



POLICY ANALYSIS OF TAX AMENDMENT AND TAX KNOWLEDGE ON TAXPAYER COMPLIANCE WITH PERSONAL PERSONS AT THE TAX SERVICE OFFICE PRATAMA GRESIK

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ARTICLE INFO

Article history:
Received: Mar 5, 2022
Revised: Apr 7, 2022
Accepted: May 17, 2022

Keywords: Tax Amnesty Policy, Tax Knowledge, Taxpayer Compliance.

ABSTRACT

The purpose of this study was to determine the effect of tax amnesty policy and knowledge of taxation. on the compliance of individual taxpayers at the Gresik Pratama Tax Service Office. This research is a type of quantitative descriptive research. The population of this research is tax amnesty policy, and knowledge of taxation. In this case, the unit of analysis is the individual taxpayers registered at KPP Pratama Gresik as many as 6,507 people, the total number of respondents in this study was 100 people. The analytical technique used in this research is multiple linear. Based on the results of research and submission of hypotheses to 100 individual taxpayers registered at the Gresik Pratama Tax Service Office, the following conclusions can be drawn: The better the tax amnesty policy implemented by the Indonesian government, the compliance of individual taxpayers will increase. Thus H1 "There is an Influence of Tax Amnesty Policy on Taxpayer Compliance" is proven true. The availability of knowledge has no significant or significant effect on increasing individual taxpayer compliance. Thus H4 "There is an Influence of Tax Knowledge on Taxpayer Compliance" is proven true.. The availability of knowledge has no significant or significant effect on increasing individual taxpayer compliance. Thus H4 "There is an Influence of Tax Knowledge on Taxpayer Compliance" is proven true.. The availability of knowledge has no significant or significant effect on increasing individual taxpayer compliance. Thus H4 "There is an Influence of Tax Knowledge on Taxpayer Compliance" is proven true..

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1. Introduction

National development is continuously carried out by the Indonesian government in order to improve people's welfare. To achieve this goal, the government must pay attention to funds or budgets so that the national development process can run well. One of the sources of state financial revenue is from taxes. Where, the government gives its trust to the Directorate General of Taxes (DGT) or often called the Director General of Taxes, which has succeeded in increasing state revenues from the tax sector from year to year. However, this is not as easy as it seems. According to the DGT quoted from the Jawa Pos Daily, May 3, 2019 stated that the government in this case the DGT found it difficult to achieve the 2019 tax revenue target of Rp. 1.193 trillion,

The high tax revenue in a country should be balanced with a high tax ratio. The tax ratio is the ratio of the amount of tax (collected at a time) compared/divided by the Gross Domestic Product (GDP) (in the same period) of a country. The tax ratio can be an indicator to measure success in tax revenue, despite the fact that Indonesia's tax ratio is still relatively low when compared to several countries in Southeast Asia, indicating that the level of tax compliance in Indonesia is low.

There are several factors that cause Indonesia's low tax ratio. One of them is the effectiveness factor of tax collection which is motivated by tax compliance. Tax compliance is a condition that shows people voluntarily or are forced to pay tax obligations correctly and on time. According to Priyantini (2008) an important factor in implementing the new tax system is the high awareness and compliance of taxpayers.



Also, it is supported by Nugraheni's (2018) statement that many taxpayers think that the obligation to pay taxes is a burden and a scourge for them so they are reluctant to pay taxes or tend to do tax evasion. A taxpayer's compliance can be seen from his self-registration, depositing the tax return letter, calculation and payment of tax payable, as well as compliance in paying arrears. So, it is necessary to consistently comply with taxpayers in fulfilling their tax obligations, so that the tax revenue target is achieved and Indonesia's tax-to-GDP ratio increases.

