

National Tax Census Perceptions, Understandings of Self-Assessment System and Government's Tax Information for Taxpayers' Compliance

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Abstract: *This study aims to determine the perception of the national tax census, the sense of self-assessment system, and government's tax information for the tax compliance in the Special Province of Yogyakarta, Indonesia. For examples, 45 respondents used to be taxpayers, but they did not receive a national tax census. This study used a regression analysis to analyze the data to determine the influence of independent variable on the dependent variable. Each variable is said to be effective if the test has a level of statistical significance below 0.05. Results of this study show the simultaneous perceptions of a national tax census, the sense of self-assessment system, and the government's tax information that affects the tax compliance. It evidently produces a significance level of 0.000. Statistically, the test of the national tax census variables is partially ineffective because the test results show a significance level of 0.143. Variables affecting the understanding of the self-assessment system were evidenced by a significance level of 0.023, and a variable of government's tax information influences the tax compliance with a significance level of 0.000.*

Keywords: National tax census, self-assessment system, tax information, compulsory tax compliance, simultaneous perceptions

1. Introduction

Taxes are the most reliable sources of income for the government to fund the state budget (APBN). Without taxes, Indonesian government is impossible to develop all sectors of the country's life and Indonesian human resources development cannot be accomplished fully. The use of public money collected from taxes includes well-planned constructions of public facilities that can be enjoyed by all people.

Because the tax is a major source of revenue for the state to foster different public sectors, the government needs to increase taxes, ranging from the imposition of sanctions to the criminal threats. This policy helps the state maintain the budget stability.

The government adopts various ways to increase the state revenue from the taxes sector. One of them is the national tax census (SPN). The tax census is carried out for collecting data regarding taxation for both personal and corporate taxpayers to expand the taxes base. Its legal basis is Law No. 16, 2009; Minister of Finance's Regulation No. 149/PMK.03/2011 on September 12, 2011 on the National Tax Census. Using the tax census, the data become widespread throughout the country resulting in the rising number of taxpayers. Thus, the expected revenue from the tax will increase significantly.

In accordance with the self-assessment system, which is principally implemented by my country today, the government seeks to offer great confidence to the taxpayers, so they get involved in calculating their own taxes. In this case, Indonesians are required to have a high understanding of the prevailing regulations. Of course, awareness to comply with the taxes law is related to important factors that perpetuate legal provisions recognized, respected and adhered to the public.

If someone only knows certain regulations, it means that his or her legal awareness is lower than that of those who understand and acknowledge more taxes regulations. With this conscious effort in mind, taxpayers' total care about taxes is affordable. The understanding of taxation can be achieved, which is expected to lead to the tax compliance.

By calculating, paying and reporting taxes, the taxpayers signify that the government gives great confidence to them. The trust given by the government to the taxpayers should be best utilized in that the taxpayers do not misuse the trust given to them precisely. If it happens, the taxpayers cannot hold the mandate entrusted to them, and the impact on the state budget stability worsens.

Low levels of the tax compliance become a serious problem in some developing countries. The success of the self-assessment system is greatly influenced by the levels of public awareness of the taxes. If a degree of the tax compliance is relatively low in a country, what to do first by the government is to find out why it happens. Therefore, it is urgent to find the root of the problem rather than promoting the collection of taxes that does not keep up with satisfactory services. No tax service should be longer than a normal level because it will form its unfavorable image, which ultimately hurts the government if the image turns out to be an attitude of "tax phobia".

Society as a taxpayer is entitled to the service that is fast, clean, and satisfactory. The service quality has a dimension of reliability, responsiveness, assurance, empathy and tangibles (physical evidence). The improved quality of services needs to be done continually to maintain the taxpayers' satisfaction. By doing so, the services are expected to lead to the tax compliance.

If a taxpayer merely understands a self-assessment system, he or she will necessarily obey the regulations without considering the satisfaction of services, so that a

combination of understanding the taxpayers' self-assessment system and their satisfaction toward the services is expected to lead to the tax compliance. Several studies have been conducted to examine the relationship between taxpayers' compliance along with specific factors and the tax authorities. The specific factors and tax authorities in question are bound to facilitate the socialization of taxation, satisfaction toward services, satisfaction toward the performance of a representative account, understanding of accounting and tax requirements, and understanding of self-assessment system, the role of apparatus taxation, services of tax information, discipline, motivation, moral obligation, services, education and income levels.

