

Tax Amnesty Policy in Order to Achieve Awareness and Compliance of Taxpayer in Bali Province, Indonesia

Made Nidya Lestari Karma¹, N. K. Jaya², Nyoman Taun³,
*Ni Putu Nina Eka Lestari⁴

¹(Student of Postgraduate Management Program, Undiknas University, Denpasar, Bali, Indonesia)

^{2,3,4}(Lecturer of Faculty of Economics, Undiknas University, Denpasar, Bali, Indonesia)

Corresponding Author: Ni Putu Nina Eka Lestari (ninajegeg@gmail.com)

Abstract : *One form of government efforts to boost tax receipts as well as to raise awareness and tax compliance in Indonesia, on July 1, 2016 to March 31, 2017 implemented a program called tax amnesty. Implementation of tax amnesty was marked by the issuance of law about tax amnesty and the regulation of the Minister of Finance. The purpose of this study was to determine the effect of taxpayer knowledge about Tax amnesty, Implementation of amnesty tax policy and the transfer of property in order tax amnesty to the awareness and tax compliance in the Bali Province. Data were obtained from 160 respondents who registered as a taxpayer in West Denpasar Tax Office. This study was a quantitative study that explains the causal relationship of each variable. To answer the hypothesis proposed in this study, data were analyzed using structural equation modeling. The results showed that the knowledge of taxpayer on tax amnesty, implementation of tax amnesty policy and the transfer of property in order tax amnesty has a positive influence on the awareness and compliance of taxpayer. Than the awareness of taxpayer also has a positive influence on the awareness of taxpayer.*

Keywords: *tax amnesty, awareness, compliance, knowledge, implementation, property transfer*

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I. Introduction

Indonesia is a developing country, on the course there are Often changes in regulations/legislation (Deregulation) with regard to all fields (Supriyadinata et al., 2016). Indonesia as a developing country that has natural resources and abundant human resources in the management issued the legislation in all areas. The purpose of the issuance of this legislation is to eventually create welfare. The people's welfare can be realized one of them through the national development. Efforts to implement the national development would require the budget to finance very large, either in cash or in other forms that have economic value derived from sources of state income in the country in the form of tax revenue and non-tax revenues as well as from aid or foreign loans , Taxes are still become the largest revenue source in the State Budget (APBN).In accordance with the strategic plan of the government, the year 2016 has been designated as the year of law enforcement for the taxpayer, as a form of law enforcement for the taxpayer, in 2016 the government implemented a policy called the Tax Amnesty by issuing three rules in the form of the Law of the Republic of Indonesia Number 11 Year 2016 on Tax and Finance Minister Regulation No. 118/PMK.03/2016 on the Implementation of the Law of the Republic of Indonesia Number 11 Year 2016 and the Regulation of the Minister of Finance No. 119/PMK.08/2016 on Procedures for Transfer of Assets taxpayer into territory of the Republic of Indonesia and placements with instrument investment in financial market in the context of tax amnesty. Actual government never issued a similar policy namely in 1964 and 1984. The purpose of the tax amnesty in 1964 is to refund the revolution, while tax amnesty in 1984, the goal is only to change the taxation system of official assessment becomes self-assessment. Implementation of system self-assessment that based on the active participation of taxpayer in organizing taxation requires a high tax compliance. Interest implemented back tax amnesty in 2016 was two fold: to increase state revenue from the tax sector by way of repatriation and declaration of wealth, as well as to improve the country's economic growth, improving the taxation database Directorate General of Taxation as well as increase awareness and compliance of taxpayers to pay taxes. Tax amnesty implemented in 2016 is expected to be followed by the transfer of some or all of the assets located abroad (repatriation), but the fact that the realized figure of repatriation amount of wealth is still relatively small. his study is based on the phenomenon appears that the small number of repatriation expected realizable amount indicates that the purpose of the implementation of the tax amnesty has not reached the maximum. Besides the tax compliance rate in Indonesia is still low, it can be seen from this case is not optimal tax revenue that is reflected in tax gap a

significant and the tax ratio is small and among the lowest in ASEAN is still below 11%. Therefore, it needs to be grown continuously awareness and tax compliance to meet tax obligations in accordance with applicable regulations. With all the problems described above, the authors are very interested in studying and researching more about the implementation of the Tax Amnesty policy- associated with awareness and tax compliance.

