



Taxpayer Attitude on the Elimination of Tax Sanction and Taxation Awareness toward Taxpayer Compliance in Yogyakarta

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Abstract

The impact of tax on state revenue is very dominant these days. This happens because tax is a definite source in contributing funds to the state. Basically, it is a reflection of the mutual cooperation of the community in state financing regulated by legislation. One of the factors causing low taxpayer's compliance takes place because the public as taxpayers forget or maybe even simply ignore their obligation to pay taxes, especially personal income tax. This research is quantitative in nature, which involves testing hypotheses (explanatory). The population in this study is individual taxpayer registered at the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. Approximately 350,935 Individual Taxpayers at the end of 2015 were registered. The research results indicated a positive influence between the attitude of taxpayers and taxpayer's compliance. By contrast, with respect to taxpayer compliance, the analysis on tax elimination variable shows that there is no positive influence between the elimination of tax sanctions and taxpayer compliance. The analysis on tax awareness toward taxpayer compliance indicates a positive influence between tax awareness and taxpayer compliance.

Keywords-Tax Awareness; Taxpayer Compliance; Individual Taxpayers; Taxpayer Attitudes.

Abstrak

Peranan pajak terhadap pendapatan Negara sangat dominan pada masa sekarang ini. Ini terjadi karena pajak adalah sumber yang pasti dalam memberikan kontribusi dana kepada Negara karena merupakan cerminan dari kegotongroyongan masyarakat dalam pembiayaan negara yang diatur oleh perundang-undangan. Salah satu faktor menyebabkan penerimaan pajak yang sulit tercapai yaitu kepatuhan wajib pajak yang rendah itu dibuktikan karena masyarakat selaku wajib pajak lupa, atau bahkan mungkin mengabaikan kewajibannya untuk membayar pajak, khususnya pajak penghasilan orang pribadi. Jenis penelitian ini merupakan penelitian kuantitatif dengan melakukan pengujian hipotesis (*eksplanatory*). Populasi dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar pada Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta, kurang lebih berjumlah 350.935 Wajib Pajak Orang Pribadi pada akhir tahun 2015. Hasil penelitian menunjukkan terdapat pengaruh yang positif antara Sikap wajib pajak dengan kepatuhan wajib pajak, sedangkan untuk variable kepatuhan wajib pajak terhadap penghapusan pajak menunjukkan tidak terdapat pengaruh positif antara penghapusan sanksi pajak dengan kepatuhan wajib pajak dan untuk variable kesadaran perpajakan terhadap kepatuhan wajib pajak menunjukkan terdapat pengaruh positif antara kesadaran perpajakan dengan kepatuhan wajib pajak.

Kata kunci—Kesadaran Perpajakan; Kepatuhan Wajib Pajak; Wajib Pajak Orang Pribadi; Sikap Wajib Pajak.

I. INTRODUCTION

Every country needs large funds for national development to improve people's welfare. Therefore, it is necessary to increase state revenue from year to year. Indonesian state revenue is regulated in the Law of the Republic of Indonesia Number 17 of 2003, concerning State Finance, as outlined in the State Budget (APBN). State revenues are divided into two, namely tax revenues and non-tax state revenues. Tax revenues are the main

Article info

Received (16th November, 2018)

Revised (30th November, 2018)

Accepted (11th February, 2019)

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source of potential funds that dominate Indonesia's state revenue, comprising of 70% of the state budget revenues.

The role of tax on state revenue is very dominant, to date. This happens because tax is a definite source in contributing funds to the state because it is a reflection of the mutual cooperation of the community in state financing regulated by legislation. From the APBN data, it is clear that the developing role of tax in APBN is very phenomenal. The 2010 state budget relied more on oil and gas sector revenues, and project assistance increasingly has shifted to enhancing tax revenues in the 2011 fiscal year. This has been evident up until 2016. The data is presented in Table 1.

