THE INFLUENCE OF TAX KNOWLEDGE AND TAXPAYER NUMBERS TO COMPLIANCE OBLIGATION TAXATION

(Survey on WPOP registered at KPP Bojonagara Bandung)

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Abstract

It is not easy to change the paradigm of society that has given a negative impression on Indonesia's taxation institution, the knowledge that the public has about taxes has an impact on tax attitudes and the increasing number of npwp owners each year. This study aims to determine how the influence of Taxpayer Knowledge and Taxpayer Against Tax Obligation in KPP Bojonagara Bandung.

The research method used in this research is descriptive and verification method by using primary data and distributing questionnaire as the main data collecting tool to WPOP coming to KPP Bojonagara with sample of 400 respondents selected based on certain criterion based on slovin formula. The results showed that Taxpayer Knowledge and NPWP have an influence on Tax Obligation Fulfillment at KPP Bojonagara Bandung.

Keywords: Taxpayer Knowledge, Taxpayer Identification Number, Tax Responsibility Fulfillment

PRELIMINARY

The fulfillment of taxation obligations which is a moral obligation to be immediately filled with high awareness, both by tax executive and the people who pay taxes for the development of a just and prosperous nation and state (Rimsky K, 2005: 38).

Knowledge and tax counseling is a task undertaken by the government to enable Taxpayers to understand, be aware of taxes and comply with general tax provisions. So that the taxation activities work effectively and efficiently and achieve its goals (Gunadi, 2016: 758).

The phenomenon occurring in Bojonagara KPP on Taxpayer Knowledge is low knowledge of taxes, resulting in the public's perception of taxes as a burden of income deductions without direct reciprocity, as well as complex payment processes resulting in a decrease in the intention of the community or WP to perform its obligations in paying tax (General staff of KPP Pratama Bojonagara Yuni, 2017).

Previous research conducted Riva and Mirna (2013) showed that knowledge will encourage a person to perform an action, there is the influence of taxpayer knowledge about tax laws on taxpayer motivation in meeting tax obligations.

Taxpayer Identification Number is a number given to the taxpayer means in tax administration which is used as self-identification or taxpayer's identity in performing taxation rights and obligations as well as accountable the amount of tax payable is by filling out the notice form (SPT) (Rimsky K , 2005: 51).
The phenomenon that occurs in Bojonagara KPP is that there is a problem from the awareness of the community that already has NPWP but does not fulfill its obligations such as paying taxes and reporting its SPT (General Staff of KPP Pratama Bojonagara Yuni, 2017)

Previous research conducted by Mistaul and Alek (2010) shows that NPWP has a positive effect on the fulfillment of tax obligations.

The objectives to be achieved in this study are as follows:

1 To find out how much influence the taxpayer's knowledge on the fulfillment of tax obligations.
2 To find out how much influence NPWP to fulfill tax obligations

REVIEW OF REFERENCE, FRAMEWORK OF THOUGHT, HYPOTHESIS.

Taxpayer Knowledge

Djoko Muljono (2009: 1) describes the notion of knowledge as follows
:

> "Knowledge of the provisions of true taxation is absolutely necessary by the community because with that knowledge people will be able to perform their tax obligations properly".

From the description above understanding then Indicators of Taxpayer Knowledge according to Djoko Muljono (2009: 1) namely:
1. "The provisions of taxation are correct.
2. Conducting Taxation Duties ".

Factors affecting knowledge of taxation can be seen from the development of the concept according to Siti Kurnia Rahayu (2013: 163) as follows:

1. "General Provisions and Procedures of Taxation consist of:
   a) Taxpayer Identification Number (NPWP)
   b) Letter of Knowledge (SPT)
   c) Payment or Tax Deposit
   d) Tax Assessment and Decision
   e) Tax Collection Letter (STP)
2. Knowledge of Functional Taxation
   a) Budgetair Function (Source of State Finances)
   b) Regulerend Function (Set)
3. Knowledge of Tax Collection System in Indonesia.

In the system of taxation known 3 systems are:
a) Self Assessment System
b) Official Assessment System and
c) Witholding System ".

From the above description, the indicator of taxpayer knowledge Siti Kurnia Rahayu (2013: 163) as follows:

1. "General Provisions and Procedures of Taxation.
2. Taxation Functions
3. Tax System

From the exposure of the taxpayer knowledge above it can be interpreted the knowledge of taxpayers is the knowledge of the taxpayer on the implementation of tax obligations, who is charged, how much and how to calculate it.