According to Kholiq (2010), socialization of taxation and taxpayers' satisfaction significantly influences taxpayers' compliance. In line with Kholiq's perspective, Nugraha (2010) emphasizes that the taxpayers' satisfaction over the performance of a representative account urgently influences the taxpayers' compliance. The service quality indirectly results in the tax compliance and satisfaction toward the services as an intervening variable. Understanding of accounting and tax requirements significantly give rise to the taxpayers' compliance. Understanding the role of the taxpayers and tax authorities has a significant effect on the tax compliance.

Taxpayers' overall satisfaction significantly influences the taxpayers' compliance. Discipline, motivation, moral obligation, understanding of the self-assessment, income level, education level, and services affect the compliance of paying the income tax. However, the research undertaken by Ariwibowo does not pertain to Indriastuti's research (2006), which shows that the understanding of self-assessment system and services of taxation information affects the tax compliance, while the levels of education and income have no significant effect on the tax compliance.

The differences between this study and the previous ones are evidently clear-cut. Kholiq's research (2010) has independent variables used as the socialization of taxation and the satisfaction of taxpayers, whereas in this study independent variables are used as the satisfaction of the taxpayers including the understanding, self-assessment system, and government's tax information for the taxpayer's compliance. As this viewpoint might evidence, the researcher wants to test the national tax census perceptions, understanding of self-assessment system and government's tax information for the taxpayers' compliance particularly on the taxpayers' micro, small and medium levels of enterprises in Yogyakarta, Indonesia.

2. Literature Review

National Tax Census

National tax census (SPN) is a data collection activity regarding tax obligations to broaden the taxes base by approaching a tax subject (individuals or entities) throughout Indonesia carried out by the Directorate General of Taxation. The national tax census (SPN) aims to attract taxpayers' attention to have the Taxpayer Identification Numbers (NPWP) by registering them and they will get what they want in due course.

The national tax census (SPN) seeks to (1) expand the tax base, (2) increase in tax revenue, (3) increase the number of admissions of Annual Income Tax Return, and (4) update data of tax compliance, the legal basis of which these concepts fundamentally deals with the rules of law of national tax census namely:

- 1) Law No. 6, 1983 concerning the general tax system (KUP) and its amendment version is Act No. 16, 2009;
- 2) Act No. 12, 1985 on land and building tax and its amendment version is Law No. 12 of 1994;
- 3) Regulation of the Minister of Finance No. 149/PMK. 03/2011, on September 12, 2011 concerning the national tax census.

The purpose of implementing the national tax census is to capture the total potential of taxation to meet the *Tri Dharma* Taxation (a three-way action in the taxation). The contents of *Tri Dharma* Taxation include (1) all registered taxpayers, (2) the whole objects of taxes that should pay the taxes, (3) the implementation of tax obligations in a timely and appropriate amount. The national tax census is carried out to individuals and entities in the location of business centers, high-rise buildings or offices. The targets of the national tax census are taxpayers who do not have the Taxpayer Identification Numbers (NPWP), the taxpayers who have not paid taxes yet, taxpayers who have not submitted tax returns, so that they are given the tax return forms (SPT), the taxpayers who have tax debts to pay off, and the taxpayers who do not pay taxes optimally should pay taxes in accordance with provisions.

The national tax census (SPN) is important to (a) increase people's active participation in the national development finance; (b) deliver justice to the taxpayers' participation in the national development finance; (c) reduce the dependency of financing foreign loans; (d) achieve a better national development; and (e) promote the welfare of all Indonesians.

Documents needed for the purposes of the national tax census (SPN) are (1) a letter of census notice, (2) census forms (FIS) containing detailed data on the subject of census, census location and condition of the subject of census. The census forms (FIS) document distinctively consists of a personal census form and a corporate census form.

