

Factors Influencing Individual Taxpayers Compliance In The Region Ex-Resident of Surakarta

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Abstract: *This study aims to determine how the effect of good governance, tax understanding, and tax sanctions on individual taxpayer compliance. Respondents of this research are 170 the individual taxpayer in the region Ex-Resident of Surakarta. Data analysis using Structural Equation Modeling (SEM). Hypothesis testing results show that good governance has a positive significant effect on individual taxpayer compliance, tax understanding has a positive significant effect on individual taxpayer compliance, tax sanctions has a positive significant effect on individual taxpayer compliance on individual taxpayer compliance.*

Keywords: *Good Governance, Tax Understanding, Tax Sanctions, Individual Taxpayer Compliance*

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I. Introduction

Tax noncompliance is a universal phenomenon present in both developing and developed countries (Tanzi & Shome, 1993; Chau & Leung, 2009; Goradichenko, MartinezVanzquez & Peter, 2009; McGee, 2006; Alabede, Ariffin, & Idris, 2011). In developing countries, tax revenue loss as a result of noncompliance is proportionally greater than the amount in developed countries (Terkper, 2003). Alabede (2001) and Olaofe (2008) identified tax as the principal source of revenue to government in some countries. Income taxes are important source of revenue to government in both developing and developed countries (Teera and Hudson 2004; Alabede, Ariffin, & Idris, 2011). But the amount of revenue to be generated by government from such taxes for its expenditure programme depends among other things, on the willingness of the taxpayers to comply with tax laws of a country (Eshag, 1983). The failure to follow the tax provisions suggests that a taxpayer may be committing an act of noncompliance (Kirchler, 2007). Tax non-compliance occurs through failure to file tax return, misreporting income or misreporting allowable subtractions from taxable income or tax due (Roth et al., 1996; Soos, 1991). Tax is the people's contribution to the state treasury based on the law so it can enforced with no direct repayment. Taxes are levied by the authorities on the basis of legal norms to cover the cost of producing collective goods and services to achieve general welfare (Widyaningsih, 2011). Taxpayer compliance is the attitude of obedient society in fulfilling taxation obligation in terms of tax payment (Rustiyaningsih, 2011). Rahayu (2010) said that tax compliance is defined a situation in which the taxpayer fulfills all tax obligations and exercises its taxation rights. Appropriate Decree of Minister of Finance Number. 544/KMK.04/2000 taxpayer compliance can be identified from the timely convey of spt, has no tax arrears, has never been sentenced in a tax crime within a period of time the last 10 years; in the last 2 years held bookkeeping and its financial statements were audited by a public accountant with an unqualified opinion.

Implementation of taxation system in Indonesia adopt self assessment system become one of the causes of low level of taxpayer compliance. Tax reform in Indonesia using self assessment system started since 1983 is a tax collection that gives authority to the Taxpayer to determine for themselves the amount of tax payable. The objective of tax reform is to further enforce self-sufficiency in financing national development by more directing all domestic potentials and capabilities, in particular by increasing state revenues through taxation from sources outside of petroleum and natural gas (Suandy, 2002).

Accordingly, Siringoringo (2015) states that one of the factors driving the growth of tax compliance is the transparency of tax management in all fields. Efforts are made to implement the transparency is through the implementation of Good Governance. Good governance is a good governance in a business based on professional ethics in trying or working (Trisnaningsih, 2007). Good governance describes the conditions of organizational activities by running aspects of transparency, accountability, and community participation. Implementation good governance is important for the Directorate General of Taxes in order (1) Create attraction to taxpayers that their tax administration is managed efficiently, openly and with the support of a process that can be accounted for. (2) Encouraging the creation of taxpayer compliance (3) Improvement of services to taxpayers (Siringoringo, 2015). The principles of Good Governance as issued by the National Committee on Governance Policy (2006) include transparency, accountability, responsibility, independency, and fairness. Good governance is a well-executed organizational governance, by carrying out the principles of openness, fairness and accountability in order to achieve organizational goals. Empirical research on the influence of good governance on taxpayer compliance has been done by several researchers. Research conducted by Khaerunnisa et al. (2016) and Rahman (2009) shows that good governance significantly influence taxpayer compliance. This finding is different from the empirical research conducted by Siringoringo (2015) that good governance has not significant effect on individual taxpayers compliance in Bekasi city Indonesia.

