KEMUDAHAN DALAM PERPAJAKAN DAN SOSIALISASI PAJAK TERHADAP KEPEMILIKAN NPWP
(Studi Kasus Pada Unit Pelaksana Teknis (UPT) Cibaduyut)

Ease Taxpayers in Taxation and Tax Socialization Owners On Taxpayer Identification Number

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ABSTRACT

*This research there are problems, that occur implementing Technical Unit (UPT) Cibaduyut is the difficulty understanding the administration of taxation and the lack of socialization which my affect the ownership TAX ID in Unit Technical Implementers (UPT) Cibaduyut. Aiming to test how its influence the ease in taxation and tax against the socialization of ownership TAX ID in implementing Technical Unit (UPT) Cibaduyut 2017***.**

The research method used is descriptive analysis verifikatif methods with quantitative approach with the unit of analysis that examined is Implementing Technical Unit (UPT) Cibaduyut. And a population of 239 with the using the formula slovin. Data an analysis techniques used are descriptive analysis and verifikatif by using application program software smart PLS 3.

The research results showed that simplicity in the taxation effect significantly to ownership of a positive relationship with the TAX ID, influential Tax significantly to socializing the ownership of TIN with a positive relationship. In partial ownership of TAX ID dominant influence by simplicity in the taxation of 43.49% compared to tax only the socialization of 24.70%

Keywords: Ease in Taxation, Tax, Socialization of Ownership Tax ID

I. INTRODUCTION

1.1. Background

Taxes have a very important role in the life of a country, particularly in the execution of development because it is a source of State income tax to finance all the expenditure. One form of society's dues is tax, tax is the main source of the receipt of a State that used to finance government spending and development. This is contained in the Government budget and Expenditures of the State (NATIONAL BUDGET) in which tax revenue is the largest domestic acceptance. Each fiscal year the Government continually strives to increase tax revenues in order to finance their development. The greater acceptance of the tax, the greater the ability of countries in financing development.

Neither SMALL MEDIUM ENTERPRISES capable of providing a major contribution tothe economy of Indonesia, namely his contributions to GDP Indonesia. The role of SMALL MEDIUM ENTERPRISES to gdp in Indonesia are extremely especially at basargroup of microenterprises as much as 35.81%. The number of SMALL MEDIUM ENTERPRISES in Indonesia based on data by theMinistryof cooperatives in 2012 to 2013 respectivelyare 56,534,592 and 57,895,721 busine ssunit. However, the number of business units in each sector i.e. masong micro, small and medium enterprises the largest amount.

Indonesia's economy has been dominated by the activities of Micro small and medium enterprises (UMKM) which is the informal business sector has an important role in his contribution. But in fact the data indicates that most of the tax revenue in thedomination by taxpayers who have a large business entity. (Rakhmad, 2012).

Phenomenon that occurs is that the Directorate General of Tax records, there are about 8000 stalls at tanah abang market A block, but just about 3000 stall owners who are registered as Taxpayers. Unfortunately, from the Taxpayer 3000 only about 200 Taxpayers kiosk owner who has paid his taxes, from 3000 the Taxpayers an average payment of his taxes only 500rb main cause, in performing the duty of disobedience This is because the taxation of Mandatory Tax Administration taxation troubleunderstanding. (External Relations Kasi Ditjen T ax Chandra Budi, 2013)

But based on the facts/conditions that occur on the technical Implementing Cibaduyut according to Mr. fast to one of the employees of these revealed that the UPT dipersulitnya of employers filing for SMALL MEDIUM ENTERPRISES credit to banks. For submission of credit to the bank with a value above 50 million one of the conditions that must be met is to have a Number of tax Payer (TAX ID).

In addition to declining ownership TAX ID can be seen from the socialization of the tax itself. According to Mr. fast to one of the employees who are in the UPT revealed that he had done against tax entrepreneurs SMEC socialization, but the employers are not interested to attend socialization because they fear if required to pay a sum of money and lazy to follow and understand the given procedures.

