The Influence of Corporate Tax Payer’s Noncompliance on Income Tax Receipts

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Abstract: This research aims to determine the influence of Corporate Tax Payer noncompliance on Income Tax Receipts in the Small Taxpayer Office Kolaka. This research used primary data by distributing questionnaires to taxpayers who did reporting SPT on the Small Taxpayer Office Kolaka. Samples of this study were determined by Accidental sampling techniques and using Slovin formula, because the population is too large or the population is unknown. Questionnaires were distributed as much as 44 questionnaires, and the questionnaires were returned by 44 questionnaire. Data analysis method used is simple linear regression analysis using IBM SPSS statistical tools 20. The results showed that, Corporate Tax payer’s non compliance has negatively and not significant influence to Income Tax Receipts.

Keywords: Taxpayer Noncompliance, Income Tax Revenue.

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I. Introduction

The role of tax revenue is very important for development, because tax is one of the main sources of state revenues from within the country to fund the State Budget (APBN). To guarantee this, taxpayer compliance is one of the key achievements of the Government in increasing tax revenues in Indonesia.

Since the 1984 tax reform, the tax collection system in Indonesia has changed from official-assessment to self-assessment (Suandy, 2003). Official-assessment is a tax collection system that authorizes the government to determine the amount of tax payable by the taxpayer. This system has characteristics that are: a. The authority to determine the amount of tax is attributed to the fiscus, b. Taxpayers are passive, c. Tax debt arises after the issuance of a tax assessment letter (containing the amount of tax debt payable by the taxpayer) by fiscus. While self-assessment means that the determination of the amount of tax payable is determined by the taxpayer himself (WP). The characteristics of this system: a. The authority to determine the amount of tax payable is on the taxpayers themselves, b. Active taxpayer, start counting, depositing, and self-reporting tax payable, c. Government (tax officials) do not interfere and just keep an eye on it. In this self-assessment system, the state (government) gives full trust to the WP to enroll, calculate the tax payable and report the results of its tax calculations. Implementation of self-assessment system that demands active participation of WP in carrying out its taxation requires high WP compliance. If all WP have high compliance then the tax revenue will be optimal and the effect on the state revenue will also be greater.

Tax compliance and non-compliance issues are an important issue throughout the world, both for developed and developing countries (Devano, 2006). Many things can affect the compliance of WP, such as when viewed from the aspect of public finances. If the government can show the public tax management is done properly and in accordance with the wishes of the WP, the WP will tend to comply with tax rules.

Conversely, if the government can not demonstrate the use of taxes transparently, it will lead to non-compliance with WP in compliance with tax rules. Another factor that can affect WP compliance is the level of knowledge and understanding of WP to the provisions of taxation.

Non-compliance will arise if the WP does not have sufficient tax knowledge so that the WP inadvertently does not perform its tax obligations, such as not registering to obtain the Taxpayer Identification Number (NPWP) and not reporting the Notice (SPT), or the WP performing tax obligations but Not entirely correct, such as paying and reporting taxes not in accordance with the time specified. To compensate for the implementation of the self-assessment system to work properly, the government regulates and establishes a tax audit mechanism. With this tax audit, the tax authority can assess whether the WP has performed its tax obligations correctly and properly or vice versa. Number of inspections conducted and tax collection can be seen from the Tax Assessment Letter (SKP) issued.

Based on the background of the above problem, the problem in this study is formulated as follows: Is the level of non-compliance of corporate taxpayers significant effect on income tax revenue in Tax Office Pratama Kolaka? This research aims to find empirical evidence on things as follows: Determine the effect of non-compliance rate of corporate taxpayers to income tax revenue at Tax Office Primary Kolaka.
II. Literature Review

1. Previous Study

Research conducted by Tri Suryanti (2013) examines the "Influence of Compliance Rate of Taxpayer Against Increasing Income Tax With Income Tax Collection as Moderation Variables". The difference in this research is in Moderating Variables. Where previous researchers used Tax Billing as Moderating Variables. The result of the research is the compliance rate of corporate taxpayer has significant effect to increase income tax revenue and tax collection can not be moderating variable between taxpayer compliance and increase income tax.

