EFFECT OF SELF ASSESSMENT SYSTEM IMPLEMENTATION AND PAYABILITY AWARENESS OF TAX ON PAYMENT WILLING PERSONAL PEOPLE
(Case Study At Tax Office Primary Majalaya)

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ABSTRACT

This research was conducted at Tax Office Primary Majalaya. Based on the phenomenon that occurs is still a lot of taxpayers who do not understand how tiao calculate the tax payable own, so that the reported tax return is wrong or in other words the taxpayer does not filled properly. This study aims to determine whether the Self Assesment System and Tax Payer Awareness have a significant effect on Tax Payer Willingness.

The method used in this research is descriptive verification method with quantitative approach. Sampling method in this study using nonprobability sampling with slovin approach. Unit of analysis in this study is 100 individual taxpayers in the Tax Office Primary Majalaya. While data analysis using SEM (Structural Equity Modeling) PLS (Partial Least Square).

The results showed that the self assesment system on the willingness to pay taxes give effect 24.6% while the awareness of paying taxes on the willingness to pay taxes gives a 16.1% effect. The results of hypothesis testing self assesment system and awareness to pay taxes have a significant effect on the willingness to pay taxes.

Keywords: Self Assesment System, Awareness and Willingness to Pay Taxes

I. PRELIMINARY

II. Latar Belakang

The phenomenon of taxpayers' willingness in Indonesia, as described by Director General of Tax Fuad Rahmany, (2013) stated that Indonesian people are still reluctant to pay taxes so that the tax revenue target in Indonesia is still lower than other countries. The reluctance of the people to pay taxes is motivated by tax embezzlement cases by tax officials, for example in the case of Gayus Tambunan, the Director General of Taxes reminds the public not to be glued to Gayus Tambunan case, the Directorate General of Tax currently tries to minimize corruption in this tax sector.

The phenomenon associated with the self assessment system presented by Director General of Tax Danang Rosadi, (2012) is still the lack of awareness of the taxpayer to pay taxes terhutangnya that can be seen from many people who are reluctant to have a Taxpayer Identification Number (NPWP) or report the Letter Notice (SPT).

The phenomenon of tax awareness that occurred in Indonesia, namely Director General of Tax Fuad Rahmany, 2013 states that the awareness of paying taxes to date is still low. It can be seen from the lack of taxpayers both private and corporate paying taxes.
There should be 6 million companies paying taxes, now only 520 thousand paying companies. While the new taxpayer 30 percent who pay taxes. in fact, tax is an important instrument in the life of the state.

1.2 Problem Identification
Based on the above research background, it can be identified as follows:
1) Implementing Self Assessment System less than optimal.
2) The low level of awareness of the taxpayer in carrying out his obligations to pay taxes.
3) Lack of willingness to pay personal taxes.

1.3 Problem Formulation
Based on the background that has been put forward, then the formulation of the problem are:
1. How much influence the implementation of self assessment system to the willingness to pay personal taxes.
2. How big is the influence of the awareness of paying taxes on the willingness to pay personal taxes.

1.4 Research Objectives
1.4.1 Research Purposes
The purpose of this study is to obtain data and information about the influence of self assessment system implementation and awareness of paying tax on willingness to pay tax to be processed for further analysis (Happy Susanto, 2010: 33).

1.4.2 Research Objectives
The purpose of this research is, as follows:
1. To know and analyze how much influence the implementation of self assessment system to the willingness to pay personal taxes at the Tax Office Pratama Majalaya.
2. To know and analyze how much influence the awareness of paying taxes on the willingness to pay personal taxes at the Tax Office Primary Majalaya.

1.5 Purpose of Research

The usefulness of this research is divided into two:
1.5.1 Practical Use (Applied Research)
Usefulness of this research is to solve the problems that occur about the self assessment system and awareness to pay taxes on the willingness to pay taxes. And expected to be useful and used as a consideration in making improvements related or associated with this research.

1.5.2 Academic Uses (Basic Research)
The results of this research are used as the development of science through empirical testing and concepts that have been expected to prove back the theories of previous research on the influence of self assessment system implementation and awareness of paying taxes on the willingness to pay taxes.

I. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES
1.1 Literature Review
2.1.1 Self Assessment System
2.1.1.1 Definition Self Assessment System
According Mardiasmo (2013: 7) definition of self assessment system is:
"A tax collection system that authorizes taxpayers to determine for themselves the amount of tax payable".

