PENGARUH NORMA MORAL DAN KESADARAN MEMBAYAR PAJAK TERHADAP KEMAUAN MEMBAYAR PAJAK ORANG PRIBADI

(Survei pada Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Majalaya)

THE EFFECT OF MORAL NORMS, AWARENESS TOWARD PAYING TAXES WILLINGNESS TO PAY PERSONAL INCOME TAX

(*Survey on Individual Taxpayers in The Tax office Pratama Majalaya)*

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ABSTRACT

The increasing knowledge, understanding and awareness of taxpayers about taxes strongly supports independence in meeting the needs of funds for the benefit of state administration, so that taxes play an important role for state revenue. Tax revenues are an important aspect of ensuring the sustainability of development based on self-sufficiency in financing, although in practice, a country will face obstacles, especially on the willingness of the people to pay taxes, in which case the tax avoidance behavior will emerge from Society as a manifestation of his unwillingness in paying taxes imposed by the state to him.

In this study the method used is descriptive method and verification method with a sample of 100 people taxpayers of individuals registered in KPP Pratama Majalaya. This method is used to see the variable picture of the influence of moral norms and awareness of paying taxes on the willingness to pay taxes ribadi people. Data analysis techniques use multiple linear regression.

The results show that the moral norms affect the willingness to pay taxes with a strong positive relationship. And awareness of paying taxes also have an effect on the willingness to pay taxes with a strong relationship of both variables are awareness of paying taxes that give greater direct effect.

Keywords: Moral Norms, Awareness of paying taxes, willingness to pay taxes

PRELIMINARY

1.1 Background

"With the growing world of business in Indonesia which is marked by the rampant of business activities in all economic sectors both formal and informal bring a positive impact of construction on people's lives, it is also as a potential source that must be explored as for the sake of state revenue from the taxation sector" (Waluyo , 2011: 3). "Taxes as one of the public participation in financing the state, with the increasing knowledge, understanding and awareness of taxpayers on taxes strongly supports independence in meeting the needs of funds for the benefit of state administration, so that taxes play an important role for state revenue" (Waluyo, 2011 : 3).

"Tax revenues are an important aspect in order to ensure the sustainability of development based on self-sufficiency in financing, although in implementation, a country will face obstacles, especially on the willingness of people to pay taxes, in this case will emerge the behavior of tax avoidance From society as a manifestation of his obstinence in paying the taxes imposed by the state to him "(Timbul Hamongan S & Imam Mukhlis, 2012: 104). "Like one of the tax evasion phenomena undertaken by internet giant service providers, which the company does not want to pay taxes according to its business in Indonesia or in other words avoid taxes that have become obligations" (Haniv, Head of the Directorate General of Taxes, 2016). "In addition

to tax evasion there are also some tax violations such as one mining company that delinquents tax payments" (Ferdi, Head of Mineral Resources Department, 2017).

"One way that the Directorate General of Taxes to increase the willingness to pay taxes in fulfilling the obligation to pay taxes is to improve services to taxpayers with excellent service to achieve professionalism of work, with modern taxation system and excellent service and professionalism of tax officials can increase satisfaction Taxpayers so as to improve the taxpayer's perception of the tax system and service tax "(Liberti Pandiangan, 2007: 244).

1.2 Formulation Of The Problem

The description of the research background and problem identification that has been described above, then the formulation of the issues to be discussed in this study are as follows:

1. How much influence a taxpayer's moral norm on the willingness to pay taxes.
2. How big is the influence of the awareness of paying taxes on the willingness to pay taxes.

I. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Moral Norm

According to Timbul Hamonangan Simanjuntak and Imam Mukhlis (2012: 101) that "moral taxation or also called the intrinsic motivation of individuals to act. Which is based on values that are influenced by cultural norms. So it can be understood as an explanation of moral principles or values that a person believes to be paying taxes ".

2.1.2 Awareness of Paying Taxes

According to Safri Nurmantu (2005: 103) the definition of "taxpayer awareness is a positive assessment of the taxpayer community on the implementation of state functions by the government will move the community to comply with its obligations to pay taxes".

2.1.3 Willing to Pay Taxes

According to Liberty Pandiangan (2014: 179) "the willingness to pay taxes is the willingness to pay taxes is one manifestation of the implementation of tax obligations carried out by taxpayers by paying or depositing tax payable to the state treasury through a fixed tax payment. Taxes paid or paid other than in the form of own taxes may also be from the withholding or collection of taxes of others ".

2.2 Framework

2.2.1 The Effect of Moral Norms Against Tax Payer's Willingness

According to Siti Kurnia Rahayu (2010: 145) "Community morality will affect tax collection by tax authorities. With high integrity of course the fulfillment of tax obligations will be better, where voluntary comliance taxpayers are in a good position. Taxpayer compliance would be better if the morale of the population is good. The desire to escape taxes both illegally and legally is more motivated by the low moral condition of society. Poor community morale will hamper tax collection, non-compliance will dominate taxpayers' tax obligations ".

