The Effect Of Sunset Policy And Tax Amnesty Onthe Willingness Of Pay For Individual Taxpayers (Study in KPPPratama Semarang Tengah Dua 2016)

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Abstract: *This study aims to determine the effect of sunset policy and tax amnesty on increasing the willingness to pay taxes for individual taxpayers in KPP Pratama Semarang Tengah Two in 2016. The main data used is the primary data by filling questionnaires. Respondents in this study are the taxpayers registered in the program sunset policy and tax amnesty. The number of samples is 92 taxpayers which carry out with a convinience random sampling. The data analysis was conducted by multiple linear regression.The results showed that the variable sunset policy has a positive and significant influence on the willingness to pay taxes by individual taxpayers. Similarly, the variable tax amnesty also has a positive and significant influence on the willingness to pay taxes by individual taxpayers.*

Keyword:*sunset policy, tax amnesty, willingness to pay taxes*

I. Introduction

Tax is one of the most vital sources of state revenue in the implementation of national development, almost 2/3 of state revenue is currently generated from taxes, which are used to improve the standard of living of the community (Mulyo, 2007). Although the number of taxpayers from year to year is increasing, there are obstacles in the receipt of tax ratios, these constraints are taxpayer compliance (Jatmiko, 2006). Willingness to pay taxes can be influenced by several factors, namely the condition of a country's tax administration system, service to taxpayers, tax law enforcement and tax rates (Devano and Rahayu, 2006). It is also supported by knowledge about taxes, perceptions of tax sanctions, public awareness in paying taxes, perceptions of tax officers and the ease of implementation of the tax system.

Indonesia firstly implemented a tax amnesty in 1984, but its implementation was not effective because taxpayers were less responsive and not followed by a comprehensive tax system reform (http://www.pajak2000.com/news). The Directorate General of Taxation, in 2008 has issued a policy for taxpayers who voluntarily make corrections on tax reporting in the past years and allow the public to obtain a Tax Registration Number (NPWP) this policy known as Sunset Policy. Sunset Policy aims to encourage taxpayers to be more honest, consistent, obedient and voluntary in carrying out their tax obligations, which at the time were not fully carried out by taxpayers. Providing opportunities to taxpayers through this Sunset Policy is expected to increase taxpayer compliance in the future.

After sunset policy II in 2015, this tax policy was followed by the launch of another tax policy in 2016, namely tax amnesty. The meaning of Tax Amnesty as stated in Law no. 11 of 2016 is the elimination of taxes that are actually owed, not subject to tax administration sanctions and taxation criminal sanctions by disclosing property and paying ransom.

Sunset policy and tax amnesty have two important substances, namely the elimination of administrative sanctions in the program's validity period and confirmation of tax sanctions after the end of the program period. It is hoped that this policy can stimulate or increase the willingness and awareness of taxpayers to pay taxes, both for the lack of tax payments in the past and for subsequent tax payments.

Several previous studies have examined the effect of sunset policy and tax amnesty on the willingness to pay taxes, there are still inconsistencies in research results, including: Ngadiman and Huslin (2015) shows that the sunset policy program has a negative and insignificant effect on taxpayer compliance. Meanwhile, research by Anggraeni&Kiswara (2013) concluded that the use of the sunset policy tax facility has a positive and significant effect on the level of taxpayer compliance. Research on tax amnest also obtained different results. Still according to Ngadiman and Huslin (2015) tax amnesty has a positive and significant impact on taxpayer compliance. While by Ragimun (2011) tax amnesty has a negative effect on taxpayer compliance if it

only removes the right to collect taxpayers.Research conducted by Wibowo and Darmanto (2017) concluded that there was no significant effect on the reaction of Indonesian capital market investors

Based on the background of the problem and the differences in findings from the previous research, the problem raised in this study is how is the influence of sunset policy and tax amnest on increasing the willingness to pay taxes by individual taxpayers (Study in KPP Pratama Semarang Tengah Dua in 2016).

Hypothesis

Research conducted by Sutanto (2013), Ngadiman and Huslin (2015), Alfiyah and Latifah (2017) concluded that the sunset policy program has a positive and significant effect on the level of taxpayer compliance.Previous research conducte by Ngadiman and Huslin (2015), Rorong, et al (2017), WirawandanNovriari (2017).Based on the background of the problem and the results of previous studies, two hypotheses were proposed in this study

H1: Sunset policy has positively and significant effect in increasing the willingness to pay taxes for individual taxpayers

H2: Tax amnesty has positively and significant effect in increasing the willingness to pay taxes for individual taxpayers

II. Methode

The population in this study is an individual taxpayer who follows the sunset policy program in Central Semarang Dua Primary Tax Office in 2016. Using the Slovin Formula the number of samples is 92 people chosen by convenience random sampling.Secondary data is also needed in this study, the data is in the form of a list of names of individual taxpayers who take the tax amnesty and sunset policy program in Primary Tax Office Semarang Tengah II. Data analysis method used in this study using multiple linear regression analysis, validity test,reliability test, classic assumption test, determination coefficient (R^2), fit model test (F test) and t test.