In addition to the implementation of good governance, taxpayer compliance can also be determined from the level of taxpayer understanding of taxation. The registered Taxpayers generally already have a Taxpayer Identification Number (NPWP), as a compliant taxpayer they are expected to have a good understanding of the applicable tax laws. Agustiniingsih (2016) states, in practice there are still many taxpayers who do not understand about tax laws even still exist Taxpayers who do not know at all about the applicable tax laws. There are still some Taxpayers who do not fully understand the tax regulations will have an impact on tax revenues in Indonesia. Understanding taxation is the level of taxpayer's knowledge on his tax obligations to contribute to the state in meeting the needs of financing and national development. A Taxpayer can be said to be obedient in taxation activities when fully understood about the tax regulations, among others, understand the Tax Law, understand how to fill in tax forms, how to calculate taxes, how to report SPT, and always pay taxes on time. Empirical research on the influence of tax understanding on taxpayer compliance has been done by previous researchers. Research conducted by Febriansyah (2015) indicates that the understanding of taxation has a positive effect on taxpayer compliance on KPP Pratama in Bandung this finding is consistent with research Agustiniingsih (2016) at KPP Pratama in Yogyakarta. Another study conducted by Kurniawan & Pramesti (2014); Trisnawati & Sudirman (2015); Asbar (2014) and Purnamasari dkk (2015) obtained the same findings that the taxpayer's understanding has a positive effect on taxpayer compliance.

Implementation of tax sanctions in accordance with the provisions can be used as a strategy to improve taxpayer compliance. Mardiasmo (2011) states that tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed. The imposition of tax sanctions imposed to create taxpayer compliance in carrying out its tax obligations. That is why it is important for taxpayers to understand tax sanctions to know the legal consequences of what is done or not done. Rustiyaningsih (2011) states tax penalties are granted to taxpayers for taxpayers have awareness and obedience to tax obligations. Taxation sanctions in tax laws are administrative sanctions (can be fines and interest) and criminal sanctions. The existence of tax sanction is expected to improve taxpayer compliance.

Sanction of tax under article 7 of the Law KUP 28/2007 shall be imposed if the taxpayer does not submit a Letter of Notification (SPT) on time in accordance with the period of SPT submission or the deadline for extension of the notification letter in which the period is in accordance with article 3, paragraph 3 and article 3 paragraph 4 of the Taxation General Provisions Act no. 28 of 2007 (Tiraada, 2013). The empirical research conducted by Tiraada, (2013) shows that the tax sanction has a significant positive effect on taxpayer compliance in the southern Minahasa district of Indonesia, the application of the (mild) tax sanction in accordance with the provisions will increase taxpayer compliance. The results of Aim, Jackson and McKee (1992) showed that the sanctions to be examined have an effect on the improvement of compliance of a Taxpayer. The findings are also consistent with research conducted by Halimi (2013) and Zaky, et al (2014) that tax sanctions affecting taxpayer compliance. Based on the results of previous findings indicate that the implementation of good governance, increased understanding of taxpayers on taxation, and application of tax sanctions have consequences on improving taxpayer compliance. The fact that occurred from the survey results showed that there are still many individual taxpayer (WPOP) in Surakarta and Ex. Surakarta residency (Karanganyar, Wonogiri, Sukoharjo, Sragen, Klaten, and Boyolali) have not complied with tax regulations, indicated low awareness in fulfilling taxation obligations, noncompliance with file completeness and late submission of annual SPT. Based on the problem and research gap, this study aims to develop a individual taxpayer compliance model in the region Ex-Resident of Surakarta influenced by good governance, tax understanding, and tax sanctions.