Another study conducted by Euphrasia Susy Suhendra (2010) entitled "The Influence of Taxpayer Compliance Rate Agency Against Increasing Income Tax Income Agency". Object of Taxpayer Research in KPP Pratama in Environment Jakarta Data obtained for the year 2004-2008. The results of this study say that the level of taxpayer compliance bodies there is a positive influence on the increase of corporate income tax at the tax office area Jakarta. The difference of this study lies in the data digukan, previous researchers using data from 2001-2004. The equation of this research lies in the dependent variable that is increasing income tax revenue.

2. Definition of Tax

The definition of tax according to experts as disclosed by Feldman cited by Waluyo (2010: 7). Taxes are unilaterally enforced achievements and owed to the authorities (according to norms set out in general), without any contrapret, and merely used To cover general expenses.

The definition of tax according to Soemitro in his book Taxation written by Mardiasmo (2006: 22) states that: Tax is the contribution of the people to the state treasury under the law (which can be forced) with no services of lead (kontrapersi) that can be directly demonstrated and used To pay public expenses ".

In the Official (2009: 7) taxes can be grouped into three, namely groupings by group, collection institutions, and its properties, while the penjelasanya among others:
A. Taxes by class can be divided into two, namely direct taxes and indirect taxes.
B. Based on the collection agency, the tax can be divided into two, namely the Central Tax and Regional Taxes.
C. By its nature, taxes are grouped into subjective taxes and objective taxes.

Waluyo (2010: 16) states that the way tax collection is done based on three stelsel, namely real stelsel, stelsel assumption, and mixed stelsel, where penjelasanya are as follows:
A. **Real Stelsel**
   Taxation is based on a tangible object (income), so that the collection can only take place at the end of the tax year, ie after the actual income is known. The advantages of this stelsel are taxes that are more realistic.
B. **Stelsel Assumption**
   Taxation is based on an assumption regulated by law, for example: a year's income is considered to be the same as the previous year so that at the beginning of the taxable year the amount of tax owed for the current tax year may be determined.
C. **Stelsel Mixture**
   This stelsel is a combination of real stelsel and stelsel assumption. At the beginning of the year, the amount of tax is calculated based on an assumption, then at the end of the year the tax rate is matched by the actual circumstances.

The definition of Income Tax in article 1 of Law No.7 of 1983 regarding Income Tax as lastly amended by Law No.36 Year 2008 is the Tax imposed on the subject of tax on income received or obtained in the tax year. This implies that the subject of new taxes is subject to income tax when receiving or obtaining income. Waluyo (2010: 89) means that the tax subject as the person directed by the law to tax.

According to Income Tax Law no. 17 Year 2000 tariff of Income Tax regulated in Article 17 paragraph (1) which explains the taxpayer tariffs of domestic agencies are as follows:

<table>
<thead>
<tr>
<th>Taxable Income Layer</th>
<th>Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to you Rp 50,000,000,-</td>
<td>10%</td>
</tr>
<tr>
<td>Above Rp 50,000,000,- x.d. Rp 100,000,000,-</td>
<td>15%</td>
</tr>
<tr>
<td>Di atas Rp 100,000,000,-</td>
<td>30%</td>
</tr>
</tbody>
</table>

Source: Law of Income Ps.17 paragraph (1) No. 17 of 2000

Whereas in accordance with the new provisions of the Income Tax Law No.36 of 2008 Article 17, the amount of income tax rate specified on Taxable Income for Domestic Industry Taxpayers and Permanent Establishments can be seen in the following table:

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According to the Minister of Finance Decree No.554 / KMK.04 / 2000, the taxpayer compliance criteria if it meets all the following requirements (Rahayu, 2010):

A. Timely in submitting SPT for all taxes in the last 2 (two) years.
B. Has no tax arrears for all taxes, unless it has obtained permission to repay or delay tax payments.
C. Never been sentenced for committing criminal offenses in the field of taxation within the last 10 (ten) years.
D. In the last 2 (two) years holding the books and in connection with the Taxpayer has been examined, on the last inspection for each type of tax payable at most 5%.
E. Taxpayers whose financial statements for the last 2 (two) years are audited by a Public Accountant with an unqualified opinion or fair opinion with the exception of not affecting the fiscal loss.

