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## The Effect of Tax Knowledge, Modernization of The Tax Administration System and Taxpayer Awareness of Individual Taxpayer Compliance at PT GASI Year 2019

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**Abstract:** Tax is one of the nation income resource that had important role to describe the economic independence on the tax year period. The problems that often arise is the people obedience level to carry out tax obligations. Sampling method that used is simple random sampling. Research method that used is quantitative. The regression test result shows that 36,3% the factors which influence personal taxpayer obedience can be explained by the tax knowledge, modernization of the tax administration system and taxpayer awareness. While the rest in amount of 63,7% explained with other factors which not examined in this research. The test F shows that simultaneously variable tax knowledge, modernization of the tax administration system and taxpayer awareness are taken significant positively effect to personal taxpayer obedience. t's test result shows that partially taxpayer awareness variable take positive effect to taxpayer obedience in PT GASI. As for the tax knowledge and modernization of the tax administration system variable doesn't take effect to personal taxpayer obedience in PT GASI.

**Keywords:** Tax Knowledge, Modernization of the Tax Administration System, Taxpayer Awareness, Individual Taxpayer Compliance

### INTRODUCTION

The situation in Indonesia with its situation and condition along with its fluctuation, rapid moves and very high demands in dynamic society, the task of managing state finances, especially in the fiscal sector is a challenge. As a government agency that carry out administrative duties taxation, Directorate General of Taxes (DGT) take on the task of securing State budget (APBN) especially in the revenue sector taxation. Tax is a component important state revenue. The huge contribution of tax revenue to state revenue only mean that revenue taxes can affect the running of the wheel of the government. Based on Performance Report Directorate General of Taxes 2017, DGT get tax revenue target Rp1,283.57 trillion and revenue realization tax year 2017 is Rp1,151.13 trillion or 89.68% of the target, this achievement is better than percentage of achievement in the same period year 2016 that is 81.60% and in 2015 that is 81.96%. The problems that often arise are level of community compliance in carry out tax obligations. Obedient taxpayers do not mean taxpayers who pay taxes in large amounts and orderly reporting their taxes through the SPT, but a taxpayer who knows, understand and comply with the rights and obligations in the field of taxation. Another problem encountered is taxpayers that are still difficult to fill Notification Letter (SPT), both Taxpayers Individuals and Corporate Taxpayers. Other factors that can influence the level of taxpayer

compliance is lack of awareness of taxpayers in report and pay taxes owed so trying to pay the tax liability is less than they should.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Compliance Theory is a theory that explains a condition in which a person obeys given orders or rules. according to Tahar and Rachman (2014:57) compliance regarding taxation is the responsibility answer to God, towards the government and the people as taxpayers to meet all tax obligations and fulfill all their tax rights. The obedience of Taxpayers are behaviors that based on the consciousness of a Mandatory Tax on their tax obligations by sticking to the rules according to the legislation.

Consciousness itself is part of intrinsic motivation, namely the motivation that comes within the individual itself and extrinsic motivation is motivation that coming from outside the individual, such as encouragement from the tax authorities to increase tax obedience. One of the ways the Directorate General of Taxes (DGT) does by carrying out modernization reforms tax administration system in the form of service improvement for taxpayers through e-system-based services such as e-registration, e-filing, e-SPT, and e-billing. This is done so that taxpayers can register themselves and carry out the submission of SPT, calculate and pay taxes easily and fast online. This corresponds to compliance theory (Compliance Theory).

According to Soemitro in Official (2014:1) Tax is the people's contribution to the state treasury by law (which can be forced) by not getting services reciprocal (counter achievement) may be addressed, the data used to pay for general expenses. In general, taxes are contributions that given by the people to the government enforceable by law. In conclusion, tax knowledge is an ability of taxpayers in knowing the regulations of taxation in terms of how to pay, report or the benefits obtained which will be useful for their life.

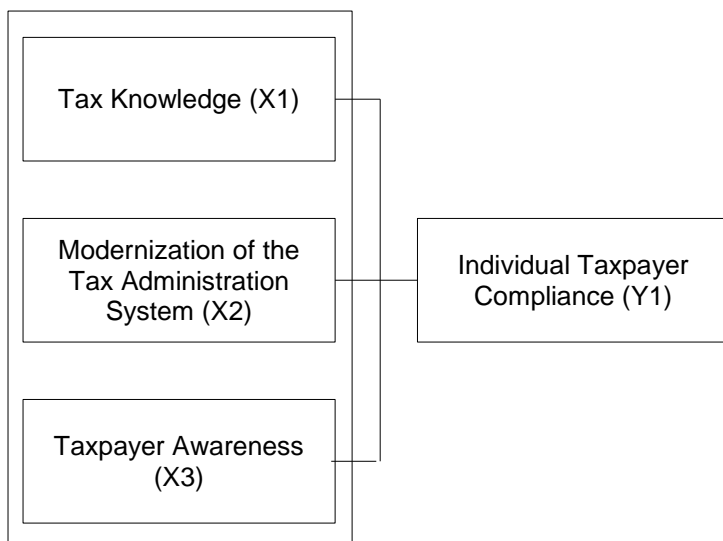
Definition of administration according to The Great Dictionary of the Indonesian Language of the Language Center (2017: 11) is business and activity which include the determination of goals and determination of means organizing organizational development, or businesses and activities related to implementation of policies to achieve purposes, or activities related to governance. Therefore, the meaning of modernization the administrative system taxation is a development program system in taxation, especially on the administrative field carried out by the agency concerned in order to maximize tax revenue in the country.