II. Literature Review

2.1 Tax

Tax substance is essentially the same, though in a sense using different sentences depending on the viewpoint where we take the issue of taxes. According to Sommerfeld et al. in Zain (2014) tax is a transfer of resources from the private sector to the government sector and not as a result of violations of the law, but it must be carried out under the conditions established earlier without obtaining the benefits directly and proportionately, so that the government can carry out its tasks to run the government. According to Law No. 6 in 1983 on General Provisions and Tax Procedures as amended by Act No. 16 in 2009, is a tax is a mandatory contribution to the state owed by individuals or entities that are enforceable under Act, by not getting the rewards directly and used for the purposes of state for the greatest prosperity of the people.

Tax functions according to Wirawan and Burton (2008), namely:

1. Budgetary function also called fiscal function is the function to collect as much tax money in accordance with the law applicable at the time will be used to finance state expenditures.
2. Regulated function is a function where the tax will be used as a tool to achieve certain goals that is located in the financial sector. Taxes are used as a tool of discretion.
3. Democracy function is a function that was one incarnation or manifestation of a system of mutual assistance, including government and development activities for the benefit of mankind.
4. Distribution function is a function that is more emphasis on the element of equity and justice in society.

Tax collection system, known as the tax system is a method or way how to manage the tax debt owed by the taxpayer can flow into state coffers that will be used to finance state expenditures. According to the tax collection system by Wirawan and Burton (2008) consists of 4 (four) types, among others:

1. Official assessment system is a tax which authorizes the collector of taxes (tax authorities) to determine the amount of tax to be paid (payable) by private persons or entities. With this system, a passive society until the issuance of the tax assessments by the tax authorities and the tax rate was only discovered when the letter came out.
2. Semi self-assessment system is a tax collection system that empowers the tax authorities and taxpayers to determine the amount of tax payable either individual or entity. In this system the beginning of each year taxpayers themselves determine the amount of tax payable for the current year. Then after that, at the end of the tax year, tax authorities determine the actual amount of tax payable is based on data obtained from the taxpayer.
3. Self assessment system is a system of taxation which authorizes taxpayers to calculate, report and pay the amount of taxes owed.
4. With holding system is a system of taxation which authorizes a third party to calculate, deduct and withhold tax payable. A third party who has been determined is then deposited and reported to the tax authorities.

2.2 Knowledge of Taxation

Knowledge by Indonesian dictionary is everything that is known. Knowledge of taxation according Utomo in Rahayu (2017) is the ability of a taxpayer to know the tax laws be it a matter of tax rates based on the laws that they will pay and the tax benefits that would be useful for their lives. According to Loo in Fermatasari et.al (2016) Tax knowledge Refers to a taxpayer's ability to Correctly report his or her taxable income, claim reliefs and rebates, and compute the tax liability. According to Siti Kurnia in Suwardi (2016) that the level of knowledge of adequate public tax would be easy for taxpayers to comply with tax laws. Meanwhile, according Andriani in Nugraha (2015) states that the tax knowledge is knowledge of the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia ranging from tax subject, tax object, tax rates, calculation of withholding taxes, registration taxes owed up to how charging tax reporting. Tax knowledge by Carolina in Nugraha (2015) is the tax information that can be used taxpayer as a basis for action, make decisions and to take direction or a specific strategy with regard to the implementation of their rights and obligations in the field of taxation.

2.3 Tax Amnesty

Muttaqin (2013) states that the word amnesty is derived from the Greek "amnestia" which can be interpreted to overlook or an act of forgetting. Further he said that historically the amnesty is a relic of the era or the kingdom, where the king of the powerful have the power to punish and included reduced sentence as a generous act of a king. At the present time, the term used to describe the amnesty many notions are more

common. In the United States, the term amnesty is also commonly like pardon or forgiveness. According to Muttaqin (2013), amnesty (forgiveness) in the field of taxation can be interpreted as a waiver to the taxpayer to perform/fulfill the obligation to pay taxes including administrative penalties and criminal charges, and, as compensation to the taxpayer is obliged to pay a certain amount of money tax. According to Devano and Rahayu (2006), Tax Amnesty is a government policy in the field of taxation which provides tax exemptions that should be owed to pay ransom in a certain amount which aims to provide additional tax revenues and the opportunity to taxpayers who do not obey be obedient taxpayer.

2.4 Taxpayer Awareness

Harahap (2004) stated that the awareness of paying taxes means a state where a person knows, understands, and understands how to pay taxes. Taxpayer awareness is an important factor in the modern tax system. According to Irianto (2005) Three major awareness indicators related tax payments, namely: (1) The realization that the tax is a form of participation in supporting the country's development. Knowing this, taxpayers want to pay taxes because they are not disadvantaged in tax collection is done. (2) The realization that delay the payment of taxes and the reduction of the tax burden is very detrimental to the state. Taxpayers want to pay taxes because it understands that the delay payment of taxes and the reduction of the tax burden over time reduces the financial resources which could lead to delays in development of the country. (3) The realization that taxes are set by law and can be enforced. The taxpayer will be paying taxes because of tax payments has realized a strong legal foundation and is an absolute obligation of every citizen.