Tax non-compliance is non-compliance with compliance with applicable tax regulations, both formal non-compliance and material noncompliance.

Non-compliance will arise if the taxpayer does not have sufficient tax knowledge, so WP inadvertently does not perform its tax obligations (does not register to obtain NPWP, does not submit SPT, etc.) or performs tax obligations but is not entirely correct (pay and report Taxes are not timely). WP who have the perception that the rules still have many gaps to do the cheating will make WP act disobedient and vice versa if WP feel taxation is very tight to make obedience attitude. WPs who try to be obedient will also be affected by the quality of service office tax office, most people do not want to deal with bureaucracy, complicated rules or slow service.

In self-assessment system non-compliance can develop if there is no firmness from the taxation agency. This can reach a level where the tax system will become paralyzed. Keeping taxpayers in the corridor of taxation regulation, it is anticipated to intensify the examination of taxpayers who meet the criteria for review.

The type of non-compliance taxpayers put forward by (Siti Kurnia Rahayu, 2014) are:

A. Non-compliance filed
B. Non-compliance to deposit
C. Non-compliance counting
D. Non-compliance pays

Definition of Taxpayer based on Law Number 28 Year 2007 regarding General Provisions and Procedures of Taxation are: "Taxpayer Is an individual or entity, including taxpayers, tax-cutter and tax collector, who have rights and obligations of taxation in accordance with the provisions of legislation - invitation."

The taxpayer of the Agency shall be the entity referred to in the Law on KUP, including taxpayers, tax-cutters and tax collectors who have rights and obligations of taxation in accordance with the provisions of the tax laws or have subjective obligations and objective obligations and have registered to Taxpayer Identification Number (NPWP).

Conceptual Framework

The effect of non-compliance of corporate taxpayers on income tax revenue can be caused by the understanding of taxpayers against tax regulations regarding obligations, sanctions, and rights owned. The taxpayer's understanding of tax laws and regulations will have a positive impact on awareness and compliance in terms of calculating and paying the tax payable yourself, and submitting an annual SPT on time.

Scheme.1 Conceptual Framework

III. Research Method

The object of this research is the non-compliance of corporate taxpayer as independent variable and Tax Income as the dependent variable at Tax Office ratama Kolaka street Diponegoro N0.35 Kendari.
The population in this study are taxpayers of agencies registered in KPP Pratama Kolaka, where the number of registered up to 2014 is 3,785 WP. The formula used to determine the sample is using the Slovin formula cited by Umar (2007: 78), which is as follows:

\[ n = \frac{N}{1+Ne^2} \]

Information:
- \( n \): Sample size
- \( N \): Population Size
- \( e \): Percent leeway inaccuracy due to sampling error in the study, the precision used in social science research is 1%, 5%, 10%, 15%.

The data source in the study is the subject from which data can be obtained (Arikunto, 2002: 107). There are two types of data sources in the study, which are as follows:

a. Primary data, is data obtained from the first source either from individuals or individuals such as the results of interviews or the results of filling out a questionnaire commonly done by researchers (Umar, 2009: 42).

b. Secondary Data, is primary data that has been processed further and presented either by the collector of primary data or by other parties in the form of tables or diagrams (Umar, 2009: 42).

Research should use data, then the data need to be grouped first before used in the analysis process (Umar, 2009: 41). This study uses two different types of data that are distinguished as follows:

a. Qualitative data, is data that can not be measured in numerical scale or numbers. Qualitative data in this research is data obtained from KPP Pratama Kolaka in the form of information not in the form of numbers. This qualitative data such as the history of establishment and organizational structure of KPP Pratama Kolaka.

b. Quantitative data, is data measured in numeric scales (numbers) (Kuncoro, 2009: 145). Quantitative data in this study is the respondent's answer to the questionnaire question that is measured using a score of Likert scale.