According to Pandapotan Ritonga in Artiningsih (2013: 13), Taxpayer's consciousness is the behavior of the taxpayer itself in the form of views or perceptions in which involves belief, knowledge, and reasoning and the tendency to act according to the stimulus provided by the system and applicable tax provisions. There are three main forms of consciousness related to tax payments. First, awareness that taxes are a form of participation in supporting development country. By realizing this, taxpayers will pay taxes because they feel not be harmed by how taxes collected. Taxes will be used for development of the country to improve welfare of citizens. Second, awareness that delays in payment tax and tax burden reduction is very harm for the country. Taxpayers want to pay taxes knowing that deferment of payment of taxes and reducing the tax burden has an impact on lack of financial resources that can lead to delays in development country. Third, the awareness that taxes established by law and it can be forced because if it is not forced it can be harmful for the country.

The Great Dictionary of the Indonesian Language of the Language Center (2017: 138), Obedience means submissive, obedient or obedient on the teachings or rules. Therefore, obedient taxpayers can be interpreted as being submissive, obedient and compliance with taxpayers in implementing tax rights and obligations in accordance with statutory provisions applicable taxation. According to Gunadi (2013: 94) understanding of obedient taxpayers is that the taxpayer has the willingness to fulfil their tax obligations in accordance with the applicable rules without the need examination, thorough investigation, warning or threat and implementation both legal and administrative sanctions. In accordance with tax obligations in self-assessment system according to Rahayu (2010: 83-84) are as follows:

1. Register themselves within the Tax service office
2. Calculating and take into account taxes by taxpayers
3. Paying taxes is done by taxpayers
4. Reporting is carried out by taxpayers

Below is an overview of the framework used in this research:



**Figure 1. research framework**

### Hypothesis Development

In accordance with the theoretical description as well as the author's framework stated above, the research hypothesis can be formulated as follows:

- H1: Knowledge of taxation has an effect positive on private person obedient taxpayers.
- H2: Modernization of Administrative System Taxation has a positive effect on individual obedient taxpayers
- H3: Taxpayer awareness has an effect positive on obedient taxpayers
- H4: Knowledge of taxation, modernization tax administration system and awareness taxpayers jointly influence positive on obedient taxpayers personal.

### METHODS

This research was conducted at PT GASl and was carried out on April 2019 to June 2019. The research method used in this research is survey research, namely research which data were collected from sample of the population to represent the whole population. The survey method is used to get data from a certain place natural (not artificial), but researchers carry out treatment in collection data, for example by circulating questionnaires, tests, structured interviews and so on (Sugiyono, 2015:6).

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw the conclusion (Sugiyono, 2015: 61). Population in this research is a taxpayer private person at PT GASl.

Data analysis techniques aim to answer the problem formulation and research hypotheses that have been formulated previously. In this study, we used multiple linear regression analysis for knowing the extent of the influence of the variable independent of the dependent variable. In order to test the effect of several variables independent with dependent variable, we used mathematical model as following:

Information:

- Y = Dependent variable (Compliance Individual Taxpayer)
- A = Intercept (intercept with Y axis)
- $b_1 \dots b_3$  = Regression coefficient (constant)  $X_1, X_2, X_3$
- $X_1$  = Knowledge of taxation
- $X_2$  = Modernization of Administration System taxation
- $X_3$  = Individual Taxpayer Compliance
- e = Error Standard

### RESULT AND DISCUSSION

#### Data Quality Test

Two test instruments that used in this study, namely the test validity and reliability. Validity test used to measure how valid question items while the reliability test to measure the reliability of the item's questions in the questionnaire. Based on the output analysis, it can be seen that all questions

in the questionnaire have met the validity test because the value of  $R_{count} > R_{table}$  so that it can be concluded all questions in the questionnaire are valid or can be used. From the output analysis, it can be seen that Cronbach's Alpha value of the variable tax knowledge, system modernization tax administration and mandatory awareness tax is more than 0.60. Thus, it can be said that all variables in This research is reliable to be tested linear regression.

