THE EFFECT OF GOOD PERCEPTION OF THE EFFECTIVENESS ONLINE SYSTEM PAYS TAX, WILLINGNESS, AND AWARENESS PAY TAX TO COMPLIANCE TAXPAYERS (CASE STUDIES KPP PRATAMA BANDUNG KAREES)

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Abstract. Receipt of funds in the country is a very important aspect for the State to run the government. Without funding, the State would be very difficult to develop development or welfare of its people. One of the national income originating in the country is a tax. Tax issues in Indonesia have reached the stage of a very chronic. The high demand for income countries is not supported by increasing public awareness of tax payment. Many factors lead to a tax problem in Indonesia. A good perception of effectiveness system tax, willingness to pay tax, and awareness to pay tax are factors that studied in this research. Tools that use in this research are multiple linear regression analysis, F test, and coefficient of determination. Conclusion of this research is that all variables in this research are correlated.

Keywords: Tax, Income tax, Awareness, Willingness, A good perception of system pay tax

Introduction

Tax issues in Indonesia have reached the stage of a very chronic. The high demand for income countries is not supported by increasing public awareness of tax payment. Tax revenues from the sector will be used by the State in the sector development expenditure or other routine expenses. Sector tax revenue is the largest revenue-producing sectors which can be obtained state, but until now the common misuse of tax funds in Indonesia thus affecting income countries. Basically State wants to get maximum funds from this tax fund but the taxpayers just want to lay taxes as low as possible because they are not getting reciprocity in accordance with the amount of taxes that they incur. Many factor that can affect the compliance of taxpayer to pay tax. Factors that studied in this research are awareness, willingness and good perception.

Literature Review

Tax

A tax is a financial charge or other levy imposed upon a taxpayer (an individual or legal entity) by a state or the functional equivalent of a state to fund various public expenditures (Charles E. McLure. Jr. :2015). Tax is a relief, either directly or indirectly imposed by a public authority of the population or of the goods, to cover government spending (Leroy-Beaulieu, Paul: 1899). Tax is a public contribution to the state (which can be enforced) that are owed by the required payment to them under the general rules (laws) to not get back the direct achievement may be appointed and that the point is to finance public expenditures since the duty of the state to govern (Adriani, P.J.A: 1949).

Tax Function
1. Budget function
   As a source of state revenue, taxes serve to finance state expenditures. To carry out routine tasks and carry out the construction of the state, the state requires a fee. This fee can be obtained from tax revenue. Currently, taxes are used to finance routine such as personnel expenses, shopping goods, maintenance, and so forth. To finance the construction, saving money is spent from the government, the domestic revenues minus expenditures. The government savings from year to year should be increased according to the needs of the increasing development financing and is mainly expected from the tax sector.
2. Regulated function
   The government can regulate economic growth through tax policy. With the function set, the tax could be used as a means to an end. For example, in order that the investment, both domestic and abroad, given the wide range of tax relief. In order to protect domestic production, the government set a high import duties on foreign products.
3. Stability function
   With the tax, the government has the funds to implement policies relating to the stability of prices so that inflation can be controlled, This can be done for example by regulating the circulation of money in society, tax, use tax is effective and efficient.
4. Income redistribution function
   Tax has been levied by the state will be used to finance all the public interest, as well as to finance the construction so that it can open up employment opportunities, which in turn will be able to increase incomes.
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Object Tax
Objects Income Tax Article 21 is:
1. Income derived by a regular basis in the form of salary, monthly pension, wages, honorarium, (including honorarium commissioners or members of the supervisory board), monthly premiums, overtime pay, dole, waiting fees, cash compensation, alimony, child benefits, maternity benefits, allowances, special allowances, transport allowance, tax allowance, pension contribution allowance, child education allowances, scholarships, gifts, insurance premiums paid by employers, and other regular income by any name;
2. Income received or obtained irregularly such as production services, bonuses, gratuities, leave allowance, holiday allowance, New Year allowance, bonus, annual premium, and other regular income by any name;
3. Wages daily, weekly wages, unit wage, and the wage contract;
4. The compensation pensions, old age saving money Annuities (THT), severance pay, and similar payments;
5. Honorarium, pocket money, prizes or awards under the name and in any form, commissions, scholarships, and other payments as compensation in connection with employment, services, and activities undertaken by the taxpayer in the country;
6. Salaries and other benefits related to the salary received by State Officials, Civil Servants as well as pensions and other benefits that are related to pensions received by retirees and widows or widowers or children

Income Tax
Income tax is the government official charges to people who have income or income received or accrued during the tax year, this tax is used for the organization of government and for the benefit of society (Komarawati, 2011).

