ANALYSIS OF INFLUENCE OF IMPLEMENTATION MODERN TAX ADMINISTRATION SYSTEM AND TAXPAYER AWARENESS ON TAXPAYER COMPLIANCE (Survey on Tax Office (KPP) Pratama Purwokerto)

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ABSTRACT

This research was entitled **"Analysis of Influence of Implementation Modern Tax Administration System and Taxpayer Awreness on Taxpayer Compliance** (Survey on Tax Office (KPP) Pratama Purwokerto)"**. The research objectives of this research was to examining the influence of implementation modern tax administration system and taxpayer awareness on taxpayer compliance.

This research used quetionnaire those given to taxpayer who listed in Tax Office (KPP) Pratama Purwokerto. The sampling technique method used was random sampling with the total sample of 90 taxpayers. The data analyses used were data quality test, classical assumption test and hypotheses testing.

The result shows that the implementation modern tax administration system has positive and significant influence on taxpayer compliance.

Keywords: *Implementation Modern Tax Administration System, Tapayer Awareness, and Taxpayer Compliance*

ABSTRAK

Penelitian ini berjudul **"Analysis of Influence of Implementation Modern Tax Administration Sytem and Taxpayer Awareness on Taxpayer Compliance** (Survey on Tax Office (KPP) Pratama Purwokerto) "**.** Tujuan penelitian ini adalah untuk mengetahui pengaruh persepsi penerapan sistem administrasi perpajakan modern dan kesadaran wajib pajak terhadap kepatuhan wajib pajak.

Penelitian ini menggunakan kuesioner yang diberikan kepada wajib pajak yang terdaftar di KPP Pratama Purwokerto. Metode pengambilan sampel yang digunakan yaitu metode random sampling dengan total sampel 90 wajib pajak. Analisis data menggunakan analisis uji kualitas data, analisis asumsi klasik, dan analisis uji hipotesis.

Dari hasil penelitian ini diketahui bahwa persepsi penerapan sistem administrasi perpajakan modern memberikan pengaruh positif signifikan terhadap kepatuhan wajib pajak.

Kata kunci : *Implementation Modern Tax Administration System, Taxpayer Awareness, and Taxpayeer Compliance*

A. Background

National development is an activity which takes place continously and continuous improvements are aimed at improving people's welfare both materially and spritually (Sofyan, 2005). In order to realize the national development, thr government needs to pay attention onissues of financing

development. Increased development financing can not be satisfied only with funds derived from the sale of oil and gas, but also of alternative sources other than oil and gas. Tax is one of the alternative sources of state revenue.

Tax revenue is the primary sources of state which is used to government finance and development. Based on *Nota Keuangan* (NK) and APBN 2011, tax ratio is measured by comparing the centrl government tax rervenue to Gross Domestic Product (GDP).

Table 1. The Central Government Tax Revenue to Gross Domestic Product (GDP)

Year	Tax Ratio
2006	12,16%
2007	12,43%
2008	13,31%
2009	11,06%
2010	11,26%
2011	11,76%

Then the tax ratio is measured by comparing government tax revenue and local tax to Gross Domestic Product (GDP).

Table 2. The Central Government Tax Revenue and Local Tax to Gross Domestic Product (GDP).

Year	Tax Ratio
2006	13,02%
2007	13,06%
2008	14,06%
2009	11,83%
2010	12,00%
2011	12,59%

And the last tax ratio is measured by comparing the central government tax revenue, taxes, and revenues from Natural Resources to Gross Domestic Product, the Indonesia tax ratio for the year.

Table 3. The Central Government Tax Revenue, Taxes, and Revenues From Natural Resources to Gross Domestic Product (GDP)

Year	Tax Ratio
2006	18,00%
2007	16,43%
2008	18,59%
2009	14,31%
2010	14,64%
2011	15,48%

Therfore, the government in this case the Directorate General of Taxation (DGT) seeks to optimize tax revenue. In the performance of its duties, the Directorate General of Taxation is still facing many obstacles, both internal and external.

Tax is dynamic and follows the development of social and economic life of the state and its people. Demands

for increased revenues, improvements and fundamental change in all aspects of taxation are the reasons for tax reformation from time to ime, in the from of improvements to tax pollicy and tax administration system. Hence, that the tax base can be further expanded, resulting in potential tax revenue available can be optimally collected by carrying on the principles of social justice and provide excellent servant to the taxpayer. Fiscal policy launched by the government in the

National Medium Term Development Plan in 2004 – 2009 is one thing done by reformation in three main areas, they are taxes, customs and excise, and budget.