1.2. Problem Identification

Based on the description of the phenomenon in the background the research above, the author of problem identification research as follows:

1) based on the background of the problem, that economic growth is not coupled with intensified Taxpayer compliance in paying taxes, it is still visible from the low number of SMALL MEDIUM ENTERPRISES owners who registered his efforts to have an NPWP.

2) That lack of awareness of the taxpayer in making the payment, it is caused by the difficulty of taxation Administration to understand.

3) that the lack of socialization of the tax can make Taxpayers are reluctant to pay taxes and imposes on the ownership of NPWP.

1.3. Formulation of the problem

1) how big the influence of taxation against the ease in possession of NPWP.
2) how big the influence of Socialization of tax against ownership NPWP.

1.4. Goals and purpose of research

1.4.1. Research

The intent of the authors of this research is to gain knowledge about the ease in taxation and tax against the socialization of ownership TAX ID in Indonesia.

1.4.2. Research objectives

1) to know the magnitude of the influence of socialization of taxes against the ownership of NPWP
2) to find out how the magnitude of the influence of ease in taxation against the socialization of taxes.

1.5. Usability Research

***1.5.1.** The practical Usability*

For the sake of the development of scientific knowledge, this study is expected to be useful for applying the foregoing results back to solve specific problems that occur on such research (Uma Sekaran 2006:10).

1.5.2. Academic Uses

The usefulness of the results of this study is a continuation of the research objectives. When researchers have done research and obtain results, it can be expected to donate the proceeds to a program of study in accounting, or specifically to the areas researched, talks about the usefulness of this study can be important after some research can't tell actually the results of what was expected, and the extent of his contributions toward the advancement of Science (Suharsimi Arikunto, 2006:99).

II. LITERATURE REVIEW, a FRAMEM WORK of THOUGHT and HYPOTHESIS

2.1. REVIEW OF THE LITERATURE

2.1.1. EASE IN TAXATION

According to the great Indonesian Language Dictionary: amenity in the Affairs of taxation can be interpreted that the Taxpayers did not have difficulty in conducting the affairs relating to the perpajkan.

According to Suharsimi Arikunto, (2009): ease means something that can facilitate his efforts, they gain the convenience of the Government.

2.1.2. Socialization of Tax

According to Wibowo, Sugeng (2012): the efforts made by the Directorate General of taxes to provide a knowledge to the community particularly the tax payers in order to find out about all things regarding taxation taxation procedures or regulations either through the right methods.

According to the Basmalah, (2007): as a process by which people learn the system of values, norms, and patterns of behavior expected by the group as a transformation of that person as an outsider into an effective organization.

According to Gunadi, (2007): to increase the number of taxpayers and raises compliance of Taxpayers automatically so that tax revenues will also increase.

2.1.3. Owner on TIN

According to Mardiasmo, (2011): a number that is given to the Taxpayer as a meansin the administration of taxation which was used as a self identifier or the identity ofthe Taxpayer in the exercise of rights and obligations of the perpajakannya.

2.2. THE FRAMEWORK OF THOUGHT

2.2.1. The influence of taxation against the ease in possession of NPWP

Convenience is something that makes us be not difficult in doing something. In this case in having a TAX ID tax payers provided ease in the Affairs of perpajakannya and in the manufacture of TIN itself. Ease according to Alwi (2011) States that Taxpayers have no trouble to get and remove TIN or in the exercise of the rights and obligations of taxation after having it. In addition the higher factors ease in the higher taxation rate of ownership TAX ID.

According to Rahman (2010:42) Taxpayers will gain the ease of maintaining the Administration associated with the business or businesses that run the taxpayer. Currently Taxpayers are increasingly difficult to avoid liabilities have NPWP because almost all sectors have been dipageri by the Government with the prerequisite NPWP.
Based on the results of previous research can be seen that the convenience of the taxpayer in the taxation effect on ownership NPWP.

2.2.2. Influence of Socialization of taxes against the ownership of NPWP

According to Winerungan (2013:967) that with the lack of socialization which is given will have an impact on the low level of knowledge and understanding so that theeffect on the Taxpayer's compliance with his taxes. It gave the information that the better it gives extension taxation applies will improve adherence to SMALL MEDIUM ENTERPRISES to have an NPWP.