Taxpayer
Taxpayer is a private person or entity, including taxpayers, cutting taxes, and the tax collectors, who have the right and tax obligations in accordance with the provisions of laws and regulations taxation.With reference to Article 1 of Law General Provisions and Tax Procedures, taxpayer is an individual or entity in accordance with the provisions of the tax legislation is determined to carry out tax obligations, including tax or specific tax cuts. In Article 2 (1) of Law Number 28 Year 2007 concerning General Provisions and Tax Procedures mentioned "Every taxpayer who has met the subjective and objective requirements in accordance with the provisions of the legislation are required to register themselves at the office of the Directorate General of Taxation which region work covers the residence or domicile of the taxpayer and he was given a NPWP."

Online tax payment
E-Tax is a cash management service that allows users in making payments and tax collection data transmission through the media online to the tax system (Treasury) .With so use the e-Tax easier to pay tax payments without having to queue up at the Bank or your local Post Office. "Electronic tax" is intended to sharply increase the efficiency both the tax administration of the tax record management in the back and tax consultancy in front and to reduce significantly the cost of community tax compliance, the two advantages of both internal and external (Peraturan Direktur Jenderal Pajak Nomor PER-05/PJ/2012).

Benefit of Online Tax Payment
1. Facilitate mechanisms for reporting and payment of taxes (Taxpayers do not need to bank with cash and all documents support as it can through the ATM, do not need to recapitulate transaction, and can print directly tax receipts).
2. Reduce the cost of tax administration.
3. Reduce the cost of taxpayer compliance.
4. Minimize complaints from taxpayers on taxation.
5. Inform the transaction and the amount of tax liability transparent, accurate and fair.
6. Change the paradigm of service of the pattern by the person to by the system, effective to minimize and even eliminate potential manipulation reporting and payment of taxes.
7. Realization of the effectiveness and efficiency of tax services.
8. Taxpayers will be obedient in the fulfillment of tax obligations payable.
9. Reporting and payment of tax that is transparent, accountable and accurate with the information and communication technology based.
10. Certainty and comfort taxpayer in paying taxes.
11. Promote the establishment of good corporate governance (Governance Good Governance).
12. Allows the increase in tax revenue

Tax Compliance
Ismawan (2001: 82) suggests the principle of tax administration that is widely accepted that the goal is to achieve voluntary compliance. Voluntary compliance is the backbone of the self-assessment system where taxpayers are responsible for establishing their own tax obligations and then accurately and timely pay and report the tax.
There are two kinds of obedience, namely obedience formal and material compliance. Formal compliance is a state where the taxpayer formal obligations in accordance with the provisions of the tax law. Material compliance is a condition in which the taxpayer meets all the material provisions of taxation, namely in accordance with the letter and spirit of tax laws. Compliance material can also include formal compliance.

Method

Research Design

In this research, the methodology will help the author as a guideline on determining the effect of online payment system to compliance of taxpayers in KPP Pratama Bandung Karees. This research uses quantitative descriptive type of research, data collection techniques, namely a questionnaire to measure the data variables X and Y which will then be processed by the research instrument. The author's process in doing this research is explained below:

Problem Identification → Literature Review → Data Collection: Prmary Data Gathering Secondary Data Gathering → Data Analysis → Conclusion & Recomendation

Variables and Research Paradigms

Variable in this study is divided into two main categories, namely the dependent variable and independent variables. Independent variable is a variable that affects or is the cause of the change or the emergence of the dependent variable. The dependent variable is a variable that arise as a result of the independent variables. Therefore be an indicator of the success of the dependent variable independent variables.

