

The Effect of the Modern Tax Administration System, Tax Sanctions, Knowledge of Corruption and Tax Amnesty on Taxpayer Compliance of Individual Taxpayers in KPP Pratama East Semarang

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Abstract: This study aims to examine the effect of the modern tax administration system, tax sanctions, knowledge of corruption and tax amnesty on taxpayer compliance of individual taxpayers in East Semarang KPP. The population in this study were individual taxpayers registered at KPP Pratama East Semarang in 2018 as many as 41,496 WPOP, the sample used was 100 people calculated using the Slovin formula. Sampling using simple random sampling. The data analysis technique is multiple linear regression. The results of this study indicate that the modern tax administration system, tax sanctions, knowledge of corruption, and tax amnesty has a significant positive effect on taxpayer compliance.

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I. Introduction

Tax has a very important role in the life of the state, especially in the implementation of development because the tax is one source of state revenue to finance all expenses including development expenses. Government policy in optimizing tax revenue is a very appropriate step. Increasing state revenue in the tax sector is very helpful to reduce budget deficits and dependence on foreign aid and loans. The Government, in this case the Directorate General of Taxes, continues to strive to increase tax revenues, by intensifying and extending the tax, the acceleration of development, especially in terms of infrastructure and others that are needed by the people. This is done by expanding tax objects and subjects that aim to attract more new taxpayers (Hidayati, 2014). One of the government's efforts is to change the tax collection system from office assessment to self assessment. Official assessment system is a system that gives authority to the government to determine the amount of tax owed to taxpayers. Self assessment system is a system that gives full trust to taxpayers to register, calculate, pay and report their own tax obligations in accordance with applicable tax laws and regulations (Rahayu, 2013). With this tax reform, the government hopes to increase the amount of tax revenue and taxpayer compliance from time to time.

Pratama KPP East Semarang is one of the KPPs located in the center of Semarang city. The number of individual taxpayers in East Semarang KPP in the last five years has increased, but the level of compliance of individual taxpayers has decreased. This can be seen in table 1

Tabel 1. Taxpayer Compliance of Individual Taxpayers in East Semarang KPP

| Uraian | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------|--------|--------|--------|--------|--------|
| Listed WPOP | 34.187 | 35.986 | 37.703 | 39.948 | 41.496 |
| Effective WPOP | 23.936 | 20.603 | 25.100 | 17.957 | 19.112 |
| WPOP reported Tax payment | 18.437 | 18.755 | 19.597 | 20.530 | 19.996 |
| Tax Compliance (%) | 53,93 | 52,12 | 51,98 | 51,39 | 48,19 |

WPOP = Taxpayer Compliance of Individual Taxpayer

Based on table 1 shows that the increasing number of registered taxpayers does not necessarily indicate an increase in tax compliance. This is proven by the level of taxpayer compliance in East Semarang KPP namely 53.93% in 2014, 52.12% in 2015, 51.98% in 2016, 51.39% in 2017 and 48.19% in 2018. So it can be concluded that the percentage of the level of compliance of individual taxpayers in East Semarang KPP for 5 consecutive years from 2014-2018 did not reach the target of 100%. This phenomenon makes researchers interested in choosing KPP Pratama Timur Semarang as the location of the research location.

Compliance of taxpayers in carrying out their tax obligations is one of the keys in encouraging increased state revenue from the tax sector. The government must conduct studies relating to the basic principles

of self taxpayers (Maryati, 2014). The basic principle referred to is the desire or encouragement of taxpayers to fulfill their obligations in the taxation system. The level of taxpayer compliance can be influenced by several factors, including the modern tax administration system, taxation sanctions, corruption knowledge and tax amnesty.