### Normality Test Results

Based on the output analysis, it can be concluded that the data is normally distributed. This is based on the criteria for distributed data normal if the significance value  $> 0.05$ , where the results of this study indicate the value of the results Significant One-Sample Kolmogorov-Smirnov Test of 0.200.

### Multicollinearity Test Results

Based on the output analysis, it can be concluded that the data in this study does not exist who have multicollinearity problems. It is known that each independent variable used in research has a VIF  $< 10$ . Therefore, it can be concluded that in the model the above regression avoids the problem multicollinearity.

### Heteroscedasticity Test Results

From the results of the heteroscedasticity test on Figure 4.1 can be seen that the dots data spread above and below or across about 0. Therefore, it can be concluded that the regression model in this study free from heteroscedasticity problems.

**Table 1. Linear Regression Test Results Multiple**

Model	Variabel	B
Research Regression Model	(Constant)	6,791
	Tax Knowledge	0,141
	Modernization of the Tax Administration System	-0,016
	Taxpayer Awareness	0,528

The results of the multiple regression test above can be explained, among others:

1. The constant is 6.791 which means that if the value of Knowledge Taxation, System Modernization Tax Administration and Awareness Taxpayers on the same research object with 0, then the value of Mandatory Compliance the Personal Tax is 6,791.
2. Tax knowledge coefficient of 0.141 states that every adding one-unit variable tax knowledge will increase the mandatory awareness variable tax of 0.141.
3. System modernization coefficient tax administration of -0.016 states that every decrease of one system modernization variable unit tax administration will reduce the mandatory awareness variable tax of -0.016.
4. The taxpayer awareness coefficient is 0.528 states that every adding one-unit variable mandatory awareness will increase individual taxpayer compliance variable private is 0.528.

**Table 2. Coefficient of Determination Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.625 <sup>a</sup>	.390	.363	1.973

Table above shows that  $R^2 = 0.363$ , this can be interpreted that knowledge taxation ( $X_1$ ), system modernization tax administration ( $X_2$ ), and awareness mandatory ( $X_3$ ) to individual obedient taxpayers (Y) of 0.363 which means that 36.3% of the value of the Y variable (individual obedient taxpayers) can be affected by the variable knowledge of taxation ( $X_1$ ), modernization of the tax administration system ( $X_2$ ), and mandatory awareness ( $X_3$ ), while the remaining 63.7% (100% - 36.3%) explained by other variables that do not included in this research model.

### Model Test Results (F-Test)

Based on the output analysis, it can be seen that that the significance value of F is 0.000 which is less than the standard criteria decision making is 0.05. Thus, it can be concluded that together with knowledge of taxation, modernization of the tax administration system and awareness of influential taxpayers simultaneously effect the individual obedient taxpayers.

### Significant Test Results t (t test)

To find out whether there is an influence each independent variable individual to the dependent variable used a significant level of 0.05 if the value of t calculated smaller than the value of t table on significant level 0.05 then  $H_0$  is accepted  $H_a$  rejected, which means there is no effect between variable X to variable Y, whereas if the value of  $t_{count}$  is greater than  $t_{table}$  then  $H_a$  is accepted  $H_0$  is rejected, which is means that there is an influence between the variables X to the variable Y. The value of  $t_{table}$  at the level of 5% significance ( $\alpha = 0.05$ ) for N 46 is 1,996. To test the significance of the  $t_{test}$  is by comparing  $t_{statistic}$  with  $t_{table}$ .

1. The value of  $t_{statistic}$  is  $1.132 < t_{table}$  of 1,996, it is concluded that  $H_1$  is rejected. That is, there is no the effect of tax knowledge to taxpayer compliance personal
2. Statistical value of  $-0.144 < t_{table}$  of 1,996, it can be concluded that  $H_2$  is rejected. That is, there is no influence between modernization system tax administration against individual taxpayer compliance.
3. Obtained Unstandardized Beta Value Coefficients of 0.528 and has significance level of 0.000 more smaller than the 0.05 significance level, then  $H_{03}$  is rejected and  $H_{a3}$  is accepted.

### CONCLUSIONS

In accordance with the descriptions above and the results of the analysis and interpretation of the data that have been previously explained, it can be taken conclusion, as follows:

1. Simultaneously stimulus knowledge taxation, system modernization tax administration and awareness taxpayer significant influence on individual obedient taxpayer
2. Partially stimulus knowledge taxation has no effect on individual obedient taxpayer
3. Partially modernization stimulus the tax administration system does not influence on individual obedient taxpayer
4. Partially mandatory awareness stimulus tax effect on individual obedient taxpayer.

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