2.1.1.2 Self Assessment System Indicator
Taxpayer obligation in self assessment system by Siti Kurnia Rahayu (2013: 103) that:
1. Register with the Office of Tax Service
2. Calculate the tax by the taxpayer
3. Pay taxes by the taxpayers themselves
4. Reporting done by the taxpayer
2.1.2 Tax Paying Awareness
2.1.2.1 Definition of Tax Paying Awareness
According Siahaan (2010: 106) definition of taxpayer consciousness is as follows:
"The awareness of paying taxes can be interpreted as a form

of moral attitude that gives a contribution to the state to support the development of the state and strives to comply with all the rules established by the state and can be imposed on the Taxpayer".

2.1.2.2 Taxpayer Awareness Indicators
According to Siti Kurnia Rahayu (2017: 191-197) Awareness of taxpayers understand and understand the meaning, function and purpose of payment of taxes to the State. so based on it as for indicators related to awareness of taxpayers in paying taxes are as follows:
1) Taxpayer's knowledge level
2) Economic level of the taxpayer
3) Good perception of applied taxation system

2.1.3 Willing to Pay Taxes
2.1.3.1 Definition of Tax Payer's Willingness
According to Liberty Pandiangan (2014: 179) defines the willingness to pay taxes are as follows: "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 ".

2.1.3.2 Tax Payer Necessity Indicator
According to Mardiasmo (2009: 24-35) some indicators related to the willingness to pay personal taxes are as follows:
1) Registration of Taxpayer Identification Number
2) Reporting Notice (SPT)
3) Reporting Tax Payment (SSP) and Tax Payment

2.2 Framework for Thinking
2.2.1 Effect of Self Assessment System Against Tax Paying Will
According to Siti Kurnia Rahayu (2013: 142) Tax collection system using self assessment system provides an active role of taxpayers to perform their own tax calculations payable, deposit their own and report the tax return itself. In this system is more emphasized to the willingness of taxpayers to comply with tax obligations.

2.2.2 The Effect of Tax Awareness of Paying Tax Payer's Willingness
According to Erly Suandy (2011: 128) states that taxpayers who have awareness of tax obligations, in itself also has a high desire and desire in paying taxes.
2.3 Hypothesis
Based on the framework described above, the authors draw the research hypothesis as follows:
H1: Self Assessment System affects the willingness to pay taxes.
H2: Tax Pay Awareness Affects Tax Payer's Willpower.

II. RESEARCH METHODS
3.1 Research Methods
The method of research is the procedure of how a study is conducted to investigate a particular problem with the intention of obtaining information to be used as a solution or problem.

3.1.1 Type of Research
The type of research used in this study is field research that is direct observation of the object under study in order to obtain relevant data. The method to be used in this research is by using the method research quantitative analysis, namely using data analysis in depth in the form of numbers. The method used in this research is verifikatif research method with quantitative approach.

3.1.2 Research Objects
The object of this study is the officers who work in the Tax Office Pratama Majalaya.
3.1.3 Analysis Unit

As for the unit of analysis of this research is in the Office of Tax Service ".

3.2 Operationalization of Variables

Self Assessment System (X1) is independent variable (independent) for Tax Payer Yay (Y). Taxpayer Awareness (X2) is an independent variable for Taxpayer's Will (Y).

3.3 Data Sources and Data Collection Techniques

In this research the data collection method used is as follows:

a. Questionnaire or Questionnaire
b. Interview Method
c. Documentation Method
d. Observation Method

3.4 Population and Sample

3.4.1 Population

The population in this research is all taxpayers registered in Tax Office Primary Majalaya which amounted to about 171.894 people.

3.4.2 Sampling

Based on the description above, it can be known that the sample will be taken in this study through the following calculations:

$$n = \frac{171.894}{1 + 171.894\ (0,1)2}$$

$$= \frac{171.894}{1.719,94}$$

$$= 99.94$$

So the number of samples in this study is 99.94 and rounded up to 100 samples.

3.5 Place and Time of Research

The location of the research was conducted at Tax Office Primary Majalaya Jln. Map No.7 Bandung-40232 Tel. 0233-281-629. By obtaining data through questionnaires and interviews. The time of the research began in October 2017 until March 2018.

3.6 Data Testing Method

To assess the questionnaire whether valid and realibel it is necessary to test the Validity and Reliability.

3.6.1 Test Validity

According to Arikunto (2013: 211) the definition of Test Validity is as follows:

"A measure showing the levels of validity or validity of an instrument. A valid instrument means the measuring instrument used to get the data (measure) is valid ".

3.6.2 Test Reliability

According Sujarweni and Endrayanto (2012: 186) Reliability (reliability) is a measure of a stability and consistency of respondents in answering things related to construct questions that are the dimensions of a variable and arranged in a form of questionnaire.

3.7 Data Analysis Method

After the data collected the authors do an analysis of data that has been described by using descriptive and verifikatif method.

1. Descriptive Analysis

Descriptive research is used to describe how the influence of self assessment system and awareness of paying taxes on the willingness to pay taxes. The data obtained are then analyzed to obtain a conclusion.

entity gap (gap) which became the problem under study.