Based on the above thinking, then the indicators used in taxpayer pengetohuan that is Knowledge of the provisions of Taxation is correct, Knowledge of the Functions of Taxation and Knowledge of Taxation System.

Tax ID number

According to Chairil Anwar Pohar (2014: 59):

> "Taxpayer Identification Number is a number given to the taxpayer means in tax administration which is used as self-identification or identity of the taxpayer in performing taxation rights and obligations".

According Rimsky K (2005: 51):

> "NPWP is an identity card given to individuals or entities that have fulfilled their ownership requirements such as filling in the form provided in the tax office,
> photocopy of ktp, submit the business place permit, hereinafter as the primary means of WP to calculate, pay, report and account for the amount of tax payable is to fill out the form of notification letter (SPT) ".

Based on the above understanding of NPWP can be said that the Taxpayer Identification Number is a number given to the taxpayer as a self-identification to perform tax administration activities.

The indicators according to Chairil Anwar (2014: 59):

> "1) As a means of tax administration
>
> 2) Become a requirement in public services, such as passport and bank credit ".

From the above description of NPWP understanding of the indicators according to Rimsky K (2005: 51) are:

1. "Taxpayer identity
2. The main means of calculating, paying and reporting, taxes owed.
3. Means in filling the form SPT ".

Based on the above thinking, the indicators used in the Taxpayer Identification Number are the main means of calculating, paying and reporting, tax payable, taxpayer identity, and Terms in public services, such as passport and bank credit.

Fulfillment of Tax Obligations According Rimsky K (2005: 38):

> "Taxation is a moral obligation to be immediately filled with high consciousness, both by tax executive and the people who pay taxes for the development of a just and prosperous nation and state."

Based on the definition of the tax then it can be interpreted tax is the obligation of taxpayers both fiscal and public to the state by paying tax payable also with a high awareness.

From the above description, the indicator according to Rimsky K (2005: 38), namely:

> "1) The obligations that must be met immediately
>
> 2) High awareness
>
> 3) Pay taxes ".

Effect of Taxpayer Knowledge on Taxation Fulfillment Theory that connects Taxpayer Knowledge to Taxation Fulfillment, according to Siti Kurnia Rahayu (2013: 141):

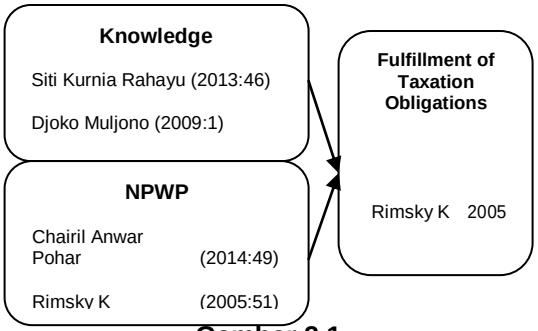
> "The importance of the tax knowledge aspect for taxpayers greatly affects the attitudes of taxpayers to a fair tax system, with a better quality of knowledge will provide the attitude of fulfilling the obligations correctly".

Previous research conducted Riva and Mirna (2014), Adhitya (2016), showed that knowledge there is the influence of taxpayers' knowledge about tax regulations on the fulfillment of taxpayers in fulfilling tax obligations.

Effect of NPWP on Fulfillment of Taxation Obligations

Theory that connects the Taxpayer Identification Number with Taxation Fulfillment, according to Chairil Anwar Pohar (2014: 59):
"Taxpayer Identification Number is a number given to the taxpayer means in tax administration which is used as self-identification or identity of the taxpayer in performing taxation rights and obligations".
Previous studies conducted by Mistaul and Alek (2010), and Sri Rahmawati (2015) indicated that NPWP had a positive effect on the fulfillment of tax obligations.

According Sugiyono (2017: 63) Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of a question sentence.



Gambar 2.1
Research paradigm

Based on the above framework and research paradigm, the writer tries to formulate hypothesis which is tentative conclusion from research as follows:
H1: Taxpayer Knowledge Affects Tax Responsibilities Fulfillment
H2: Taxpayer Identification Number has an effect on Tax Responsibility Fulfillment

RESEARCH METHODOLOGY

Object of research

The object of research in this study is the fulfillment of tax obligations that are influenced by Taxpayer Knowledge and NPWP in KPP Bojonagara Bandung.