Documents prepared for the national tax census SPN are (1) the taxpayer Identification Numbers (NPWP); (2) the corporate taxpayer (PKP) if the subject is a Board of the corporate taxpayer census (PKP); (3) articles of incorporation (4) customer numbers of the state-owned electricity firm (PLN); (5) Notice of Tax Due (SPPT) of Land and Building Tax (PBB); (6) ID card/Passport/Temporary Stay Permit (KITAS) holders/organizing body (managers). For the subject of individual census form, it is important to have (1) the Taxpayer Identification Numbers (NPWP); (2) Confirmation Letter of Corporate Taxpayer (PKP), if the subject of the individual census is a Corporate Taxpayer (PKP); (3) ID card/Passport/Temporary Stay Permit (KITAS); (4) Customer Numbers of State-owned Electricity Firm (PLN);

(5) Notice of Tax Due (SPPT) of Land and Building Tax (PBB).

The implementing phases of the national tax census (SPN) are stated as follows:

- a) Officers based on the Notice of Implementation of the National Tax Census (SPN) coordinate a fieldwork with third parties namely local government, Head of administrative unit at the next-to-the lowest level in a city (RW), chairperson of neighborhood association (RT), managers or management of office buildings, houses or apartments, associations, and community leaders.
- b) Furthermore, officials of the national tax census (SPN) meet and assist respondents in the census location.
- c) The national tax census officers show a letter of assignment and ID card.
- d) The national tax census officers seek to explain the national tax census (SPN) to respondents.
- e) To fill out the census forms, the officials of the national tax census (SPN) do the following activities:
 - 1) Ask respondents' willingness to provide information related to the census form to fill out in the presence of the national tax census officials.
 - 2) Deliver an appeal letter concerning the general implementation of tax obligations (in a sealed envelope).
- f) After filling out the census forms based on the respondents' data, the national tax census officers recheck the completeness of signed census forms.
- g) Then the national tax census officials will stick census stickers in a visible place.

Self-Assessment System

Mardiasmo (2009) defines a system of self-assessment as a tax collection system that gives an authority to the taxpayers to decide the amount of payable taxes. Its characteristics include: (a) the authority to determine the amount of payable taxes, (b) the taxpayers actively begin to count, deposit and report their own taxes, and (c) the tax authorities do not intervene, but watch simply.

Zain (2007) suggests that a self-assessment system is set by the taxpayer to do things with respect to tax return forms (SPT). Under this system, each taxpayer is required to (a) register himself or herself at the Office of the Directorate General of Tax or Tax Office to be recorded as a taxpayer who gets the taxpayer identification numbers (NPWP), (b) be obliged to understand the existing tax regulations, and (c) carry out the books or records for the purposes of tax administration accompanied by moral and ethical responsibilities.

Government's Information on Taxation

Jogianto (2003) defines information as a datum that is processed into a form useful for the users. To make information useful, it must likely pertain to what is called relevance, timelines, and accuracy principles.

In a country where tax is promoted as a supporting system of government budget, it is necessary to look at the tax relief efforts as part of information disseminated intensively through electronic media, telephone, and print media. In the

UK, tax for the provision of information about people is done through brochures aggressively. For example, exhibitions in almost every major event are always used by the tax office for spreading leaflets. In the United States of America and Canada, tax services transactions are carried out via the toll-free telephone. Information about tax concerns not only the obligation to pay taxes through taxes collection letters and notices, but also provides taxpayers with information about the usefulness or benefits of paying taxes to the state and citizen or community. Without broad knowledge of the tax, it is difficult for people to be able or be willing to pay taxes regularly and sincerely.

Taxpayer Compliance

Muliari (2011) highlights that compliance behavior is set to do or not to do a certain activity in accordance with the rules that already exist. Compliance can motivate a person, a group, or organization to do or not to do things according to predefined rules. Tax compliance is the behavior of taxpayers in meeting their tax obligations dealing with applicable laws, abiding a person's behaviors in terms of an interaction between the behavior of individuals, groups and organizations (Gibson et al. in Suranto and in Ariwibowo, 2008). The motivation of a person is influenced by environmental factors namely internal and external factors.

Compliance is a behavior to do or not to do certain activities in accordance with the rules and regulations (Suranto in Ariwibowo, 2008). As the definition implies, tax compliance is an act or a behavior of taxpayers to meet their tax obligations in relation to applicable regulations.