Table 1. Achievement of National Revenue (in Billions of Rupiahs) 2010-2016

Sources of Revenue	2010	2011	2012	2013	2014	2015	2016
National Revenue	992 249,00	1205 346,00	1 332 322,90	1 432 058,60	1 545 456,30	1 496 047,33	1 784 249,90
Tax Revenue	723 307,00	873 874,00	980 518,10	1 077 306,70	1 146 865,80	1 240 418,86	1 539 166,20
National Tax	694 392,00	819 752,00	930 861,80	1 029 850,00	1 103 217,60	1 205 478,89	1 503 294,70
Income tax	357 045,00	431 122,00	465 069,60	506 442,80	546 180,90	602 308,13	855 842,70
Value-added tax	230 605,00	277 800,00	337 584,60	384 713,50	409 181,60	423 710,82	474 235,30
Land and house tax	28 581,00	29 893,00	28 968,90	25 304,60	23 476,20	29 250,05	17 710,60
Purchase Right on Land and Buildings	8 026	-1	0	0	0	0	0
Taxes Other taxes	66 166,00	77 010,00	95 027,90	108 452,00	118 085,50	144 641,30	148 091,20
International Trade Tax	3 969,00	3 928,00	4 210,90	4 937,10	6 293,40	5 568,30	7 414,90
Import tax	28 915,00	54 122,00	49 656,30	47 456,60	43 648,10	34 939,97	35 871,50
Export tax	20 017,00	25 266,00	28 418,40	31 621,30	32 319,10	31 212,82	33 371,50
Non-tax revenue	8 898,00	28 856,00	21 237,90	15 835,40	11 329,00	3 727,15	2 500,00
Revenue from Natural Resource	268 942,00	331 472,00	351 804,70	354 751,90	398 590,50	255 628,48	245 083,60
State-owned Company Revenue	168 825,00	213 823,00	225 844,00	226 406,20	240 848,30	100 971,87	90 524,30
Other Non-tax revenues	30 097,00	28 184,00	30 798,00	34 025,60	40 314,40	37 643,72	34 164,00
Public Service Institution revenue	59 429,00	69 361,00	73 458,50	69 671,90	87 746,80	81 697,43	84 124,00
10 591,00	20 104,00	21 704,30	24 648,20	29 681,00	35 315,46	36 271,20	
Grant	3 023,00	5 253,90	5 786,70	6 832,50	5 034,50	11 973,04	1 975,20
Total	995 271,50	1 210 599,70	1 338 109,60	1 438 891,10	1 550 490,80	1 508 020,37	1 786 225,00

(Source: Bank of Indonesia, 2016)

Tax revenue in the medium term remains the main source of state revenue with an average contribution of 86.1% of total state revenues. Meanwhile, PNPB contributed an average of 13.9 percent, while grant income contributed an average of 0.01 percent. As the main source of state revenue, government continues to increase tax revenue growth beyond nominal GDP growth.

It appears that the fulcrum of state revenues shifts to tax revenue. Even the role of tax has been on the rise every year. Even in the last few years the government has been very focused on the role of tax in financing the state budget. This is indicated by the increasing tax revenue target by the Director General of Taxes. However, unfortunately there are obstacles that occur in meeting the tax revenue target by the Director General of Taxes

(DGT). The constraint lies in the form of a tax ratio (which is the amount of tax that is successfully collected compared to the low Gross Domestic Product).

The Directorate General of Taxes launched 2015 as the Year of Taxpayer Development (TPWP 2015) with the motto of Reach the Unreachable, Touch the Untouchable. Through the 2015 Taxpayer Development Year, the Directorate General of Taxes (DGT) called on all levels of society, who have fulfilled subjective and objective requirements in accordance with the provisions of taxation laws based on the Self-Assessment System, to register as a Taxpayer, as well as to obtain a NPWP, in order to avoid criminal sanctions (Ditjen Pajak, 2015). People who fulfill tax obligations, that is becoming a new taxpayer, through PMK No. 91/PMK.03/2015, will be free from administrative sanctions. Administrative sanctions in this regard are sanctions that arise due to delays in submitting a Notice of Return (SPT) or late payment of tax. This policy is expected to increase the level of taxpayer compliance in NPWP registration.

One of the factors causing tax revenues is difficult to achieve, namely low taxpayer compliance is evidenced because the public, as taxpayers, forget or possibly even ignore their obligation to pay taxes, especially personal income tax. This is even the case especially in the midst of changing people's views on all aspects of governance, as well as various situations that arise and lead to negative impression regarding taxation issues (Fikri, 2012).

