The Effect of Taxpayer Awareness and Perceptions of Taxation System towards the Willingness to Pay Tax Individual Tax Payer (Survey on Individual Taxpayers in Tax Office-Majalaya Bandung)

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ABSTRACT

This research aims to determine the effect of tax payer awareness and perceptions of taxation system toward the volition to pay tax of individual tax payers in ***Tax Office-Majalaya Bandung****.*

This research designed to be a quantitative research which utilized the primary data obtained through questionnaire distribution to 100 respondents categorized as individual tax payers in Tax Office-Majalaya Bandung. To identify the effect of tax payer awareness and perceptions of taxation system toward the volition of individual tax payers in paying taxes, the researcher used descriptive-verification analysis technique. Data analysis method used is multiple-regression supported by statistical software; SPSS version 16.

The results of the research provided that the variables of tax payer awareness significantly affected the volition of individual tax payers in paying tax. Similarly, the perceptions of taxation system have a significant effect toward the volition of individual tax payers in paying tax.

Keywords: Tax Payer Awareness, Perceptions, Effectiveness, Taxation System.

I. INTRODUCTION

1.1 Background of the Research

The volition of taxpayers to pay their tax duties is vital in enhancing tax revenue (Maesaroh, 2015). The volition in paying tax is defined as a value contributed by a person (by regulation) to fund public expenditures without direct reciprocity, otherwise the volition in paying taxes divided into two parts (Maesaroh, 2015).

Erlambang (2016) stated that there is only 11% -24% of five million companies or enterprises (large, medium, small) in Indonesia which pay taxes. By the fact, it is fair to say that the government target in taxation not yet meet the target of Rp. 1.294 trillion in 2015, and could only reach Rp. 1,055 trillion. Hence, the government's revenue loss reached Rp 239 trillion (Erlambang, 2016). Unfortunately, the public awareness in paying taxes has still not run as the expectation (Erlambang, 2016).

The awareness as a taxpayer needs to be fostered in social life (Nursalim, 2011). The awareness and voluntary care is hard to realize, as if there is no compulsive phrase in taxation (Susanto, 2012). Nowadays, the public awareness in paying taxes has still not reached the level as expected (Herry Susanto, 2012).

According to the Chief of Presidential Staff Luhut Binsar Panjaitan, the awareness of Indonesians to pay taxes is still low (Yuliardi Putro, 2015). Based on the data, there are 44 million Indonesians residing in the middle class, while there are only 27 million people who have a *Taxpayer Identification Number* (*NPWP*) and 14 million have an *Annual Tax Return* (SPT) (Yuliardi Putro, 2015). In addition, only 930 thousand citizens are willing to pay the tax. Due to the awareness of taxpayers is still low in terms of paying taxes, then the funds that can be used by the government to help the poor is also low (Yuliardi Putro, 2015). In further, the awareness of taxpayers in Bandung Regency to report the amount of tax due through tax letters is still low (Ghuka Huriarto, 2015). By the number of tax returns; 276 thousand people in Bandung Regency, there are only 57% who pay and reporting the taxes (Ghalih Huriarto, 2015). The tax-revenue target in Bandung Regency is Rp 986 billion. The amount is derived from both targets of *Soreang Tax Office*; Rp 700 billion and *Majalaya Tax Office*; Rp 286 billion (Ghalih Huriarto, 2015). However, Majalaya Tax *Office* could only reached Rp 254 billion. (Ghalih Huriarto, 2015).

In order to increase the public awareness in paying taxes, it is necessary to develop or improve the modern administration system based on the Regulation of the Minister of Finance No. 62 / PMK.01 / 2009 concerning to the Organization and Working Procedures of Vertical Institutions in Directorate General of Taxation in improving the administrative order, effectiveness, and the performance of vertical agency organizations within the Directorate General of Taxation covering all operational lines of the organization nationally (Esra Aprilia Sormin, 2016). Based on the circumstances, technology advances in existing taxation system such as e-SPT, e-filling, e-NPWP, e-registration, e-banking, drop box and others can provide better services for Taxpayer in tax-related matters, especially on the taxing system (Esra Aprilia Sormin, 2016).