If the taxpayer community has been able to understand the rules of taxation as well as to understand the meaning and function of the tax, then the public will be aware of paying the tax (tax consciousness). This conviction or awareness will lead to passion and sincerity to pay taxes (tax mindedness). Passion and sincerity to pay taxes will be realized with the active deeds, namely to pay taxes on time and in the amount owed (the tax disciplinary).

In line with the regulation of the Finance Minister No.192/PMK. 03/2007, taxpayers may be set to be obedient taxpayers if they meet the following requirements:

- a) Deliver the annual tax return forms (SPT) on time within the last three years.
- b) The tax return forms (SPT) are delivered within the year, for the tax periods of January to November, not more than three tax periods for each type of tax payment inconsecutively.
- c) The tax return forms (SPT) have to be submitted no later than the deadline of the period of filling them out during a subsequent tax period.
- d) Taxpayers have no tax arrears for all types of taxes, unless they have obtained permission to pay them in installments or defer the payment of taxes including the statement of paying them on December 31, the year prior to the determination of obedient taxpayers and they do not include tax debt repayments beyond the deadline.
- e) Financial statements audited by a public accountant or a financial agency of government with an unqualified opinion for three years in a row with provisions of the audit report should (a) prepare a long form of report and

present a reconciliation of commercial income and fiscal compulsory tax that should be submitted along with the annual tax return forms (SPT), and (b) an accountant's opinion on the audited financial statements is signed by a public accountant who is not currently fostering the public accountant supervisory government agencies.

- f) The taxpayers have never been sentenced for a crime in the area of taxation based on court decisions that has a permanent legal power in a period of five years. This research examines the test using multiple linear regression, and the general relationship between the national tax census, the understanding of the self-assessment system, and information about the taxation provided by the government for taxpayers compliance.

Referring to the aforementioned tax principles, the researcher determines three research hypotheses as follows:

- H1: Perceptions on the implementation of national tax census affect the tax compliance significantly.
 H2: Understanding of the self-assessment system has a significant effect on the tax compliance.
 H3: Information about the tax from the government affects the tax compliance significantly.

3. Research Method

Nature of Research

This research on national tax census perception, understanding of self-assessment system, and tax information from the government for the tax compliance is obviously quantitative in nature. The data used were primary obtained by distributing questionnaires to the respondents directly to elicit information on the tax census,

understanding of self-assessment system, and tax information from the government for the taxpayer who has ever applied a national tax census.

Research Variables

Independent and dependent variables were measured by using perceptions. The researcher also used a dependent variable of the tax compliance (variable y) and three independent variables dealing with perceptions of the national tax census (variable x1), the understanding of the self-assessment system (variable x2), and tax information from the government (variable x3).

Operational Definitions of Research Variables

The definition of each variable is used to explore the information, operational definitions and the ways to measure them as follows:

1) National Tax Census (x1)

The national tax census was conducted through data collection activities in the framework of tax object of the taxation data collection as one of the tax potential exploration programs to expand the tax base, the tax revenue target achievement and securing acceptance of the state (Ministry of Finance Regulation No. 149/PMK.03/2011). The national tax census impacts on adherence to pay taxes, the more concerned the taxpayer toward the national tax census is, the higher his or her willingness to pay taxes will be. The national tax census variables were measured by using a questionnaire along with Likert's scales of 1-5 with five questions to answer.

Table 3.1: National Tax Census

Variable	Operational Definition	1. Indicators	Scale
National Tax Census	The national tax census is administered through the registration of taxpayers' compliance to collect tax collection data. It is an integral part of exploring taxation potentials aiming to broaden the tax bases, to promote tax return targets and the safety of state revenues (Regulations of the Minister of Finance No. 149/PMK.03/2011).	<ol style="list-style-type: none"> 1. The national tax census is administered to expand taxes databases and it is a means of socializing taxes. 2. The implementation of the tax census is likely effective and efficient in that it can increase taxation services. 3. Activities in the national tax census (SPN) provide complete information about the taxation. 4. The socialization of the national tax census (SPN) is important to help taxpayers know, understand and monitor information related to the application of the national tax census (SPN). 5. Activities in the national tax census (SPN) enable to increase Indonesians' awareness to get involved in financing the national development. 6. Success of the census is important to support the tax return income and state revenue achievement. 7. Activities in the national tax census (SPN) motivate taxpayers who are arrears in payments to pay taxes. 8. Activities in the national tax census (SPN) motivate taxpayers who are arrears in payments to pay taxes based on the existing regulations. 	Ordinal

Self-assessment System (x2)

Self-assessment system is a tax collection system that gives authority to the taxpayers to decide the amount of payable taxes (Mardiasmo, 2009). It affects the payment of taxes. The

greater is the understanding of the self-assessment system, the higher is the number of taxpayers to pay taxes. In contrast, the lower is the understanding of self-assessment system, the lower is the compliance in paying taxes. This

variable is measured by using a questionnaire along with Likert's scales of 1-5 with six questions to answer.