The method used in this research is descriptive research method and verifikatif. By using the research method will be known significant relationship between the variables studied so as to produce a conclusion that clarify the description of the object under study.

Population

Population is an object or subject that is in a region and meet certain requirements relating to research problems. The population in this study is WPOP at Bojonagara Bandung Tax Office 89,092 people.

Sample

The sample in this study is Individual Taxpayer registered in KPP Pratama Bojonagara Bandung as much as 400 WPOP. Taken 5% confidence level because the result of the amount already can represent Taxpayer in KPP Pratama Bojonagara Bandung, because the data was taken at random (due to limited time and cost).

RESEARCH RESULT AND DISCUSSION

1. The Influence of Tax Knowledge to Fulfill Tax Obligations

Descriptive Analysis Results Variable

Table 4.1
Recapitulation of Response Results On Variable Knowledge Taxation

No	Indicator	Score		%	Criteria
		Actual	Ideal		
1	Terms of taxation are correct	980	1650	59.39	Adequate
2	Tax Function	969	1650	58.72	Adequate
3	Tax System	928	1650	56.24	Adequate
Total		2877	4950	58.12	Adequate

Descriptive statistic variables of 330 respondents studied, for the variable imumer Knowledge taxpayer has an actual value of 2877 from the ideal score 4950 with percentage of 58.12% included into the category enough, it means that knowledge owned by WPOP in KPP Bojonagara still low.

To increase the knowledge of the taxpayer, the Directorate General of Taxation needs to pay attention to the taxpayer. Attention can be done by providing socialization and counseling of taxpayers on taxes both about tax systems, tax functions, and tax pay procedures.

Multiple Linear Regression Analysis

Table 4.2
Collation Between Taxpayer Knowledge of Tax Responsibility Fulfillment

Correlations

		Knowledge	Fulfillment of Tax Obligations
PengetahuanWajibPajak	Pearson Correlation	1	.280**
	Sig. (2-tailed)		.000
	N	330	330

PemenuhanKewajibanPerpajakan	Pearson Correlation	.280**	1
	Sig. (2-tailed)	.000	
	N	330	330

From the calculation results obtained correlation coefficient of tax knowledge to the fulfillment of tax liability value The correlation coefficient between tax knowledge on the fulfillment of tax obligations r = 0.280, this means there is a low relationship between tax knowledge on the fulfillment of tax obligations. if interpreted according to the criteria, the correlation of tax knowledge to the fulfillment of tax obligations is low because it ranges from 0.2 to 0.4.

Coefficient of Determination

Table 4.3
Coefficient of Tax Knowledge Determination Against Fulfillment of Tax Obligations

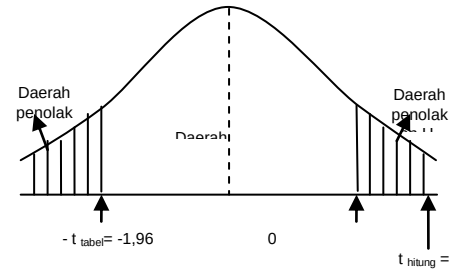
Model	Standardized Coefficients	Correlations		
	Beta	Zero-order	Partial	P
(Constant)				
Knowledge	.216	.280	.209	.202

Variable of tax knowledge = 0,216 x 0,280 x 100% = 6,05%

From the above results, the value of the coefficient of determination of tax knowledge on the fulfillment of tax obligations of 6.048%. This means that the tax knowledge variable has an influence on the fulfillment of tax obligations of 6.05%, the remaining 93.95% influenced by other factors that are not researched by researchers.

Hypothesis testing

To test the hypothesis of the influence of tax knowledge on the fulfillment of tax obligations obtained tcount> ttable (3.858> 1.96), then ho rejected, meaning partially there is influence and significant between tax knowledge variable to the fulfillment of tax obligations.



Picture 4.1
Test Hypothesis Regional Rejection Knowledge Tax

2. Influence of Taxpayer Identification Number to Fulfill Tax Obligation

Descriptive Analysis Results Variable

Tabel 4.4
Recapitulation of Response Results On Variable NPWP

No	Indicator	Score		%	Criteria
		Actual	Ideal		
1	The main ingredients in tax administration	2910	4950	58.79	Adequate
2	Taxpayer identity	894	1650	54.18	Adequate
3	Requirements in public service	1154	1650	69.94	Good
Total		**4958**	**8250**	**60.09**	Adequete

Descriptive statistic variables of 330 respondents studied, for the variable imumer Knowledge taxpayer has an actual value of 4958 from the ideal score of 8250 with 60.09% percentage included into the category enough, it means that WP who already have NPWP in KPP Bojonagara awareness is still low.

