

Factors Affecting Compliance of Personal Taxpayers (Case Study at the Regional Office of the Directorate General of Tax Office of West Java 1)

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Abstract

The purpose of this study was to determine the factors that influence the compliance of individual taxpayers at the Regional Office of the Directorate General of Taxation of West Java 1. There are four independent variables tested, namely the tax awareness factor, the fiscal attitude factor, the rational attitude factor and the tax law factor. While the dependent variable is personal taxpayer compliance. The sample method used is a purposive sample with a sample of 100 individual taxpayers for employees and non-employees. This study uses a multiple linear regression model with the help of SPSS v.21. This research method is quantitative, namely conducting primary data searches with the object of research of individual taxpayers who are registered in the Regional Office of DJP Jabar 1. tax, while tax officers and rational attitudes do not have a significant effect.

Keywords: *Personal Taxpayer Compliance, Awareness Factor, Fiscus Attitude Factor, Rational Attitude Factor, Tax Law Factor*

Abstrak

Tujuan penelitian ini untuk mengetahui faktor-faktor yang mempengaruhi kepatuhan wajib pajak orang pribadi pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Barat 1. Ada empat variabel bebas yang diujikan yakni faktor kesadaran pajak, faktor sikap fiskus, faktor sikap rasional dan faktor hukum pajak. Sedangkan variabel terikatnya adalah kepatuhan wajib pajak orang pribadi. Metode sampel yang digunakan adalah purposive sample dengan jumlah sampel 100 orang wajib pajak orang pribadi karyawan dan non karyawan. Penelitian ini menggunakan model regresi linier berganda dengan bantuan SPSS v.21 Metode penelitian ini bersifat kuantitatif, yakni melakukan pencarian data secara primer dengan objek penelitian wajib pajak orang pribadi yang terdaftar di Kanwil DJP Jabar 1 Berdasarkan hasil penelitian berpengaruh signifikan adalah faktor kesadaran dan faktor hukum pajak, sedangkan faktor petugas pajak dan sikap rasional tidak berpengaruh signifikan.

Kata kunci: Kepatuhan Wajib Pajak Orang Pribadi, Faktor Kesadaran, Faktor Sikap Fiskus, Faktor Sikap Rasional, Faktor Hukum Pajak

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INTRODUCTION

In the administration of the government of the Republic of Indonesia (NKRI), Indonesia's state revenue from the tax sector made a very large contribution, approximately 74.6% of total state funding. This indicates that the taxation sector contributed greatly to development in Indonesia (Direktorat Jenderal Pajak, 2019). The Directorate General of Taxes (DJP) revealed that compliance for individual taxpayers in 2017 was realized only 89.68% of the 100% target (Direktorat Jenderal Pajak, 2019).

To measure the performance of taxation until now it still uses Tax Ratio. Tax Ratio is a formula to measure tax performance by comparing tax revenue and Gross Domestic Revenue (GDP) in a certain period of time (Direktorat Jenderal Pajak, 2019). According to the Ministry of Finance (2017) the tax ratio in Indonesia is still considered low compared to other countries. In the research conducted by the Ministry of Finance on tax ratios and making comparisons of tax ratios in Indonesia, where according to research the tax ratio in Indonesia is 10.7%, Thailand 16.5%, Malaysia 14.3%, Philippines 13.6 %, United States 11.4%, Australia 22.2% and European Union 19%.

Since the Official Assessment system was changed to the Self Assessment system, demands for tax compliance have become very high. This was stated by (Mukhlis & Simanjuntak, 2011) where the level of taxpayer compliance plays a very important role in increasing state revenue. The main factor influencing the compliance of individual income taxpayers is taxpayer compliance (Wulandari, 2015). According to DGT Regional Office 1 in the annual report there are still tax gaps on registered taxpayers and taxpayer realization (WP) where the compliance ratio is still considered low at below 70%.

Table 1
Compliance Ratio Kanwil DJP Jabar 1

Year	2017	2018	2019
Registered Tax Payer	1.167.619	1.378.931	1.470.350

Annual Tax Payer	775.277	872.946	922.359
Compliance Ratio	66,39%	63,30%	62,73%

Source: Kantor Wilayah DJP Jabar 1

There are two factors that affect taxpayer compliance, namely internal factors and external factors (Gek Ayu Putu & Aryani, 2018). As for examples of factors that come from outside the taxpayer themselves. Some internal factors that cause low compliance ratios are low tax compliance, including public dissatisfaction with public services, infrastructure development, and the high number of corruption cases committed by high officials (Direktorat Jenderal Pajak, 2019).

In an effort to increase awareness of taxpayers in fulfilling their tax obligations. The Government, in this case the Directorate General of Taxes, in accordance with its function is obliged to conduct tax counseling, services, and supervision. In carrying out its function, the Directorate General of Taxation tries its best to provide services to the public in accordance with the vision and mission of the Directorate General of Taxes (Direktorat Jenderal Pajak, 2019).