"Basically almost everyone morally and paying taxes is not a simple act, but there are many things that are emotional, influenced by the morals. Although most people complain about the taxes they pay, some are proud of their tax payments "(Mohammad Zain, 2008: 32).

In the results of research conducted by Teddi Permadi et al, (2012) which states that the moral norms have a significant effect on the intention of behaving taxes. The intention of behaving taxes can be interpreted as intent to pay taxes. A taxpayer who has a high moral norm

will understand the importance of taxes for the life of the people, and have the willingness to pay taxes in improving the welfare of society.

2.2.2 The Effect of Paying Taxes Awareness Against Tax Paying Will

"Awareness and compliance with tax obligations depends not only on technical issues concerning the method of collection, tax rates, technical examination, investigation, sanction implementation as the realization of the provisions of the taxation legislation and services to the obligatory parties as the funder For the state in terms of paying taxes, in addition it also depends on the willingness of the taxpayer as well, to what extent the taxpayer will comply with the provisions of the tax legislation "(Siti Kurnia Rahayu, 2010: 141-142).

"In the previous research, showing the attitudes of taxpayers about the awareness of taxation is good enough. That is, the awareness of taxpayers is quite understandable how the people who have the obligation to pay taxes periodically for the development of the country, especially the development of the wider community. In addition, the higher the level of awareness of taxpayers in paying taxes the higher the level of willingness to pay taxes. This needs to be maintained by the parties concerned so that the taxpayers remain aware of the tax and they already have a positive view of taxes "(Pancawati Hardiningsih, 2011).

2.3 Hypothesis

Based on the above framework, the researchers assume take the following hypothesis:

H_1 : Moral norms affect the Will of paying taxes.

H_2 : The awareness of paying taxes affects the Will of paying taxes.

II. RESEARCH METHODS

3.1 Research Methods Used

“Research method is a scientific way to get data with a specific purpose and usefulness. Scientific means means research activities are based on the characteristics of science, namely rational, empirical and systematic” (Sugiyono, 2010: 2).

3.2 Operasionalisasi Variabel

Variabel	Konsep	Indikator	Skala	Kuisioner
Norma Moral (X1)	Norma moral adalah sebuah aturan, patokan atau ukuran, yaitu suatu yang bersifat pasti dan tak berubah, yang dengannya kita dapat membandingkan suatu hal lain yang hakikatnya, ukurannya, kualitasnya. (E. Sumaryono 2003:110)	1. Motivasi Tindakan. 2. Kesadaran Diri atau Suara Hati 3. Kesadaran dan pemahaman warga negara (E. Sumaryono, 2003:95-97)	Ordinal	1-3
Kesadaran Membayar Pajak (X2)	Kesadaran wajib pajak merupakan penilaian positif masyarakat wajib pajak terhadap pelaksanaan fungsi negara oleh pemerintah akan menggerakan untuk mematuhi kewajibannya untuk membayar pajak. (Safri Nurmantu (2005:103)	1.Mendaftarkan diri untuk mendapatkan NPWP 2. Melaporkan usaha untuk dikukuhkan sebagai pengusaha kena pajak (Mardiasmo, 2013:26-29),	Ordinal	4-5

Kemauan Membayar Pajak (Y)	"Kemauan membayar pajak merupakan salah satu wujud pelaksanaan kewajiban perpajakan yang dilaksanakan wajib pajak dengan cara membayar atau menyetor pajak terhutang ke kas negara melalui tempat pembayaran pajak yang telah ditetapkan. Pajak yang dibayar atau disetor selain berupa pajak sendiri dapat juga dari hasil pemotongan atau pemungutan pajak pihak lain". (Liberty Pandiangan (2014:179)	1. Melaporkan SPT 2. Melaporkan SSP dan pembayaran pajak (Mardiasmo, 2009: 24-29)	Ordinal	6-7

3.4 Population, Sample and Place and Time of Research

3.4.1 Population

"Population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then drawn conclusion Sugiyono" (2011: 117).

Based on the above understanding, the target population is 171.894 individual taxpayers registered in the Tax Office Pratama Majalaya

3.4.2 Sample

Sampling technique used by the author in this study is by using purposive sampling. Sugiyono (2012: 85) defines that: "Purposive Sampling is a technique of determining sample data with certain considerations".

Samples taken by the authors in this study is 99.94 samples based on taxpayers registered at the Tax Office Pratama Majalaya.

3.6 Data Testing Method

1) Multiple Linear Regression Analysis

The definition of multiple linear regression analysis according to Sugiyono (2012: 277) is as follows: "Multiple linear regression analysis is the analysis used by researchers, if intend to predict how the state (rise and fall) dependent variable (criterium), if two or more independent variables as a factor The predictor is manipulated (it is better to lower its value) "..

