable has a t statistical test with a value of 3.558 and a significance level of 0.001 or smaller than 0.05 means that Ha3 is accepted so that tax audit affect the individual taxpayer's compliance.

Kirchler et al (2008) introduced the Slippery slope theory as a compliance approach. The framework divides compliance in two types, namely voluntary compliance and enforced compliance. Voluntary compliance occurs because it's influenced by subjective matters of taxpayers, for example awareness has an obligation as a member of the society. While enforced compliance is caused by the existence of a tax authority which could affect tax compliance (Kirchler, et al, 2008). In this case, taxpayers will be obedient if they feel the cost of being disobedient is very high. Policies such as tax audit tends to increase perceptions of the power of tax authority that will affect tax compliance. Kirchler et al (2008) stated that the power dimension in tax authority could moderate the influence of tax compliance.

Social learning theory is also relevant to explain taxpayer's behavior in fulfilling their tax obligations (Jatmiko, 2006). In social learning theory, there are four (4) processes which individuals need to realize observations in deed, namely attentional process, retention process, motoric reproduction process, and reinforcement process. The results of this study are also in line with social learning theory that in the reinforcement process, individuals are provided with positive stimuli or punishment in order to behave according to the model. It means that the existence of a tax audit conducted by tax authorities could increase taxpayer's compliance.

Audit activities in the field of taxation are included in the supervision function based on the fact that taxpayers remain compliant and are in corridor of taxation regulations. Seeing the nature of taxes without direct contravention (except taxes collected by local governments) and a self assessment system, naturally many taxpayers try to avoid even trying to evade or smuggle their tax obligations. Therefore, Directorate General of Tax is obliged to carry out a supervisory function to ensure that taxpayers has carried out its tax obligations in accordance with taxation laws. Besides that, tax audit according to taxpayers are very detrimental because taxpayers must allow tax authorities to be able to examine the taxpayer's personal data, which risks on the taxpayer's confidentiality. Individual taxpayers will prefer to follow the rules in order to avoid tax audit. According to Ilyas and Wicaksono (2015), tax audit is a key characteristic of the voluntary compliance mechanism in self assessment system because the higher level of inspection will be able to increase tax compliance. Along with increasing in tax compliance, it's expected to increase tax revenues both from audit findings and increase taxpayer compliance in the following years (subsequent years effect) and from other taxpayers (spillovers effect).

The results of above research is appropriate with the results of last researches which doing by Mandagi, et al (2014) which states that tax audit will encourage the emergence of tax compliance. Other studies also doing by Ebimobowei and Peter (2013), Trang, et al (2015) are also in line with the results of above research that tax audit has a positive effect on tax compliance.

V. CONCLUSIONS

Based on the results of discussion and analysis in this study, it can be concluded that: (1) tax knowledge has positive and significant effect on tax compliance. (2) perception of tax fairness has a positive and significant effect on tax compliance. (3) tax audit has a positive and significant effect on tax compliance.

Based on the results of the discussion and analysis of the study, the authors provide the following suggestions: (1) It's expected that Directorate General of Tax could more intensively provide socializations of both new tax regulations and fostering individual taxpayers in a sustainable manner, so that taxpayers could have good tax knowledge. (2) For ahead research to expand the research area so that the results are more specific.

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