Nevertheless, in fact, the economic policy researcher of ***Perkumpulan Prakarsa***, Wiko Saputra stated that the information technology in Indonesia taxation system is still not yet optimally utilized, and causing the taxpayers have no volition to pay taxes (Suci Utami, 2015). For example, the Annual Tax Returns made by individual taxpayers and the employee taxpayers (Suci Utami, 2015). For employee taxpayers, they do not need to disarray with the progress of the complicated system, since all handled by the company's finance (Suci Utami, 2015). While the non-employee taxpayer, the complicated system would make the taxpayers sluggish to pay taxes because there are still many taxpayers who do not understand well about e-filling (Holy Utami, 2015).

Besides, some taxpayers are reluctant to use e-filing system because there is still some who submit the annual tax return manually, some do not know to report using e-filing, and some are also still worried about using e-filling when delivering Annual tax return in collectively (Fiki Ariyanti, 2015). Another main problem is at any time the internet experience an error or down so that data is not recorded in the database of Directorate General of Taxes (Fiki Ariyanti, 2015). By the technical system issues, many taxpayers complained through call center and directly come to the tax office, though the Internet network problems is not endured by the Directorate General of Taxation, yet the taxation officers would directly submit an apology to the taxpayer and provide the best solutions (Fiki Ariyanti, 2015).

1.2 Research Formulation

The research problems formulated as follow:

1) How big is the influence of taxpayer's awareness towards the volition in paying taxes?
2) How big is the influence of perception and effectiveness of taxation system toward the volition in paying taxes?

1.3 Research Objectives

The objectives of the research presented as follow:

1) To identify the influence of taxpayer awareness towards the volition in paying taxes.
2) To identify the influence of perception and the effectiveness of taxation system towards the volition in paying taxes.

II. LITERATURE REVIEW, THEORETICAL FRAMEWORK, HYPOTHESIS

2.1 LITERATURE REVIEW

2.1.1 Taxpayer Awareness

2.1.1.1 The Definition of Taxpayer Awareness

The definition of taxpayer awareness according to some experts stated as follow:

"Taxpayer's awareness is self-will to carry out its tax obligations independently such as tax calculation, tax payments and taxation report". Simanjuntak and Mukhlis (2012:83)

"Taxpayer awareness is the fulfillment of tax obligations undertaken by the taxpayer including calculation, payment, reporting tax due and be responsible for the calculation of taxes." Adinur Prasetyo (2016:87)

Based on the above definitions by the experts, the awareness of the taxpayer may be concluded as a self will to carry out its tax obligations which including calculation, payment, reporting tax due and be responsible for the calculation of taxes.

2.1.1.2 Taxpayer Awareness Factors

According to Prasetyo (2016:87), there are several factors affecting the taxpayers in undertaking their taxing duties such as:

1) Taxpayers calculate the total payable taxes.
2) Taxpayers settle the payable taxes.
3) Taxpayers report the payable taxes.
4) Taxpayers hold responsible for the tax calculation.

2.1.2 Perceptions of the Effectiveness in Taxation System

2.1.2.1 The Definition of Perceptions of the Effectiveness in Taxation System

Wibowo (2013:60) defines the perception as a process that allows us to organize information and interpret an impression on the surroundings.

In addition, Manahan Tampubolon (2012:65) defines the perception as a person's description of the focus problem faced.

On the other hand, Darsono and Tjatjuk Siswandoko (2011:196) define the effectiveness as the quality goal and achievement.

According to Ulber Silalahi (2011:416), the effectiveness is the ability to choose the right goals or targets. The effectiveness refers to the link between output achieved with the goals set in the plan or expected results

Meanwhile, Siti Resmi (2014:17) defines the taxation system as a taxation procedure intended to provide more integrity, improve services to taxpayers, and improve law enforcement and improve the professionalism for the tax officers.

Timbul Simanjuntak and Imam Mukhlis (2012:106) in further define the taxation system as the policies aimed at streamlining tax collection within the framework of increased revenues from the tax sector and provide legal certainty in for public trust. Thus, the tax assessment system can support government efforts in optimizing the fiscal policy.