Princess (2013:4) revealed that one of the causes of berpengaruhnya socialization intaxes have NPWP is the source of the information received by individual taxpayers and the tax has the influence on the socialization of ownership TAX ID.

Based on the description it can be concluded that the tax influence on socializationof ownership TAX ID, because socializing effective and efficient tax and applied in accordance with the circumstances of employers or other Taxpayer umkm hence ownership of NPWP will also increase.

2.3. RESEARCH HYPOTHESIS

Based on the framework of thought above, researchers proposed the hypothesis that:
H1: simplicity in the taxation effect on ownership of NPWP
H2: Socialization influence on Tax Ownership NPWP.

III. RESEARCH METHODS

3.1. RESEARCH METHOD USED

The methods used in this research is done by using the method of descriptive and quantitative approach with verifikatif.

Descriptive methods according to Silalahi (2012:28):

"Descriptive Research aims to describe precisely the traits of an individual, the State,a certain group of symptoms or to determine the frequency or the spread of a symptom or presence of a specific relationship between the frequency of a symptoms with other symptoms in society. "

Verifikatif method according to Bapak Mashuri (2008:45) in Umi Narimawati (2010:29):

"Verifikatif Methods i.e. check validity when explained to test a way with or without the improvements that have been implemented elsewhere with similar resolve problems in life."

According to Sarwono, Jonathan (2006): a systematic scientific research sections and phenomena as well as hubungan-hubungannya.

3.2. OPERASIONALISASI VARIABLE

According to Umi Narimawati (2010:31): define the variable Operasionalisasi is the process that the parser does variable variable sub State research, dimensionsvariable, sub, indicators and measurements. The hypothesis tested through the variables examined are as follows:

1 Free or Independent Variable)

According to the Now (2006), the independent variable is the variable that affects the other variable is either positively or negatively. In relation to issues that are examined, then that becomes the first independent variable in this study is the ease in taxation (X 1) and socialization tax (X 2)

2) Variable bound to or Dependent

The dependent variable according to Uma Sekaran (2009:116) is the variable being the main concern of researchers. Then the variable bound research is Taxpayer ownership of Staple Number (NPWP).

3.3. DATA SOURCES

In doing this research, researchers using primary data. Primary data is data obtained from respondents through questionnaires, focus groups and panel data, also investigators interview results with interviewees (Sujarweni, 2015:88). Primary data collection by way of spreading the questionnaire and conduct the interview directly with the parties associated with the research, namely on Implementing Technical Unit (UPT)Cibaduyut, Bandung.

3.4. The population, as well as time and place of Sample research

3.4.1. The POPULATION

The population is a subject or object has certain characteristics match the information specified by peniliti, as a unit of analysis research. (Umi Narimawati, 2009:80). The target population in this research is the entrepreneur SMEC Cibaduyut, Bandung totalling 20 entrepreneurs.

3.4.2 Samples

The sample is part of the number and characteristics of which are owned by the population. When a large population, and researchers may not learn all that there is onthe population, for example because of lack of funds, manpower and time then the researcher can use samples taken from the population. What is learned from that sample, the conclusion will be able to apply to the population. For that samples taken from a population should be exactly representative (representing) (Sugiyono, 2012:120).

The author uses the Slovin Techniques as sampling techniques for in withdrawal of samples, the amount must be in order to be able to research results respresentativegeneralizable and the calculations did not need the table total sample, but can be done with simple formulas and calculations.

3.4.3 the PLACE and TIME of RESEARCH

3.4.3.1 the PLACE of RESEARCH

Research done on Implementing Technical Unit (UPT) Cibaduyut, Bandung in Jalan Raya No. 150 Cibaduyut, Bandung.

3.4.3.2 the STUDY TIME

This research was conducted in March 2017 until June 2017.

