ijsrp-_Juni_2022_Calvin.pdf

by Yuniarwati Yuniarwati

Submission date: 02-May-2023 10:24AM (UTC+0700)

Submission ID: 2081649656

File name: ijsrp-_Juni_2022_Calvin.pdf (306.39K)

Word count: 5209

Character count: 30108

"Analysis of Factors Affecting the Willingness of Taxpayers to Participate in the Voluntary Disclosure Program". (Case Study on Personal Taxpayers in West Jakarta) Years 2022

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Abstract- The purpose of this study is to empirically examine the effect of tax sanctions, subjective norms and knowledge of taxpayers on the willingness of taxpayers to participate in the voluntary disclosure program. In this research, the research approach used is descriptive method. The type of research used in this research is causal research. The technique of collecting research data was done by means of a questionnaire. The population is individual taxpayers residing in the West Jakarta area. The sample used in part is 105 respondents with purposive sampling technique. The data analysis technique used was multiple linear regression. The results of the study indicate that tax sanctions and knowledge of taxpayers have a positive and significant effect on the willingness of taxpayers to participate in the voluntary disclosure program partially with a significance value <0.05, for subjective norms it has a negative and significant effect on the willingness of taxpayers to participate in the voluntary disclosure program partially. partial with a significance value > 0.05. Meanwhile, the test is done simultaneously (simultaneously) of tax sanctions, subjective norms and knowledge of taxpayers on the willingness of taxpayers to participate in the voluntary disclosure program with a significance value of <0.05.

Index Terms- tax sanctions, subjective norms, knowledge of taxpayers and taxpayers in participating in the voluntary disclosure program.

I. PRELIMINARY

Taxes are the main source of revenue for the Indonesian state. The proportion of tax revenues in the APBN (State Revenue and Expenditure Budget) is the largest when compared to state revenues from other sources. Tax is the amount of money collected to meet public expenditures by national or local authorities, in other words, by the state or constituents that have taxation authority (Stewart, 2001 in Nar, 2005). In essence, taxes are a means for the welfare of the people together. Therefore, the state's alignment with society is realized by sharing or distributive

justice. Sharing justice cannot be realized without being balanced with the obedience or obedience of the people to the government. Taxes are the implementation of the obedience of groups who are able to share with groups who cannot afford it through the hands of the government (Directorate General of Taxes, 2015). The success of the implementation of the tax collection system depends on two things, namely public awareness as taxpayers and the effectiveness of the government in counseling and monitoring. The phenomenon in developing countries is the existence of tax evasion efforts so that every year the government loses tax potential that is quite large from various types of taxes (Santoso and Setiawan, 2009).

In this study, researchers want to analyze the factors that can affect the willingness of the taxpayer to participate in the voluntary disclosure program (PPS) and its impact on the level of compliance. The location chosen in this research is DKI Jakarta. Researchers hope that with this research the government can obtain relevant information in their efforts to build a good national economy. So researchers are interested in conducting research on the willingness of taxpayers to participate in the Voluntary Disclosure Program with the title "Analysis of Factors Affecting the Willingness of Taxpayers to Participate in the Voluntary Disclosure Program".

II. THEORETICAL BASIS

There are several behavioral theories that have been used to predict engagement, participation, contribution, achievement, organizational citizenship, innovation, and other concepts of individual behavior. The Theory of Planned Behavior (TBP) is one of the social psychology models that is most often used to predict and explain human behavior in a specific context. The Theory of Planned Behavior (TBP) is an individual's intention to perform a certain behavior. Intentions are assumed to capture the motivational factors that influence behavior, which indicate how strongly people are willing to try, or how much effort is put into carrying out a behavior. In general, the stronger the intention to do

something, the more likely it is to achieve the behavior (Ajzen, 1991).

According to the Harmonization of Tax Regulations Law Article 5, the Voluntary Disclosure Program is PPS, which is an opportunity for Taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through the payment of PPh based on the disclosure of assets.

Sanction is an action in the form of punishment given to someone who does not comply with the rules. Tax sanctions are a guarantee that the provisions of the tax laws (tax norms) will be obeyed/obeyed/obeyed, in other words, tax sanctions are a tool used to prevent taxpayers from violating tax norms (Mardiasmo, 2009: 39). Taxes will fulfill their tax obligations if they view that tax sanctions will harm them more (Jatmiko, 2006).

According to Hartono (2007: 42) subjective norm is a person's view or perception of another person's belief that will affect the person whether or not to perform a behavior that has been considered. Subjective norm is a person's view of social pressure to perform or not to perform a behavior (Ajzen, 1968). Norms are social conventions that function to regulate human life.