Based on the above definitions by the experts, perceptions of the effectiveness of the tax system may be concluded as a description of the objectives achieved in terms of providing justice and legal certainty, service to taxpayers, to improve the professionalism of tax apparatus and tax administration disclosure.

2.1.2.2 Factors Affecting the Perceptions of the Effectiveness in Taxation System

Siti Resmi (2014:17) states several factors affecting the perceptions of the effectiveness in taxation system as follow:

1) Justice and legal certainty for the taxpayer.
2) Development in information technology.
3) Professionalism of tax officers.

2.1.3 Volition in Paying Taxes

2.1.3.1 The Definition of Volition in Paying Taxes

Liberty Pandiangan (2014:179) defines the volition to pay taxes as the one of the manifestation of the implementation of taxation. The paid taxes can also from the withholding or tax collection.

In further, Timbul Simanjuntak and Imam Mukhlis (2012:101) defines the volition to pay taxes as moral principles or values that a person believes such as perceptions of honesty, help or servicing attitudes, trust in government agencies and respect of the tax authorities.

Based on the above definition by the experts, the researcher concludes the volition in paying taxes as one manifestation of the implementation of tax obligations regarding moral principles believed by taxpayers.

2.1.3.2 Factors Encourage Taxpayers In Paying Taxes

Timbul Simanjuntak and Imam Mukhlis (2012:101) stated the factors encourage tax payers in paying taxes are:

1) Service-oriented attitude by the officers
2) Trust in Government Institution
3) Respect and appreciation from the tax officers.

2.2 Theoretical Framework

2.2.1 The Effect of Taxpayer Awareness on Tax Payer's Volition

Erly Suandy (2011: 128) stated that taxpayers who have awareness of tax obligations also have a high desire in paying taxes.

Dimas Ramadiansyah (2014) stated that the taxpayer awareness is well understood how the people who have the obligation to pay taxes periodically aims for the development of the country and the development of the wider community. In addition, the higher the level of awareness of taxpayers in paying taxes, the higher the level of volition to pay taxes.

Widayati and Nurlis (2010) stated the taxpayers' awareness of taxation is necessary in order to increase the volition of taxpayers to pay taxes. The higher the awareness of taxpayers in paying taxes the higher the volition of taxpayers in paying taxes.

Further, Esra Aprilya Sormin (2016) stated that awareness of paying taxes affect the volition in paying taxes. The greater the awareness of paying taxes, the higher the volition to pay taxes. If the taxpayer's awareness is high then the volition to pay taxes is high as well.

2.2.2 The Effect of Perception on the Effectiveness of Tax System Toward the Volition in Paying Taxes

Timbul Simanjuntak and Imam Mukhlis (2012:108) stated that if the tax system can run effectively, taxpayers will be in a pleasant condition and feel the benefits in carrying out its obligations, it encourages taxpayers to pay taxes.

Furthermore, Popi Fauziati and Arfin Syahri (2015) concluded that perceptions of the effectiveness on tax systemn would affect the volition to pay taxes.

Esra Aprilia Sormin (2016) indicated that a good perception of the tax system would affect the volition to pay personal taxpayers tax. This suggests that the better perception of the tax system on the taxpayer, then the higher volition to pay taxes. By a good perception of the tax system, it would affect the behavior of the taxpayer in calculating, depositing and reporting taxes due correctly and punctually.

Siti Nurlaela in further (2014) stated that a good perception of the tax system has a significant effect on taxpayer's volition to pay taxes. The use of changes in the tax system has a positive impact on the volition to pay taxes.

2.3 Hypothesis

Ulber Silalahi (2012:160) defines hypothesis as a tentative statement or answer to the problem and is tested empirically.

Based on the above definition, the research hypothesis can be interpreted as a temporary answer of the research problem until empirically tested and proven through tests.
Hence, the researcher formulated the hypothesis of this research as follows:

H_1 : Taxpayer awareness has a significant effect on the volition to pay taxes.
H_2 : Perceptions of the effectiveness on the tax system have a significant effect on the volition to pay taxes.

III. RESEARCH OBJECT AND METHODOLOGY

3.1 Research Methodology

This research used quantitative method. A quantitative research aims to get an explanation of the magnitude of meaning (significance) in the hypothesized model as an answer to the formulated problems. Based on the correlation between the variables; the taxpayer awareness variable and the perception of the effectiveness of the tax system on the volition to pay taxes, then this research was designed to be a descriptive verification research.