2.5 Taxpayer Compliance

Adherence Indonesian dictionary is defined as submissive nature; obedience. According to Kiryanto (2011) compliance means complying or obedient to the teachings or rules. In the case of taxes, the applicable rules are the rules of taxation. So in conjunction with abiding taxpayer, the definition of tax compliance is an adherence to the provisions or rules of taxation that are required or are required to be implemented. Gibson in Budiarmanto (1999) states that compliance is the motivation of a person, group or organization to do or not do according to predefined rules. Someone submissive behavior is an interaction between the behavior of individuals, groups and organizations. According to James et al. cited by Gunadi (2006), tax compliance (tax compliance) is a taxpayer willing to fulfill their tax obligations in accordance with the applicable rules without examination, thorough investigations, warnings or threats in the application of sanctions either in law or administration. Taxpayer Compliance by Devano and Rahayu (2006) is guilt and shame, the perception of the taxpayer on the reasonableness and fairness of tax burden they bear, and the influence of satisfaction with government services. According to Nowak in Zain (2014) Indicators of taxpayer compliance is understood or tried to understand all the provisions of the tax legislation, filling out tax forms completely and clearly, calculate the amount of tax payable correctly and pay taxes owed on time.

III. Methods

Design used in this research is the design of the causality study research design prepared to examine the possibility of a causal relationship between variables. In this context the researchers wanted to know the relationship of research variables. Types of data sources to be used in this study are primary data and secondary data, both quantitative and qualitative. In this study, the population is the taxpayer who follows the Tax Amnesty Tax Office Primary in West Denpasar as much as 7498 with a sample of 160 taxpayers. Sampling technique used in this research is purposive sampling technique. Purposive sampling technique is a sampling technique that is done deliberately took a particular sample includes: properties, characteristics, traits, and the criteria for a particular sample, where the sample should reflect the population studied. Certain criteria in this study is the taxpayer who participated tax amnesty in tax office branch West Denpasar. Data analysis was performed by using Structural Equation Model (SEM) in the model and hypothesis testing. SEM or structural equation model is a set of statistical techniques that enable testing a relatively complicated set of relationships, simultaneously (Ferdinand, 2014). For more details, schematic framework of thinking as well as measurement of each variable can be viewed as shown in Figure 1.

Based on the conceptual framework, the hypothesis proposed in this study are as follows:

- H1 : The more of the taxpayer knowledge about tax amnesty will increase the taxpayer awareness.
- H2 : The more of the tax amnesty application will increase the taxpayer awareness.
- H3 : The more utilization policy of transfer of property in order to tax amnesty will increase the taxpayer awareness.
- H4 : The more of the taxpayer knowledge about tax amnesty will increase the taxpayer compliance.
- H5 : The more of the tax amnesty application will increase the taxpayer compliance.
- H6 : The more utilization policy of transfer of property in order to tax amnesty will increase the taxpayer compliance.

H7 : The more of the taxpayer awareness will increase the taxpayer compliance.

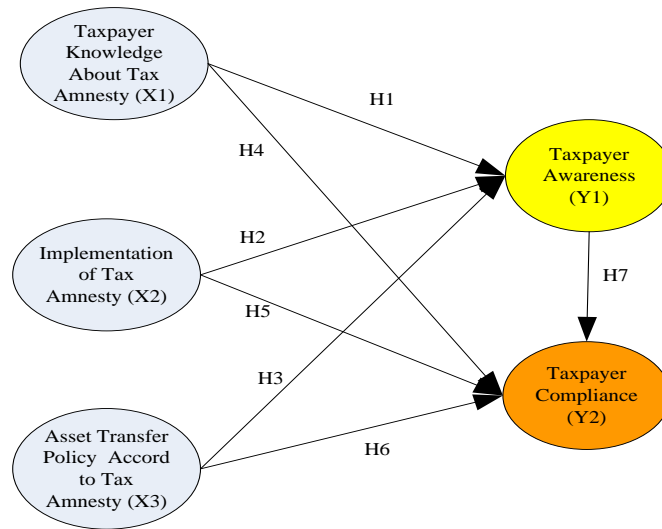


Figure 1: Conceptual Framework

Questionnaire in this study consists of two parts, namely: (1) contains questions about the demographics of the respondents; (2) contains statements relating to the study variables. Every question submitted in writing to the respondent refers to semantic scale, which is provided about ten answers. Semantic scale used in this study to measure attitudes, opinions or respondents perceptions about knowledge of the tax amnesty, the application of tax amnesty, the transfer of property policy in order tax amnesty, taxpayers awareness, and taxpayer compliance. Answer each question using semantic scale has a number of successive categories ranging from strongly disagree (figure 1) to strongly agree that (figure 10). In this study, the authors deploy 30 initial questionnaire on the respondents test the validity and reliability. Based on the calculation/processing involving 30 respondents (cases = n) obtained coefficient $r_{\text{statistic}}$ (Corrected Item-Total Correlation) each indicator is displayed as in the following table.