Although the number of taxpayers throughout the years has been increasing, there are obstacles that can hamper efforts to increase the tax ratio. These constraints are tax compliance. Jamin (2001) directly states that it is necessary to increase tax compliance in order to increase the tax ratio. Based on research by Jamin (2001), it is also acknowledged that the level of corporate taxpayer compliance (WP Agency) and individual taxpayers (WP OP) turned out to be higher levels of corporate taxpayer compliance.

In addition, the taxpayer is accorded with the elimination of administrative sanctions in the form of interest of 2% per month for the delay in repayment of the lack of tax payments, thus enabling them to avoid tax audits. This policy is known as the Sunset Policy. This term is used to describe government short-term policies, within the context of a public policy. This policy, which is limited to the validity period, marks the outset of the term Sunset Policy.

This study investigated the level of compliance of OP WP in the city of Yogyakarta. This research was conducted in Yogyakarta because based on data from KPP in the city of Yogyakarta it was found out that the level of taxpayer compliance was ranked second at the national level. According to Pramudito, in 2015, a year of tax coaching, the level of tax compliance in DIY was very encouraging, ranking second in Indonesia in the Directorate General of Taxes (73.7%), exceeding the expected target (72.5%). This, he furthered, could not be separated from the increased awareness of taxpayers, the support of the local government, the mass media, stakeholders and the public who helped secure tax revenue.

While the Governor of DIY in his remarks said that 2015, which was designated as the year of tax coaching, could be interpreted as a year to build mutual trust between tax authorities and taxpayers. The strategy to increase compliance through tax audits have resulted in no significant effect, as evinced by the Director General of Taxes. This is because up until now the tax ratio has remained around 10% (now 11%). As such, then the Governor clearly states that "the best solution is to foster mutual trust and openness, treat taxpayers with excellent service but also proved by honesty from taxpayers".

For this reason, the problem worth investigation is pertinent to the number of taxpayers who avoid taxes. Therefore, research on factors that influence the compliance of individual taxpayers who conduct business activities and free work in Yogyakarta is very necessary. Back grounded by this issue, this study seeks to discuss the attitude of taxpayers on the elimination of tax sanctions, and tax awareness of personal taxpayer compliance in the city of Yogyakarta.

II. LITERATURE REVIEW

A. *Understanding of Tax*

Many experts in the field of taxation provide different definitions of tax, but in essence they have the same meaning. The following are some tax definition citations, including the following. Supriyanto (2011:1) points out that:

Tax is a mandatory contribution or levy collected by the government from the community (taxpayers) to cover state's regular expenditures and development costs without remuneration that can be directly appointed. In the same vein, Sumardiyanti and Suryo (2006:3) define tax as the following:

Tax is a contribution in the form of money (not goods) collected by the government (state) with a certain regulation (certain tariff), which is then used for financing the public interest.

B. The Definitions of tax compliance

According to Gunadi (2005), the notion of tax compliance relates to the extent to which taxpayers have the willingness to fulfill their tax obligations in accordance with the applicable rules without the need to conduct examinations, thorough investigations, warnings or threats, in the application of both legal and administrative sanctions. Nurmantu, (2003) defines tax compliance as a condition where taxpayers fulfill all tax obligations and carry out their taxation rights.

Compliance, according to Norman D. Nowak, is defined as a "climate" of compliance and awareness of fulfillment of tax obligations reflected in the following circumstances (Devano in Supadmi, 2010).

- a) Understanding or try to understand all provisions of taxation legislation.
- b) Completing the tax form completely and clearly.
- c) Calculating the amount of tax owed correctly.
- d) Paying taxes payable on time.

C. Sunset Policy

Sunset Policy is a tax facility regulated under Article 37A of Law No. 28/2007 concerning General Provisions and Procedures for Taxation. This facility allows an individual taxpayer or an entity to correct the income tax return (PPH) in the 2007 tax year and the previous year, without being entitled to administrative sanctions. Historically, the Sunset Policy was actually issued as a response to the government which required businessmen who wanted to give a complete abolition of taxation sanctions. That is, the subject of the Sunset Policy is that taxpayers who are not compliant or have not fulfilled their tax obligations properly, so they will correct the tax return correctly. However, in its implementation, Sunset Policy was then used as an instrument by the Director General of Taxes to expand and strengthen the basis of national tax.