3.2 Variable Operation

Ulber Silalahi (2012:120) defines the operation as a comprehensive set of instructions or criteria or operation on what to observe and how to observe it by having empirical references.

Meanwhile Wiratna Sujarweni and Poly Endrayanto (2012:23) define variable as something shaped and set by the researcher and gain information in form of data and statistically processed and then draw conclusions

Variables in this research:

1) *Independent Variables*
   A. Taxpayer awareness
   B. Perceptions of the Effectiveness on Taxation System

2) Dependent Variables

In this research, the dependent variable (y) is the volition to pay taxes.

3.3 Data Source and Data Collection Technique

3.3.1 Data Source

Data source is divided into primary data and secondary data. Data source used in this research is primary data. The definition of primary data according to Wiratna Sujarweni (2015: 88) is the data obtained from the respondents through questionnaires, focus groups and panels or data from interviews with researchers.

The primary data in this research is the result of answers to questionnaires filled by respondents. Respondents of this research are taxpayers registered in Majalaya Bandung Tax Office.

3.3.2 Data Collection Technique

The data collection techniques conducted by survey method using questionnaire. According to Uber Silalahi (2012: 296), the questionnaire is efficient if the researchers know clearly what the requirement is and how to measure the variables of interest. Questionnaire is a set of posts about the question in the formulation so that the respondent records the answer; typically open alternative answers are determined.

The results of the questionnaire are distributed in terms of the return and usable questionnaires. The percentage of the filled questionnaires with the distributed ones is said to be the response rate (respondent's response rate).

3.4 Population, Sample, Time and Location of the Research

3.4.1 Population

The unit of analysis in this research was the Individual Taxpayers in Majalaya Tax Office which consisted of 141.254 people

3.4.2 Sample

The samples in this research were the Individual Taxpayers registered in Majalaya Bandung Tax Office consisted of 100 Taxpayers.

3.4.3 Time and Location of the Research

3.4.3.1 Research Location

Majalaya Bandung Tax Office, located in Jalan Peta No. 7, Suka Asih Bojongloa Kaler Bandung**.**

3.4.3.2 Research Time

The research was started in March 2017 until August 2017.

3.5 Data Analysis Method

3.5.1 Validity and Reliability Test

3.5.1.1 Validity Test

According to Sugiyono (2012: 248), the validity of the instrument is determined by correlating the scores obtained by each item of question or statement. If the score of each item is significantly correlated with the total score at a given alpha level (eg 10%) then it can be said that the measuring device is valid, and vice versa. The formula used to find the correlation value is Pearson Product Moment correlation

3.5.1.2 Reliability Test

Wiratna Sujarweni (2015:110) defines the reliability test as the size of a stability and consistency of respondents in answering matters relating to the construct of construct questions which is the dimension of a variable and arranged in a form of questionnaire.

Reliability test can be done together to the whole item of question. If the value of Alpha> 0.60 then it is reliable.

3.5.2 Descriptive Analysis

Descriptive analysis aimed to answer the problem formulation, namely the influence of taxpayer awareness and perceptions on the effectiveness of the tax system on the volition to pay tax in Majalaya Bandung Tax Office. In this research, the researcher used a questionnaire. Each question provide four possible answers that must be selected by the respondent.

3.5.3 Classical Assumption Test

1) Normality Test
2) Multicolinearity Test
3) Heteroscedasticity Test
4) Autocorrelation Test

3.5.4 Multiple Linear Analysis

According to Ulber Silalahi, 2012:430) Multiple Linear Analysis is a statistical technique that can be used to analyze the correlation between a single dependent variable (single criterion) and some independent variables (predicto).