Subjective norms are a function of a person's perceived expectations in which people in his environment (eg relatives, colleagues) to approve or disapprove of a certain behavior and influence the individual to follow them (Ajzen, 1991).

According to Widayati and Nurlis (2010), knowledge is the result of thinking (reasoning) that changes not knowing into knowing and eliminating doubts about a case. There are several important points that taxpayers know and understand government regulation No. 23 of 2018. First, for corporate taxpayers excluding permanent establishments that receive income from businesses with gross turnover not exceeding IDR 4.8 billion in one tax year, subject to final income tax at a rate of 0.5%. Second, the tax base used to calculate the final income tax is the amount of gross turnover each month. Third, excluded from the imposition of final income tax under this provision are income from services in connection with independent work obtained: experts, musicians, sportsmen,

Conceptually, the framework of thinking proposed in this study is as follows:

Figure 2.2
Framework
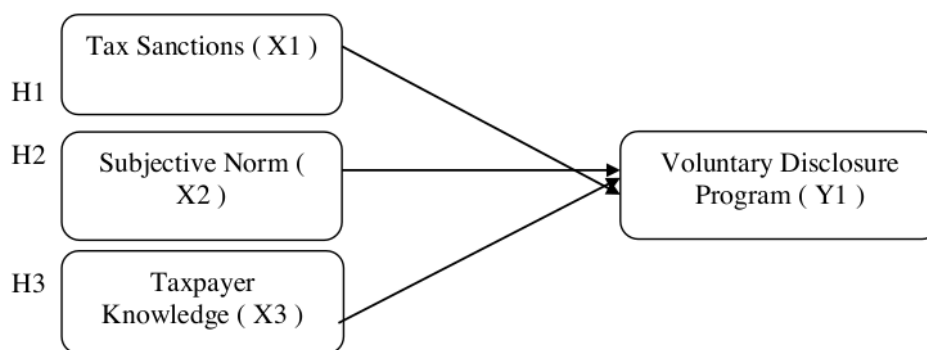
The hypothesis of this study was proposed to analyze the factors that influence the willingness of taxpayers to participate in the voluntary disclosure program, with a tax sanction variable approach (X1), subjective norms (X2), taxpayer knowledge (X3). The hypotheses proposed in this study are as follows:

1. **H1**: Tax sanctions have a significant positive effect onwillingness of taxpayers to participate in voluntary disclosure programs
2. **H2**: Subjective norms have a significant positive effect onwillingness of taxpayers to participate in voluntary disclosure programs
3. **H3**: Taxpayer knowledge has a significant positive effect onwillingness of taxpayers to participate in voluntary disclosure programs

III.   RESEARCH METHODS

This research uses a descriptive method. Using descriptive method because this research includes data, analysis, and interpretation of the meaning of the data obtained. Furthermore, to analyze the data, this study uses quantitative analysis. Quantitative data analysis to collect data and state the variables that describe tax sanctions, subjective norms and knowledge of taxpayers, in each category which ultimately becomes the total score of filling out questionnaires by respondents who are registered at the DKI Jakarta Pratama Tax Service Office, especially West Jakarta

Population

The population is a group of subjects that will be made the object of research. The definition of population according to Arikunto, Suharsimi (2013:173) states that "Population is the entire subject of research" while population according to Sugiyono (2015:72) population is "Generalization consisting of objects/subjects that have certain qualities and characteristics determined by research to studied and then drawn conclusions. Before setting a research sample, you must first determine the purpose of the investigation and pay attention to whether the population is generally considered homogeneous or heterogeneous, such as age, gender, etc., which are considered necessary for the investigation.

Sample

The sample is part of a population that is considered to be representative of the population (Sugiyono, 2013: 120). Based on data obtained from tax.go.id Taxpayers who have participated in the voluntary disclosure program (PPS) obtained a total population (N) of 3,078 Taxpayers. The calculation is: $3.078/1+(3.078x0,1)^2=3,078/31.78 = 96.85$ and rounded to 97. So, the number of samples in this study were 97 Taxpayers who had followedvoluntary disclosure program (PPS) in West Jakarta.

Operational Variables and Instruments

The concepts that will be measured in this study are the willingness of taxpayers to participate in the voluntary disclosure program (PPS) and the three factors that influence the willingness of taxpayers, namely tax sanctions, subjective norms and knowledge of taxpayers. These variables are measured by measuring instruments in the form of an ordinal scale questionnaire using a Likert scale, namely the method used to measure attitudes, opinions and perceptions of a person or group of people about a social phenomenon (Sugiyono, 2013:93).

Data analysis
Descriptive statistics

Descriptive statistics is a field of statistical science that studies the ways of collecting, compiling, and presenting research data. Descriptive statistics is a part of statistical science that summarizes, presents and describes data in an easy-to-read form so as to provide more complete information.