Table 3.2: Self-assessment System

Variable	Operational Definition	Indicators	Scale
<i>Self-assessment System</i>	<i>Self-assessment system</i> is a tax collection system that gives authority to the taxpayers to decide the amount of payable taxes (Mardiasmo, 2009).	<ol style="list-style-type: none"> 1. In a self-assessment system, every taxpayer must register at the Tax Office (KPP), which is in the working area of tax services. 2. In a self-assessment system, taxpayers are required to calculate, pay, and report taxes in arrears of payments. 3. The level of tax rates for individual taxpayers is currently 5%, 15%, 25%, 30%. 4. Notice of Tax (SPT) functions to report and take responsibility for taxes in arrears of payments. 5. Taxpayers still have the right to correct the Notice of Tax (SPT), when the person in charging of the tax return is incomplete or there is no mistake. 6. Annual Notice of Tax (SPT) should be submitted to the Directorate General of Tax Office not later than three months after the end of the tax year. 	Ordinal

Government's Tax Information (x2)

Information is a datum processed into a form useful for the users (Jogianto, 2003). The more government gives information to the taxpayers, the better the taxpayers'

awareness will be to pay taxes. This variable is measured by using a questionnaire along with Likert's scales of 1-5 with nine questions to answer.

Table 3.3: Government's Tax Information

Variable	Operational Definition	Indicators	Scale
Government's Tax Information	Information is a datum processed into a form useful for the users (Jogianto, 2003).	<ol style="list-style-type: none"> 1. I agree that the government provides services by telephone or by brochures from house to house. 2. It is required to deliver a campaign on correctional tax movement massively. 3. The government is likely less incessant to provide information about taxation. 4. In my opinion, the tax authorities have to socialize the changes in legislation or new tax laws. 5. I can understand the tax information provided by the government. 6. The tax campaign through posters, display ads, and brochures is still less in number. 7. I feel sufficiently informed about taxation. 8. The government should provide information to the public about the importance of taxes for the government and citizens. 9. I will pay taxes consciously as I know all about the tax and its benefits. 	Ordinal

Taxpayers' Compliance

Taxpayers' Compliance is defined as a situation where taxpayers obey and comply with the tax responsibility with respect to the provisions of tax legislation (Muliari, 2011).

This variable is measured by using a questionnaire along with Likert's scales of 1-5 with six questions to answer.

Table 3.4: Taxpayers' Compliance

Variable	Operational Definition	Indicators	Scale
Taxpayers' Compliance	Taxpayers' Compliance is defined as a situation where taxpayers obey and comply with the tax responsibility with respect to the provisions of tax legislation (Muliari, 2011).	<ol style="list-style-type: none"> 1. I fill out, sign and submit the annual Tax Notice (SPT) of income tax at the local Tax Service Office (KPP). 2. If I have another income besides salary, I will report it. 3. I attach the documents specified in the instructions for filling out the annual Tax Notice (SPT) worth considering. 4. I have never received a Letter of Tax Assessment (SKP) or A Letter of Tax Claim (STP). 5. I submit the Tax Notice (SPT) on time. 6. Public accountants or governmental financial monitoring institutions audit my financial statements. 	Ordinal

Sources and Data Collection Methods

The data used in this study were derived from respondents directly (primary data) in the form of a questionnaire. In the data collection/dissemination of questionnaire, respondents had ever noticed the national tax census. To determine whether or not the respondents had ever seen a tax census, a census sticker had been affixed in an affordable place. If no sticker was affixed, potential respondents were asked if there was a tax census. If the answers had been stated in the census questionnaires, they were distributed, but if the answers had never been a part of a census, they would be eliminated to be respondents. To facilitate the data collection, respondents involving in this study were in business centers exactly in the central and small industries in the Special Province of Yogyakarta, Indonesia.