In order to improve public services, it is necessary to improve tax administration. Changes in the tax administration system are also needed to improve the ability of the Directorate General of Taxes to oversee the implementation of applicable taxation provisions. With a modern tax administration system, supported by professional and quality Human Resources (HR) and having a work code of ethics is expected to create the principles of Good Corporate Governance based on transparency, accountability, responsiveness, independent and fair (<https://otomotive.antaranews.com>). It will also support the mission of the Directorate General of Taxes, namely modern technology-based services to facilitate the fulfillment of tax obligations. Research by Ariesta and Latifah (2017), Aini (2017), and Pravitasari et al (2017) shows that the modern tax administration system has a positive effect on tax compliance. This is in contrast to Damayanti and Amanah (2017) which proves that the modernization of the administrative system has no significant negative effect on the compliance of individual taxpayers who are registered in KPP Pratama Madiun.

Tax sanctions are a preventive tool so that taxpayers do not violate the norm. Imposition of tax sanctions is applied to create taxpayer compliance in carrying out its tax obligations. Sanctions in taxation consist of administrative sanctions which include sanctions in the form of fines, sanctions in the form of interest, sanctions in the form of increases, as well as tax criminal sanctions which include sanctions that are violative and criminal in nature (Sutedi, 2011). Thus, it is expected that tax regulations will be obeyed by taxpayers. Taxpayers will fulfill tax obligations if they consider that tax sanctions will do more harm. Research by Ariesta and Latifah (2017), Aini (2017), Alfiyah and Latifah (2017) shows that tax sanctions have a positive effect on taxpayer compliance. This is different from Mahdi and Ardiati (2017) who prove that taxation sanctions have a significant negative effect on individual taxpayer compliance in Banda Aceh KPP.

Knowledge of corruption is the thought of taxpayers on corruption cases committed by parties and tax officials who are not responsible for causing the quality and professionalism of tax officials has become a big question (Supriyati and Hidayati, 2007). The high level of trust of taxpayers is certainly very influential on tax revenue. One of the tax revenues that did not reach the target was allegedly caused by corruption cases involving tax officials. Ariesta and Latifah's research (2017) proves that knowledge of corruption has a positive effect on taxpayer compliance. And also by Veronica (2015) that the perception of corruption knowledge positively influences the compliance of individual taxpayers.

Tax amnesty is a government policy in the field of taxation that provides for the elimination of taxes that should be owed by paying a certain amount of ransom aimed at providing additional tax revenue and opportunities for non-compliant taxpayers to become compliant taxpayers (Rahayu, 2017). Indonesia can consider implementing tax amnesty in various forms to increase taxpayer compliance. This Tax Amnesty can also be seen as a national reconciliation to eradicate past taxpayers who do not comply and the behavior of tax authorities that violate the rules. In addition, to build voluntary compliance to pay taxes after tax amnesty, transparency of the use of the tax budget and its allocation must be targeted and fair. Research by Ariesta and Latifah (2017), Alfiyah and Latifah (2017) proves that tax amnesty has a positive effect on taxpayer compliance, while in Ipek et al (2012) research on consideration of tax payers according to the situation of benefiting from Tax Amnesty shows that Tax Amnesty reduce taxpayer compliance.

There are inconsistencies from some of the previous studies, so this research is intended to conduct further testing of empirical findings regarding the factors that affect the compliance of individual taxpayers, namely: modern tax administration systems, tax sanctions, knowledge of corruption and tax amnesty

Research problem

How does the effect of the modern tax administration system, tax sanctions, knowledge of corruption and tax amnesty on taxpayer compliance of individual taxpayers in East Semarang KPP?

The Effect of Modern Tax Administration System on Taxpayer Compliance

Compliance Modernization of the tax administration system is a factor that can affect taxpayer compliance. Rahmawati (2014) states that there is a modernization of the existing tax administration system, helping taxpayers to make payments in a timely manner in accordance with what has been established by law. Modern tax administration systems also follow technological advancements with e-System based services such as e-SPT, e-Filing, e-Payment, and e-registration which are expected to improve more effective control mechanisms (Ariesta and Latifah, 2017).

the country can successfully achieve its expected goals in producing optimal tax revenue because its tax administration is able to effectively implement the taxation system in a chosen country. The better the modernization of the tax administration system that is applied to facilitate taxpayers in reporting, calculating and

paying their tax obligations, so that taxpayer compliance will increase. This is supported by research by Ariesta and Latifah (2017), Aini (2017) and Pravitasari et al (2017) proving that the modern tax administration system has a positive effect on tax compliance.