Table 1: Results of Validity Test of Research Instrument

Variables	Indicators	$r_{\text{statistic}}$ (Corrected Correlation)	Item-Total	Value Tolerance	Result
Knowledge Taxpayer on Tax Amnesty (X1)	X1.1	0.873		0.3	Valid
	X1.2	0.808		0.3	Valid
	X1.3	0.652		0.3	Valid
Application of Tax Amnesty (X2)	X2.1	0.472		0.3	Valid
	X2.2	0.825		0.3	Invalid
	X2.3	0.818		0.3	Valid
Transfer of Assets Policy in the Context of Tax Amnesty (X3)	X3.1	0.770		0.3	Valid
	X3.2	0.764		0.3	Invalid
	X3.3	0.836		0.3	Valid
Taxpayer Awareness (Y1)	Y1.1	0.701		0.3	Valid
	Y1.2	0.696		0.3	Valid
	Y1.3	0.453		0.3	Valid
Taxpayer Compliance (Y2)	Y2.1	0.708		0.3	Valid
	Y2.2	0.760		0.3	Valid
	Y2.3	0.744		0.3	Valid
	Y2.4	0.372		0.3	Valid

Based on the data in the table above it can be seen that the instrument or indicator on each variable in this study is valid and can be used to test hypotheses of the study, because the value on each instrument or indicator has a value of Corrected Item-Total Correlation greater than 0.3. Reliability testing is a measure of the stability and consistency of a respondent in answering matters related to constructs question is a variable dimension and arranged in a form of a questionnaire. The reliability of a construct variable is said to be good if it has a value of Cronbach's Alpha ≥ 0.60 (Ghozali, 2013). Here are the results of reliability test of each variable as table 2 below.

Table 2: Results of Reliability Test of Research Instrument

Variable	Value of Cronbach's Alpha	Description
Taxpayer Knowledge on Tax Amnesty (X1)	0.941	Reliable
Application of Tax Amnesty (X2)	0.825	Reliable
Policies Transfer of Assets in the Context of Tax Amnesty (X3)	0.876	Reliable
Taxpayer Awareness (Y1)	0.699	reliable
Taxpayer Compliance (Y2)	0.802	reliable

Based on the above table it can be seen that all the above instruments are reliable because the value Cronbach's Alpha of each of these instruments is greater than 0.60 so it can be used to conduct research or to test the research hypothesis. Normality test has also been conducted in this study and showed that there are no indicators on each of the variables that have c.r. for skewness and kurtosis greater than ± 3.00 . So it can be said that the spread of data for all indicators are normal. Thus, it means in terms of normality, all the indicators qualified. Confirmatory factor analysis was used to unidimensionality test of dimensions that describe the latent variables of the model, if all the indicators used in the study is forming latent variables of this research. Confirmatory factor analysis is also intended to analyze the validity of the data obtained in the study. This means that if the indicators used has significance enough to define the latent variables are formed. According to Ferdinand (2014) revealed a significant indicator of the latent variable defining if the indicator has a coefficient lambda (λ) ≥ 0.5 , the critical value (c.r.) ≥ 2.00 and probability value < 0.05 . Output confirmatory factor analysis (CFA) was performed as follows.

Table 3: Results of Confirmatory Factor Analysis

	Estimate	Standardized Estimate	SE	CR	P	Result
X1.1 ← X1	1.000	.927				Valid
X1.2 ← X1	1.025	.865	.096	10,726	***	Valid
X1.3 ← X1	.602 .082 7,864			.645	***	Valid
X2.1 ← X2	1.000	.620				Valid
X2.2 ← X2	.9787,782		.223	1,734	***	Valid
X2.3 ← X2	1558	.792	.187	8320	***	Valid
X3.1 ← X3	1.000	.655				Valid
X3.2 ← X3	1659	.775	.190	8740	***	Valid
X3.3 ← X3	.978 .208		1,736	8,341	***	Valid
Y1.1 ← Y1	1.000	.902				Valid
Y1.2 ← Y1	.791 .129 7,928			1,026	***	Valid
Y1.3 ← Y1	.572 .177 6,595			1,164	***	Valid
Y2.1 ← Y2	1.000	.858				Valid
Y2.2 ← Y2	.959 .066 15,922			1,053	***	Valid
Y2.3 ← Y2	.868	.804	.068	12 714	***	Valid
Y2.4 ← Y2	.648	.510	.095	6821	***	Invalid