Gradually, tax is expected to reduce international debts dependency. In this case, tax reformation is simplifying the system, including the simplification of type of tax, tax payment, and improvement of tax officer service such as in procedure, workflow, dicipline, and morale (Wahyu, 2010).

Through a total tax reformation, it is expected that the number of taxpayers increases, tax obligation is fair and proper so that it can encourage taxpayers to fullfill their obligations and avoid them from double dealing with tax officers (Rahayu and Ita, 2009). Tax reformation is signed with the statement of Vision from Directorate General of Tax. Directorate General of Tax also states fiscal mission, one of them is collecting dommestic revenue from tax which supports independent funding based on tax bill effectively.

In evaluating tax revenue achievment, (Nasucha, 2004 in Rahayu and Ita, 2009), stated that it needs to consider the tax administration target attainment, such as: (1) taxpayer compliance improvement, and (2) fullfillmen of tax rules to earn maximum revenue which spending minimum cost. Along with that, Directorate General of Tax has established Mid-term Reformation of Tax Administration (3-5 years) as the priorityof Tax Refformation since 2001. The aims are: (1) high voluntary compliance, (2) high trust on tax administration, and (3) high employees'productivity.

Programs and acivities of tax administration reform are realized in the implementation of modern tax administration system that has special features such as organizational structure based on function, and improved service to every taxpayer through the establishment of account representatives and complaint centers to contain the objections of taxpayers. In addition, the modern tax administration system also covers the recent technological advances such as through the development of Tax Information System (ITS) which is originally based on function approach to integrated Tax Administration System (ITAS) controlled by a case management system in a workflow system whit different modules and various office automation e-system-based services such as e-SPT, e-Filling, e-Paymnet, Taxpayer's account, e-Registration and e-Counceling. Through these reforms are expected to become more effective control mechanism supported by the implementation of the code of ethics officials at the Directrate General of Taxation which govern the behaviour of employees in performing their duties. For the sake of that, the taxpayer has an important role in the realization of Modern Tax Administration System. Each taxpayer will have a different assessment according to his or her respective perceived of the system.

Wether that system with the special features and technological advances that have been described or not. Taxpayers perceived should be considered, because the perception is a viewpoint on something that will affect the realization of an achievement. So the aim of research will concern to perception of modern tax administration system implementation.

In addition, the level of awareness in paying of the tax also implicate to the taxpayer compliance. According to the website (www.2009.kesadaran-mandatory-pajak.html) taxpayer awareness is a condition in which the taxpayer to know, understand and correctly implement tax provisions and voluntary. Taxpayer awareness is formed by several dimensions, they are the taxpayer perception, knowledge of taxation, the characteristucs of the taxpayer and the tax extension. Taxpayer awareness

By the implementation of modern tax administration and taxpayer awareness, it is expected the quality excellent service to tax payers will be fulfilled. It is also supported by human resources to perform their duties in a professional, disciplined and transparent. In this condition, the taxpayer will be satisfied with the service provided, so they will tend to perform the obligation to pay tax according with the applicable regulations. In the end, the Taxation Information System and reliable quality of human resources will be resulted a taxation service that are getting better and giving implication to the taxayer compliance.

Based on the explanation, this research is intended to uncover the extent to which the implementation of modern tax administration system and

will increase when the public appears positive perception on taxes. Then, by increasing knowledge of society through taxation education both formal and non-formal, it will have a positive impact on awareness of taxpayers to taxes pay. Characteristics of taxpayers are represented by cultural conditions, social and economic that will be dominant from of the taxpayers behavior reflected in their awareness level in paying taxes. With the tax extension done intensively and continuously, it will increase understanding about the taxpayer in paying taxes as a form of national mutual cooperation in raising funds for the benefit of government funding and national development. Based on the description, then the taxpayer awareness of the dimensions formed by the taxpayer perceptions, knowledge of taxation, the characteristics of the taxpayer, and the tax extension will eventually also have implications for tax compliance.

taxpayer awareness level on the Tax Office (KPP) Pratama Purwokerto and examine its effect on compliance taxpayers. In other hand, there were differences between this research with the previous research. In previous research, the object is tax officers and focus research, the object is taxpayers and focus on perceived of the modern tax administration. The research is conducted in KPP Pratama Purwokerto, because researcher is eager to know the level of taxpayercompliance in Purwokerto. Wether the taxpayers in Purwokerto have been to have a high compliance of pursue their obligatio as taxpayer or not yet.