Regression Model

The analysis used in this research was a multiple linear regression analysis as formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y = Taxpayers' Compliance

α = Constanta

β_1 = Regression coefficient perceptions on the implementation of the national tax census

β_2 = Regression coefficient of *self-assessment system*

β_3 = Coefficient regression of the government's tax information

X_1 = Perceptions on the implementation of National Tax Census

X_2 = *Self-assessment system*

X_3 = Government's Tax Information

e = Intruding Errors

4. Results and Discussions

Test Validity

To determine the validity of the question items used in the research, the test validity was used. Valid means the instrument can be used to measure what should be measured. To test the validity of this study, SPSS for windows 19 was applied. If r count of the corrected item of the total correlation is greater than r table and a positive value, the item or question is otherwise a valid indicator (Ghozali,

2005). The number n (a sample size) = 45, then df (degree of freedom) = 45- 2 = 43, as indicated in the table r of product moment with df = 25, and alpha 5% it is found that r table value is 0. 248. The results of testing table shows that all items have questions count value called a *corrected item of total correlation* that is greater than 0.248, so all questions are valid.

Table 4.1: Validity Test Result of a Dependent Variable Taxpayers' Compliance

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PAT1	86. 4444	267. 525	. 667	. 915
PAT2	86. 3556	267. 007	. 625	. 916
PAT3	86. 4222	263. 386	. 672	. 915
PAT4	86. 3333	270. 455	. 534	. 917
PAT5	86. 3778	279. 559	. 310	. 921
PAT6	85. 9778	273. 068	. 427	. 919

Source: Primary Data Analysis, 2013

Table 4. 2: Validity Test Result of an Independent Variable National Tax Census

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SEN1	86. 5778	281. 204	. 318	. 920
SEN2	86. 3333	277. 364	. 430	. 919
SEN3	86. 3111	284. 265	. 259	. 921
SEN4	86. 2889	275. 619	. 490	. 918
SEN5	86. 2667	279. 473	. 442	. 919
SEN6	86. 5333	282. 209	. 301	. 920
SEN7	86. 5333	271. 027	. 668	. 916
SEN8	86. 4444	268. 116	. 681	. 915
SEN9	86. 5111	266. 392	. 670	. 915

Source: Primary Data Analysis, 2013

Table 4.3: Validity Test Result of an Independent Variable *Self-assessment System*

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SAS1	86.1556	270.998	.528	.918
SAS2	86.2000	278.800	.401	.919
SAS3	86.4889	282.119	.271	.921
SAS4	86.4444	267.525	.667	.915
SAS5	86.3556	267.007	.625	.916
SAS6	86.4222	263.386	.672	.915

Source: Primary Data Analysis, 2013

Table 4.4: Validity Test Result of an Independent Variable Government's Tax Information

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
INFO1	86.6444	283.143	.245	.921
INFO2	86.4444	267.525	.667	.915
INFO3	86.3556	267.007	.625	.916
INFO4	86.4222	263.386	.672	.915
INFO5	86.3333	270.455	.534	.917
INFO6	86.3778	279.559	.310	.921
INFO7	85.9778	273.068	.427	.919
INFO8	86.4444	272.616	.525	.918
INFO9	86.5333	275.982	.390	.920

Source: Primary Data Analysis, 2013

Test reliability

Reliability test was conducted by using Cronbach's Alpha test, as shown in the following formula. If the value of alpha is > 0.60 , it means that the value is reliable (Ghozali, 2005).

Table 4.5: Reliability Test Result

Cronbach's Alpha	Conclusion
0.920	Reliable

Source: Data Analysis, 2013

Table 4.5 shows that the value of Cronbach's Alpha is worth 0.920 or above 0.60, so the questionnaire is reliable.

Characteristics of Respondents

Characteristics of respondents can be seen in the demographics of the respondents, as an overview of a sample of respondents from the study. Thus, demographics of respondents in this study include sex, age, education, past employment and income per year. Table 4.4 indicates a summary of the respondents' demographics. The respondents were female (67%), or 30 respondents, while the male sex (33%) or 15 people, or the respondents under 30 years (9%) or 4 people, aged 30-40 years (36%), or 16 people, 41-55 years (51%) or 23 persons, respondents over 55 years (4%) or 2 people.

