Influence of Compulsory Tax Compulsion on Acceptance of Income Tax on the Office of Tax Service Pratama Jakarta Kelapa Gading

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ABSTRACT

The objectives of research are: (i) to know the influence of Taxpayer Compliance Agency on Income Tax Income In KPP Pratama Jakarta Kelapa Gading, (ii) to know how big influence of Taxpayer Compliance Agency Against Income Tax Income In KPP Pratama Jakarta Kelapa Gading.Metode the research used in this research is descriptive quantitative research, the data used in this study is secondary data.Population in this research is the Taxpayer Agency registered in KPP Pratama Jakarta Kelapa Gading. While the sample in this research is 100Wajib Pajak Badan (name withheld) .The data analysis techniques used in this study is a simple linear regression analysis.The results showed that there is a significant influence between the Compliance of Corporate Taxpayers to the Income Tax Income of KPP Pratama Jakarta Kelapa Gading, it is known from the result of hypothesis test that obtained by tcount> ttable (2,622> 1,984) then Ho rejected and Ha accepted, partially there is significant influence between Taxpayer Compliance Agency to Income Tax Income KPP Pratama Jakarta Kelapa Gading . Big influence of Taxpayer Compliance Agency Against Income Tax Income In KPP Pratama Jakarta Kelapa Gading that is as the result of determination coefficient analysis obtained results of 6.6%. This means that the Taxpayer Compliance Agency contributes 6.6% to the Income Tax of KPP Pratama Jakarta Kelapa Gading, while the remaining 93.4% is contributed by other factors outside the Corporate Taxpayer Compliance which are not discussed in this research.
Keywords: Taxpayer Compliance Agency, Income Tax Income Agency, Influence

I. INTRODUCTION

Tax payer compliance issues are an important issue throughout the world, both for developed countries and developing countries. Because if the taxpayer does not fall then it will generate the desire to conduct evasion, evasion, smuggling and tax breaks. In the end, such acts will cause the tax revenue of the State to be reduced. Taxpayer compliance is influenced by several factors, namely the condition of the tax administration system of a State, the service on the taxpayer, tax law enforcement, tax audit, and tax rates. Function and the public taxpayers in fulfilling the tax payment obligations under the provisions of taxation is expected.Sehingga compulsory compliance tax in paying taxes is a strategic position in increasing tax revenues. (Ikhsan Budi R, 2007).

Taxpayer compliance can be identified from taxpayer compliance in registering, compliance to refund the tax return, compliance in the calculation and payment of tax payable, and compliance in payment of arrears. Compliance issues are important because non-compliance will simultaneously lead to tax evasion, such as tax evasion and tax avoidance, resulting in

reduced deposits of funds to the state treasury.

Therefore, the participation of the taxpayer community in fulfilling the tax payment obligation under the provisions of taxation is expected. So taxpayer compliance in paying and reporting taxes is an important role in increasing tax revenue. For that need to increase awareness and public, awareness to pay taxes. One form of awareness and public awareness to pay taxes is by registering to become a Taxpayer and pay Income Tax in accordance with existing taxation provisions when receiving or earn income.

Increased tax revenue is inseparable from the role of government and the existing taxpayers, because without the awareness of taxpayers in fulfilling taxation obligations impossible tax revenues will increase.To that in order to increase tax revenues expected taxpayer compliance is also increasing, because tax revenue is the main source of state budget the largest received in particular comes from the Corporate Income Tax. Income Tax or commonly referred to as Income Tax as one of the existing tax types in Indonesia is a source of state revenue as regulated in the Law of the Republic of Indonesia Number 28 Year 2007. The income tax revenue sector plays a more prominent role than other types of taxes. income consists of an individual taxpayer and corporate taxpayers. Tax revenue in Indonesia is more dominated by corporate income tax. This is because as a registered formal agency, the agency is more easily identifiable identity, monitored its presence, detected its activities and transparent object tax. Subjective obligations a business entity begins at the time the entity is established or domiciled in Indonesia and terminates at the time of dissolution or no longer domiciled in Indonesia. In accordance with the prevailing provisions, every business entity shall have a tax ID number (NPWP). As a means of paying taxpayers is to use the SSP (Letter of Tax Payment), which is a Letter by the Taxpayer used to make

payments or depositing taxes owed to the state treasury or to other payment places stipulated by the Minister of Finance.