Validity test

Validity according to Sugiyono (2016:177) shows the degree of accuracy between the data that actually occurs on the object and the data collected by researchers to find the validity of an item, we correlate the item score with the total of these items. If the coefficient between the items and the total items is equal to or above 0.3 then the item is declared valid, but if the correlation value is below 0.3 then the item is declared invalid.

Reliability Test

According to Sugiyono (2017: 130) states that the reliability test is the extent to which the measurement results using the same object will produce the same data. Reliability is a measure that shows that the measuring instrument used in behavioral research has reliability as a measuring tool, including being measured through the consistency of measurement results from time to time if the phenomenon being measured does not change (Janti, 2014:156). Reliability test is useful for determining whether the instrument, in this case the questionnaire, can be used more than once, at least by the same respondent will produce consistent data. In other words, instrument reliability characterizes the level of consistency (Janti, 2014:156).

Normality test

According to Umar (2011: 181) states that the normality test is used to determine whether the dependent variable, independent, or both are normally distributed, close to normal. According to Sugiyono and Susanto (2015:323) the implementation of the normality test can use the Kolmogorov-Smirnov test, with the applicable criteria, namely if the significance result is > 0.05, which means the residuals are normally distributed.

Multicollinearity Test

According to Umar (2011:177) the multicollinearity test is used to find out if the regression model found a correlation between independent variables, if there is a correlation then there is a multicollinearity problem that must be overcome. The criterion for the multicollinearity test is that if the VIF (Variance Inflation Factor) test is < 10, it means that there is no multicollinearity problem.

Heteroscedasticity Test

According to Umar (2011:179) the heteroscedasticity test was carried out to find out if in a regression model there was an inequality of variance from the residuals of one observation to another observation. Heteroscedasticity test can be done by using the Glejser test. The applicable criterion is if the test's significant value is > 0.05, it means that the residual variance is the same (homocedasticity) or there is no heteroscedasticity.

Data Analysis Assumptions
Multiple Regression Analysis

To test the hypothesis, multiple linear regression analysis was used which was carried out with the help of SPSS for windows. Systematic regression equation model can be formulated as follows:
$Y = + 1X1 + 2X2 + 3X3 +\epsilon$

Partial test (t test)

According to Kuncoro (2013: 244) states that the t-test in this study has the aim of being able to find out how much influence one independent variable has individually in explaining the dependent variable. If the significance of the calculated t value is 0.05, the independent variable has a partial effect on the dependent variable.

Simultaneous Test (F Test)

The F statistical test aims to determine whether all independent or independent variables included in the model have a joint effect on the dependent/bound variable (Ghozali, 2013:98). The test is carried out using a significance level of 0.05 (α = 5%). Terms of acceptance or rejection of the hypothesis as follows:

1. If the significant value > 0.05 then the hypothesis is accepted (regression coefficient is not significant). This means that simultaneously the five independent variables have no significant effect on the dependent variable.
2. If the significant value 0.05 then the hypothesis is rejected (significant regression coefficient). This means that simultaneously the five independent variables have a significant influence on the dependent variable.

Coefficient of Determination (R2)

The correlation coefficient is the level of closeness of the relationship between the independent variable and the dependent variable which is valued from zero to one. If r is close to one, it can be said that it has a very close relationship and vice versa (Wibowo, 2017:45).

IV. RESEARCH RESULTS AND DISCUSSION

First Hypothesis
The effect of tax sanctions onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).

Based on the test results of the first hypothesis, it shows that there is a positive and significant effect between tax sanctions onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).Thus the first hypothesis can be accepted, this can mean that tax sanctions have a positive and significant effect onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).The higher the tax penalty, the higher the level ofwillingness of taxpayers to participate in the voluntary disclosure program (PPS), this is supported and proven based on the hypothesis test in this study. It is proven that this hypothesis supports the results of research byJeniver Anna Monica Komalig, Jullie J. Sondakh & Sonny Pangerapan (2021)that statethat the variables of taxation socialization, tax knowledge, tax sanctions, service quality have a positive and significant effect on the voluntary disclosure program participation variable (PPS.In addition, this research also supports*Theory of Planned Behavior*(TBP)namely that tax sanctions are a factor that affects the level ofwillingness of taxpayers to participate in the voluntary disclosure program. The sanctions imposed will make taxpayers choose to behave consciously of their tax obligations. The higher the level of sanctions applied, the higher the level of willingness of taxpayers to participate in PPS.

Second Hypothesis
The influence of subjective norms onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).