The research method is as follows:

1. Documentation, ie data retrieval that has been documented by KPP Pratama Kolaka that is relevant to the research.
2. Questionnaires, which are made based on indicators, look from previous research and adjust to the state of the object of research.
3. Data processing methods used in this study are:
   - A. Editing
   - B. Coding
   - C. Tabulation

The formula used to determine the percentage of trends score answers (Riduwan, 2009: 89) are:

\[ \% = \left( \frac{\text{Total Overall Score gained}}{\text{Ideal score}} \right) \times 100\% \]

Information:
- Ideal score = Highest rating number \times Number of questions \times Number of respondents

Wijaya (in the journal Lasnofa and Misra, 2012) explains that regression analysis aims to analyze the magnitude of the influence of independent variables (independent) on dependent variables (dependent).

Regression equation in this research are:

\[ Y = a + bX + c \]

Information:
- \( Y \) = Income Tax
- \( A \) = Constant Number
- \( B \) = Regression Coefficients
- \( X \) = Non-compliance of Taxable Entrepreneur
- \( C \) = Another variable not examined

A regression model before use should meet some of the assumptions commonly called classical assumptions. Some classical assumptions that need to be met are:

A. Normality test
B. Heteroscedasticity Test
C. Test Autocorrelation

Statistically, the accuracy of the sample regression function in the actual estimation can be measured from the statistical value t, the statistical value of F and the coefficient of determination. A statistical calculation is statistically significant if the value of the statistical test is in a critical area (H0 is rejected). Conversely, it is not significant if the test value is in the region where H0 is received.

Tests conducted to determine the level of its significance is as follows:
A. Individual Parameter Significant Test (t test).
B. Coefficient of Determination.

IV. Result And Discussion

Tax Office Pratama Kolaka is under the supervision of the Regional Office of Directorate General of Taxes South Sulawesi, West and Southeast, Directorate General of Taxation, Ministry of Finance of the Republic of Indonesia. Tax Office Pratama Kolaka is a fraction of the Tax Office Kendari established in 2008 in conjunction with the issuance of Regulation of the Minister of Finance No.67 / PMK.01 / 2008 on the Second Amendment Regulation of the Minister of Finance No.67 / PMK.01 / 2006 About the Organization And Working Procedures of Vertical Institution of Directorate General of Taxation.

KPP Pratama Kolaka collects the State revenue from the taxation sector in the form of income tax. Changes that occur in the Tax Office that applies modern tax administration system, among others, is an organization based on function, not by type of tax. Tax Office Pratama Kolaka applying modern tax administration system with the characteristics include: organization based on function, integrated information system, competent resources, adequate office facilities and transparent working procedures. Expected by merging the two systems will create an information system that will bring impact on improving services, facilitate monitoring and optimization of data utilization.

Tax Office Pratama Kolaka is vertical agency Directorate General of Taxes under the direct responsibility to the Head of Southeast Sulawesi Regional Office which has the following organizational structure:

1. General Sub Division and Internal Compliance
2. Data and Information Processing Section (PDI)
3. Service Section
4. Billing section
5. Inspection Section
6. Extensification and Extension Section
7. Supervision and Consultation Section (Waskon) I and II
9. Office of Extension Service and Tax Consultation

Results

From the existing information turned out that the number of taxpayers bodies classified as obedient is still very minimal. This can be seen from the taxpayer compliance level of agencies registered at the Tax Office Pratama Kolaka who reported the Annual Tax Return as follows:

<table>
<thead>
<tr>
<th>No</th>
<th>Year</th>
<th>Number of registered agencies</th>
<th>The number of timely WP bodies submits the Annual Income Tax Return</th>
<th>Presentation (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2012</td>
<td>2,982</td>
<td>404</td>
<td>7.38%</td>
</tr>
<tr>
<td>2</td>
<td>2013</td>
<td>3,417</td>
<td>548</td>
<td>6.23%</td>
</tr>
<tr>
<td>3</td>
<td>2014</td>
<td>3,785</td>
<td>521</td>
<td>7.26%</td>
</tr>
</tbody>
</table>