Therefore, Income Tax (PPh) is the government's expectation for each year to grow, both in terms of the amount of revenue and the amount of taxpayers who pay. So based on the description above, the researchers are interested to conduct research with the title "The Effect of Compliance Agency Taxpayer Against Income Tax Income Body In KPP Pratama Jakarta Kelapa Gading".

II. LITERATURE REVIEW

Table 1

| Research Name	Dependen Variable	Indepnden Variable	Result Research
Fajar Nur Rahmawati, Sigit Santoso and Nurhasan Hamidi (2014)	Acceptance of Income	Tax Inspection Agency (X1), Taxpayer Compliance (X2)	Tax Inspection does not significantly affect income tax revenue and WP Compliance Agency has a positive and significant impact on income tax revenue
Rima Naomi Pangemanan (2013)	Acceptance of Income	Number of WP Agency (X1) and Compliance of WP Agency (X2)	The amount of corporate Taxpayer influences receipt of Corporate Income Tax while WP Compliance Agency has no influence to the Income Tax of the Agency.
Weila Adrianti	Acceptance of Income	Taxpayer Extension (X1) and WP Compliance (X2)	Extensification and Taxpayer Compliance The Agency has no effect on the receipt of Income Tax.

2.1. Framework of thinking

Acceptance of Corporate Income Tax is influenced by a factor that is Taxpayer Compliance Agency in paying taxes is defined as a form of public participation in supporting government activities to achieve state goals in terms of taxation for the benefit of society. In this study it is identified that will be discussed is the Influence of Corporate Taxpayer

Compliance to the acceptance of Corporate Income Tax, which involves one free variable (Taxpayer Compliance Body) and one dependent variable (Income Tax Income Body). The relationship between the two variables can be described in a presumption of research as follows:

Figure 2.1

Framework of thinking
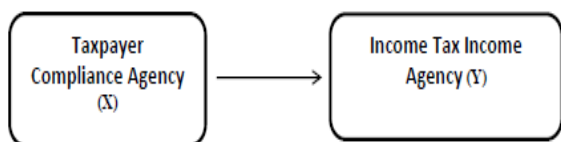
2.2. Hypothesis Formulation

The hypothesis is a statement or accusation that while the research problem that the truth is still weak (not necessarily true) so it must be tested empirically (Erwan Agus Purwanto and Dyah Ratih Sulistyastuti, 2007: 137).

H0 : There is no influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Agency Jakarta Kelapa Gading

H1 : There is influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Agency Jakarta Kelapa Gading

III. RESEARCH METHODS

3.1. Place and time of research

This research was conducted at Tax Office Pratama Jakarta Kelapa Gading which is located at Jalan Walang Baru Raya No. 10 Semper, North Jakarta 14260. Tax Office Pratama Jakarta Kelapa Gading is one element of the implementation of the Directorate General of Taxation for North Jakarta area which has the main duty to perform service functions, administrative supervision and simple examination of Taxpayers in the field of Income Tax, Value Added Tax and Sales Tax on Luxury Goods, PBB, BPHTB and other Indirect Taxes within its territory under the

applicable laws and regulations. The research period commences from July to September 2017.

3.2. Data analysis technique

Data or information obtained from the company associated with this research in the analysis in order to solve the problem and simultaneously to prove the hypothesis that has been proposed previously.

In writing this essay, the author uses:

1. Qualitative Analysis Technique

In performing qualitative data analysis techniques of research obtained from various sources, using various data collection techniques and also performed continuously.

2. Quantitative Analysis Technique

In the study used quantitative data analysis techniques that are activities after data from all sources of data collected. Then explained back in the form of a sentence or description that is as follows:

a. Simple Linear Regression Analysis

The data will be analyzed by using simple regression analysis. According Sugiyono (2009: 270) simple linear regression is the functional relationships or causal one independent variable with one dependent variable.