3.5 DATA COLLECTION METHODS

Data collection techniques used in this study i.e. by means of field research (Field Research). Primary data collection was done in the following way:

a. Observation

The research is directly towards the object of research in order to obtain the necessary data and information.

b. interview (Interview)

The interview is used as the data collection technique when researchers want to conduct a preliminary study to find problems that need to be examined (Sugiyono, 2012:188). The interview made against officers of the UPT Cibaduyut regarding ease of taxation, Tax, and Socialization of ownership TAX ID.

c. Questionnaire

Questionnaires or question form is one mechanism for efficient data collection when the researchers knowing clearly what and how to measure in the require a variable of interest. One questionnaire or question form is a set of writings about the questions in the formulation so that respondents noted the answer, usually publicly answers determined (Silalahi, 2012:296). The questionnaire submitted to the entrepreneur SMEC Cibaduyut.

3.6 Data testing methods

3.6.1 Test Validity

Test validity indicates to what extent a gauges can measure what it wants to be measured, so that it can be said that the higher the validity of a measuring device, then the gauges are increasingly about the goal, or the more showed what that should be measured (Indrawati, 2015:147).

The validity of the instrument is determined by correlating between scores obtainedat any granule questions or statements. If the score of each grain question correlated significantly with total score on a certain level of alpha (e.g. 10%) then it can be said that gauges it valid, enforceable and vice versa. The formula used to figure the value of the correlation is correlation Pearson Product Moment (Sugiyono, 2012:248).

3.6.1.2 Test Reabilitas

Test reliability is a measure of the stability and consistency of respondents in answering matters related to invalid constructs a question is invalid constructs a variable dimensions and arranged in a form of a questionnaire (Sujarweni, 2015:110).

Reliability test can be carried out simultaneously against the whole grain of questions. Reliability reliability or value of 0.6 or less from 0.6 in General indicate unsatisfactory reliability. A questionnaire that is said to be reliable if the value of Alpha Cronbach's > 0.60 (Sujarweni, 2015:110).

IV. THE RESULTS OF THE RESEARCH AND THE DISCUSSION

4.1. RESEARCH RESULTS

4.1.1. The results of the descriptive analysis of the ease in taxation

Basedon table 4.2 variables that easeof obtaining taxation actual score of 263. Theactual value when compared to the ideal value of 400, earning a percentage of 65.75% are at a sufficient criterion lies in the interval s/d 68 52.01%. Based on the results of the responses of the respondents like recapitulation on table 4.2, note that the indicators ease in the exercise of the rights and obligations of taxation of his score the most namely of 66.50% and an indicator of the ease of creating and deleting NPWP his score the least i.e. amounting to 65%.

4.1.2 The descriptive analysis of socialization Result Tax

Based on table 4.5 tax gain Socialization variables the values of the actual score of 298. The actual value when compared to the ideal value of 400, earning a percentageof 74.50% are at a good criterion lies in the interval 68.01 s/d 84%. Based on the results of the responses of the respondents like recapitulation on table 4.5, note that the indicators as a means of information his score the most namely of 76% and an indicator of how little most of his score of socialization that is amounted to 73%.

4.1.3 Descriptive analysis results ownership of NPWP

Based on the variables table 4.8 ownership Tax Payer Number (NPWP) obtained thevalue of the actual score of 400. The actual value when compared to the ideal valueof 400, earning a percentage of 61.50% are at a sufficient criterion lies in the intervals/d 68 52.01%. Based on the results of the responses of the

respondents like recapitulation on table 4.8, note that indicators keep order in tax payments and the tax administration's oversight of his score the most namely of 63% and the indicator means in the tax administration's the score most smaller of 60.50%.

4.1.4 Validity of the test results and Data Reabilitas

4.1.5 Verifikatif analysis results

4.1.5.1 Testing Measurement Model (Outer Model)

1. Test Validity

a. Convergent Validity

Convergent Validity relates to the principle that an indicator of an invalid constructsshould have correlated high. Convergent validity test with software PLS can be seen from the outer value loading for each indicator invalid constructs, as for the convergent validity for assessing the value of outer loading should be more than 0.5-0.6 belong enough, whereas if more than 0.7 then is said to be high, as well as the value ofthe average variance extracted (AVE) and communality value must be greater than0.5.