II. Method

Population in this research is all individual taxpayer in the region Ex-Resident of Surakarta (Surakarta, Karanganyar, Wonogiri, Sukoharjo, Sragen, Klaten, and Boyolali) a total of 521.342 taxpayers. According of Hair et al. (1998), fit of samples if using SEM is between 100 to 200 while the minimum sample size is at least 5 times and maximum of 10 times the number of parameters to be estimated. The parameters to be estimated in this study amounted to 17 questions whereas for each parameter estimates the researcher used 10 observations so that the minimum sample size is $17 \times 10 = 170$ respondents. Sampling using the convenience sampling technique, which is the collection of information from members of the population who are happy to give it (Sekaran, 2003). Taxpayer compliance is a condition in which taxpayers are obedient and have awareness in fulfilling tax obligations. Taxpayer compliance measured by four indicators namely : understanding the provisions of tax regulations [ITC1], complete and clear form filling [ITC2], calculating the correct tax payable [ITC3], paying taxes on time [ITC4] (Rustiyaningsih, 2011). Good governance is perception of the taxpayer regarding the conditions of organizational activities by running aspects of transparency, accountability, and community participation. Measurement of Good governance using 5 principles of good governance issued by Organization for Economic Cooperation and Development (OECD) that is: transparency [GG1], accountability [GG2], responsibility [GG3], independency [GG4], and Fairness [GG5] (Siringoringo, 2015). Tax understanding is how much knowledge or insight about taxes owned by the taxpayer. Tax understanding measure perceptions of taxpayers related to: knowledge of obligations and rights [TU1] applicable tax laws [TU2], taxation sanctions [TU3], calculation and reporting of tax [TU4] (Trisnawati & Sudirman, 2015). Tax sanctions is a deterrent so that taxpayers do not violate the norms of taxation. Tax sanctions measured based on the demands of the Tax Law to the taxpayer : compliance demands [TS1], responsibility demands [TS2], honesty demands [TS3], giving more severe sanctions [TS4] (Ilyas & Burton, 2013). All items were measured using a five-point Likert response format ranging from 1 ('strongly disagree') to 5 ('strongly agree'). Validity testing in this research, using Factor Analysis. The minimum value of the validity test is 0.50 meaning that each item of the questionnaire must have a factor loading of at least 0.50. Reliability testing using Cronbach Alpha, the minimum value of the reliability test is 0.60. The method of analysis in this study using Structural Equation Modeling (SEM). Hypothesis testing was performed using AMOS program version 16 (Ghozali, 2008).

III. Results

Validity testing of question items for variable good governance, tax understanding, tax sanctions, and individual taxpayer compliance done with Factor Analysis through rotation matrix stage. Requirements that are fulfilled for selection of statement items are done by looking at KMO MSA (Kaiser-Meyer-Olkin Measure of Sampling Adequacy) above 0.5 and Chi-Square significance value at Barlett's Test < 0.05 . Based on factor analysis, it is known that KMO MSA result shows of 0.824 which is greater than 0.5 and significance of Chi-Square on Barlett's Test is $0.000 < 0.05$. Means it can be concluded that factor analysis can proceed. For each statement question items is declared valid if it produces a factor loading minimum of 0.50. Results of the validity test of items are presented in table 1.

Table 1. Results of Validity Test

	Factor			
	1	2	3	4
GG1				.535
GG2				.594
GG3				.546
GG4				.586
GG5				.574
TU1		.716		
TU2		.834		
TU3		.704		
TU4		.761		
TS1	.749			
TS2	.776			
TS3	.763			
TS4	.762			
ITC1			.726	
ITC2			.571	
ITC3			.611	
ITC4			.659	

Table 1 shows that all question items for good governance, tax understanding, tax sanctions, and individual taxpayer compliance variables are valid, since each question item that becomes indicator for each variable has been perfectly extracted with loading factor ≥ 0.50 .

Reliability test in this research using Cronbach's Alpha with confidence level of 5%. An instrument is reliable if results of the Cronbach's Alpha coefficients show values above 0.60 (Ghozali, 2005).

Table 2. Results of Reliability Test

Variabel	Cronbach's Alpha
Good Governance	0.711
Tax Understanding	0.860
Tax Sanctions	0.861
Taxpayer Compliance	0.756

Table 2 shows that the variables of good governance, tax understanding, tax sanctions, and individual taxpayer compliance have Cronbach's Alpha value of 0.711; 0.860; 0.861; and 0.756 is greater than 0.60 so it can be concluded that all research variables declared reliable.

Output path diagram of the structural equation effect of good governance, tax understanding, and tax sanctions on individual taxpayer compliance showed in Figure 1.