Respondents of junior high school education qualifications (4%) or 2 people, with a three-year-diploma education qualification (40%) or 18 people, or 15 respondents of an undergraduate education qualification (7%) or 3 respondents of master education qualification. Respondents with annual

income of less than Rp 50.000.000.00 were as many as 39 people (87%) and 11% or 5 respondents earned more than Rp 50.000.000.00 up to Rp 250.000.000.00, and only one respondent (2%) with income above Rp 250,000,000.00.

Table 4.6: Respondents' Demographics

Descriptive Data	Description	Total	Percentage
Gender	Man	30	67%
	Woman	15	33%
Age	> 30 years	4	9%
	30-40 years	16	36%
	41-55 years	23	51%
	> 55 years	2	4%
Ultimate Education	Elementary	-	-
	Secondary	2	4%
	Senior High School	7	16%
	a-three-year-diploma	18	40%
	Undergraduate	15	33%
Income per annum	master/doctor	3	7%
	< 50 millions	39	87%
	50-250 millions	5	11%
	> 250-500 millions	1	2%
	>500 millions	0	-

Source: Primary Data Analysis, 2013

A classic assumption test is a normality test that aims to test whether or not the regression model or residual confounding variables have a normal distribution. This study used statistical test methods for the non-parametric Kolmogorov-Smirnov method (KS) in terms of the distribution of residuals. Residual is said to be normally distributed if the value of KS has no significant probability.

Table 4.7: Normality Test Result

	abresid	Conclusion
Kolmogorov-Smirnov Z	0.579	Normal
Asymp. Sig	0.897	
Source: Data Analysis, 2013		

Table 4.7 shows the probability value worth 0.897 that is statistically insignificant resulting in the normally distributed data and no indication of a normality problem has been found.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether or not the regression model underwent inequality in terms of its residual variance from one observation to another observation. Glejser test is a test of independent variables toward the absolute value of the residuals regression models being used. If the value has a significant probability, it is heteroscedastic.

Table 4.8: Heteroscedasticity Test Result

Variable	Sig.	Conclusion
SAS	0.187	Nothing
INFO	0.388	Nothing
CENSUS	0.388	Nothing

Source: Data Analysis, 2013

Table 4.8 indicates that no independent variables are statistically significant to affect the dependent variables (an absolute value of residual models). Thus, the regression model does not contain heteroscedasticity.

Multi-colinearity Test

Testing multicollinearity symptoms in the regression model can be done to know the value of tolerance (TOL) and variance inflation factor (VIF). When the value of TOL is smaller than 0.10 or it is similar to the VIF value, which is greater than 10, there are multicollinearity symptoms and vice versa.

Table 4.9: Multicollinearity Test Result

	TOL	VIF	Conclusion
SAS	0.071	14.180	Nothing
INFO	0.240	4.166	Nothing
CENSUS	0.085	11.809	Nothing

Source: Data Analysis, 2013

Table 4.9 shows a multicollinearity test result highlighting the Pa Information Variable of TOL value bigger than 0.10 and VIF value smaller than 10. Thus, INFO variable has no indication of multicollinearity in it.

Table 4.10: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.963 ^a	.927	.922	1.14851

a. Predictors: (Constanta), INFO, CENSUS, SAS

As indicated by Table 4.10, the value of Adjusted R Square is 0.922 (92.20%) of tax compliance influenced by the national tax census, the government's tax information, and the implementation of self-assessment system, while the remaining 7.8 is influenced by other variables outside the research.

Hypothesis testing is done by examining multiple analysis models simultaneously and partially. The results of simultaneous test (F test) determine the effect of national tax census variables, understanding of self-assessment system, and the government's tax information for the tax compliance that possesses a significance level of 0.000. The simultaneous test results are presented in the following table.

Table 4.11: Simultaneous Significance Test (F Statistical Test)

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	689.696	3	229.899	174.289	.000 ^a
	Residual	54.082	41	1.319		
	Total	743.778	44			

a. Predictors: (Constanta), INFO, CENSUS, SAS
 b. Dependent Variable: PAT

Table 4.11 shows the simultaneity of the national tax census variables, understanding of self-assessment system, and the government's tax information that influence the taxpayers compliance simultaneously.