The simple linear regression analysis formula is as follows:

$$Y = a + bx$$

Information:

Y = Bound Variable (Income Tax Income)

X = Independent variable (Taxpayer Compliance Agency)

a = Constant (Y value when X = 0)

b = regression coefficient

1. The value of a can be calculated by the formula

$$a = \frac{\sum y - b \sum x}{n}$$

2. The value of b can be calculated by the formula

$$b = \frac{n\sum xy - \sum x \sum y}{n\sum x^2 - (\sum x)^2}$$

Where:

n = number of pairs of observations (samples)

ΣX = number of observations of variables X

ΣY = number of observations of variable Y

(ΣX^2) = number of squares observed variable X

$(\Sigma X)^2$ = square of variable observation number X

ΣXY = number of times variable X and Y

IV. RESEARCH RESULT

4.1. Description of Research Results

4.1.1. Simple Linear Regression Analysis

Regression analysis is used to systematically estimate what might happen in the future based on past information, so that the error can be minimized. Regression between Taxpayer Compliance Agency to Income Tax Income KPP Pratama Jakarta Kelapa Gading, can be seen as in the table below:

From the table above it is known that the regression between Taxpayer Compliance Agency to Income Tax Income Agency KPP Pratama Jakarta Kelapa Gading can be interpreted with the regression model that is: Y = -788043535.5 + 1682875543X. From the regression equation it can be seen that Constanta (a) of -788043535.5 states that if the taxpayer compliance Agency value is 0 or no increase, then Income Tax Income Agency KPP Pratama Jakarta Kelapa Gading will decrease by 788043535.5 units. Regression Coefficient of Taxpayer Compliance Agency amounted to 1682875543, meaning if the Taxpayer Compliance Agency increased 1 unit, then Income Tax Income KPP Pratama Jakarta Kelapa Gading increased by 1682875543 units.

4.1.2. Determination Coefficient Analysis

Meanwhile, to find out how big the contribution of Taxpayer Compliance Agency to Income Tax Income Agency KPP Pratama Jakarta Kelapa Gading, calculation of the coefficient of determination is processed using SPSS Version 21.00 for Windows as follows:

Table 4.2
Determination Coefficient Analysis of Taxpayer Compliance Agency Against Income Tax Income Body KPP Pratama Jakarta Kelapa Gading

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.256[a]	.066	.056	5541134616

a. Predictors: (Constant), Kepatuhan_wajib_pajak

Source: Results of Secondary Data Processing through SPSS 21.00 program

From the table above can be seen that the coefficient of determination (R Square) obtained KD = r^2 X 100% = $(0.256)^2$ x 100% = 6.6%. This means that the Taxpayer Compliance Agency contributes 6.6% to the Income Tax of KPP Pratama Jakarta Kelapa Gading, while the remaining 93.4% is contributed by other factors outside the Corporate Taxpayer Compliance which are not discussed in this research.

Based on the analysis of the coefficient of determination above, it can be seen that the Taxpayer Compliance Agency granted by KPP Pratama Jakarta Kelapa Gading on the product his service showed the coefficient of determination of 6.6%, meaning that the compliance of taxpayer Agency granted by KPP Pratama Jakarta Kelapa Gading for Income Tax Income The agency has little effect.

Table 4.1
Regression between Taxpayer Compliance Agency Against Income Tax Income Body at KPP Pratama Jakarta Kelapa Gading

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-788043535.5	1357204156		-.581	.563
	Kepatuhan_wajib_pajak	1682875543	641935638.2	.256	2.622	.010

a. Dependent Variable: Penerimaan_pajak

Source: Results of Secondary Data Processing through SPSS 21.00 program

4.1.3. Hypothesis Testing Analysis

To test the hypothesis or suspicion of the influence of the Corporate Taxpayer Compliance to the Income Tax of KPP Pratama Jakarta Kelapa Gading with statistical formula as follows:
Ho: $\beta \neq 0$ There is no influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading
Ha: $\beta > 0$ There is influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading

The stages in testing the hypothesis are as follows:

1. The initial hypothesis

βH0: $\neq 0$, there is no influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading.
βHa: > 0, there is influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading.

2. Correlation Test Formulation

The t count can be seen in the table below:

Table 4.3
Table t count
Coefficients^a

Model		t	Sig.
1	(Constant)	-.581	.563
	Kepatuhan_wajib_pajak	2.622	.010

a. Dependent Variable: Penerimaan_pajak

Source: Results of Secondary Data Processing through SPSS 21.00 program

$$t_{hitung} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}} = 2.622$$

1. Compare the observation results with the test table

T table = t (a; df = n-2)
a = 5% = t (0.05; df = 100-2)
= 0.05; 98

= 1.984 (or in accordance with the T-table the benchmark on significant 0.05).