D. Effect of Taxpayer Awareness on Taxpayer Compliance

Awareness is an element in humans to understand reality and how they act or behave towards reality. Jatmiko (2006) explains that awareness is a state of knowing or understanding. Irianto (2005) in Widayati and Nurlis (2010) describes some forms of awareness to pay taxes that encourage taxpayers to pay taxes. First, awareness represents a form of participation in supporting the development of the country. Knowing this, taxpayers want to pay taxes because they are not harmed from tax collection. Second, awareness which is manifest delaying tax payments and reducing tax burdens is very detrimental to the state. Within this regard, taxpayers want to pay taxes because they understand that late payment of taxes and reduction of the impact of tax burden on lack of financial resources, which can cause delays in the development of the country. Third, awareness defines that taxes are set by law and can be enforced. Taxpayers will pay for tax payments have realized a strong legal basis and are an absolute obligation of every citizen.

E. Personal Taxpayer

Individual taxpayers who conduct business activities or independent work are those who conduct business activities and are not bound to an employer. The definition of running a business activity in question refers to any business across various fields, be it agriculture, industry, trade, and so on. By contrast, freelance is generally related to the expertise or profession carried out by experts. These include lawyers, accountants, consultants, notaries, or doctors. That is to say, the perpetrators of freelance open their own establishment with their own names. If the person concerned only works or has an employment status at a company. For example an accountant works in a Public Accountant Office, and then he is not included as an individual taxpayer who carries out free work.

Taxpayer compliance can be defined as a condition where taxpayers fulfill all tax obligations and carry out their taxation rights (Rahman, 2010:32). Personal taxpayer compliance is a condition where an individual taxpayer, who works as an employee or manages his own business, is required to fulfill all of his tax obligations

and given the rights in accordance with the stipulated tax laws. Compliance with taxation is formal, represented as the compliance with the rights and obligations of taxpayers, procedures, and sanctions in taxation.

According to Rahayu (2010:245), taxpayer compliance is the main objective of a tax audit from which the results of the tax audit will be known as indicated by the level of taxpayer compliance. For taxpayers with low (minimal) compliance, it is expected that the audit provide positive motivation to become better taxpayer in the future.

III. RESEARCH METHOD

This research is quantitative in nature, which involves testing hypotheses (explanatory study). This study aims to portray the causal relationship between the independent variables, namely the attitude of the taxpayer on the elimination of tax sanctions and the awareness of taxation, on the dependent variables pertinent to personal taxpayer compliance in the city of Yogyakarta.

As stated by Narbuko and Ahmadi (2007:107), the sample is some of the individuals investigated from the entire research individual. Furthermore, Narbuko and Ahmadi explain that no definite criteria apply to determining the size of the sample. The research subjects are determined by using purposive sampling, by which is a sample determined by taking subjects without taking into account subjects' strata. Rather, this method is based on certain goals a researcher aims to achieve (Arikunto, 2005:117).

The research method operative in this study delves into causal relationship and examines the proposed hypothesis. The analysis technique in the study is path analysis. Path analysis is made operative because the research model consists of independent variables, intervening variables, and dependent variables. As such, using the path analysis enables the researcher to examine the variables simultaneously. In testing the hypothesis using path analysis, the approach chosen is almost the same as the SEM approach (Hair et al., 2014)

The population in this study is an the individual taxpayer registered at the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta, involving approximately 350,935 Individual Taxpayers by the end of 2015. The following table shows the number of registered individual taxpayers.

Table 2. The Number of Registered Individual Taxpayers in Yogyakarta

Region	The Number of Registered Taxpayers
KPP Pratama Sleman	162.121
KPP Pratama Bantul	98.460
KPP Pratama Wates	43.931
KPP Pratama Wonosari	46.423
Total	350.935

Source: KPP Pratama in Special Region of Yogyakarta (2015)

The sample is determined by using sampling technique. The sampling technique used for sampling is incidental sampling. This technique is one of the nonprobability sampling techniques where the samples are chosen based on opportunity that is anyone can be used as a sample. That is only possible when the person meets the criteria of research subject (Sugiyono, 2009:85).