The functional correlation of multiple linear regressions according to Wiratna Sujarweni (2012: 88) formulated as follows:

$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3$

Y = Volition to pay taxes
α = Constants
b = Regression coefficient for variable X_1 X_2 X_3
X_1 = Taxpayer Awareness
X_2 = Perceptions of the Effectiveness on Taxation System

3.5.5 Hypothesis Test

3.5.5.1 Two-Sided Test

Ulber Silalahi (2012:379) stated that the two-sided test is used if one null hypothesis has two different sets of alternatives. The two-sided test explains that there is one correlation or difference but there is no indication of the direction of the correlation or the difference

3.5.5.2 t-Test

Imam Ghozali (2012:98) stated that t-test is a statistical test that proves a significant difference in a variable between 2 groups. This test is performed to determine whether or not each regression coefficient value individually to the dependent variable.

3.5.6 Coefficient of Determination

Ulber Silalahi (2012:376) defined the coefficient of determination is used to find out how much variation of change in one variable (dependent) is determined by the change in another variable (independent). The coefficient of determination is expressed in percent (%) so it must be multiplied by 100%

$$CD = r^2 \times 100\%$$

CD : Coefficient of Determination

IV. RESEARCH FINDINGS AND DISCUSSION

4.1 Research Finding

The results of this research related to the Effect of Taxpayer Awareness and Perceptions of the Effectiveness of the Tax System on the Volition of Taxpaying Individual Taxpayers. The main data sources used in this research are questionnaires distributed to Individual Taxpayers registered in Tax Office Majalaya Bandung.

4.1.1 Descriptive Analysis Results

4.1.1.1 Taxpayer Awareness

The calculation result provide the percentage of total score from taxpayers awareness variable is 69,6% can be seen in Table 4.1 and is between interval 62,5% - 81,25%. Based on the actual score there is still a gap of 30.4% (100% -69.6%) which indicates there is still a problem on Taxpayer Awareness in Tax Office Majalaya Bandung.

4.1.1.2 Perceptions of the Effectiveness on the Taxation System

The calculation result provide the percentage of total score from perception variable on the effectiveness of Tax System 77.2% can be seen in Table 4.2 and is between interval 62,5% -81,25%. Based on the actual score, there is still a gap of 22.8% (100% -77.2%) which shows there is still a problem on the Perception of the Effectiveness of Taxation System in Tax Office Majalaya Bandung.

4.1.1.3 Volition in Paying Taxes

The calculation result provide the percentage of total score from variable of volition to pay tax of individual taxpayer equal to 70,6% can be seen in Table 4.3 and is between interval 62,5% -81,25. Based on the actual score there is still a gap of 25.9% (100% - 70.6%) which indicates there is still a problem on the Willpay of Taxpayer Taxpayer Person in Tax Office Majalaya Bandung.

4.1.2 Verification Analysis

The partial statistic test was emerged to determine whether there is influence of Taxpayer Awareness and Perceptions of the Effectiveness of Taxation System on the Volition of Taxpayer. The test was done through the following stages: testing the classical assumption test, multiple linear regression analysis, Pearson correlation coefficient, coefficient of determination and hypothesis testing.

4.1.2.1 Classical Assumption Test Result

1. Normality

   The probability value as seen from the Asymp Sig value. is 0.983 and the value is greater than 0.1 then in accordance with the test criteria can be concluded that the residuals in the regression model is distributed by normally.

2. Multicolinearity

   By the tolerance (α) and variance inflation factor (VIF) using alpha / tolerance = 10% or 0.10 then VIF = 10. The output VIF result of both variables is 1.055 smaller than 10 and all tolerance independent variables has a value of 0.948 = 94.8% greater than 10%, it can be concluded there is no multicollinearity among variables Taxpayers Awareness and Perceptions of the Effectiveness of the Tax System..

3. Heteroscedasticity

   A good regression model should be free from heteroscedasticity problems. Visually, heteroscedasticity can be detected on the scatterplot chart between the predicted value of the bound variable (ZPRED) and its residual value (SRESID). If there is no clear pattern, and randomly scattered points above and below the number 0 on the Y axis, it can be concluded that the regression model is free from heteroscedasticity problems..

4. Autocorrelation

   Durbin-Watson value of regression model on result of processing equal to 1,728 and bigger than upper limit (dU) 1,715 and less than 4 - 1,715 (4 - dU), hence concluded that regression model there is no autocorrelation.