2. Verification Analysis

According Umi Narimawati (2010: 46) definition of verification analysis is as follows:

"The data that has been collected through questionnaires will be processed with a quantitative approach".

Verifikatif analysis in this study by using statistical test tool that is by testing the variance-based structuran equation or better known as Partial Least Square (PLS) using SmartPLS 2.0 software.

3.8 Hypothesis Testing

According Santoso (2010: 300) hypothesis testing is used to determine the influence of together independent variables to the

dependent variable. To find out significant or not, then used probability of 5% (α = 0.05).
1. If sig> α (0,05), then H0 accepted H1 is rejected
2. If sig <α (0,05), then H0 rejected H1 accepted
To draw the area of acceptance and rejection then made a comparison between the results t arithmetic with t table with the following criteria:
a. If thitung ≥ ttable then Ho is in rejection area, means Ha accepted means between variables X and Y variables have influence.
b. If thitung ≤ ttable then Ho is in the area of acceptance, meaning Ha rejected means between variables X and Y no effect.
c. tcount is searched with t calculation formula, and
d. ttables are searched in the tstudent distribution table with the following conditions, α = 0.05 and dk = (n-k-1).

III. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

4.1.1 Results of Descriptive Analysis

4.1.1.1 Descriptive Self Assessment System

The result of calculating the percentage of total score of Self Assessment System variable of 1285 (64.3%) is between interval 52% - 68%. Thus it can be concluded that the Self Assessment System variables are in good enough category and there is still a gap of 35.7% indicating that there are still weaknesses in Self Assessment System.

4.1.1.2 Descriptive Tax Awareness Pays

The calculation result of percentage of total score of variable awareness paying tax equal to 989 (65,9%) is between interval 52% - 68%. Thus it can be concluded that the variable awareness of paying taxes are in good enough category, but still there is a gap of 34.1% which indicates that there is still a weakness in the awareness of paying taxes .

4.1.1.3 Descriptive Willing to Pay Taxes

The calculation result of percentage of total score of taxpayer variable of 920 (61.3%) was between interval 52% - 68%. Thus it can be concluded that the variable of willingness to pay tax is in good category but there is still gap equal to 38,7% indicating that there is still weakness in willingness to pay tax .

4.1.2 Verifikatif Analysis

1. Testing Measurement Model (Outer Model)

A. Test Validity

a. Convergent Validity

Outer loading values for each indicator of the Self Assessment System, Taxpayer Awareness and Paying Tax Fees have a value of ≥ 0.6 which means that all indicators are stated to have good validity in explaining the latent variables.

b. Discriminant Validity

the crossload correlation value of each latent construct for the corresponding indicator is higher than that of the other constructs, so it can be concluded that the indicators used to measure the latent variables are eligible.

B. Test Reliability

Based on the above table, the value of Composite Reliability (CR) of each latent variable exceeds 0.7 (Uce Indahyanti, 2013) so that the model is stated to have high reliability.

C. Fit Evaluation Test Of Combination Model (Entire Model)

Value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-square of 0.3019. GoF value of 0,5495 according to Uce Indahyanti (2013) is classified as strong or high, so it can be concluded that the fitness model of goodness of fit model is already high.

2. Testing of Structural Model (Inner Model)

Hypothesis in this research will be tested by using coefficient value of path and t-values presented as follows:

The coefficient value of structural path X1 to Y is 0,394 and the coefficient of X2 to Y is 0,266.

Magnitude The effect of each variable is as follows:

1. Self Assessment System contributes the influence of 24.6% against Tax Payer Willingness.
2. Tax Pay Awareness contributes 16.1% to Tax Payer's Willingness.
3. In the table above, seen the value of R Square obtained is equal to 0.407 or 40.7%. The result shows that Self Assesment System (X1) and Tax Awareness (X2) together give 40,7% influence to Taxpayer's Will, while as much as (1-R Square) 59,3% given by other factors not investigated (ζ) in this study.

1) Hypothesis Testing

To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is as follows:

a) Effect of Self Assessment System (X1) on Tax Payer's Will (Y) (Hypothesis 1)

Table 4.1
Test t Self Assessment System (X1) Against Tax Payer's Will (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X1 -> Y	0,394	2,610	1,983	Ho ditolak	Signifikan

Source: Data is processed using software PLS

b) The Effect of Tax Paying Awareness (X2) on Tax Payer's Will (Y) (Hypothesis 2)

Table 4.2
Taxpayer Awareness Tests (X1) Against Tax Payer's Willingness (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X2 -> Y	0,266	2,131	1,983	Ho ditolak	Signifikan