Based on confirmatory factor analysis of all the indicators in each variable, it is known that the Standardized Estimate Regression Weight for all indicators is greater than 0.50 and a C.R. greater than 2.00 and a probability value of all indicators is smaller than 0.05 (***). Thus it can be said in terms of the CFA, that all the indicators are valid as indicators that make up the latent variables in each variable.

IV. Data And Hypothesis Testing

From the 160 questionnaires distributed throughout the questionnaire is acceptable. Data which is collected show that the number of male respondents is as much as 66% (106 people) and the female as much as 34% (54 people). In terms of education, most respondents educated to bachelor degree is as much as 51.88% (83 people), postgraduate/master as much as 20.63% (33 people), Diploma as much as 16.25% (26 people), senior high school as much as 7.5% (12 people) and Doctoral as much as 3.75% (6 people). When viewed from the status of its business, the respondent who is a resident individual as much as 51% (81 people) and the taxpayer as much as 49% (79 people). Overview respondents varied in terms of age, most are aged 35-40 years, as many as 30% (48 people). Then followed respondents aged 41-45 years as many as 20.63% (33 people), aged 46-50 years by 19.38% (31 people), aged under 34 years as much as 16.25% (26 people) and the last is the age at over 50 years as much as 13.75% (22 people).

4.1 Data Analysis

In accordance with the purpose of the study to examine the relationship between taxpayer knowledge on tax amnesty, the implementation of the tax amnesty, the policy of transfer of property in order tax amnesty, taxpayer awareness, and taxpayer compliance, also to test the hypothesis. Analysis was performed using structural equation modeling (SEM) using AMOS software version 22.

4.2 Analysis of Measurement Model

The result of measurement model which is analyzed with Amos as show as Figure 2.

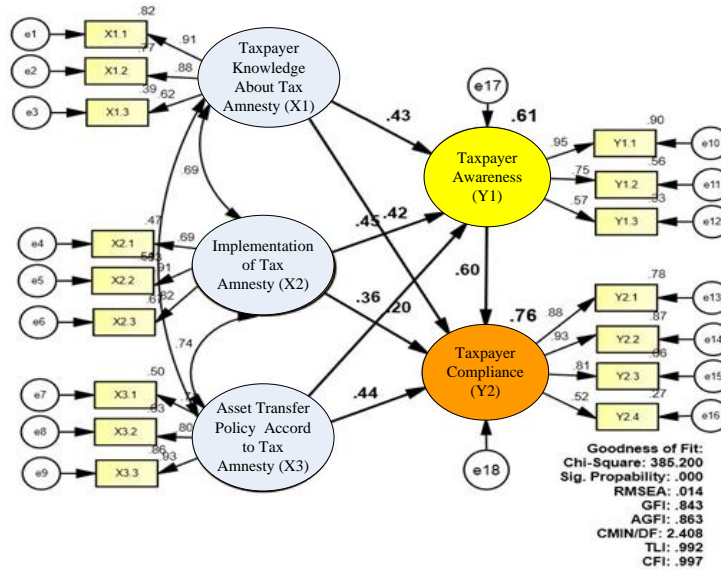


Figure 2: Result of Measurement Research Model

To test the λ_i parameters use value the standardized estimate (regression weight) in the form of loading factor as Table 4. If the value of $\lambda_i > 0.50$, $CR > t_{table} = 2.000$, and the probability $< \alpha = 0.05$, then the loading factor of λ_i parameter of the indicators was significant (Ferdinand, 2014). This means that the data is valid indicator corresponding to the latent variables.

