

Effect Of Understanding, Knowledge Andtax Amnestytopay Tax Compliance Withindividualparliament Regionalin Indonesia

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ARTICLE INFO	ABSTRACT
corresponding Author: Siti Nurlaela¹ Universitas Islam Batik Surakarta Jl. Kh. Agus Salim No. 10 Surakarta 57147	<p>This study was conducted to determine the effect of the understanding, knowledge and a tax amnesty effect on adherence pay personal income tax. The study was conducted at the Office Parliament Regional Karanganyar Central Java province of Indonesia. The dependent variable in this study is an individual taxpayer compliance and the independent variable is the understanding of the taxpayer, the knowledge of taxpayers and tax amnesty. The population in this study is the taxpayer Tax Office in Karanganyar. Mechanical Sampling is by purposive sampling. With a sample of 43 respondents. This study uses primary data is the questionnaire. The method used in this research is quantitative with multiple regression analysis model. The results showed that the understanding, knowledge and a tax amnesty significant effect on adherence pay personal income tax.</p>
KEYWORDS: - <i>understanding, knowledge, tax amnesty, compliance</i>	

Intruduction

Indonesia is a developing country, one of them in the construction sector in this case the government requires funding not less. Source of funds obtained can be tax revenue, non-tax revenue, as well as the receipt of a grant from inside and outside the country. State revenue target in the State Budget 2016 is set at 1822.5 trillion. Sourced from domestic revenues consist of tax revenues of 1546.7 trillion and non-tax revenues of Rp. 273.8 billion, as well as the receipt of a grant of 2.0 trillion ([www.kemenkeu.go.id/ apbn 2016](http://www.kemenkeu.go.id/apbn2016)). The state's revenues from taxation the main thing is, some of the obstacles that the level of compliance of citizens about their taxes are still lacking. Can be seen until 2015, registered taxpayers in the system of administration of the

Tax Office reached 30,044,103 Taxpayer (consisting of corporate taxpayer, the individual taxpayer employees, the individual taxpayer non-employees). It is quite alarming given according to data from the Central Statistics Agency, until 2013, the population of Indonesia who work reached 93.72 million people. That is, only about 29.4% of the total number of workers OP and income in Indonesia are enrolled or registered as a taxpayer. ([Www.pajak.go.id](http://www.pajak.go.id)). According to research conducted Mela and Nurlaela (2016), stating that the taxpayer is said to be obedient if the taxpayer can fulfill and implement the tax obligations, tax obligations is a responsibility that must be met by all taxpayers. Compliance taxpayer directly related to the revenue received by the government, the taxpayer will dutifully tax regulations, the income received will increase.

While the research conducted Asih, (2016) with the effects of the principles of justice and the structure of tax rates on the tax amnesty program participation. This research may provide insight and increase the participation of the individual taxpayer in a tax amnesty program in Surakarta. Several previous studies relating to the tax amnesty more focused on qualitative research. Research (late 1998), entitled "Tax Policy Analysis: The Introduction of a Russian Tax Amnesty". More research results in the remission of taxes globally. Continued research (Nar 2015) with the title "The Effects of Behavioral Economics on Tax Amnesty" and research (Aqbonika 2015), focuses more on state tax amnesty in Nigeria. The results showed that since the tax amnesty has belakukan in places such as Pakistan, India, Spain and other countries, tax amnesty can be applied in Nigeria, but for granting tax amnesty to be successful Tax amnesty should be such that the evaders to come the future will be guaranteed confidentiality. Research from Indonesia regarding the tax amnesty research (Ragimun 2013). With the revenue received by the government from taxation, the construction of which has been designed by the government could continue. However, if seen from the number of registered taxpayers and taxpayer compliance during this is insufficient to cover the negaa development expenditure. Can be seen until 2015, registered taxpayers in the system of administration of the Tax Office reached 30,044,103 Taxpayer (consisting of corporate taxpayer, the individual taxpayer employees, the individual taxpayer non-employees). The government made the program to obtain funds, one way to do government's tax amnesty. A taxpayer who has been hiding treasures are abroad or have not been reported to the country as a whole, will get a tax amnesty. So that the programs conducted by the government, even running it will provide traction for the taxpayer to report assets for which they hide and the government would get funds to continue

development of the country. If the tax amnesty program is not well done will have an impact that is not good for the country, for example, taxpayers will increasingly evasion in paying taxes. Based on the description above, researchers want to know that the effect of the understanding, knowledge and a tax amnesty to pay personal income tax compliance. This study uses an individual taxpayer who works as a member of parliament in Karanganyar Legeslatif as the research object because Legeslatif members are government agencies who understand the program rules and applicable tax. Based on the description above, researchers want to know that the effect of the understanding, knowledge and a tax amnesty to pay personal income tax compliance. This study uses an individual taxpayer who works as a member of the Regional Representatives Council Legeslatif Karanganyar regency of Central Java Indonesia as a research object because Legeslatif members are government agencies who understand the regulatory and taxation program.