Source: Secondary Data, Tax Office Primary Kolaka (2015)

Based on Table.3 note that the number of taxpayers on time in submitting Annual Tax Return from year to year decreased. Number of taxpayers who reported SPT 2012 as many as 404 WP agency, the year 2013 has increased as much 548 WP agency and the decline occurred in the year 2014 as many as 521 corporate taxpayers.
### Table 4 Number of WP Board on Time Tax Payment (Before Submission of SPT)

<table>
<thead>
<tr>
<th>No</th>
<th>Year</th>
<th>Number of registered agencies</th>
<th>Number of corporate tax payers (Before Submission of SPT)</th>
<th>Percentage of Non-compliance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2012</td>
<td>2,982</td>
<td>24</td>
<td>124.2%</td>
</tr>
<tr>
<td>2</td>
<td>2013</td>
<td>3,417</td>
<td>37</td>
<td>92.3%</td>
</tr>
<tr>
<td>3</td>
<td>2014</td>
<td>3,785</td>
<td>95</td>
<td>39.8%</td>
</tr>
</tbody>
</table>

Source: Secondary Data, Tax Office Primary Kolaka (2015)

From Table 4 it can be seen that corporate taxpayer compliance increases from year to year, in 2012 with the number of registered taxpayers, compulsory taxpayers in tax payments as many as 24 taxpayers, in 2013 as many as 37 taxpayers and in 2014 experienced an increase of 95 taxpayers with a 39.8% non-compliance percentage which means that taxpayers registered in KPP Pratama kolaka still obedient in terms of tax payments.

### A. Validity and Reliability Test Results

To test the questionnaire as a research instrument then use Validity and Reliability test. An instrument in the research can be said to be valid if able to measure what you want measured and can reveal data and variables studied consistently. Validity test is done by using product moment correlation coefficient with criterion that is said valid if value of \( r \geq 0.30 \) with significant degree \( \alpha = 0.05 \). To know whether or not reliable variable is from measuring instrument used that is tested by using coefesien alpha cronbach (A). The instrument is considered to have an acceptable level of reliability, if the measured reliability coefficient value is \( \geq 0.60 \).

More details following the results of validity and reliability test scores based on statistical test results, which are seen in the table:

### Table 5 Recapitulation of Validity and Reliability Test Results

<table>
<thead>
<tr>
<th>Variable Research</th>
<th>Research Indicators</th>
<th>Item Statement</th>
<th>Correlation coefficient</th>
<th>Sig.</th>
<th>Infor.</th>
<th>Alpha Coefficient</th>
<th>Infor.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-compliance (X)</td>
<td>Punctuality</td>
<td>X1.11</td>
<td>0.660</td>
<td>0.000</td>
<td>Valid</td>
<td>0.720</td>
<td>Reliable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X1.12</td>
<td>0.492</td>
<td>0.001</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X1.13</td>
<td>0.570</td>
<td>0.000</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Aspect of Income</td>
<td>X1.21</td>
<td>0.597</td>
<td>0.000</td>
<td>Valid</td>
<td>0.620</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X1.22</td>
<td>0.681</td>
<td>0.000</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Imposition of Sanctions</td>
<td>X1.31</td>
<td>0.672</td>
<td>0.000</td>
<td>Valid</td>
<td>0.602</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X1.32</td>
<td>0.442</td>
<td>0.003</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X1.33</td>
<td>0.482</td>
<td>0.001</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Tax Receipts (Y)</td>
<td>Tax Calculation</td>
<td>Y1.11</td>
<td>0.720</td>
<td>0.000</td>
<td>Valid</td>
<td>0.831</td>
<td>Reliable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Y1.12</td>
<td>0.913</td>
<td>0.000</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Understanding of Tax Regulations</td>
<td>Y1.21</td>
<td>0.966</td>
<td>0.000</td>
<td>Valid</td>
<td>0.978</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Y1.22</td>
<td>0.973</td>
<td>0.000</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paying Taxes</td>
<td>Y1.31</td>
<td>0.541</td>
<td>0.000</td>
<td>Valid</td>
<td>0.762</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Y1.32</td>
<td>0.820</td>
<td>0.000</td>
<td>Valid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data Processing Results (2015)