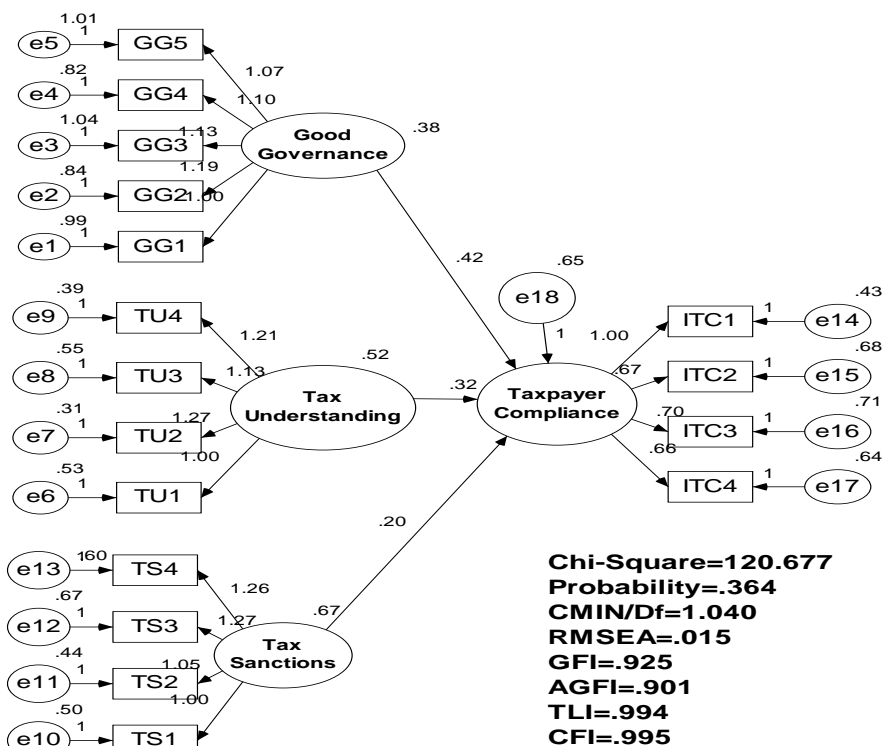


Figure 1. Output path diagram

Results of Goodness-of-Fit analysis on structural equation effect of good governance, tax understanding, and tax sanctions on individual taxpayer compliance using software AMOS version 16 can be seen as in Table 3.

Table 3. Result of Goodness-of-Fit

Goodness-of-fit Indices	Cut-off Value	Results	Explanation
Chi-Square (χ^2)	Diharapkan kecil	120.677	Good
Probability	≥ 0.05	0,364	Good
CMIN/DF	≤ 2.0	1,040	Good
RMSEA	≤ 0.08	0,015	Good
GFI	≥ 0.90	0,925	Good
AGFI	≥ 0.90	0,901	Good
TLI	≥ 0.95	0,994	Good
CFI	≥ 0.90	0,995	Good

From the results of Goodness-of-Fit test, it can be seen that there are eight indexes that show fit result (Good) above Cut-off value that is Chi-square, Probability, CMIN/DF, Root Mean Square Error or Approximation (RMSEA), Goodness-of-Fit Index (GFI), Adjusted Goodness-of-fit Index (AGFI), Tucker-Lewis Index (TLI), and Comparative Fit Index (CFI). Based on the results of Goodness-of-Fit test can be concluded that model in this research is fit so that hypothesis testing can be continued.

Using the AMOS version 16 program, hypothesis testing can be seen in the Regression Weights output that presents the value of C.R. (critical ratio) and P (Probability) as table 4 below.

Table 4. Result of Regression Weights

Dependent variable		Independent variable	Estimate	S.E.	C.R.	P
Taxpayer_Compliance	<---	Good_Governance	.420	.155	2.702	.007
Taxpayer_Compliance	<---	Tax_Understanding	.323	.113	2.855	.004
Taxpayer_Compliance	<---	Tax_Sanctions	.197	.098	2.018	.044

Based result of regression weights in Table 4, effect of good governance in the model shows the indicates of positive and significant influence on individual taxpayer compliance, indicated by the value of C.R. 2.702 and p (0.007) < 0.05 thus hypothesis 1 supported. This means, the application of the principles of good governance in the implementation of tax system can be affecting individual taxpayer compliance. The effect of tax understanding in the model shows the indicates of positive and significant influence on individual taxpayer compliance, indicated by the value of C.R. 2.855 and p (0.004) < 0.05 thus hypothesis 2 supported. This means, taxpayers who increasingly understand the tax system can be affecting individual taxpayer compliance. The effect of tax sanctions in the model shows the indicates a positive and significant influence on individual taxpayer compliance, indicated by the value of C.R. 2.018 and p (0.044) < 0.05 thus hypothesis 3 supported. This means that implementation of tax sanctions in the tax system can be affecting individual taxpayer compliance.