Table 4: Regression Weight (λ) of Indicators

			Unstandardized Estimate	Standardized Estimate	SE	CR	P	Result
X1.1	←	X1	1.000	.906				Valid
X1.2	←	X1	1,061	.876	.074	14 301	***	Valid
X1.3	←	X1	.625 .079 8,659			.685	***	Valid
X2.1	←	X2	1000	.687				Valid
X2.2	←	X2	1.460	.912	.156	9361	***	Valid
X2.3	←	X2	1.450	.818	.164	8831	***	Valid
X3.1	←	X3	1.000	.706				Valid
X3.2	←	X3	1,580	.796	.174	9,096	***	Valid
X3.3	←	X3	1527	.928	.158	9642	***	Valid
Y1.3	←	Y1	1,000	.572				Valid
Y1.2	←	Y1	.886	.749	.123	7192	***	Valid
Y1.1	←	Y1	.9507,695		.125	.962	***	Valid
Y2.3	←	Y2	1,000	.814				Valid
Y2.2	←	Y2	.931 .080 14,575			1,162	***	Valid
Y2.1	←	Y2	1169	.882	.088	13 246	***	Valid
Y2.4	←	Y2	.746	.516	.111	6744	***	Valid

From the table above, it can be seen that all the indicators have standardized estimate (regression weights) in the form of loading factor or $\lambda > 0.50$. All indicators have a critical value C.R. > 2.000 and has a probability of < 0.05 (***). Thus it can be said that all the indicators are valid.

4.3 Goodness of Fit Analysis

Value of the goodness of fit from the processing of Amos for Windows Version 22, as shown in the figure above, it can be prepared the following table.

Table 5: Evaluation of Goodness of Fit

Goodness of Fit Index	Cut-of Value	Results Model	Specification
Chi-square (χ^2)	Expected little	385.200	Less
Relative Chi-square (χ^2/df)	≤ 3.00	2.408 ^{*)}	Good
	Probability > 0.05	0.000	Less
RMSEA	≤ 0.08	0.014 ^{*)}	Good

GFI	≥ 0.90	0,843+)	Marginal
AGFI	≥ 0.90	0,863+)	Marginal
CFI	≥ 0.95	0.997 ^{*)}	Good
TLI	≥ 0.95	0.992 ^{*)}	Good

*) Fulfilling Goodness of fit

+) Marginal

Based on the cut-of-value and goodness of fit above shows four criteria are met eight criteria were used. The criteria are met is Relative Chi-square (χ^2/df), RMSEA, CFI and TLI, while two criteria namely GFI and AGFI marginal. Because more than two criteria required that qualify, then the models can be declared to be good.

4.4 Structural Equation Model Analysis

Based on the calculation of the regression coefficient (regression weight) can be created output table as shown in the following table.

Table 6: Results of Regression Weights

			Unstandardized Estimate	Standardized Estimate	SE	CR	P	Sig.
Y1	←	X1	.429 .163		.456	2,790	.005	Sig
Y1	←	X3	.387	.363	.200	3433	***	Sig
Y1	←	X2	.454 .271.031			2,159	.585	Sig
Y2	←	X1	.699	.416	.099	3,002	***	Sig
Y2	←	X2	.198.041		.168	2,023	.205	Sig
Y2	←	X3	.345	.440	.122	2.367	.018	Sig
Y2	←	Y1	.479	.595	.119	4026	***	Sig

Based on the analysis above, it can be explained:

1. Effect of variable taxpayers knowledge about tax amnesty (X_1) to the taxpayer awareness has standardized estimate (regression weight) of 0.429, with C.R. (critical ratio = identical to the value t-test) of 2.790 and probability = 0.005. C.R. = 2.790 > 2.000 and probability = 0.005 < 0.05 indicates that the taxpayer knowledge about tax amnesty (X_1) influence the taxpayer awareness (Y_1) significantly.
2. Effect of variable tax amnesty application (X_2) to the taxpayer awareness has standardized estimate (regression weight) of 0.454, with C.R. (critical ratio = identical to the value t-test) of 2.159 and probability = 0.031. C.R. = 2.159 > 2.000 and probability = 0.031 < 0.05 indicates that the tax amnesty application (X_2) influence the taxpayer awareness (Y_1) significantly.
3. Effect of variable asset transfer policy according to tax amnesty (X_3) to the taxpayer awareness has standardized estimate (regression weight) of 0.363, with C.R. (critical ratio = identical to the value t-test) of 3.433 and probability ***. C.R. = 3.433 > 2.000 and probability = *** < 0.05 indicates that the asset transfer policy according to tax amnesty (X_3) influence the taxpayer awareness (Y_1) significantly.
4. Effect of variable taxpayers knowledge about tax amnesty (X_1) to the taxpayer compliance has standardized estimate (regression weight) of 0.416, with C.R. (critical ratio = identical to the value t-test) of 3.002 and probability = ***. C.R. = 3.002 > 2.000 and probability = *** < 0.05 indicates that the taxpayer knowledge about tax amnesty (X_1) influence the taxpayer compliance (Y_2) significantly. This is in line with research conducted Etivitawati et.al. (2017) about the influence of the understanding, knowledge about tax amnesty Against Compliance of personal paying tax that shows the understanding and knowledge of the tax amnesty positive and significant impact on taxpayer compliance.
5. Effect of variable tax amnesty application (X_2) to the taxpayer compliance has standardized estimate (regression weight) of 0.198, with C.R. (critical ratio = identical to the value t-test) of 2.023 and probability = 0.041. C.R. = 2.023 > 2.000 and probability = 0.041 < 0.05 indicates that the tax amnesty application (X_2) influence the taxpayer compliance (Y_2) significantly. These results are in line with research conducted Ngadiman and Huslin (2015) entitled Effect of Sunset Policy, Tax Amnesty and Sanctions Taxes Against the Taxpayer Compliance (Empirical Study on the Tax Office Pratama Jakarta Kembangan) indicates that the Tax Amnesty positive and significant impact on compliance taxpayer.
6. Effect of variable asset transfer policy according to tax amnesty (X_3) to the taxpayer compliance has standardized estimate (regression weight) of 0.440, with C.R. (critical ratio = identical to the value t-test) of 2.367 and probability 0.018. C.R. = 2.367 > 2.000 and probability = 0.018 < 0.05 indicates that the asset transfer policy according to tax amnesty (X_3) influence the taxpayer compliance (Y_2) significantly.
7. Effect of variable taxpayer awareness (Y_1) to the taxpayer compliance has standardized estimate (regression weight) of 0.595, with C.R. (critical ratio = identical to the value t-test) of 4.026 and probability = 0***. C.R. = 4.026 > 2.000 and probability = *** < 0.05 indicates that the taxpayer awareness (Y_1) influence the