One of the influences in the success of individual taxpayer compliance in fulfilling his tax obligations is his own compliance (Wulandari, 2015). Compliance of individual taxpayers is influenced by the perceptions of taxpayers. Perceptions from individual to individual differ, starting from the experience of women workers interacting with the government and the benefits they get from paying taxes (Kiow, 2017)

Internal factors and external factors are considered in tax compliance (Helhel & Y, 2014). Meanwhile, according to factors that affect taxpayer compliance, it is classified into two, namely economic factors, such as: sanctions, tax rates, and checks and non-economic factors, such as: taxpayer awareness, justice, and applicable norms (Misu, 2011).

If more elaborated internal and external factors are explained by (Putra & Agus, 2013)

these factors are: tax awareness factors, tax authorities, tax law, and rational attitudes.

RESEARCH METHOD

The research method used in this study is a quantitative method. The population used in this study were personal taxpayers of employees and non-employees who were obliged to tax return in 2019 as many as 1,370,608 and were sampled using the slovin formula and a 10% confidence level to 100 samples. The sample method used was purposive sampling. With the criteria for individual taxpayers who have income and already have a Taxpayer Identification Number. The analytical test tool used was SPSS v.21. The stages of this research are as follows:

1. Identify the problem
2. Make research objectives
3. Perform data collection
4. Preparing the questionnaire and testing the questionnaire
5. Analyze research data.

The operationalization of the variables for this study were as follows:

Table 2
Operationalization Variables

Variables	Variables Indicator
Tax Awareness (X ₁)	1. Taxpayers understand the tax function 2. Taxpayers understand the benefits of taxes (DJP,2016:85)
Tax Officers (X ₂)	1. Providing information to WP 2. Providing services to WP, and 3. Implementing Public Relations.

	(PMK No212/PMK.01/2017)
Rationalization (X3)	1. Direct money cost 2. Time cost 3. Psychic cost (Safri Nurmantu,2005:161)
Tax Law (X4)	1. Equality 2. Certainty 3. Efisiensi 4. Convenience (Siti Kurnia Rahayu, 2010:62)
Taxpayer Compliance (Y)	1. Formal Compliance 2. Material Compliance (Safri Nurmantu 2005:148)

In this research, the descriptive method is closely related to quantitative methods, which is meant by quantitative methods, namely research methods based on the philosophy of positivism, used to research on certain populations or samples, sampling techniques are generally carried out according to criteria, data collection uses research instruments, data analysis is quantitative / statistical with the aim of testing the predetermined hypothesis (Sugiyono, 2013: 13). Methods of data analysis using multiple regression.

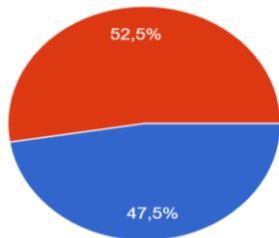
RESULTS AND DISCUSSION

The respondents for this study are taxpayers of individual employees and non-employees with the criteria of having income and already having NPWP. Based on the determination of the sample using the Slovin formula it was determined that a minimum sample of 100 people must be collected. However, from the results of the

questionnaires distributed there were 116 returned questionnaires, but only 108 fulfilled the criteria.

The following is the descriptive data of respondents for this study are.

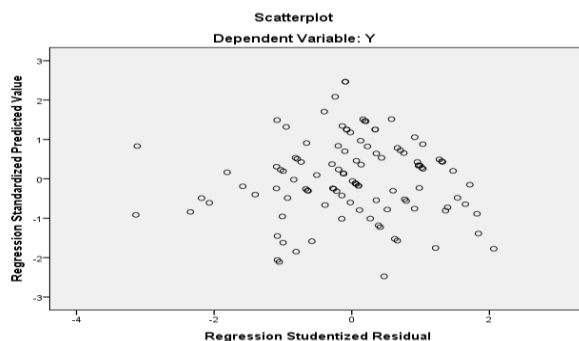
Picture 1
Grafik Deskriptif Responden Berdasarkan Jenis Kelamin



We test all the data using Spss v.21. Based on the Kolmogorov Smirnov test, a significance value (Asymp. Sig. (2-tailed) was obtained) of 0.077. The significance value (p-value) is greater than 0.05, so it can be concluded that the data meets the normality assumption.

The following is a picture of a scatter plot used to test Heterocedasticity

Picture 1. The Result of Heterocedasticity's Test



Based on the picture above, it is known that the points obtained spread randomly and do not form a specific pattern or spread above and below

zero on the Y axis, so it can be concluded that the data studied did not find heteroscedasticity problems.

Table 2. Multicollinearity Test

Model	Colinearity Statistics	
	Tolerance	VIF
X1	0,722	1,385
X2	0,841	1,189
X3	0,970	1,031
X4	0,694	1,440

Based on the above output, it is known that both independent variables have a tolerance value of more than 0.10 and a VIF value of less than 10, so it can be concluded that the data do not have multicollinearity problems.

Based on the results of the SPSS output, it is known that the coefficient of determination or Rsquare is 0.328 or 32.8%. This shows that the variable factors of taxpayer awareness, tax officer factors, rational factors of taxpayers, and factors of tax law simultaneously influence the compliance of individual taxpayers in West Java 1 Directorate General of Taxes Regional Office of 32.8%, while the remaining 100 % - 32.8% = 67.2% is the influence or contribution of other variables.