H1: Modern tax administration system has a significant positive effect on taxpayer compliance.

The Effect of Tax Sanctions on Taxpayer Compliance

Sanction is an action in the form of punishment given to people who break the rules. Sanctions are deemed necessary so that regulations and laws are not violated (Arum, 2012). Tax sanctions are external causes that affect the perception of taxpayers in assessing taxpayer compliance behavior to carry out tax obligations. If tax obligations are not obeyed or obeyed, there will be legal consequences for taxpayers. The legal consequence is the application of taxation sanctions. The application is useful to provide a deterrent effect to taxpayers who violate taxation norms so as to create taxpayer compliance in fulfilling their tax obligations. Taxpayers will obey paying taxes if they see taxation sanctions will be more detrimental.

Application of tax sanctions that are applied optimally will increase taxpayer compliance. This is supported by research by Ariesta and Latifah (2017), Aini (2017), Alfiyah and Latifah (2017) and Veronica (2015) proving that tax penalties have a positive effect on tax compliance.

H2: Tax sanctions have a significant positive effect on taxpayer compliance.

Effect of Corruption Knowledge on Taxpayer Compliance

Knowledge of corruption is an internal cause that influences the perception of taxpayers. A high level of corruption knowledge can be used as a basis for considering decisions to be taken related to the behavior of fulfilling tax obligations. Perception of corruption knowledge is the thought of taxpayers on corruption cases committed by parties and irresponsible tax officials that cause the quality and professionalism of tax officials has become a big question (Supriyati and Hidayati, 2007). This perception was formed by a series of tax cases that wracked the country and many other corruption cases that are endemic in Indonesia such as the case of the tax officer Gayus Tambunan who carried out tax evasion causing the level of public trust in the tax apparatus to decrease which could affect taxpayer compliance in paying taxes (Veronica, 2015). The higher the taxpayer's knowledge about corruption, the higher the taxpayer's compliance. This is supported by research by Ariesta and Latifah (2017) and Veronica (2015) proving that knowledge of corruption has a positive effect on taxpayer compliance.

H3: Corruption knowledge has a significant positive effect on taxpayer compliance.

Effect of Tax Amnesty on Taxpayer Compliance

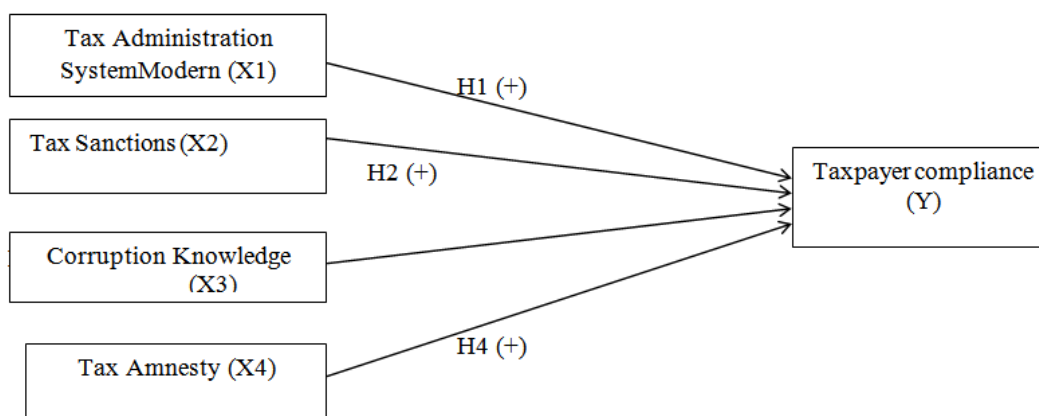
Tax amnesty is a government policy in the field of taxation that provides for the elimination of taxes that should be owed by paying a certain amount of ransom aimed at providing additional tax revenue and opportunities for non-compliant taxpayers to become compliant taxpayers (Rahayu, 2017). Indonesia can consider implementing tax amnesty in various forms to increase taxpayer compliance. To build voluntary compliance to pay taxes after tax amnesty requires the transparency of the use of the tax budget and its allocation which is right on target and fair.