To increase the awareness of taxpayers who already have npwp, the Directorate General of Taxation should pay special attention to taxpayers who already have a Taxpayer Identification Number, that attention can be done by giving a few%

deduction of taxes that should be paid. And provide punishment (punishment), in the form of increasing the nominal fines for taxpayers who already have NPWP but did not report the SPT.

Multiple Linear Regression Analysis

Table 4.5

Collation Between NPWP of Tax Responsibility Fulfillment

Correlations

		NPWP	Fulfillment of Tax Obligations
NPWP	Pearson Correlation	1	.253**
	Sig. (2-tailed)		.000
	N	330	330
Fulfillment of Tax Obligations	Pearson Correlation	.253**	1
	Sig. (2-tailed)	.000	
	N	330	330

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

From the calculation result obtained correlation coefficient of NPWP to fulfill the obligation of taxation value of correlation coefficient of NPWP towards fulfillment of tax obligation as follows: correlation coefficient between taxpayer to fulfillment of tax obligation r = 0.253, this means there is low correlation between NPWP to fulfill tax obligation. if interpreted according to the criteria in sugiono (2010) the close correlation of NPWP to the fulfillment of tax obligations is low because it ranges from 0.2 to 0.4.

Coefficient of Determination

Table 4.6
Coefficient of NPWP Determination Against Fulfillment of Tax Obligations

Model	Standardized Coefficients	Correlations		
	Beta	Zero-order	Partial	Part
(Constant)				
NPWP	0.175	0.253	0.17	0.164

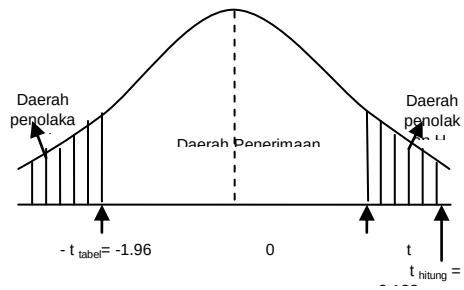
a. Dependent Variable: PemenuhanKewajibanPerpajakan

Variable NPWP = 0.175 x 0.253 x 100% = 4.43%

From the above results, the value of determination coefficient of NPWP to the fulfillment of tax obligations of 4.43%. This means that the variable and NPWP to the fulfillment of tax obligations partially have an impact on the fulfillment of tax obligations of 4.43%, the rest 95.67% in influenced by other factors not examined by researchers.

Hypothesis testing

To test the hypothesis of NPWP influence on the fulfillment of tax obligation is obtained tcount> ttable (3,128> 1.96), ho rejected, it means partially there is influence and significant between variable of NPWP to fulfill obligation taxation.



Picture 4.2
Test Hypothesis Regional Rejection NPWP

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of the analysis and discussion in the previous chapter, the authors take some conclusions in accordance with the formulation of the problem, namely:

1. Taxation knowledge has a positive and significant impact on the fulfillment of tax obligations in KPP Pratama Bojonagara, low liability fulfillment occurs due to low knowledge of taxpayers regarding the provisions of the correct taxation, tax functions, and tax system applied.
2. Taxpayer Identification Number gives a positive and significant impact on the fulfillment of tax obligations in KPP Pratama Bojonagara, the fulfillment of low taxation obligation occurs due to lack of awareness of the responsibility of taxpayers who already have NPWP to pay and report the tax return.

Suggestion

It is expected that with the results of this study can assist the parties involved in evaluating and can be a material consideration of:

1. To increase the knowledge of the taxpayer, the Directorate General of Taxation needs to pay attention to the taxpayer. Attention can be done by providing socialization and counseling of taxpayers on tax both about tax system, tax functions, and tax pay procedures.

2. To increase the awareness of taxpayers who already have npwp, then the Directorate General of Taxation should pay special attention to taxpayers who already have a Taxpayer Identification Number, the attention can be done by giving a few% discount on taxes that should be paid. And provide punishment (punishment), in the form of increasing the nominal fines for taxpayers who already have NPWP but not reporting SPT.

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