The number of variables in the study depends on the broad and narrow research to be conducted. In this research, there are two variables:

1. Good perception of the effectiveness online system pays tax (X_1)
2. Willingness to pay tax (X_2)
3. Awareness to pay tax (X_3)
4. Compliance of taxpayers as dependent variable (Y)

Data

Presence the data is the cornerstone of a study, because all the information in order to support the study was obtained from the data. As for the data required for this study is:

1. Data about personal taxpayers that payment tax with online system at KPP Pratama Bandung Karees
2. Data about the effectiveness system, willingness, awareness and compliance of taxpayers pay tax in KPP Pratama Bandung Karees through questionnaire

Population

Population is a generalization region consisting of the object or subject that has certain qualities and characteristics defined by the researchers to learn and then drawn conclusions (Sugiyono, 2009:81). This research use sample of Taxpayers that pay tax online in area that covered by KPP Pratama Bandung Karees which are five kecamatan : Kecamatan Regol, Kecamatan Bandung Kidul, Kecamatan Batununggal, Kecamatan Kiaracondong, Kecamatan Lengkong.

Sample

The sample is part of the number and characteristics possessed by this population. What is learned from the sample, the conclusion will be enforced to the population. For the samples taken from the population should be rigorously representative. The sampling technique used in this study included into

the random sampling technique. **Random sampling** is the purest form of probability sampling. Each member of the population has an equal and known chance of being selected. When there are very large populations, it is often difficult or impossible to identify every member of the population, so the pool of available subjects becomes biased. (Sugiyono, 2009:82). This research use sample of Taxpayers that pay tax online in area that covered by KPP Pratama Bandung Karees and author choose 3 kecamatan which are : Kecamatan Bandung Kidul, Kecamatan Batununggal, Kecamatan Kiaracondong.

Data Collection Techniques
To conduct research and obtain the data, it is necessary to determine the data collection techniques will be used. The data collection techniques that will be used in this study were questionnaire distributed to personal taxpayers who pay tax with online system.The questionnaire is a data collection techniques used by researchers to be able to reveal the data of the variables X and Y. This technique is a written statement that is used to obtain information from the respondents, in the sense of a report on the opinion of the things he knows. The questionnaire was made based on the lattice research instrument that has been set. Type the questionnaire used in this study was a closed questionnaire, in the sense of alternative answers are available, in which respondents simply choose the answer that has been provided.

Multicolinerity Test
Testing will be conducted by the research model F test. Test F is done by comparing the value of F arithmetic with F table value, if F count larger than F table with a significance level (α) less than 0.05, then the model used feasible, as well as otherwise (Ghozali, 2006). Data analysis was done using SPSS version 13 for Windows. Because the data analysis techniques in this study using multiple regression analysis to test the hypothesis that The first and second as well as linear regression to test the third hypothesis, it can be the regression equation is written as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Y = Compliance pay taxes
X1 = a good perception of the effectiveness of the tax system
X2 = Willingness to Pay Taxes
X3 = Awareness pay taxes
a = constant
b1, b2, b3, = Coefficient Regression

Data Analysis

Multiple Correlation Analysis
Based on the results from software spss, the value of the correlation coefficient (R) is 0.860. This shows that there is a very strong relationship between good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) with Compliance pay taxes (Y). The value of the regression coefficient on the independent variables describe when the independent variable is expected to rise by one unit and the estimated value of the other independent variables constant or equal to zero, then the value of the dependent variable can be expected to go up or down according to the sign of the regression coefficients of the independent variables. From the multiple linear regression equations obtained a constant value of -3.884. That is, if the variable pay taxes Compliance (Y) is not affected by the three independent variables is a good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) is zero, then the average magnitude of Compliance paying taxes would be worth -3.884.

Independent variable regression coefficient sign shows the direction of the relationship of the variables concerned with Compliance pay taxes. Regression coefficients for independent variables X_1 is positive, indicating the existence of a direct relationship between good perception of the effectiveness of the tax system (X_1) with Compliance pay taxes (Y). X_1 variable regression coefficient of 0.342 for each increment implies a good perception of the effectiveness of the tax system (X_1) of the unit will result in increased compliance to pay taxes (Y) of 0.342.