In the table 5 shows the validity test results of all instruments have significant value of all instruments are below \( \alpha = 0.05 \) or with 95% confidence level, so it can be interpreted that all statement items used as instrument in this research is valid and then feasible to be used for research. Further reliability test results show the alpha coefficient value of all statement items used as an instrument in this research is still above the cut of value \( \geq 0.60 \) which means that all items statements that serve as an instrument is valid (reliable reliability).

### A. Classic assumption test

A regression model before use should meet several classical assumptions that must be met, namely:

a) Normality test is used to determine whether the data used has a normal distribution. Normality testing is done by using P-P Plot Test. Normality testing can be detected by looking at the spread of data (dots) on the diagonal axis of the normal distribution graph.

b) Heteroskedasticity test aims to test whether from the regression model there is a variance inequality of the residual one observation to another observation. A good regression model is homoscedasticity or does not occur heteroscedasticity. One way to detect the presence or absence of heteroskedasticity is to look at the scatterplot chart between the predicted values of the variables associated with the residuals. If there is a certain pattern, such as the points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity.
A. Hypothesis Testing Results

Hypothesis testing is done by using simple linear regression method that aims to test the relationship of influence between one variable to other variables, namely:

a) The t test is basically to show how far the influence of an individual explanatory / independent variable in explaining the variation of the dependent variable. Hypothesis testing can also be done by comparing the value of t-sig with α = 0.05. If t-sig < from α = 0.05, then accept H1 or reject H0. Conversely, if t-sig > from α = 0.05 then reject H1 or accept H0.

b) The coefficient of determination (R2) essentially measures how far the ability of the model in explaining the variation of the dependent variable. To know the amount of contribution of Non Taxpayer Entity to Tax Admission Income, can be done by looking at the coefficient of determination (R2).

Discussion

Based on data that has been processed that the taxpayer compliance level of agencies registered in KPP Pratama Kolaka very minimal. This can be seen in the results of research table 4.1 is the number of corporate taxpayers on time in the reporting of the annual tax return of 521 corporate taxpayers of the number of corporate taxpayers registered in the year 2012-2014 as many as 3785 corporate taxpayers with percentage non-compliance rate of 7.26%.

Based on the results of research that has been done to determine the effect of taxpayer non-compliance variable variable to income tax revenues at Tax Office Pratama Kolaka, then the results obtained research that is: The results of causality test showed that variables variables level of non-compliance WP agency only able to explain 0.2% Variable income tax revenue. Which means that the level of taxpayer non-compliance bodies have no significant effect on income tax revenue, this is because KPP Pratama Kolaka has a policy to the taxpayer stating that corporate taxpayers are still said to be obedient as long as the taxpayer's body submits its Annual Income Tax Return even after the deadline SPT drawing.

The results of this study indicate that the level of significance of 0.759> 0.05, this indicates that the variable rate of non-compliance corporate taxpayers have no significant effect on income tax revenue in other words H1 rejected and H0 accepted.

V. Conclusions And Suggestions

Based on the results of research, analysis and discussion then the researchers draw conclusions as follows: Non-compliance corporate taxpayers have no significant effect on Income Tax Income. This means that with the increase of non-compliance with corporate taxpayers there will be a decrease in income tax revenue. Based on the above conclusions, the following suggestions can be put forward:

a. To Tax Office Pratama Kolaka expected to further improve the fostering or socialization of the rules and procedures of taxation to the public so that the public better know and comply with applicable tax laws so that people have awareness in carrying out its tax obligations, especially in terms of tax return reporting.

b. For the next researcher it is suggested to add variables, such as tax collection and expand sample area, not only to one tax service office, so that research result with more generalization level can be obtained.

References


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Analysis of Performance-Based Budgeting System Implementation in Improving Organizational...