Efforts to improve taxpayer compliance continue to be carried out by the Director General of Taxes, one of which is by implementing tax reform consistently and sustainably. The government carried out its first tax reform in 1984 by changing the tax collection system from office assessment to self assessment. The official assessment system is a tax collection system that authorizes the tax authorities or tax authorities to calculate and determine the amount of tax that must be paid by taxpayers, while the self-assessment system is a tax collection system that authorizes taxpayers to register, calculate, pay and report the amount of tax that must be paid by the taxpayer himself in accordance with the applicable tax laws and regulations.

Then, the last tax reform effort carried out by the government was to implement a tax amnesty/tax amnesty policy. On July 1, 2019, the Director General of Taxes issued a tax amnesty policy which was approved by the president of the republic of Indonesia through the tax amnesty law No. 11 of 2019 concerning tax amnesty/tax amnesty. Tax amnesty is a government policy regarding the abolition of taxes that should be owed, so that they are not subject to tax administration sanctions, by disclosing assets and paying a ransom in a certain specified amount. In accordance with its slogan, "Reveal, Redeem, Relieve".

In general, taxpayers always associate the tax amnesty policy program with income, but in fact this program is more related to "additional assets and debts" and the Director General of Taxes is not allowed to ask the origin of the taxpayer's assets that he discloses. The Director General of Taxes as the bearer of the government's mandate is required to provide services and information regarding tax amnesty to taxpayers.

This tax amnesty/tax amnesty program is a golden opportunity for the government to find out information on taxpayers' assets and debts that had not previously been disclosed. Taxpayers are welcome to disclose assets and debts that have not been reported in a complete statement. The implementation of tax amnesty is carried out by the government in order to withdraw funds from Indonesian citizens who have been abroad so far. It is hoped that with the tax amnesty, there will be an increase in tax subjects with an increase in the number of taxpayers and the effect on tax objects which is marked by the return of taxpayer funds from abroad.

The tax amnesty policy is a policy breakthrough that makes the possibility of hiding wealth outside the territory of Indonesia getting smaller, because of the various benefits that will be obtained by taxpayers. One of them is the abolition of previous years' taxes that should have been owed. The tax amnesty policy will not be given periodically. The total number of taxpayers who participated in the tax amnesty was recorded at 921,744 taxpayers. This is important considering that the purpose of the tax amnesty policy is to encourage previously non-compliant taxpayers to become compliant in the future. Thus, taxpayers are expected to be aware of their obligations in the future as well.

In addition to the tax amnesty policy which is expected to have a positive effect on taxpayer compliance, knowledge and understanding of taxpayers' taxation is also important. Knowledge and understanding of taxation is a process where taxpayers will understand taxation and then apply their knowledge to be obedient and pay taxes. If taxpayers really know and understand tax regulations, they will be able to determine behavior that is more compliant with existing regulations. Taxpayers will consciously and voluntarily fulfill their tax obligations properly and correctly without any element of coercion at all. Thus, taxpayers will avoid the imposition of applicable tax sanctions. Then, The tax amnesty service is a place for direct interaction between tax service office employees and taxpayers who can provide optimal customer satisfaction. Tax knowledge provided by tax service office employees is expected to increase the knowledge of taxpayers and create a sense of compliance with the obligation to pay taxes.

The last factor in the tax amnesty that can affect the level of taxpayer compliance is information about the tax amnesty obtained by the taxpayers themselves. Tax knowledge is a message or collection of messages related to tax amnesty. With good information regarding tax amnesty, it is hoped that taxpayers will feel helped by the complete information needed, in order to improve taxpayer compliance.

The results of the t test conducted by Nanda Aricha Pratami, Sri Hartono, and Eny Kustiyah (2020). revealed that the tax amnesty policy proved to have no significant effect on taxpayer compliance, the tax amnesty service proved to have a significant effect on taxpayer compliance, and tax knowledge proved to have a significant effect on taxpayer compliance. However, according to the results of multiple linear regression analysis conducted by Rorong, Lintje, and Runtu (2020) the results of the tax amnesty policy have

a positive effect on taxpayer compliance. Furthermore, according to research conducted by Rusli (2017), it is revealed that the existence of good and correct knowledge and understanding of taxpayers has a positive influence on increasing taxpayer compliance in paying taxes.