IV. Discussion

The findings of this study proved that three proposed hypotheses are acceptable. Good governance has a positive and significant effect on the individual taxpayer compliance, means the implementation of good governance in the tax system that the better will affect the improvement of individual taxpayer compliance. The findings of this study support previous studies conducted by Khaerunnisa et al. (2016) and Rahman (2009) that good governance has a significant effect on taxpayer compliance. The results of this study do not support the research of Siringoringo (2015) that good governance does not affect the individual taxpayers compliance in Bekasi city Indonesia. Implementation of good governance can encourage the creation of taxpayer compliance and improve services to taxpayers. To achieve these objectives required a high commitment from the tax staff to implement the principles of good governance with optimally and sustainable that includes transparency, accountability, responsibility, independency, and Fairness.

The understanding of taxation has a positive and significant effect on the compliance of individual taxpayers, meaning the higher understanding of taxation will affect the increase in individual taxpayer compliance. A person who has been registered as a taxpayer is expected to have a good understanding and correct about taxation so as to contribute positively to attitudes and behavior obedient in paying taxes. In fact, the understanding of taxation is often misinterpreted by society, as people feel overwhelmed by additional spending in terms of paying taxes. If people have this view, then the tax compliance rate will be very low and make the nation experience income that goes down in the taxation sector. The compliant behavior of any taxpayer is basically heterogeneous, because each taxpayer has different attitudes and behaviors. Attitudes toward taxation arise from the understanding of taxation. Understanding taxation for taxpayers can be seen from the ability to understand the substance of the tax itself, understand the tax procedure, how the tax calculation, the preparation of tax returns, understand the tax sanctions and other than that understanding is also determined from directives and guidance tax authorities. The findings of this study support previous research conducted by Febriansyah (2015); Trisnawati & Sudirman (2015); Asbar (2014); Purnamasari et al (2015); Asbar (2014) and Purnamasari et al (2015) Agustiningsih (2016) that the understanding of taxation has a positive and significant effect on taxpayer compliance.

Tax sanctions have a positive and significant effect on the individual taxpayers compliance, meaning the implementation of tax sanctions that will more effectively affect the increase in individual taxpayer compliance. This means that the better the taxpayer sanction on taxes imposed by the government to the taxpayer then increasing the taxpayer compliance of individuals in paying taxes, and vice versa. Mardiasmo (2011) states that the imposition of tax sanctions is essentially enforced to create taxpayer compliance in carrying out its tax obligations. Important taxpayers understand tax sanctions to know the legal consequences of what is done or not done. Siringoringo (2015) states that in order to achieve the purpose of tax revenue can be achieved properly then there should be a process of law enforcement in the field of taxation let alone in enforcing the self assessment system, because it is in accordance with the contents of the definition of tax as compulsory dues imposed in accordance with the law, law enforcement means giving all appropriate and fair sanctions for violations committed in the implementation of taxation. The results of this study support previous research conducted by Aim, Jackson and McKee (1992); Tiraada (2013); and Zakya, et al (2014) that tax sanctions have significant effect on taxpayer compliance.

V. Limitation

Sample of this study is limited individual taxpayer in the region Ex-Resident of Surakarta, further research is recommended to expand the object of research in the province or all regions in Indonesia so that the results of the research can be generalized. This study only examines three predictors, further research is suggested to add other variables affecting on taxpayer compliance either individual taxpayers, corporate taxpayers or SMEs. The model of this study only tested the direct effect, to further refine the findings of this study, further research is encouraged to develop models by including moderation or mediation variables.

VI. Conclusion

Conclusion of this study, predictor variables consisting of good governance, tax understanding, and tax sanctions have a positive and significant effect on the taxpayer compliance of individuals in the region Ex-Resident of Surakarta. Implication of this finding is that to improve of individual taxpayers compliance, the bureaucratic reform of the Directorate General of Taxes through the implementation of good governance must be supported by a high commitment of the tax staff. Increased understanding of taxation for taxpayers need to be supported prime services from the taxation staff that can be done through tax counseling in the form of directions from the fiscal, mass media or direct interaction to the public who need information taxation. Sanctions for taxpayers must be implemented expressly, transparently and consequently in accordance with the provisions of taxation sanctions.

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