Source: Data is processed using software PLS

4.2 Discussion

4.2.1 Effect of Self Assessment System Against Tax Paying Will

The phenomenon that occurs in KPP Pratama Majalaya associated with Self Assessment System is still a lot of taxpayers who do not understand how to calculate the tax itself, so SPT reported wrong or in other words the taxpayer does not fill the SPT correctly (Ayi Miraz Sidiq, 2017). This is in accordance with what the researchers found in the field is through the indicator Tax Calculation by Taxpayers with a percentage of 64.4% can be interpreted in enough categories, but there is still a gap of 35.6%. Based on the results of research in the field, Self Assessment System (X1) has an effect of 24.6% on Tax Payer Yay (Y) with a correlation value of 0.623 indicating that the Self Assessment System and Taxpayer's willingness has a strong correlation. This can be seen from the correlation value is between 0.60 to 0.799 which fall into the strong category. Thus the Self Assessment System gives a strong influence of positive direction towards Tax Payer's Will in Tax Office Primary Majalaya. The direction of positive relationship of Self Assessment System with Tax Payer's Will shows that the better Self Assessment System will increase Tax Payer Will. So from the results of this study note that the Self Assessment System gives an influence of 24.6% of Tax Payer Willingness while the remaining 75.4% influenced by other factors not examined.

The result of this research is supported by Siti Kurnia Rahayu's theory (2013: 142) that the tax collection system using self assessment system gives the

taxpayer active role to do own calculation of tax payable, own deposit and report the SPT own. In this system is more emphasized to the willingness of taxpayers to comply with tax obligations.

4.2.2 The Effect of Tax Awareness of Paying Tax Payer's Willingness

Tax Awareness Phenomenon that occurred in Majalaya KPP related to the awareness of paying taxes are still many who are not aware of paying taxes where taxpayers are afraid of being harmed, whereas by consciously paying taxes the willingness to pay taxes will increase so as to raise tax revenue and if conscious will pay tax then the taxpayer also will not get penalty sanction that has been determined by law enforcement (Ayi Miraz Sidiq, 2017). From the above information can be seen still many taxpayers who are not aware in paying taxes. This is in accordance with what the researchers found in the field is through Good Perceptions indicator of the Tax System Accomplished with the percentage of 66.8% can be interpreted in the category quite well and there is still a gap of 33.2%.

Based on the results of research in the field, awareness of paying taxes (X2) affects 16.1% of the willingness to pay tax (Y) with a correlation value of 0.605 which indicates that the Tax Payer Awareness and Tax Payer Willing has a strong correlation. This can be seen from the correlation value is between 0.60 to 0.799 which fall into the strong category. Thus the Tax Paying Awareness gives a strong influence of positive direction towards Tax Payer's Will in Tax Majoraya Primary Tax Office. The direction of a positive relationship of Pay Tax Awareness with Tax Payer's Will shows that an increasingly heavy Tax Awareness will increase Tax Payer's Will. So from the results of this study it is known that Pay Tax Awareness gives the effect of 16.1% against Tax Payer Will, while the remaining 83.9% influenced by other factors not examined.

The result of this research is supported by the theory of Erly Suandy (2011: 128) states that taxpayers who have awareness of tax obligations, in itself also has a high desire and desire in paying taxes. Then according to Widayati and Nurlis (2010) states that the taxpayer's awareness of taxation is necessary in order to increase the willingness of taxpayers to pay taxes. The higher the awareness of taxpayers in paying taxes the higher the willingness of taxpayers in paying taxes.

IV. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

1. Self Assessment System affects 24.6% of Tax Payer Willingness, where the better Self Assessment System will increase the Tax Payer's Will and so if otherwise.
2. Awareness of Paying Tax affects 16.1% of Tax Payer's Will, where if the higher the Awareness of Paying Taxes, the Will Will Pay Taxes will increasing and so on otherwise.

5.2 Suggestions

a. Practical Tips:

After the authors give conclusions from the results of research on the influence of Self Assessment System and Tax Rate on Decision Tax Evasion, the authors will provide some suggestions as follows:

1) In Self Assessment System then that should be given the focus of attention is on indicators to calculate taxes by taxpayers where KPP Pratama Majalaya must provide better service / socialization to taxpayers to better understand about how to calculate, fill SPT and good taxation procedures and correct according to the provisions.
2) On the Tax Paying Awareness then that should be given the focus of attention is on indicators of good perception of the taxation system applied where KPP Pratama Majalaya can conduct counseling or routine socialization or in the form of

intensive training so that public awareness to pay taxes can increase or can grow more develop awareness and responsibility for the rights and obligations of the Taxpayer ..
b. Academic Suggestions:
In the development of accounting science, especially tax accounting is expected this result can be used as a reference for future researchers can use the same variables, the same method but the unit of analysis, population and different samples or look for other variables that affect taxpayer willingness.

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