Based on table 4.17 above, can be explained that the value of the outer loading for each of the indicators regarding the ease of tax against socializing perpajakandan ownership NPWPmemiliki > value 0.7 which means that all the indicators stated to have the validity is good in explaining the variable latennya.

And if viewed from the value of the communality values above AVE and to the latent variable exceeds the limits of any specified i.e. 0.5 (Yamin and Kurniawan Indahyanti Uce in 2011, 2013) which means all the latent variables have validity.

b. Discriminant Validity

Discriminant Validity can be seen from the measurement of cross loading factor with invalid constructs and comparative roots of latent variables in correlation with theAVE. If invalid constructs with the correlation measurement (per indicator) is larger than the size of the other invalid constructs, then invalid constructs latent predicts charge indicators will better than the other invalid constructs (Yamin, 2009:222).

Based on table 4.19 above, seen the value of cross loading factor any invalid constructs latent for indicators that follow from the is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the variables latent have been eligible.

Based on explanation above, the size of cross loading factor as well as a comparisonwith the correlation between AVE root variable latennya has been qualified, so it can be concluded that the terms of the discriminant validity on variables have been fulfilled.

2. Reliability Test

Based on the table above, the value of the composite reliability every latent variables exceed 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the modelis declared to have a high reliability.

3. Evaluation of Combination Test of Model Fit (all models)

Test the fit of the combined model selutuh (combination of model fit test) is a testmatch is to validate the model in its entirety, use the value of Goodness of Fit (GoF).GOF is a single size that is used to validate the performance of the joint between the model and the model of structural measurements obtained from the root of the average value of communality multiplied by the average value of the root R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013). GoF values lying between 0-

1 with interpretation 0.1 (GoF); 0.25 (GoF moderate); and 0.36 (GoF subastansial) (Uce Indahyanti,2013).

4. Testing the structural Models (Inner models)

Based on the table above, obtained coefficients structural lines of Y against X 1 andX 2 line coefficient 0.665 against Y amounted to 0.504. From the equation, it is seen that the coefficient of the variable structural lines ease in Taxation (X 1) is greater than the tax of socialization (X 2), which indicates that the application of the ease in taxation (X 1) tend to have more influence on the Socialization of tax (X 2) against Taxpayer ownership of Staple Number (NPWP) (Y). To see the percentage of influence of any latent variables exogenous variable against endogenous, here presented a partial determination of coefficients and simultaneous (R2), which is the product of the coefficient of correlation of structural paths with latent variables endogenous.

Further explanation of the determination Coefficient Analysis on table 4.24 are as follows:

1. Application of the ease in taxation contributes of 43.49% against ownership NPWP.

2. tax contribute to Socialization of 24.70% against ownership NPWP.

3. In the table above is visible the value of R-square acquired for 0.6819 or 68.19%.The results show that the ease in taxation and tax together gave socializing influence of 68.19% against ownership NPWP, while as much as (1-R-square) is a large% 131.81 contribution clout that provided by other factors not examined (/).

5. Hypothesis testing

To see if the influence exerted by both the latent variable such significant exogenous or not, hypothesis testing is done as follows:

a. the ease in taxation (X 1) of Ownership Number of principal Taxpayers (Y) (Hypothesis 1)

H0: the application of ease in Taxation do not affect significantly to ownership of a number of principal Taxpayers.

HA: application of simplicity in the taxation effect significantly to ownership of a number of principal Taxpayers.

V. CONCLUSIONS and SUGGESTIONS

5.1 CONCLUSIONS

From the results of research on convenience in taxation and tax towards socializing the ownership TAX ID then authors can draw conclusions as follows:

1. Ease of taxation against the ownership of NPWP influential, this means there are influences between ease of taxation against the ownership of NPWP. Where is the ever-increasing ease in taxation effect then will be followed by increasing ownership of NPWP. From the test results it can be concluded that the partial variable ease in taxation affects the ownership TAX ID as well as have the contributions.