4.1.2.2 Multiple Linear Analysis Results

Based on the results of regression coefficients obtained in Table 4.4 the correlation of X and Y data formulated as follows:

$$Y = 6{,}240 + 0{,}198\ X_1 + 0{,}255\ X_2$$

Y = Volition to Pay Individual Taxes
X_1 = Taxpayer Awareness
X_2 = Perceptions of the Effectiveness on Taxation System

4.1.2.3 The Effect of Taxpayer Awareness towards Volition to Pay Taxes

1. Correlation

   Based on Table 4.5, the correlation between taxpayer awareness and the volition to pay Individual taxes when the perception of the effectiveness of the tax system is unchanged at 0.373, it means that the taxpayer awareness has a low correlation with the volition to pay taxes.

2. Coefficient of Determination

   The influence of taxpayer awareness variable towards the volition to pay personal tax is 13.91%, while the remaining 86.09% is the influence given by other factors which is not examined in this research.

3. Partial Hypothesis Test (t Test)

   Based on Table 4.6, t count for Taxpayers Awareness (X1) is 3.351. By a significant level (α) of 10%, and degrees of freedom (df) = 97, then the obtained t table value is 1.660. So it can be concluded that t-count> t-table (3.351> 1.660) which means that H_0 is rejected and H_1 is accepted.

4.1.2.4 The Effect of Perception on the Effectiveness of Taxation System on Tax Paying Volition

1. Correlation

   Based on Table 4.7, the correlation between Perceptions of the Effectiveness of Taxation System and the Tax Paying Volition when Taxpayer Awareness unchanged is at 0.343, meaning that the Perceptions of the Effectiveness of the Tax System has a low correlation with the volition to Pay Tax..

2. Coefficient of Determination

   The influence of perception variable on the effectiveness of tax system on the volition to pay personal tax is 11.76%, while the remaining 88.24% is the influence given by other factors which is not examined in this research.

3. Partial Hypothesis Test (t Test)

Based on Table 4.8 can be seen the value of t count for Perceptions of the Effectiveness of Taxation System (X2) is 2.938. By a significant level (α) of 10%, and degree of freedom (df) = 97, then obtained t-table value of 1.660. So it can be concluded t-count> t-table (2,938> 1,660) which means that H_0 is rejected and H_1 is accepted

4.2 Discussion

4.2.1 Analysis of Taxpayer Awareness Effect on Tax Payer's Volition

The results of the research provided that the correlation between taxpayer awareness with the volition to pay the tax of the individual taxpayer when the perception on the effectiveness of the tax system is unchanged at 0.373, meaning that the Taxpayer awareness has a low correlation with the volition to pay the tax of the individual tax. Positive correlation means, every increase of Taxpayer Awareness then it will increase the volition to pay taxes of individual taxpayers. From the results of this research, it is seen that the Taxpayer Awareness gives an influence 13.91% towards the volition of Taxes Individual Tax Payer, while the remaining 86.09% influenced by other factors which not examined in

this research such as attitudes of taxpayers, the understanding of tax regulations , quality of service, and others.

Overall, as the results of descriptive analysis proves that the Taxpayer Awareness has 69.6% with high criteria, but still there is a gap of 30.4% which means Taxpayer Awareness still weak. It is supported by the indicator of the lowest respondent response is the indicator of taxpayers pay the amount of tax payable with item 3 at 62.3% with low criteria as well as with item 4 at 62.0% with low criteria which is a problem that occurs in Awareness Taxpayer. In addition, the taxpayer indicator reported the amount of tax due with item 5 at 61.8% percentage with low criterion which is considered as a problem on Taxpayer Awareness.

4.2.2 Analysis of the Effect of Perceptions on the Effectiveness of Taxation System on Tax Paying Volition

The results of this research provided that the correlation between Perceptions of the Effectiveness of Taxation System with the volition of Personal Taxpayer when the awareness is considered unchanged at 0.343 means that the perception of the Effectiveness of Taxation System has a low correlation with the volition of Taxpayer. Positive correlation means, any increase in Perceptions of the Effectiveness of Taxation System then it will increase the volition for Individual Taxpayers. The results of this research provided that the Perception of the Effectiveness of Taxation System gives an influence of 11.76 %% towards the volition of Individual Tax Payer, while the remaining 88.24% influenced by other factors were not examined in this research such as attitudes of taxpayers, tax laws, service quality, and more.