Table 3. Partial Hypothesis Test (t- test)

Model	Unstandarizad Coefficients		t	Sig
Constant	7,223	2,145	3,368	0,001
X1	0,195	0,071	2,749	0,007
X2	0,076	0,068	1,111	0,269
X3	0,063	0,033	1,924	0,057
X4	0,244	0,081	2,997	0,003

From table 3. the results of SPSS output obtained t-count for the tax awareness factor (X_1) of 2.749 with a table value of 1.985. Because the value of t is greater than the table value ($2.749 > 1.985$) with a significance value of $0.007 < 0.05$, H_0 is rejected and H_{11} is accepted, meaning that

the tax awareness factor significantly influences the compliance of individual taxpayers in the West Java Regional Directorate General of Taxes 1. This is in line with research conducted by (Serin & dkk, 2014) where in his research it was explained that success in tax compliance in Istanbul and Canakkle was more effective in building tax awareness by approaching psychological aspects rather than sanctions or examinations.

The tax officer factor (X_2) is 1,111 with a table value of 1,985. Because the value of t is smaller than the table value ($1.111 < 1.985$) with a significance value of $0.269 > 0.05$, H_{02} is accepted and H_{a2} is rejected, meaning that the tax officer factor does not significantly influence the compliance of individual taxpayers in the West Java Regional Directorate General of Taxes 1. The results of this study contradict research conducted by (Kiow, 2017) which states that public sector governance, transparency in government operations has an effect on taxpayer compliance in Peninsular Malaysia. However, this research is in line with research conducted by (Claudia, 2015) which states that the quality of tax officers has no effect on taxpayer compliance. This is because the service quality of tax officers is deemed unable to meet the expectations of taxpayers.

For the taxpayer rational factor (X_3) of 1,924 with a table value of 1,985. Because the value of t is smaller than the table value ($1,924 < 1,985$) with a significance value of $0.057 > 0.05$, H_{02} is accepted and H_{a2} is rejected, meaning that the rational factor of the taxpayer has no significant effect on the compliance of an individual taxpayer in the West Java Regional Tax Directorate General Office 1, and for the tax awareness factor (X_3) of 2,997 with a ttable of 1,985. The results of this study contradict research conducted by (Putra & Agus, 2013) where in their research, the rational attitude factor affects the compliance of the OP taxpayer, it also contradicts the research (Larasati, 2016) which states that the cost of compliance affects compliance.

This is because the number of respondents in this study who work as both private employees by 65.5% and civil servants by 6%. In the imposition of taxes for employees in the collection using a holding system where the collection and deposits are carried out by the office, so that the taxpayers concerned do not need to bother calculating and depositing their tax obligations again. This is in line with research conducted by (Putra & Agus, 2013) where in their research, the tax law factor has a significant effect on taxpayer compliance.

Because the value of t is greater than the table value ($2.997 > 1.985$) with a significance value of $0.003 < 0.05$, H_{04} is rejected and H_{a4} is accepted, meaning that tax legal factors significantly influence the compliance of individual taxpayers in West Java Regional Directorate General of Taxes 1.

Table 4. Significat Test Result (F-Test)

Model	F	Sig
Regression	12,554	0,000

Based on table 4 of the SPSS output results, it is known that the calculated F_{count} is 108.776 and p -value (sig.) = 0.000. With $\alpha = 0.05$, $db_1 = 2$, and $db_2 = (n-k-1) = 97$, then get $F_{table} = 3.090$. Due to the value of $F_{count} > F_{table}$ ($12.554 > 3.090$) and a significance value of $0.000 < 0.05$, H_{05} is rejected and H_{15} is accepted, meaning that together the taxpayer awareness factors, tax officer factors, rational factors of taxpayers, tax law factors have a significant effect on compliance of individual taxpayers at the West Java Regional Directorate General of Taxes 1. This is in line with research conducted by (Putra & Agus, 2013) where in his research, the tax awareness factor, tax officer factor, rational attitude factor and tax law factor together have a significant effect on individual taxpayer compliance.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results and discussion above, it can be concluded that partially tax awareness factors, tax officer factors, and tax law factors have a significant influence on individual taxpayer compliance at the Directorate General of Taxes, West Java Regional Office 1, while rational factors do not has a significant influence on individual taxpayer compliance at the Directorate General of Taxes, West Java Regional Office 1.

Based on the conclusions in the previous sub-chapter, the researcher provides suggestions for maximizing taxpayer compliance, not only focusing on one factor. Many factors must be considered in order to maximize individual taxpayer compliance so as to maximize individual taxpayer compliance. Meanwhile, future researchers are expected to be able to expand the population or sample so that it can increase the level of confidence in the research results. For respondents, it is expected that the next researcher if they want to examine individual compliance, it is expected that they will only examine individual taxpayers of non-employees because the fulfillment of employee taxation is carried out by the company.

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