Tax amnesty is an external cause that influences the perception of taxpayers to behave obediently in carrying out tax obligations. Because taxpayers will provide an assessment of how the objectives, implementation and impact that will occur as a result of the enactment of the tax amnesty policy. The better the perception of taxpayers regarding the programs implemented by the government, the compliance of taxpayers will increase.

Research by Ariesta and Latifah (2017), Alfiyah and Latifah (2017) and Damayanti and Amah (2017) prove that tax amnesty has a positive effect on taxpayer compliance.

H4: Tax amnesty has a significant positive effect on taxpayer compliance

Figure 1. Research model



II. Research Methods

This research is quantitative, the type of primary data in the form of a questionnaire using a Likert scale. Data collection methods in this study were carried out by distributing questionnaires directly to the respondents. The population in this study is the taxpayer of individuals registered in East Semarang KPP in 2018 as many as 41.496 WPOP. In determining the number of samples using the slovin formula, obtained a total sample of 99.76 rounded up 100, thus, this study used a sample of 100 individual taxpayers at KPP Pratama Timur Semarang, sampling was done by simple random sampling technique.

III. Results

Characteristics of Respondents

The research respondents are private taxpayers in East Semarang KPP totaling 100. Respondents based on age are mostly 21-30 years old (48%), male respondents are 56 people or 56% and the rest are female as many as 44 people or 44%, the majority of taxpayers as respondents in KPP Pratama Timur Semarang are 59 educated (59%), the majority of respondents have private employment as many as 56 people or 56%, while the least are entrepreneurs as many as 15 people or 15% .

Validity test

The validity test results for all items in the variable are said to be valid because they have r count greater than r table (r count > 0.164).

Reliability Test

The reliability test results for each variable have Cronbach Alpha values ranging from 0.708 to 0.933, greater than 0.70. So that it can be said the items in the 5 variables are reliable and can be used as a measurement tool for research instruments.

Multiple linear regression

A good regression equation model is a model that meets the requirements of classical assumptions, including the model must be free from multicollinearity and free from heteroscedasticity. From the results of the previous analysis, it has been proven that the equation model proposed in this study has met the requirements of classical assumptions so that the equation model in this study is considered good. The result of the regression equation can be seen in table 2 as follows:

Tabel 2. Result of Multiple Regression Analysis

| Model | Unstandardized Coefficients | | Standardized Coefficients | | Collinearity Statistics | | |
|----------------------------------|-----------------------------|------------|---------------------------|-------|-------------------------|-----------|-------|
| | B | Std. Error | Beta | T | Sig. | Tolerance | VIF |
| 1 | | | | | | | |
| (Constant) | .691 | .403 | | 1.714 | .090 | .893 | |
| Tax Administration System Modern | .239 | .076 | .249 | 3.139 | .002 | .893 | 1.120 |
| Tax Sanctions | .107 | .050 | .161 | 2.139 | .035 | .996 | 1.004 |
| Corruption Knowledge | .368 | .072 | .420 | 5.087 | .000 | .824 | 1.214 |
| Tax Amnesty | .155 | .059 | .211 | 2.618 | .010 | .864 | 1.157 |

a

Based on results in Table 2, the final regression equation model is obtained as follows:

$$Y = 0.691 + 0.239 X1 + 0.107 X2 + 0.368 X3 + 0.155 X4 + e$$

Normality test

Normality test is used to test whether the data processed is normally distributed or not. This normality test is carried out using the Kolmogorov-Smirnov test which can be seen from the results of unstandardized residuals. Normal data is obtained if the significance value > 0.05. Test results for normality can be seen that the significance value of 0.587 > 0.05 so it can be concluded that the residuals are normally distributed.