Furthermore, the results of descriptive analysis provided that that perceptions of the Effectiveness of Taxation System has a percentage of respondents at 77.2 with high criteria, but there is still a gap of 22.8% which means Perceptions of the effectiveness of the Tax System are still weak. This is evidenced by the most low indicator of respondents is an indicator of progress in the field of information technology with item 13 obtained percentage 62.3% with bad criteria which is considered as a problem in Perceptions of the Effectiveness of the Tax System.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion the researcher drew the following conclusions:

1. Taxpayer awareness has a significant effect on the taxpayer's volition to pay personal taxes at 13.91%. There is a positive correlation which means, any increase in Taxpayer Awareness then it will increase the volition of personal taxpayer and vice versa. The higher the level of Taxpayer Awareness in paying taxes the higher the level of volition for Individual Taxpayers.

2. The Perceptions on the Effectiveness of Taxation System has a significant effect on the Tax Payer Taxpayer Personal Values at 11.76%. There is a positive correlation which means, any increase in Perceptions of the Effectiveness of the Tax System then it will increase the volition of Individual Tax Payer and vice versa. The higher the Perception of the Effectiveness on Taxation System towards the taxpayer, the higher the volition for personal taxpayer.

5.2 Suggestions

5.2.1 Practical Suggestions

1. To raise the awareness of taxpayers, Majalaya Bandung Tax Office should pay more attention to any factors that make taxpayers awareness to pay and report taxes. This can be done by providing counseling to improve taxpayer's knowledge about tax functions, how to properly calculate taxes, pay and report taxes in a timely manner. By the counseling and the proper knowledge, it is expected to increase the awareness of taxpayers registered in Majalaya Bandung Tax Office to have the volition to pay taxes.
2. In terms of technological progress in the taxation field sensed by taxpayers such as reporting through e-SPT and e-filing, officers at Tax Office (KPP) Majalaya Bandung may appeal to taxpayers to report taxes using e-SPT and e-filing to facilitate the taxpayer. It can be done by having socialization and provide counseling to help taxpayers who do not understand e-SPT and e-filing from the initial process of registration until taxpayers understand how to report taxes using e-SPT and e-filing. In addition, it needs more effective system to maintain the confidentiality of taxpayer *data*.

5.2.2 Academic Suggestion

1) Science Development

   The results of this research are expected to provide knowledge and add the latest information for the development of financial accounting knowledge, especially on the influence of Taxpayer Awareness and Perceptions of the Effectiveness of the Tax System towards the volition of Individual Taxpayers.

2) Further Researches

   It is expected that the next researcher would examine the Taxpayer Awareness and Perception on the Effectiveness of Taxation System with different measurement standard from this research, and it is expected to examine the variables other than Taxpayer Awareness and Perception on the Effectiveness of Tax System, because there are other factors that can influence the volition of Individual Taxpayers such as attitudes of taxpayers, understanding of tax laws, quality of service, and others.

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Daftar Tabel

Tabel 4.1
Persentase Skor Jawaban Responden Variabel Kesadaran Wajib Pajak

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Wajib pajak menghitung jumlah pajak terutang.	Item 1	258	400	64,5%	Tinggi
		Item 2	308	400	77,0%	Tinggi
2.	Wajib pajak membayar jumlah pajak terutang.	Item 3	249	400	62,3%	Rendah
		Item 4	248	400	62,0%	Rendah
3.	Wajib pajak melaporkan jumlah pajak terutang	Item 5	247	400	61,8%	Rendah
		Item 6	265	400	66,3%	Tinggi
4.	Wajib pajak mempertanggung jawabkan penghitungan pajak	Item 7	318	400	79,5%	Tinggi
		Item 8	334	400	83,5%	Tinggi
Total			**2.227**	**3.200**	**69,6%**	**Tinggi**

Sumber : Data olah hasil kuisioner 2017 (terlampir)

Tabel 4.2
Persentase Skor Jawaban Responden Variabel Persepsi atas Efektivitas Sistem Perpajakan