2) Correlation Analysis

Partial correlation analysis is used to determine the strength of the relationship between the correlation of both variables (independendan dependent) and the size used to determine the degree or strength of the correlation relationship.

3) Determination Coefficient Analysis

Determination coefficient analysis (KD) is used to see how big the independent variable (X) effect on the dependent variable (Y) expressed in percentage..

III. RESEARCH RESULT AND DISCUSSION

4.1 Research Result

4.1.1 Descriptive Analysis Results

Moral Normal Development, Awareness of Paying Taxes and Willingness to Pay Taxes at Primary Tax Service Office Majalaya

1) Result of Descriptive Analysis of Variable Normal Moral

No	Indikator	Skor Aktual	Skor Ideal	Persen-tase	Kategori
1	Motivasi Tindakan.	329	500	65,8%	Cukup
2	Kesadaran Diri atau Suara Hati	346	500	69,2%	Baik
3	Kesadaran dan pemahaman warga negara	334	500	66,8%	Cukup
Total		**1009**	**1500**	**67,3%**	**Cukup**

Sumber : Hasil pengolahan kuesioner, 2017

Tabel 4.1
Respondents Response Recapitulation Concerning Normal Moral

Based on table 4.1 above can be seen the percentage score of respondents' answers to the three indicators of moral norms variable, the highest presentation of 69.2% contained in self-awareness indicator and conscience with good category.

2) Result of Descriptive Analysis of Variable Awareness of Paying Taxes

No	Indikator	Skor Aktual	Skor Ideal	Persen-tase	Kategori
1	Mendaftarkan diri untuk mendapatkan NPWP	320	500	64,0%	Cukup
2	Melaporkan usaha untuk dikukuhkan sebagai pengusaha kena pajak	320	500	64,0%	Cukup
Total		**640**	**1000**	**64,0%**	**Cukup**

Sumber : Hasil pengolahan kuesioner, 2017

Tabel 4.2
Recapitulation of Respondents Response Regarding Tax Awareness

Based on Table 4.2 above can be seen the percentage score of respondents' answers to two indicators of tax awareness variable, in which the percentage of scores obtained by both statements are 64.0% each with enough category.

3) Descriptive Analysis Results Variable Willing to Pay Taxes

No	Indikator	Skor Aktual	Skor Ideal	Persen-tase	Kategori
1	Melaporkan SPT	345	500	69,0%	Baik
2	Melaporkan SSP dan pembayaran pajak	329	500	65,8%	Cukup
Total		**674**	**1000**	**67,4%**	**Cukup**

Sumber : Hasil pengolahan kuesioner, 2017

Tabel 4.3
Recapitulation of Respondents Response Regarding Tax Paying Will

Based on Table 4.3 above can be seen the percentage score of respondents' answers to two indicators about taxpayer willingness variables, the highest score presentation of 69.0% included in either category.

IV. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

From the results of research on the influence of moral norms and awareness of paying taxes to the willingness to pay taxes at the Primary Tax Office Majalaya (KPP Tax Majalaya), the authors can draw the following conclusion :

1. The motivation of taxpayers in paying taxes is still very poor, so the good advice to be made by KPP Pratama Majalaya is to conduct intensive and continuous taxation extension that can improve the understanding of the obligation to pay taxes and it is important for him to pay taxes for state interest and increase tax sanctions based on Tax laws.
2. Because there are still some entrepreneurs who have been confirmed as taxable entrepreneurs but have not reported the business it is necessary for a review by the Directorate of Taxpayers, so a good suggestion to be done by KPP Pratama Majalaya by conducting intensive socialization to the taxpayers in support meet the needs country.

5.2 Suggestion

5.2.1 Operational Suggestions

Based on the conclusions that have been mentioned above, the researchers provide suggestions that can be used as input to tax office pratama Majalaya:

1. The motivation of taxpayers in paying taxes is still very poor, so the good advice to be made by KPP Pratama Majalaya is to conduct intensive and continuous taxation extension that can improve the understanding of the obligation to pay taxes and it is important for him to pay taxes for state interest and increase tax sanctions based on Tax laws.
2. Because there are still some entrepreneurs who have been confirmed as taxable entrepreneurs but have not reported the business it is necessary for a review by the Directorate of Taxpayers, so a good suggestion to be done by KPP Pratama Majalaya by conducting intensive socialization to the taxpayers in support meet the needs country.

5.2.1 Academic Suggestions

1. For Science Developers
   It is suggested in subsequent research to conduct the same research, with the same method but different units of analysis and samples in order to obtain conclusions that support the accepted theories and concepts in general.

2. For Other Researchers
   It is hoped that other researchers can better provide empirical evidence from the concept that has been studied that the willingness to pay taxes is influenced by moral norms and awareness of paying taxes.

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