2. tax towards Socializing the ownership of NPWP influential, this means there is a connection between the tax against Socializing the ownership TAX ID. In which increasing tax Socializing it will be followed by increasing ownership of NPWP. From the test results it can be concluded that the partial variable tax to Socializing the ownership of NPWP has contributions.

a. Suggestions

5.2.1 practical advice

a. For Agencies

Overall ease in taxation is already quite good, but not yet fully meet the Taxpayers because there are still tax payers who do not yet have an NPWP. Therefore, the Government should improve the dissemination and publication of ease when will make TAX ID as well as find out the rights and obligations in paying taxes.

5.2.2 Academic Advice

1. Science for developers

This research is expected to provide additional knowledge, as a source of information and as a thought-provoking contributions in developing tax accounting disciplines, as well as contribute to the development of research specifically about the ease ofin taxation, Tax, Socialization of ownership and TAX ID as input and additional references for the pembanca.

2. For other researchers

Recommended further research to conduct research with the same method but withvariables, unit of analysis and the different samples so obtained conclusions that support the theory and concepts generally accepted.

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ATTACHMENT

Table 4.2

Recap of the results of the response variable on ease in taxation

No	Dimensi	Skor		%	Kriteria
		Aktual	Ideal		
1	kemudahan ketika membuat dan menghapus NPWP	130	200	65,00	Cukup
2	kemudahan dalam menjalankan hak dan kewajiban perpajakan	133	200	66,50	Cukup
Total		**263**	**400**	65,75	Cukup

Table 4.3

The responses of the respondents on the indicators ease when creating and deleting NPWP

Pernyataan		**Skor Jawaban**					**% Skor**	Kriteria
		1	**2**	**3**	**4**	**5**		
1.Wajib Pajak dapat dengan mudah membuat NPWP	F	3	1	7	7	2	64	Cukup
	%	15,00	5,00	35,00	35,00	10,00	64,00	
2.Wajib Pajak dapat dengan mudah menghapus NPWP	F	2	3	4	9	2	66	Cukup
	%	10,00	15,00	20,00	45,00	10,00	66,00	
Skor total							130	Cukup
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							65,00	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.4

The responses of the respondents on the indicators ease in the exercise of the rights and obligations of taxation

Pernyataan		Skor Jawaban					% Skor	Kriteria
		1	**2**	**3**	**4**	**5**		
3.Wajib Pajak diberikan kemudahan dalam urusan perpajakannya	F	1	4	7	5	3	65	Cukup
	%	5,00	20,00	35,00	25,00	15,00	65,00	
4.Wajib Pajak akan memperoleh kemudahan pengurusan administrasi yang terkait dengan bisnis atau usaha yang dijalani	F		4	7	6	3	68	Baik
	%	0,00	20,00	35,00	30,00	15,00	68,00	
Skor total							133	Cukup
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							66,50	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.5

Recap of the results of the response variable on the Socialization of the tax

No	Dimensi	Skor		%	Kriteria
		Aktual	Ideal		
1	sebagai sarana informasi	152	200	76,00	Baik
2	tatacara sosialisasi	146	200	73,00	Baik
Total		**298**	**400**	74,50	Baik

Table 4.6

The responses of the respondents on indicators as a means of information

Pernyataan		Skor Jawaban 1	2	3	4	5	% Skor	Kriteria
5.Sosialisasi pajak memiliki peran dalam meningkatkan pengetahuan Wajib Pajak untuk memiliki NPWP	F		3	3	12	2	73	Baik
	%	0,00	15,00	15,00	60,00	10,00	73,00	
6.Sosialisasi pajak memiliki peran dalam memberikan informasi mengenai prosedur perpajakan	F	1	0	1	15	3	79	Baik
	%	5,00	0,00	5,00	75,00	15,00	79,00	
Skor total							152	Baik
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							76,00	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.7

The responses of the respondents on the indicator system of socialization

Pernyataan		Skor Jawaban 1	2	3	4	5	% Skor	Kriteria
7.Tatacara sosialisasi pajak yang diberikan sudah sesuai dan mudah dimengerti	F		0	7	11	2	75	Baik
	%	0,00	0,00	35,00	55,00	10,00	75,00	
8.Dengan adanya tatacara sosialisasi pajak, Wajib Pajak dapat dengan mudah memiliki NPWP	F	0	1	10	6	3	71	Baik
	%	0,00	5,00	50,00	30,00	15,00	71,00	
Skor total							146	Baik
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							73,00	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.8