2. Hypothesis test results

Therefore thitung> ttable (2,622> 1,984) then Ho is rejected and Ha accepted, meaning that there is partially significant influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading.

4.2. Discussion of Research Results

Referring to the result of analysis of the influence of Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading. In correlational research, the presentation of correlation research results with the coefficient of determination is actually not because it emphasizes the forecasting of a variable against other variables, but wants information about the level of linear relationship. The level of linear relationship is usually depicted by the correlation coefficient eg r, but can also be presented with the coefficient of determination.

The following will be presented the results of statistical analysis that has been done by the author, where based on the results of hypothesis testing obtained tcount> ttable (2.622> 1.984) then Ho rejected and Ha accepted, meaning that there is a significant partial influence between Compliance Agency Taxpayer to Income Tax Income Badan KPP Pratama Jakarta Kelapa Gading.

Based on the regression analysis used to systematically estimate what might happen in the future based on past information, so that the error can be minimized. Regression between Taxpayer Compliance Agency to Income Tax Income KPP Pratama Jakarta Kelapa Gading, obtained regression model that is: Y = -788043535.5 + 1682875543X. From the regression equation it can be seen that Constanta (a) of -788043535.5 states that if the taxpayer compliance Agency value is 0 or no change, then Income Tax

Income Agency KPP Pratama Jakarta Kelapa Gading will decrease by 788043535.5 units.

Regression Coefficient of Taxpayer Compliance Agency amounted to 1682875543 units, meaning if the Taxpayer Compliance Agency increased 1 unit, then Income Tax Income KPP Pratama Jakarta Kelapa Gading increased by 1682875543 units. Based on correlation analysis used to determine the level of relationship or degree of closeness between Corporate Taxpayer Compliance to Income Tax Income KPP Pratama Jakarta Kelapa Gading. Correlation value (r) used in this research is correlation "Product Moment Pearson". Based on the results of data processing obtained correlation (r) between the Compliance of Corporate Taxpayer to the Income Tax Income of KPP Pratama Jakarta Kelapa Gading for 0256, this means the influence of Corporate Taxpayer Compliance to the Income Tax Income of KPP Pratama Jakarta Kelapa Gading is low and positive. This means there is a direct relationship between Taxpayer Compliance Badanterhadap Income Tax Income KPP Pratama Jakarta Kelapa Gading, the higher Taxpayer Compliance Agency the higher Income Tax Income KPP Pratama Jakarta Kelapa Gading, and vice versa if there is a decrease in compliance to the Taxpayer Body then will also decrease in Income Tax Income Body KPP Pratama Jakarta Kelapa Gading.

While based on determination coefficient analysis used to find out how big contribution of Taxpayer Compliance Agency to Income Tax Income Agency KPP Pratama Jakarta Kelapa Gading, done calculation coefficient of determination processed by using program SPSS Version 21.00 for Windows, obtained result of equal to 6.6%. This means that the Taxpayer Compliance Agency contributes 6.6% to the Income Tax of KPP Pratama Jakarta Kelapa Gading, while the remaining 93.4% is contributed by other factors outside the Corporate Taxpayer Compliance which are not discussed in this research.

V. CONCLUSION

Based on the description and discussion in the previous chapters, then obtained the following conclusions:

1. There is a significant influence between Taxpayer Compliance Agency to Income Tax Income Agency KPP Pratama Jakarta Kelapa Gading, it is known from the hypothesis test results obtained t count> ttable (2.622> 1.984) then Ho is rejected and Ha accepted, partially there is a significant influence between Corporate Taxpayer Compliance to Income Tax of KPP Pratama Jakarta Kelapa Gading.

2. The influence of Taxpayer Compliance Agency Against Income Tax Income In KPP Pratama Jakarta Kelapa Gading that is as the result of determination coefficient analysis obtained results of 6.6%. This means that the Taxpayer Compliance Agency contributes 6.6% to the Income Tax of KPP Pratama Jakarta Kelapa Gading, while the remaining 93.4% is contributed by other factors outside the Corporate Taxpayer Compliance which are not discussed in this research.

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