Table 4.12: Significance Test of Individual Parameter (t Statistical Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constanta)	-.183	1.189		-.154	.878
	CENSUS	-.197	.133	-.213	-1.474	.148
	SAS	.406	.172	.375	2.363	.023
	INFO	.610	.065	.810	9.427	.000

Dependent Variable: PAT

Table 4:12 indicates simultaneous national tax census variables, understanding of self-assessment system, and the government's tax information that simultaneously affect the taxpayers' compliance.

The partial test is used for testing each independent variable on the dependent variable with a significant level of 0.05. Table 4:12 shows the national tax census variables (X1) on the tax compliance (Y) of 0.148. With a significance level of 0.05, it indicates that the national tax census does not affect the compliance of tax payments. The test results of understanding the self-assessment system (X2) to pay taxes of 0.023 compliance with a significant level of 0.05 indicates the self-assessment system that affects the tax compliance. The variable of government's tax information has a significance level of 0.000 or less than 0.05. In other words, the government's tax information influences the tax compliance, as evidenced by the Table 4:12 formula called a regression equation as follows:

$$Y = -0.183 + -0.197X1 + 0.406X2 + 0.610X3$$

The constanta of -0.183 means that if X = 0, then a = -0.183. Thus, X1 regression coefficient of -0.197 states that each additional unit will reduce y amounting to -0.197. The X2 regression coefficient of 0.406 states that each additional unit will increase y worth 0.406 and a regression coefficient of 0.610. Meanwhile, the X3 indicates that each additional unit will increase by 0.610 y.

5. Discussions

Test results of hypothesis in Table 4:10 shows that simultaneous variables of the national tax census (X1), understanding of the self-assessment system (X2), and the government's tax information (X3) influence the adherence to tax payments (Y) with a significance level of 0.000. In other words, the level of compliance to pay taxes is affected by the national tax census, understanding self-assessment system, and the government's tax information. The national tax census test results (X1) of 0.145 or above 0.05 show the national tax census did not affect the tax compliance partially, so it cannot reject the hypothesis Ho or unsupported. The lack is that the taxpayers dutifully paying taxes do not depend on the tax census. There is a national tax census or not, the taxpayers' compliance should have high awareness high to pay a flat tax that would make tax payments on time.

In other words, the taxpayers remain obedient. Testing the self-assessment system (X2) of 0.023 or less as compared to 0.05 affects the self-assessment system to pay the tax compliance.

The level of compliance to pay taxes is influenced by the understanding of the self-assessment system. The more the taxpayers have the understanding of the self-assessment system, the more they become obedient to pay taxes, and the lower they understand it, the worse they appreciate the self-assessment system to pay tax compliance.

Testing the government's tax information (X3) worth 0.000 or below 0.05 affects the compliance of paying taxes. The higher is the government's understanding of the tax information, the more obedient taxpayers will pay taxes and the lower the understanding of taxpayers to pay taxes.

6. Conclusion and Recommendation

Conclusion

The simultaneous national tax census, the understanding of the self-assessment system, and the government's tax information influence the adherence to the taxpayers, along with a significant level of 0.000. The ability of the regression equation in this assessment describes the magnitude of the variables independently predicted by 92.20%, the dependent variable of the taxpayers' compliance is influenced by the national tax census, the government's tax information, and the implementation of self-assessment system, while the remaining 7.8 is influenced by other variables outside of this research.

Suggestion

The national tax census perceptions, understanding of self-assessment system, and government's tax information on the tax compliance have limitations, among other things:

- 1) Research conducted only in business centers and industrial centers, so these results only reflect the attitude of the taxpayers in the business centers and it cannot be generalized.
- 2) Collecting data in this study was only done through a questionnaire, and the main drawback is the respondents who filled out the questionnaire had never filled out the research questionnaire before. Data collected through the questionnaire are only one dimension of social studies and the results of the questionnaire is very limited.
- 3) For next researchers, it is important to conduct research on the tax compliance to develop more research findings by increasing the research variables, changing variables of the study, using an intervening variable or using the variables moderation.

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