2. Methods

2.1 Research variable

The independent variable, which consists of: Tax forgiveness and tax knowledge. Related Variable (dependent variable): Individual Taxpayer Compliance.

2.2 Sample and Population

The population of this research is tax amnesty policy, and knowledge of taxation. In this case, the unit of analysis is the individual taxpayers registered at KPP Pratama Gresik as many as 6,507 people. The sample in this study is a personal taxpayer. The sampling technique used in this study is non-probability sampling with incidental sampling method.

2.3 Analysis Techniques and Hypothesis Testing

The analytical technique used in this research is multiple linear regression. Hypothesis testing was carried out using the F test formula (model fit) and t test.

3. Results and Discussion

3.1 Multiple Linear Regression Model Analysis

Multiple linear regression analysis. Multiple linear regression is an equation that describes the relationship between two or more independent variables with one dependent variable. Multiple linear regression was applied in this study to measure the presence or absence of a relationship between Tax Amnesty, Tax Knowledge, and Taxpayer Compliance as the independent variable (independent) on Taxpayer Compliance as the dependent variable (bound).

From the results of data processing using the SPSS program, the following results were obtained:

Table 1. Multiple Linear Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	28.746	3.709		7,750	.000		
1 TOTAL_X1	.160	.050	.262	3,220	.002	.952	1.051
TOTAL_X2	.270	.088	.250	3.068	.003	.952	1.051

a. Dependent Variable: TOTAL_Y

Source: SPSS results processed by the author, 2022

From the results, the table above shows a regression equation that can explain whether or not there is a relationship between the independent variables consisting of Tax Amnesty (X1), and Tax Knowledge (X2) on the dependent variable. Taxpayer Compliance (Y) and can inform the magnitude of the influence of the independent variable on the dependent variable. From the table above, the following multiple linear regression model is obtained:

$$Y = 28,746 + 0.160X1 + 0.270X2 + ei$$

Based on the regression model above, it can be explained that:

1. The constant value is 28.746
The constant value is 28,746, where if the quality variable of Tax Amnesty (X1), Tax Knowledge (X2) is considered zero or omitted, the amount of Taxpayer Compliance (Y) is 28,746.
2. Tax Knowledge Regression coefficient value (X1) is 0.160
Show that if the Tax Amnesty (X1) increases by one unit, it will increase the taxpayer compliance (Y) by 0.160 units assuming the other independent variables are constant. This means that if the Tax Amnesty increases by one unit, it is estimated that taxpayer compliance will increase by 0.160 units.
3. The value of the Tax Knowledge coefficient (X2) is 0.270
Show that if Tax Knowledge (X2) increases by one unit, it will increase the taxpayer compliance (Y) by 0.270 units assuming the other independent variables are constant. This means that if Tax Knowledge increases by one unit, it is estimated that taxpayer compliance will increase by 0.270 units.

4. The value of the coefficient e_i (standard error)

e_i is a confounding variable whose result is constant (a) 0.327. Tax Amnesty is 0.080, Tax Knowledge is 0.081, and 0.091.

From In the model, it is known that there is an effect of Tax Amnesty (X1), Tax Knowledge (X2) on the Taxpayer compliance (Y) as seen from the regression coefficient 0.

3.2 Determination Analysis (R²)

The coefficient of determination is the amount of contribution or contribution given by the Tax Amnesty variable (X1), and Tax Knowledge (X2) with the Taxpayer Compliance variable (Y). Based on the analysis with the help of the SPSS 22 program, the results of the coefficient of determination are summarized in the following table:

Table 2. Durbin Watson test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.320 ^a	.430	.090	2.84221	1.722

a. Predictors: (Constant), TOTAL_X2, TOTAL_X1

b. Dependent Variable: TOTAL_Y

Source: SPSS results processed by the author, 2022

Based on table 2 above, the coefficient of determination is 0.430, which means that the contribution given by the Tax Amnesty variable (X1) and Tax Knowledge (X2) with the taxpayer compliance variable (Y) is 43%, which has a rather high relationship. While the remaining 57% is influenced by other variables outside this model such as facilities and promotions.