Regression coefficients for independent variables X_2 is positive, indicating the existence of a direct relationship between the Willingness to Pay Taxes (X_2) with Compliance pay taxes (Y). X_2 variable regression coefficient of 0.377 implies for each increment Willingness to Pay Taxes (X_2) of the unit will result in increased compliance to pay taxes (Y) of 0.377.

Regression coefficients for independent variables X_3 is positive, indicating the existence of a direct relationship between Consciousness pay taxes (X_3) with Compliance pay taxes (Y). X_3 variable regression coefficient of 1.422 implies for each increment Awareness pay taxes (X_3) of the unit will result in increased compliance to pay taxes (Y) of 1.422.

Partial Effect Analysis

Partial effect is obtained by multiplying the standardized coefficient beta with zero-order. Based on the table above, it can be seen that the influence of a good perception of the effectiveness of the tax system (X_1) to pay taxes Compliance (Y) partially is at 5.7%, the effect of Willingness to Pay Taxes (X_2) on Compliance pay taxes (Y) partially amounted to 7.6%, the influence of Awareness pay taxes (X_3) on Compliance pay taxes (Y) partially amounted to 60.5%. Thus, the total effect of a good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) on Compliance pay taxes (Y) together amounted to 73.9%. This can be seen from the coefficient of determination.

Coefficient of Determination

That is a good perception variable on the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) influence by 73.9% against the Compliance pay taxes (Y). While the remaining 26.1% is contributed by other variables besides a good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3).

F Test

That is a good perception variable on the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) influence by 73.9% against the Compliance pay taxes (Y). While the remaining 26.1% is contributed by other variables besides a good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3).

Conclusion and Recommendation

Based on the results of research, discussion and interpretation have been described in the previous chapters, with reference to some of the theories and research results previously, it can be deduced as follows:

1. The results of the statistical test showed that there is significant influence between good perceptions on the effectiveness of the tax system, the willingness to pay taxes, pay taxes to compliance awareness to pay taxes.

2. Based on data from questionnaires distributed to respondents, shows that any of the variables tested had a significant effect. A variable that has the most impact is a good perception on the effectiveness of the tax system with a value of 87.6%.
3. From the results of data analysis research by the author obtained the results as follows:
    a. Correlation analysis generates positive value of (R) of 0.860. This shows that there is a very strong relationship between good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) with Compliance pay taxes (Y).
    b. Based on calculation data using coefficient determination, the value is 73.9%. That is a good perception variable on the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) influence by 73.9% against the Compliance pay taxes (Y). While the remaining 26.1% is contributed by other variables besides a good perception of the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3).
    c. Based on hypothesis test, the value F count amounted to 90.588. Because the F count (90.588)> F table (2.699), then Ho is rejected. It can be concluded that there is simultaneously a significant effect on the perception that both the effectiveness of the tax system (X_1), Willingness to Pay Taxes (X_2) and Awareness pay taxes (X_3) on Compliance pay taxes (Y). Thus, the authors put forward the hypothesis that can be accepted and proven.

Recommendations
Based on the research conclusions above, may put forward suggestions that need to be followed up, both for the development of knowledge, for further research especially interested in the field of Tax, as well as practical importance.

For further research
1. For further research is recommended to add a variable that the data obtained can be more accurate and in accordance with existing conditions.
2. Sample respondent can be further expanded so that the data obtained can be represented in more detail the situation in the field.
3. KPP studied can be added more than one KPP in Bandung not only KPP Pratama Bandung Karees.

For practical
1. Should any KPP in Singapore can apply online system of paying taxes because it can facilitate taxpayers in paying taxes which affect the increase in the level of compliance in paying taxes.
2. KPP Bandung Karees expected to hold a socialization of the procedures for paying taxes in order to increase awareness of paying taxes so that tax compliance increased.
3. It is expected that each KPP in Bandung can give better services in the payment of taxes so that the willingness of taxpayers to pay taxes increased.