Recap of the results of the responses on a variable Number of principal ownership of the Taxpayer (TAX ID)

No	Dimensi	Skor		%	Kriteria
		Aktual	Ideal		
1	sarana dalam administrasi perpajakan	121	200	60,50	Cukup
2	anda pengenal diri atau identitas wajib pajak dalam melaksanakan hak dan kewajiban perpajakannya	125	200	62,50	Cukup
3	dicantumkan dalam setiap dokumen perpajakannya	62	100	62,00	Cukup
4	menjaga ketertiban dalam pembayaran pajak dan pengawasan administrasi perpajakan	63	100	63,00	Cukup
Total		**246**	**400**	61,50	Cukup

Table 4.9

The responses of the respondents on the indicators of the self identifier or the identity of the taxpayer in the exercise of his rights and obligation of taxation

Pernyataan		**Skor Jawaban**					**% Skor**	Kriteria
		1	**2**	**3**	**4**	**5**		
11.Dengan memiliki NPWP dapat memberikan informasi tentang identitas Wajib Pajak yang sebenarnya	F		4	9	7		63	Cukup
	%	0,00	20,00	45,00	35,00	0,00	63,00	
12.Dengan memiliki NPWP Wajib Pajak memiliki bukti pembayaran pajaknya	F	1	5	7	5	2	62	Cukup
	%	5,00	25,00	35,00	25,00	10,00	62,00	
Skor total							125	Cukup
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							62,50	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.10

The responses of the respondents on the indicator means in tax administration

Pernyataan		Skor Jawaban 1	2	3	4	5	% Skor	Kriteria
9.Dengan memiliki NPWP Wajib Pajak dapat dengan mudah membayar pajaknya	F	1	4	8	4	3	64	Cukup
	%	5,00	20,00	40,00	20,00	15,00	64,00	
10.Dengan memiliki NPWP Wajib Pajak akan dengan mudah menjalankan kewajiban perpajakannya	F	1	6	8	5		57	Cukup
	%	5,00	30,00	40,00	25,00	0,00	57,00	
Skor total							121	Cukup
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x 5 = 100							60,50	
Jumlah Skor total Jawaban Ideal Tiap Pernyataan = 20 x2 x 5 = 200								

Table 4.11

The responses of the respondents on the indicators listed in any of his tax documents

Pernyataan		Skor Jawaban 1	2	3	4	5	% Skor	Kriteria
13.NPWP harus dicantumkan dalam setiap dokumen perpajakan	F	1	7	3	7	2	62	Cukup
	%	5,00	35,00	15,00	35,00	10,00	62,00	

Table 4.12

The responses of the respondents keep order on the indicator in the payment of taxes and the tax administration supervision

Pernyataan		Skor Jawaban 1	2	3	4	5	% Skor	Kriteria
14.NPWP dapat menjaga ketertiban dalam pembayaran pajak	F	0	4	11	3	2	63	Cukup
	%	0,00	20,00	55,00	15,00	10,00	63,00	

Table 4.13

Recap Of The Results Variable Ease In Taxation

Pernyataan	r korelasi	r kritis	Keterangan
Pernyatan 1	0,545	0,30	Vallid
Pernyataan 2	0,739	0,30	Vallid
Pernyataan 3	0,582	0,30	Vallid
Pernyataan 4	0,610	0,30	Vallid

Table 4.14

Recap Of The Results Variable Tax Socialization

Pernyataan	r korelasi	r kritis	Keterangan
Pernyataan 5	0,648	0,30	Vallid
Pernyataan 6	0,644	0,30	Vallid
Pernyataan 7	0,590	0,30	Vallid
Pernyataan 8	0,527	0,30	Vallid