III. Result And Discussion

Validity and reliability test

The value of r table from obtained is 0.231. Validity test results show that the entire research indicator has a calculated r greater than 0.231, so it can be concluded that the overall indicator of the research is Valid. Each variable between the Sunset Policy, Tax Amnesty and Tax Paying Willes variables, was found to have a Cronbach Alpha value greater than 0.60. so that the reliability test results for all variables are reliable

Classical Assumption Test Results
Multicollinearity Test

The results of the calculation of the collinearity coefficient between the independent variables is 0.568; 0.471 and 0.446 which means smaller than 0.60. This means that in this model there is no multicollinearity between the independent variables. Similarly, the VIF values of each variable are 1.033, 1.148 and 1.383 smaller than 10, which means the model is free of multicollinearity.

Heterocedacity test

Based on the results of the analysis through the Spearman Rho test it can be seen that the significance of the rho coefficient (X1, X2, and X3) on the residuals is 0.646, 0.09 and 0.952 greater than p value 0.05 so that the initial hypothesis is accepted, meaning that the model has no symptoms heteroskedacity. This is also evidenced by the data points on an irregular scatter plot that do not form a particular pattern.

Normality test

Normality test can be done with the One Sample Kolmogorov Smirnov test, with resultsthe significance of the Kolmogorov-Smirnov value of 0.155 or 0.05 is 0.155, so thatindicates that data is normally distributed.

Goodness Fit of Model Test

Test of the goodness of the model is done with the coefficient of determination and Test F

Determination Coefficient (R²)

R^2 value of 0.264 or the ability of the independent variable in explaining the variance of the dependent variable is 26.4%, so that there are still 73.6% percent variance of the dependent variable that has not been able to be explained by the two independent variables in this research model, these variables include: to pay taxes, knowledge and understanding of tax regulations, good perception of the taxation system.

F Test

Based on the Anova test shows the results of the F test calculation obtained F-count value of 15.988 is higher than F tabel 2,7, with a significance level of 0.000 (<0.05). The significance value is below 0.05 which indicates that the independent variables have a significant effect on

Hypothesis testing

Hypothesis testing is used to determine whether or not there is an influence between Sunset Policy and Tax Amnesty on the willingness to pay taxes. Based on the t test, the following proof is obtained:

Sunset Policy variabletowardswillingnesstopaytax.

The effect of Sunset Policy (X1) variable on the willingness to pay taxes is 2,510 with a significance value of 0.014. That is the sign that the sig value is less than 0.05 so that Ho is rejected and Ha is accepted. This indicates that Sunset Policy (X1) has a positive and significant influenceonincreasingtax willingness

Tax AmnestyVariablestowardswilliningness to pay tax

The partial effect of the Tax Amnesty (X2) variable on the willingness to pay taxes is 4,922 with a significance value of 0.000. That is the sign that the sig value is less than 0.05 so that Ho is rejected and Ha is accepted. This indicates that Tax Amnesty (X2) has a positive and significant influence on increasing tax willingness.

IV. Discussion

The Effect of Sunset Policy (X1) on Increasing Willingness to Pay Taxes (Y)Based on the results of multiple regression tests showed that the variable sunset policymaking significantly affects the willingness to pay taxes. This is shown from the significance value which has a significance value of 0.014. That is the sign that the sig value is less than 0.05 which indicates that Ho is rejected and Ha is accepted. This indicates that changes that occur at sunset policy ratios have a positive and significant effect on compliance with paying taxes. Sunset policy can increase the awareness of taxpayers to pay taxes.

This research is in line with previous research conducted by Maharani (2012) in a study on "The Effect of Sunset Policy on factors that influence the willingness to pay personal taxes in KPP PratamaSurakrta" which shows that sunset policy partially has a positive and significant effect on the level willingness to pay taxes. The results of this study indicate that awareness of paying taxes affects the willingness to pay taxes by taxpayers. Furthermore, by looking at the items of tax pay awareness which become research instruments, it can be explained further that the implementation of SunsetPolicy by the government is realized by the taxpayer as a way to finance state expenditure, and improve the welfare of the people. Taxpayers realize that the law is stipulated by the Law Therefore, if the taxpayer does not pay taxes, the taxpayer will be very detrimentaltothe state.

The Effect of Tax Amnesty (X2) on Increasing Willingness to Pay Taxes (Y)The partial effect of the Tax Amnesty (X2) variable on the willingness to pay taxes is 4.922 with a significance value of 0.000 indicating that the sig value is less than 0.05 which indicates that Ho is rejected and Ha is accepted. This indicates that Tax Amnesty (X2) has a positive and significant influence on the willingness to pay taxes. This effect on the ratio of tax amnesty will affect the willingness to pay taxes. The positive influence shown by the tax amnesty indicates that if the tax amnesty experiences an increase, the number of taxpayer compliance will also increase,andviceversa.

This result is in line with the research conducted by Ngadiman and Huslin (2015) regarding the effect of sunset policy, tax amnesty and tax sanctions on taxpayer compliance. This shows that tax amnesty has aeffect on taxpayer compliance. The granting of tax amnesty is the government's effort to attract and the people who have been parking in the banking sector. Tax amnesty is given to those who have been paying taxes properly. Tax smuggling that happens a lot is very detrimental to the state because it means the loss of tax revenue that is needed to finance education, health and other poverty alleviation programs. returning the unpaid tax from these underground economic activities through a special program namely tax amnesty.

V. Conclosion

Sunset Policy and Tax Amnesty had positive and significant effect toward the increase taxpayer willingness to pay the tax. These programs can be continuetly to support government income. The respondents are limited in KPP Pratama Semarang Tengah Dua , so the next reseach must be involve wider respondents and use more independent variables.

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