Multicollinearity Test

Multicollinearity test aims to detect whether there is a relationship between some or all independent variables in the regression model. Multicollinearity can be detected with a VIF value of less than 10 and a Tolerance value of more than 0.1, indicating that it is free from multicollinearity. The results of multicollinearity testing revealed that each independent variable had a VIF value smaller than 10 and tolerance greater than 0.1. It can be concluded that the regression model is free from multicollinearity.

Heteroscedasticity Test

Based on the results of the heteroscedasticity test (Glejser) it is known that the significant value of all variables in this study is greater than 0.05 so that the regression model can be declared free of heteroscedasticity symptoms.

Model Test (Goodness Of Fit Test)

Coefficient of Determination (R²) The coefficient of determination aims to find out how far the ability of the independent variables to explain the dependent variable.

The results of data processing obtained the results of the coefficient of determination as follows:

Table 3. Determination Coefficient Results

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .682 ^a | .466 | .443 | .35553 |

Based on table 3 above, an Adjusted R Square value of 0.443 is obtained, this value indicates the ability of the independent variable in explaining the dependent variable by 44.3%. While the remaining 55.7% is explained by other variables outside this research model, such as the tax authorities.

Statistical Test F

The F statistical test was performed by using a significance of 0.05. If a significant value of <0.05 is obtained, the regression model is fit so that it can be used as an analysis tool, and vice versa. The results of this test can be seen in table 4 below:

Table 4.F Test Results

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 10.462 | 4 | 2.616 | 20.692 | .000 ^a |
| | Residual | 12.008 | 95 | .126 | | |
| Total | | 22.470 | 99 | | | |

Based on table 4 it can be seen that the significant value of 0,000 is much smaller than 0.05 (0,000 <0.05). Then the regression model is feasible to be used in this study.

IV. Discussion

The results of hypothesis testing are carried out using multiple regression which can be explained from the acquisition of the results as follows:

The Effect of Modern Tax Administration System on Taxpayer Compliance

SPSS test results show the regression coefficient of modern tax administration system 0.239 and a significant probability value of 0.002 <0.05, meaning that the hypothesis that the modern tax administration system has a

significant positive effect on compliance with taxpayers received (H1 received), so the better the tax administration system modern, then the level of compliance of individual taxpayers in East Semarang KPP will increase.

The modern tax administration system is supported by e-System services provided by the Directorate General of Taxes such as e-Registration, e-SPT, e-Filing, e-Billing and e-Payment which will facilitate taxpayers in carrying out their obligations. The form of services provided by DGT

utilizing information and communication technology can simplify and speed up taxpayers in carrying out the tax administration process (registration, reporting, and payment) and can be accessed anywhere as long as there is an internet network so that taxpayers no longer need to come to the Tax Office. With an effective and efficient taxation system, taxpayers will be obedient / obedient in paying taxes.

The results of this study are in line with research by Ariesta and Latifah (2017), Aini (2017) and Pravitasari, et al (2017) proving that the modern tax administration system has a positive effect on tax compliance. However this is different from the results of Damayanti and Amah (2017) research that the modern tax administration system has a negative effect on the compliance of individual taxpayers who are registered in KPP PratamaMadiun

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the SPSS test results it can be seen that the regression coefficient is 0.107 and the significant probability value of tax sanctions is $0.035 < 0.05$, meaning that the hypothesis stating that tax sanctions have a significant positive effect on compliance with taxpayers received (H2 accepted), means that the more strict tax sanctions are applied, then the level of compliance of individual taxpayers in East Semarang KPP is increasing.