taxpayer compliance (Y_2) significantly. The research result is in line with research conducted by Jotopurnomo and Mangoting (2013) who were investigating the Influence of Consciousness Taxpayer, Quality of Service tax authorities, sanctions Taxation, Environment Taxpayers Being on Compliance individual taxpayer in Surabaya show the results of that awareness taxpayer, quality of service tax authorities, tax penalties, environmental Taxpayers are partial and simultaneous significant effect on tax compliance.

Noting the standardized estimate and coefficients standardized direct effects for the variable taxpayer knowledge about tax amnesty (X_1), application of tax amnesty (X_2), policy transfer of assets in according to tax amnesty (X_3), taxpayer awareness (Y_1), and taxpayer compliance (Y_2), so can made the structural equation model as follows:

- 1) $Y_1 = \gamma_{Y_1.x_1} X_1 + \xi_1 = 0,429 X_1 + \xi_1$
- 2) $Y_1 = \gamma_{Y_1.x_2} X_2 + \xi_1 = 0,454 X_2 + \xi_1$
- 3) $Y_1 = \gamma_{Y_1.x_3} X_3 + \xi_1 = 0,363 X_3 + \xi_1$
- 4) $Y_2 = \gamma_{Y_2.x_1} X_1 + \xi_2 = 0,416 X_1 + \xi_2$
- 5) $Y_2 = \gamma_{Y_2.x_2} X_2 + \xi_2 = 0,198 X_2 + \xi_2$
- 6) $Y_2 = \gamma_{Y_2.x_3} X_3 + \xi_2 = 0,440 X_3 + \xi_2$
- 7) $Y_2 = \gamma_{Y_2.y_1} Y_1 + \xi_2 = 0,595 + \xi_2$

Based on the above equation, it can be stated there is a pattern of positive influence taxpayers knowledge on tax amnesty to the taxpayer awareness of 0.429, there is a pattern of positive influence implementation tax amnesty to taxpayer awareness of 0.454, and there is a pattern of positive influence policy in the context of the transfer of property on tax amnesty to the taxpayer awareness as much as 0.363. There is a positive effect of knowledge taxpayers on tax amnesty on taxpayer compliance by 0.416, positive influence application of the tax amnesty on taxpayer compliance by 0.198, a positive influence policy of transfer of property in order tax amnesty on taxpayer compliance of 0.440 and a positive influence taxpayers awareness on tax compliance by 0.595. Thus, the hypothesis:

1. The more of the taxpayer knowledge about tax amnesty will increase the taxpayer awareness, is verified.
2. The more of the tax amnesty application will increase the taxpayer awareness, is verified.
3. The more utilization policy of transfer of property in order to tax amnesty will increase the taxpayer awareness, is verified.
4. The more of the taxpayer knowledge about tax amnesty will increase the taxpayer compliance, is verified.
5. The more of the tax amnesty application will increase the taxpayer compliance, is verified.
6. The more utilization policy of transfer of property in order to tax amnesty will increase the taxpayer compliance, is verified.
7. The more of the taxpayer awareness will increase the taxpayer compliance, is verified.