3.3 Hypothesis testing

a. Simultaneous Results (Test F)

The F test is a simultaneous hypothesis that is used to determine the independent variables on the dependent variable together. To simplify the analysis of the F test, the author uses the SPSS 23 program, the results of which can be seen in the following table:

Table 3. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	131.044	2	65.522	8.111	.000 ^b
	Residual	1147.094	142	8078		
	Total	1278.138	144			

a. Dependent Variable: TOTAL_Y

b. Predictors: (Constant), TOTAL_X2, TOTAL_X1

Source: SPSS results processed by the author, 2022

Based on the results of the F test analysis obtained F count equal to 8.111 with a significance value of 0.000 which is smaller than the significance level = 0.05. Then it can be concluded that the variables of Tax Amnesty (X1) and Tax Knowledge (X2) together have a significant effect on taxpayer compliance (Y)

b. Partial Test Results (t Test)

The t-test was conducted to test the significance of the partial effect on taxpayer compliance (Y). The test criteria with the t test is to compare the significance value of the t value ($\alpha = 0.05$) with the following conditions:

- 1) If the significance value of t test < 0.05 , then Tax Amnesty (X1) and Tax Knowledge (X2) partially have a significant effect on taxpayer compliance (Y).
- 2) If the significance value of the t test > 0.05 , then Tax Amnesty (X1) and Tax Knowledge (X2) partially have no significant effect on taxpayer compliance (Y). And the hypothesis for this t-test is:

H1 = There is a partial effect of Tax Amnesty (X1) and Tax Knowledge (X2) on the taxpayer compliance variable (Y).

H0 = There is no partial effect of the Tax Amnesty variable (X1) and Tax Knowledge (X2) on the Taxpayer Compliance variable (Y).

If the t-count significance value of each independent variable is smaller than the 0.05 significance level, then H_a is accepted.

From result processing the data with the SPSS program obtained the following results:

Table 4. Partial Test with t Test Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	28.746	3.709		7,750	.000
1 TOTAL_X1	.160	.050	.262	3,220	.002
TOTAL_X2	.270	.088	.250	3.068	.003

a. Dependent Variable: TOTAL_Y

Source: SPSS results processed by the author, 2022

1) Tax Amnesty Variable (X1)

Tcount is obtained from the results of multiple linear regression analysis for the Tax Amnesty variable (X1) of 3.220 with a significance value of 0.002, because the significance value of 0.002 is small from the 0.05 significance level, it can be concluded that partially the Tax Amnesty variable (X1) has a significant effect on mandatory compliance. tax (Y).

2) Tax Knowledge Variable (X2)

The tcount obtained from the results of multiple linear regression analysis for the Tax Knowledge variable (X2) is 3,068 with a significance value of 0.000, then the t-count value is greater than t table or the 0.000 significance value is smaller than the 0.05 significance level, it can be concluded that partially the variable Tax knowledge (X2) has a significant effect on taxpayer compliance (Y).

3) Dominant Variable

From the results of multiple linear regression calculations, it is known that the one with the largest regression coefficient value is the Tax Amnesty variable coefficient of 3.220 compared to other independent variables. So that the Tax Amnesty variable (X1) is the dominant factor influencing taxpayer compliance (Y).

3.4 Discussion

a. The Influence of Tax Amnesty Policy on Individual Taxpayer Compliance

Based on the results of calculations and data processing, there is a positive and significant coefficient between the Tax Amnesty policy and individual taxpayer compliance. Thus, it can be said that the Tax Amnesty policy has a significant influence on individual taxpayer compliance, this means that the better the Tax Amnesty policy imposed by the government, the greater the individual taxpayer compliance. The results of this study are consistent with research Rorong, Lintje and Runtu (2020) which states that the Tax Amnesty policy has a positive and significant effect on individual taxpayer compliance.