Tax sanctions are one of the factors that can affect taxpayer compliance. Besides taxation sanctions are one of the prevention tools to violate taxation norms. Taxpayers who violate the taxation provisions either by accident / alpha, will be subject to tax sanctions. This tax sanction is considered burdensome by the taxpayer, because there are administrative sanctions (interest, fines and increases) as well as criminal sanctions that cannot be negotiated. Therefore, taxpayers feel afraid of the sanctions that will be received if it violates the taxation provisions. Thus, the heavier tax sanctions that are applied will provide a deterrent effect to violators and taxpayers will be more obedient in paying taxes and the level of tax compliance will increase.

The results of this study are in line with research by Veronica (2015), Ariesta and Latifah (2017), Alfiyah and Latifah (2017), and Aini (2017), proving that tax penalties have a positive effect on tax compliance. However, this is different from the results of Mahdi and Ardiati's (2017) research that tax sanctions have a negative effect on compliance with personal taxpayers in Banda Aceh KPP.

The Effect of Corruption Knowledge on Taxpayer Compliance

From the SPSS test it is known that the regression coefficient value is 0.368 and the significant probability of corruption knowledge is $0.000 < 0.05$, meaning that the hypothesis states that corruption knowledge positively influences taxpayer compliance (H3 accepted), so that partially (individually) corruption knowledge has a positive effect on taxpayer compliance. The higher the level of knowledge of corruption, it will increase the compliance of individual taxpayers in East Semarang KPP.

The corruption knowledge variable has a significant positive effect on taxpayer compliance, meaning that the higher a person's knowledge of tax officials who commit corruption accompanied by severe penalties for tax corruptors will have an effect on compliance in making payments. The more tax officials and the more corrupt the government, the higher the distrust of taxpayers towards tax institutions. But with the harsh penalties given to corruptors can change the taxpayer's thoughts on the performance of tax officials. The imposition of criminal sanctions on taxation of corruptors is considered the most effective way to impoverish corruptors. With the knowledge of corruption over penalties for tax abuse indicates a positive effect on tax compliance. This means that the more knowledge a person has of severe punishment for tax corruptors, it can increase taxpayer compliance. The results of this study are in line with research by Veronica (2015), Ariesta and Latifah (2017) proving that knowledge of corruption has a positive effect on taxpayer compliance.

The Effect of Tax Amnesty on Taxpayer Compliance

The SPSS regression test results showed a regression coefficient of 0.155 and a significant probability of tax amnesty of $0.010 < 0.05$ means the hypothesis that the tax amnesty had a significant positive effect on compliance with taxpayers received (H4 received), so the better understanding of taxpayers regarding tax amnesty, then it will increase the compliance of individual taxpayers in East Semarang KPP.

The problem of tax compliance is one of the causes of the tax amnesty program. Tax Amnesty is a government program that provides for the elimination of taxes that should be owed by paying a certain amount of ransom aimed at providing additional tax revenue and the opportunity for non-compliant taxpayers to be compliant so as to encourage increased WPOP compliance. As well as being an effort by the government to

attract public funds that have been parked in banks. Following the tax amnesty program can eliminate tax administration sanctions and criminal sanctions regarding taxpayers, both sanctions due to previous tax issues and sanctions for newly reported tax obligations. So that with the tax amnesty can increase voluntary compliance to pay taxes after the program is carried out. The results of this study are in line with research by Ariesta and Latifah (2017), Alfiyah and Latifah (2017) and Damayanti and Amah (2017) proving that tax amnesty has a positive effect on tax compliance.

V. Conclusion

Based on the results of data analysis and discussions that have been carried out in this study and in accordance with the objectives of the study, it can be concluded as follows:

- Modern Tax Administration System has a significant positive effect on tax compliance.
- Tax sanctions have a significant positive effect on tax compliance.
- Corruption knowledge has a significant positive effect on taxpayer compliance.
- Tax Amnesty has a significant positive effect on taxpayer compliance.

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