Methodology

Types of Research . This type of research is quantitative research. The population in this study is an individual taxpayer in Karanganyar District Government. The sample used in this study is an individual taxpayer who is a member of the Board Legeslatif People in Karanganyar Central Java using purposive sampling method. The analysis in this study using multiple regression, then the number of members of the sample of at least 10 times the number of variables under study ($N = 40$) Sugiyono, (2010). So the minimum number of samples used in this study was 40. The number 45 Questionnaires administered to anticipate the possibility of the questionnaire is damaged or not returned.

Devinisi Operational Research

Independent Variables: consists of understanding the variables measured by the instrument used in this study Hardiningsih research (2011). Consists

of 10 items of questions were measured using a scale. Variable knowledge is measured by the research instrument used by Annisa (2013). It consists of 9 questions item measured using a scale. Tax amnesty variables measured by the instrument of the Directorate General of Taxation (www.pajak.go.id). Consists of 11 items of questions were measured using a scale. *Dependent Variables*: Variable taxpayer compliance is measured by the research instrument used by Choiriyatuz (2010). Consists of 11 items of questions were measured using a scale.

Analysis method

Quality Test Data. Validity test is used to measure whether or not a questioner valid. Test the validity of this research is done by Pearson correlation. Significance testing is done by using the criteria of r table at the 0.05 significance level to test the 2 sides (Priyatno, 2009). Reliability testing is used to determine whether the instruments will get more measurements remain consistent if measurement repeated. Reliability testing in this study using Cronbach Alpha models where an instrument is said to be a reliable, if it has a Cronbach Alpha > 0.600. Prior to test hypotheses, normality test data. In this study using One Sample Kolmogorov-Smirnov Test. Multicollinearity test aims to test whether a regression model there is a correlation between independent variables (independent). Testing multikolinearitas to see the value tolerance and VIF in regression models. Heteroskedastisitas test aims to test whether the regression model occurred inequality variance of residuals from one observation to one another observation. A good regression model is not happening heteroskedastisitas (Priyatno, 2009). Spearman's rho correlation testing reinforced with using graph plots.

Hypothesis testing

F test is used to verify whether the independent variables simultaneously have an influence on the

dependent variable. Testing criteria ie if F arithmetic $\leq F$ tables. (Priyatno, 2009).

t tests were used to determine the effect of independent variables and the dependent variable partially. Ie if the testing criteria table $t \leq t$ table. (Priyatno, 2009). To prove the hypothesis then used multiple linear regression analysis with the following equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

Y = Compliance taxpayer

X1 = Understanding

X2 = Knowledge

X3 = Tax Amnesty

a = constant

e = error

The coefficient of determination aims to measure how far the model can explain the variation of the dependent variable. The coefficient of determination (R^2) expressed as a percentage.

Results And Discussion

Overview of Respondents. Questionnaires were distributed some 45 pieces. Questionnaires were not returned by 2 pieces, so that the questionnaire can be treated in this study as many as 43 pieces.

Table 1. Results of Respondents

Description	Amount	Percentage
Gender		
Women	14	33%
Man	29	67%
Level of education		
1. SMA	14	33%
D3	1	2%
S1	26	60%
S2	2	5%
S3	0	0%

Source of Data Processed in 2016

Results of the analysis showed there were 29 responded men (67%) and 14 female respondents (33%). educational background Last respondents had high school as many as 14 people

(33%), set in D3 by 1 person (2%), educational background S1 as many as 26 people (60%) and set S2 education as much as 2 (5%) as well as the set back of S3 zero percent.

Quality Test Data . Testing the validity of an instrument of research conducted by the Pearson correlation. Values obtained count r Pearson Correlation, while r table obtained from Table 0.301 Product Moment ($\alpha = 0.05$ and $N = 43$). Based on the test results showed that all valid statement, because r count $>$ r table.

Table 2. Results of Testing Reliability Data

Variable	Cronbach's	
	Alpha	Description
Comprehension	0,859	Reliabel
Knowledge	0,679	Reliabel
tax Amnesty	0,821	Reliabel
Obedience	0,791	Reliabel

Source of Data Processed 2016

Based on Table 2 shows that the Cronbach Alpha value in the variable understanding, knowledge, tax amnesty and greater compliance than 0,600 so it can be concluded that the statements in the questionnaire all the variables is reliable. Based on Table 3 shows the value of the One Sample Kolmogorov-Sminov Test for all variables significance value greater than 0.05, the data shows the residuals are normally distributed. Thus, it can be concluded that the regression equation on methods to meet the assumptions of normality.

Table 3 normally distributed.

Variable	Test	
	Results	Description
comprehension	0,403	Normal
Knowledge	0,109	Normal
tax Amnesty	0,61	Normal
Obedience	0,377	Normal

Source of Data Processed in 2016

Conclusions

This study aims to determine the effect of the understanding, knowledge and tax amnesty to compliance of individual taxpayers. There search concludes that the understanding, knowledge and tax amnesty has a significant influence on the

compliance of individual taxpayers to pay their tax obligations.

Limitations. This study still has limitations, where the sample is used only one course that is a member of Local Government Legislatif Karanganyar Regency. So as to further research can use the sample that includes Karanganyar District Government as a whole.

Thank you to the honorable: Kemenristek Higher Education that has funded .

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