Table 4.15

Recap of the results of a variable Number of principal ownership of the taxpayer

Pernyataan	r korelasi	r kritis	Keterangan
Pernyaan 9	0,672	0,30	Vallid
Pernyataan 10	0,558	0,30	Vallid
Pernyaan 11	0,562	0,30	Vallid
Pernyataan 12	0,769	0,30	Vallid
Pernyaan 13	0,618	0,30	Vallid
Pernyataan 14	0,447	0,30	Vallid

Source: Data is processed using SPSS software

Table 4.16

Reliability test results of questionnaire research

Variabel	Indeks reliabilitas	Nilai kritis	Keterangan
Kemudahan dalam perpajakan	0,953	0.7	Reliabel
Sosialiasi pajak	0,951	0.7	Reliabel
Kepemilikan NPWP	0,7839	0.7	Reliabel

Table 4.17
Loading Factor

Outer Loadings

Matrix

	X1	X2	Y
X11	0.880		
X12	0.958		
X21		0.894	
X22		0.934	
Y1			0.778
Y2			0.877
Y3			0.776
Y4			0.710

Table 4.18
AVE

	AVE	**Comunalty**
Kemudahan dalam perpajakanX1	0,846	0,846
Sosialiasi pajak X2	0,835	0,835
Kepemilikan NPWP Y	0,620	0,620

Source: Data processed using the software PLS

Table 4.19
Cross Loading Factor

	Kemudahan dalam perpajakan X1	**Sosialiasi pajak X2**	**Kepemilikan NPWP *Y***
X1.1	0,880	-0,012	0,432
X1.2	0,958	-0,024	0,714
X2.1	-0,097	0,894	0,393
X2.2	0,043	0,934	0,493
Y1.1	0,672	0,122	0,778
Y1.2	0,636	0,336	0,877
Y1.3	0,381	0,355	0,776
Y1.4	0,351	0,688	0,710

Table 4.20
Perbadingan Akar AVE dengan Korelasi Variabel Laten

Variabel Laten	**Akar Ave**
X1	0,920
X2	0,914
Y	0,787

Korelasi Antar Var Laten			
	X1	**X2**	**Y**
X1	1		
X2	-0,021	1	
Y	0,654	0,490	1

Table 4.21
Composite Reliability

	Composite Reability
X1	0,846
X2	0,835
Y	0,620

Table 4.22
Hasil Nilai GoF

	Communality	**R Square**
Variabel Y	0,620	0,681
Perkalian	0,422	
Nilai GoF	0,557	

Source: Data processed using the software PLS

Table 4.23
Nilai Koefisien Jalur Struktural dan Uji Signifikansi Hipotesis
(*Path Coefficients*)

	Original Sample (O)	**T Statistics (|O/STERR|)**
Kemudahan dalam perpajakan($X_{1)}$ -> kepemilikan NPWP(Y)	0,665	5,372
Sosialiasi pajak ($X_{2)}$ -> kepemilikan NPWP(Y)	0,504	3,246

Table 4.24
Analisis Koefisien Determinasi (R^2)

	Koefisien Jalur Struktural	**Korelasi dengan NPWP (Y)**	**Pengaruh (%)**
Kemudahan dalam Perpajakan **(X1)**	0,665	0,654	43,49%
Sosialisasi Pajak **(X_2)**	0,504	0,490	24,70%
TOTAL PENGARUH (R^2)			68,19%

Source: Data processed using the software PLS

Table 4.25
Uji *t* kemudahan dalam perpajakan (X_1) terhadap Kepemilikan NPWP (Y)

Latent Variable	**Koefisien Jalur**	**$t_{statistik}$**	**t_{kritis}**	**Keterangan**	**Kesimpulan**
X_1 -> Y	0,665	5,372	2,100	Ho ditolak	Signifikan

Table 4.26
Uji *t* sosialiasi pajak (X2) terhadap kepemilikan NPWP (Y)

Latent Variable	**Koefisien Jalur**	**$t_{statistik}$**	**t_{kritis}**	**Keterangan**	**Kesimpulan**
X_2 -> Y	0,504	3,246	2,100	Ho ditolak	Signifikan

Source: Data processed using the software PLS