The reserch is then entitled **"Analysis of Influence of Modern Administration System Implementation and Taxpayer Awareness on Taxpayer Compliance" (Survey on Tax**
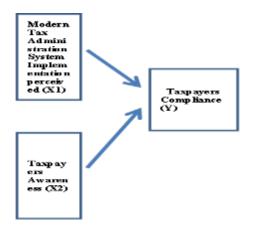
Office (KPP) Pratama Purwokerto).

B.   Problem Statement

Based on background mentioned before, the problem of this resreach can be formulated as follows:

1. Whether modern tax administration system implementation that includes organizational structure modernization, organizational procedure moderzation, organizational strategy modernization, and organizational culture modernization influence taxpayer complience in tax office (KPP) Pratama Purwokerto ?

2. Whether taxpayer awarences that includes taxpayer perception,taxation knowledge,taxpayer character, and taxation education influence taxpayer complience?

3.Which kind of the most influencing variables on tax compliance ?

C.   Theoritical Framework

Based on the description above, the model of research can be described as follows :

D.   Research Objective

Based on detail mentioned in problem statement, the purpose of this research are:

1.   To understand the influence of moderd tax administration implementation that includes organizational stucture modernization, organizationalprocedure modernization,

organizationalstrategy modernization,and organizational culture modernization on taxpayer compliancr in Tax Office (KPP) Pratama Purwokerto.

2.   To understand the influence of taxpayer awareness that includes taxpayer perception, taxation knowledge, taxpayer character and taxation education on taxpayer compliance in Tax Office (KPP) Pratama Purwokerto.

3.   To understand which variable that has the most dominant influence on taxpayer compliance.

E.   Research Benefit

1. This research can be used as information by Directorate General of Tax in Understanding influential

aspects on taxpayer compliance related to one of tax administration modernization.

2. This research can be used as

beneficial information generaly for the citizens and especially for increasing taxpayer awareness and trust on tax administration in Indonesia.

F. Hypotheses

H1 : There is a positive significant influence between modern tax administration systems to tax compliance.

H2 : There is a positive significant influence between taxpayer awareness to taxpayer compliance.

H3 : There is the implementation of modern tax administration system give the most significant to tax compliance.

G. Data Analysis Method

1. Variabel used are :
   a. Dependent Variable (Y) = Taxpayer Compliance
   b. Independent Variable (X) = Modern Tax Administration System
      Implementation (X1), Taxpayer Awareness (X2)

2. Questionaire Measurement
Likert scale is used for measuring attitude, oppinion, and perception
about social phenomenon (Suliyanto, 2005: 23 in Trismayanti, 2012). Every answer is connected in the form of questions as follow :
a. Extremely Agree is given 5 score;
b. Agree is given 4 score;
c. Abstein is given 3 score;
d. Not agree is given 2 score.

H. Data Quality Test and Hypothesis Testing

Data Quality Test :
1. Validity Test
2. Reliability Test
3 Classical Assumption

Test : Normality Test, Heteroscedastisity Test. Multicolinearity Test, Linearity Test

Hypothesis Testing:
1. Multiple Regression Analysis
2. Adjusted R2 Test
3. Simultan Test (F test)
4. Partial Test (T test)
5. Elasticity Test

3. Result and Discussion

1. Hypothesis 1 (t test)
From the t test calculation, the t value is 8.3318. Using 95% confidence level ($\alpha = 0.05$) and degrees of freedom ($\alpha/2$, n-k-1), t table is 2,3700. So, t value (8.3318) > t table (2,3700) with a significance value of 0.000. It means that the first hypothesis which states the perception of modern tax administration system implementation is significantly influence the taxpayer Compliance is ACCEPTED.

2. Hypothesis 2 (t test)
From the t test calculation, the t value (tX2) is 1.7068. Using 95% confidence level ($\alpha = 0.05$) and degrees of freedom ($\alpha/2$, n-k-1), t table is 2,3700. So, t value (1.7068) < t table (2,3700) with a significance value of 0.0914. It means the second hypothesisi which states the
taxpayer awareness level significantly influences the Taxpayer Compliance is REJECTED.

3. Hypothesis 3 (Elasticity Test)
From the elasticity test calculation, the E1 value (EX1) is 0.7242 and the E2 value (EX2) is 0.1331. So the third hypothesis is ACCEPTED because EX1 > EX2.

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