4.5 Analysis of Measurement Model With Determination

Analysis measurement model with determination is used to determine the variable contribution taxpayer knowledge about tax amnesty (X_1), application of tax amnesty (X_2) and policies transfer of assets in the context of tax amnesty (X_3) on taxpayer awareness (Y_1) as well as the contribution of knowledge variables taxpayer knowledge about tax amnesty (X_1), application of tax amnesty (X_2) and policies transfer of assets in the context of tax amnesty (X_3) on taxpayer awareness (Y_1) of the taxpayer compliance (Y_2). For that, use Square Multiple Correlation as in the following table 7.

Table 7: Squared Multiple Correlations

Dependent Variables	Estimate
Taxpayer Awareness (Y_1)	.609
Taxpayer Compliance (Y_2)	.757

Based on the data above, we see that the value Squared Multiple Correlations for the variable taxpayer knowledge about tax amnesty (X_1), application of tax amnesty (X_2) and policies transfer of assets in the context of tax amnesty (X_3) on taxpayer awareness (Y_1) of 0.609 and the value of the Squared Multiple Correlations for the variable knowledge about tax amnesty (X_1), application of tax amnesty (X_2) and policies transfer of assets in the context of tax amnesty (X_3) and taxpayer awareness (Y_1) of the taxpayer compliance (Y_2) of 0.757. According to Ferdinand (2014) Squared Multiple Correlations value identical to R^2 in SPSS. The value of determination (D) is the Squared Multiple Correlations x 100%, so that the magnitude coefficient of determination (D) variable taxpayer awareness (Y_1) is $0.609 \times 100\% = 60.9\%$. Thus it can be stated that the change of taxpayer awareness influenced by the knowledge about tax amnesty, application of tax amnesty, and policies transfer of assets in the context of tax amnesty of 60.9% Tax Amnesty. While the residual of $100\% - 60.9\% = 39.1\%$ influenced by factors beyond the study models. The magnitude of coefficient of determination (D) taxpayer compliance variable (Y_2) is $0.757 \times 100\% = 75.7\%$. Thus it can be stated that the changes taxpayer

compliance is affected by the knowledge about tax amnesty, application of tax amnesty, policies transfer of assets in the context of tax amnesty, and taxpayer awareness by 75.7%. While the residual of 100% - 75.7% = 24.3% influenced by factors beyond the study models.

V. Conclusion

Based on the results of previous research and discussion, conclusions can be drawn:

1. Taxpayer knowledge about tax amnesty has a positive and significant influence to the taxpayer awareness. This means that the more the taxpayer knowledge about tax amnesty, the higher taxpayer awareness.
2. Application of tax amnesty has a positive and significant influence to the taxpayer awareness. This means that the more application of tax amnesty, the higher taxpayer awareness.
3. Policy transfer of property in order tax amnesty has a positive and significant influence to the taxpayer awareness. This means that the more the utilization policy transfer of property in order tax amnesty, the higher taxpayer awareness.
4. Taxpayer knowledge about tax amnesty has a positive and significant influence to the taxpayer compliance. This means that the more the taxpayer knowledge about tax amnesty, the higher taxpayer compliance.
5. Application of tax amnesty has a positive and significant influence to the taxpayer compliance. This means that the more application of tax amnesty, the higher taxpayer compliance.
6. Policy transfer of property in order tax amnesty has a positive and significant influence to the taxpayer compliance. This means that the more the utilization policy transfer of property in order tax amnesty, the higher taxpayer compliance.
7. Taxpayer awareness has a positive and significant influence to the taxpayer compliance. This means that the more application of taxpayer awareness, the higher taxpayer compliance.

Based on the conclusions above, it can be submitted suggestions in this study are as follows: (1) In order to improve tax compliance, the tax office in this case branch West Denpasar order to further increase dissemination or appeal to taxpayers to take advantage of every tax policy issued by the government; (2) Being aware of other factors that also affect taxpayer awareness and compliance in addition to the variables studied in this research model, then it is proper Tax Office in the Province of Bali, especially branch West Denpasar also consider these factors in order to raise awareness taxpayer, it seems such as improved service to taxpayers and a better tax administration; (3) Tax Office in Bali Province in order to implement activities to foster conscious attitude to pay taxes and their importance in nation building tax in the community either through visits to schools or through various media such as television, radio and newspapers regularly; (4) Policy of tax amnesty has further increased tax compliance, referring to the future it is advisable that authorizes the minister-level government officials to be able to make discretionary/policies that are responsive to the demands of the changing times.

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