The tax amnesty policy factor has an important role in increasing the compliance of individual taxpayers registered at KPP Pratama Gresik. The Tax Amnesty Policy can improve the compliance of individual taxpayers in carrying out their obligations and encourage the honesty of individual taxpayers in voluntary reporting of their assets, thereby increasing the data on the list of assets owned by individual taxpayers registered at KPP Pratama Gresik.

Kebijakan Pengampunan Pajak juga dapat menjadi alat transisi menuju sistem perpajakan yang baru serta meningkatkan penerimaan negara, karena wajib pajak yang telah mengikuti program Pengampunan Pajak dituntut untuk menjadi lebih patuh, akibat daftar kekayaan yang telah dilaporkannya akan menjadi data penting negara bagi tiap wajib pajak yang bertransaksi. Disamping itu, untuk membangun kepatuhan wajib pajak pasca Pengampunan Pajak diharuskan adanya transparansi penggunaan uang pajak (anggaran) serta alokasinya yang tepat sasaran dan berkeadilan (Ngadiman dan Huslin, 2022).

b. The Effect of Tax Knowledge on Individual Taxpayer Compliance

Based on the results of calculations and data processing, there is a positive and significant or significant coefficient between Tax Knowledge and individual taxpayer compliance. Thus, it can be said that Tax Knowledge has a significant effect on individual taxpayer compliance even though it is positive, this means that the availability or unavailability of Taxation Knowledge has a significant or significant effect on increasing individual taxpayer compliance. Individual taxpayer compliance is significantly or significantly affected by the availability of Taxation Knowledge, the quality of available information, easy access to information, and the utilization of the available Tax Knowledge, although it is positive.

Tax knowledge contributes to taxpayer compliance, meaning that taxpayers will have tax compliance if the taxpayer has knowledge of NPWP registration, has knowledge of taxpayer rights and obligations, has knowledge of PTKP, PKP, and tax rates, has knowledge of sanctions if you commit tax violations and have

knowledge of tax regulations through socialization. The results of this study can be explained that the knowledge of taxation owned by taxpayers is the most basic thing that must be owned by taxpayers because without knowledge of taxes, it is difficult for taxpayers to carry out their tax obligations. Sholichah (2005) stated that the knowledge of taxpayers towards tax laws and regulations as well as the attitudes of taxpayers affect the tax behavior of taxpayers and finally taxation behavior affects the success of taxation. Scholes and Wolfson (1992 in Riko 2006) suggest that the level of knowledge and understanding of taxpayers regarding tax laws has an influence on taxpayer compliance in carrying out their tax obligations. Spicer and Laundset (1976 in Razman 2005) explain that if knowledge and understanding are low, taxpayer compliance with applicable regulations is also low. Scholes and Wolfson (1992 in Riko 2006) suggest that the level of knowledge and understanding of taxpayers regarding tax laws has an influence on taxpayer compliance in carrying out their tax obligations. Spicer and Laundset (1976 in Razman 2005) explain that if knowledge and understanding are low, taxpayer compliance with applicable regulations is also low.

4. Conclusion

Based on the results of research and submission of hypotheses to 100 individual taxpayers registered at the Gresik Pratama Tax Service Office, the following conclusions can be drawn:

- a. The better the Tax Amnesty policy imposed by the Indonesian government, the compliance of individual taxpayers will increase. Thus H1 "There is an Influence of Tax Amnesty Policy on Taxpayer Compliance" is proven to be true.
- b. The availability or unavailability of Tax Knowledge has a significant or significant effect on increasing individual taxpayer compliance. Thus H4 "There is an Influence of Tax Knowledge on Taxpayer Compliance" is proven to be true.

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