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Informasi	Item 9	334	400	83,5%	Sangat Baik
2.	Tujuan	Item10	335	400	83,8%	Sangat Baik
3.	Keadilan dan kepastian hukum bagi wajib pajak	Item 11	282	400	70,5%	Baik
		Item 12	306	400	76,5%	Baik
4.	Kemajuan di bidang teknologi informasi	Item 13	249	400	62,3%	Buruk
		Item 14	287	400	71,8%	Baik
5.	Profesionalisme aparatur perpajakan	Item 15	341	400	85,3%	Sangat Baik
		Item 16	337	400	84,3%	Sangat Baik
Total			**2.471**	**3.200**	**77,2%**	**Tinggi**

Sumber : Data olah hasil kuisioner 2017 (terlampir)

Tabel 4.3
Persentase Skor Jawaban Responden Variabel Kemauan Membayar Pajak Wajib Pajak Orang Pribadi

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Pelayanan dari aparatur pajak	Item 17	323	400	80,8%	Tinggi
		Item 18	317	400	79,3%	Tinggi
2.	Kepercayaan terhadap instansi pemerintah	Item 19	249	400	62,3%	Tinggi
		Item 20	248	400	62,0%	Rendah
3.	Rasa hormat dari aparatur pajak	Item 21	263	400	65,8%	Rendah
		Item 22	295	400	73,8%	Tinggi
Total			**1.695**	**2.400**	**70,6%**	**Tinggi**

Sumber : Data olah hasil kuisioner 2017 (terlampir)

Tabel 4.4
Hasil Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.240	2.257		2.765	.007
	Kesadaran_Wajib_Pajak	.198	.059	.311	3.351	.001
	Persepsi_Atas_Efektivitas_ Sistem_Perpajakan	.255	.087	.272	2.938	.004

Tabel 4.5
Hasil Korelasi Pearson Kesadaran Wajib Pajak dengan Kemauan Membayar Pajak

Wajib Pajak Orang Pribadi

Correlations

		Kesadaran_ Wajib_Pajak	Kemauan_Membayar_Pajak_Wajib_Pajak_Orang_Pribadi
Kesadaran_Wajib_Pajak	Pearson Correlation	1	.373**
	Sig. (2-tailed)		.000
	N	100	100
Kemauan_Membayar_Pajak_Wajib_Pajak_Orang_Pribadi	Pearson Correlation	.373**	1
	Sig. (2-tailed)	.000	
	N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 4.6
Hasil Uji Hipotesis Parsial Pengaruh Kesadaran Wajib Pajak Terhadap Kemauan Membayar Pajak Wajib Pajak Orang Pribadi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.240	2.257		2.765	.007
	Kesadaran_Wajib_Pajak	.198	.059	.311	3.351	.001
	Persepsi_Atas_Efektivitas_ Sistem_Perpajakan	.255	.087	.272	2.938	.004

a. Dependent Variable: Kemauan_Membayar_Pajak_Wajib_Pajak_Orang_Pribadi

Tabel 4.7

Hasil Korelasi Pearson Persepsi atas Efektivitas Sistem Perpajakan Terhadap Kemauan Membayar Pajak Wajib Pajak Orang Pribadi

Correlations

		Persepsi_Atas_ Efektivitas_Sistem_ Perpajakan	Kemauan_Membayar_P ajak_Wajib_Pajak_Oran g_Pribadi
Persepsi_Atas_Efektivitas_Sistem_Pe rpajakan	Pearson Correlation	1	.343**
	Sig. (2-tailed)		.000
	N	100	100
Kemauan_Membayar_Pajak_ Wajib_Pajak_Orang_Pribadi	Pearson Correlation	.343**	1
	Sig. (2-tailed)	.000	
	N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 4.8
Hasil Uji Hipotesis Parsial Pengaruh Persepsi atas Efektivitas Sistem Perpajakan Terhadap Kemauan Membayar Pajak Wajib Pajak Orang Pribadi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.240	2.257		2.765	.007
	Kesadaran_Wajib_Pajak	.198	.059	.311	3.351	.001
	Persepsi_Atas_Efektivitas_ Sistem_Perpajakan	.255	.087	.272	2.938	.004

a. Dependent Variable: Kemauan_Membayar_Pajak_Wajib_Pajak_Orang_Pribadi