Based on the test results of the second hypothesis, it shows that there is no positive and significant influence between subjective norms onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).Thus the second hypothesis cannot be accepted or rejected, this can mean that subjective norms have no positive and significant effect onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).The higher the subjective norm, the lower the level ofwillingness of taxpayers to participate in the voluntary disclosure program (PPS), this is supported and proven based on the hypothesis test in this study. It is proven that this hypothesis does not support or contradict the results of research byPetrina Saputri (2020) which states thatTax sanctions, Taxpayer knowledge , Taxpayer motivation Moral obligations and Subjective norms have a significant positive effect on the willingness of taxpayers to participate in the voluntary disclosure program (PPS).In addition, this research also does not support*Theory of Planned Behavior*(TBP)namely that the subjective norm is a factor that affects the level ofwillingness of taxpayers to participate in the voluntary disclosure program. Subjective norms that are carried out will make taxpayers choose to behave consciously of their tax obligations. The higher the subjective norm carried out, the higher the level of willingness of taxpayers to participate in PPS.

Third Hypothesis

The effect of taxpayer knowledge onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).

Based on the test results of the third hypothesis, it shows that there is a positive and significant influence between the knowledge of the taxpayer on thewillingness of taxpayers to participate in the voluntary disclosure program (PPS).Thus the third hypothesis can be accepted, it can be interpreted that the knowledge of taxpayers is proven to have a positive and significant effect onwillingness of taxpayers to participate in the voluntary disclosure program (PPS).The higher the knowledge of the Taxpayer, the higher the level ofwillingness of taxpayers to participate in the voluntary disclosure program (PPS), this is supported and proven based on the hypothesis test in this study. It is proven that this hypothesis supports the results of research byJeniver Anna Monica Komalig, Jullie J. Sondakh & Sonny Pangerapan (2021)that statethat the variables of taxation socialization, tax knowledge, tax sanctions, service quality have a positive and significant effect on the voluntary disclosure program participation variable (PPS) and also the research conducted by Ni K. Lely Aryani Merkusiwati & I Gst Ayu Eka Damayanthi (2018). Based on the results of the analysis, it was found that taxpayer awareness, tax knowledge, tax service services, and tax sanctions had a positive effect on willingness to participate in the tax amnesty.In addition, this research also supports*Theory of Planned Behavior*(TBP)namely that the knowledge of the Taxpayer is a factor that affects the level ofwillingness of taxpayers to participate in the voluntary disclosure program. Knowledge possessed by taxpayers will make taxpayers choose to behave consciously of their tax obligations. The higher the level of knowledge of the taxpayer, the higher the level of willingness of the taxpayer to participate in PPS.

V. CONCLUSION

This study aims to examine the analysis of the factors that influence the willingness of taxpayers to participate in the voluntary disclosure program (PPS). Respondents in this study amounted to 105 individual taxpayers who are in the West Jakarta Tax Service Office. Based on the data that has been collected and the results of the tests that have been carried out on the problem using SPSS. 25, it can be concluded as follows:.

1. The X1 variable, namely tax sanctions, has a partially positive significant effect on Y1 variable, namely the willingness of taxpayers to participate in the voluntary disclosure program (PPS) which has a significance value or Sig of $0.001 < 0.05$ and the t-count value of 3.548 is greater than t-table1.9837.or H1 is accepted.
2. Variable X2, namely subjective norms, does not have a significant negative effect partially on Y1 variable, namely the willingness of taxpayers to participate in the voluntary disclosure program (PPS) which has a significance value or Sig of $0.885 > 0.05$.and the value of t arithmetic 0.145 is smaller than t table 1.9837or H2 is rejected.
3. Variable X3 i.e. knowledge of taxpayers has a significant positive partial effect on variable Y1, namely the willingness of taxpayers to participate in the voluntary disclosure program (PPS) which has a significance value

or Sig of 0.021 <0.05and the t-count value is 2.338 which is greater than the t-table 1.9837or H3 is accepted.

4. Based on the output table above, it is known that the significance value (Sig) is 0.000 <0.05 and f count 21.377 > f table 2.69, so according to the basis for decision making in the F test it can be concluded thatvariable tax sanctions (X1), subjective norms (X2) and knowledge of taxpayers (X3) simultaneously or together have a significant positive effect on the variablewillingness of taxpayers to participate in the voluntary disclosure program (PPS)(Y).

VI. SUGGESTION

Based on the results of the research that has been concluded, the researchers can provide suggestions that can be useful for the parties involved:

1. Further research is suggested to add more relevant literature to the research topic.

2. Further researchers who are interested in similar topics should conduct research by adding other variables outside of this research and expanding sampling.

3. Further research is expected to expand the survey area not only in West Jakarta, so that the research results have a wider generalizability.

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