IV. RESULT

A. Data Normality

After the research instrument was proven valid and reliable, the assumption was tested. The investigation on key assumptions in SEM was the preliminary evaluation criteria (Byrne, 2016). This is the stage where the most crucial key assumption, within the estimation of maximum likelihood (ML), is data normality at the multivariate level. Data normality is considered pivotal in this regard as the violations of multivariate assumptions normal data can cause serious bias in the results of parameters estimation in the model. As such, the results of the analysis may be considered invalid (Byrne, 2016; Hair et al., 2014). The assumption of data normality is intended to determine whether exogenous variables and endogenous variables are normally distributed or close to normal (Santoso, 2001). Violation of this assumption, according to Kline (2004), also indicates the problem

of nonlinearity and heteroscedasticity. Therefore, in this study testing the assumption of multivariate normality was carried out at the outset of the study.

In addition, in the measurement model estimated by the maximum likelihood estimation (MLE), the normality of the data in a multivariate manner is an absolute requirement. Violating this assumption will cause a large standard error and a bad goodness of fit index, so the interpretation of the loading factor becomes biased. Multivariate normality is tested through Mardia's Statistic, and the threshold at work is the maximum value of the Mardia's Statistic critical ratio = 3 (Bagozzi & Baumgartner, 1994). At the univariate level, data normality can be evaluated from skewness (= shows the extent to which data is symmetrically distributed) and kurtosis (= shows data distribution appearances) where the critical ratio for skewness and kurtosis is no more than ± 2.58 (Bagozzi & Baumgartner, 1994). Based on the criteria for testing data normality, it was concluded that the data used for exogenous constructs were normally distributed at both the univariate and multivariate levels, as shown in the following table.

Table.3 Data Normality Test Assessment of normality (Group number 1)

Variable	Min	max	skew	c.r.	kurtosis	c.r.
Taxpayer attitude	2.000	10.000	.222	.993	.204	.455
Tax sanction	2.000	10.000	.328	1.468	-.016	-.036
Taxation awareness	4.000	14.000	.304	1.360	-.072	-.160
Taxpayer compliance	3.000	14.000	.639	1.156	-.227	-.508
Multivariate					9.380	2.141

Source: Estimation Result from AMOS21 (2016)

It appears in the table above that there is no univariate skewness value greater than 3, and none of the univariate kurtosis exceeds 10 as suggested by Kline (2004). This condition is supported by the critical ratio (C.R.) value for skewness and kurtosis for each variable that is not greater than ± 2.58 . As a result, the data is proven normally distributed at the univariate level (Byrne, 2001). In multivariate kurtosis lines, it appears that the value of C.R. is also not greater than ± 2.58 , implying that the data are normally distributed at the multivariate level (Byrne, 2016).

B. Suitability Test and Statistical Test

Testing of this model uses several fit indices to measure the suitability of the research model being developed. The AMOS 21 analysis generates the following results.

Table 4 Evaluation of Goodness of Fit Index

Criteria	Model Results	Critical Value	Conclusion
Chi-Square	23.337	89.27	Good
Probability	0,086	$\geq 0,05$	Good
RMSEA	0,027	$\leq 0,08$	Good
GFI	0,984	$\geq 0,90$	Good
AGFI	0,881	$\geq 0,90$	Moderate
CMIN/DF	2,453	$\leq 5,00$	Good
TLI	0,971	$\geq 0,95$	Good
NFI	0,990	$\geq 0,90$	Good
CFI (Comparative fit index)	0,994	$\geq 0,95$ (Bentler)	Good

Source: Primary Data, 2016

Table 4 informs that the model conformity test results indicate a good level of acceptance. Therefore, it can be concluded that the dimensions that make up the variables, be it exogenous or endogenous, are appropriate, and implying that the research model can be accepted.

With regard to the criteria for goodness of fit, the estimated structural models are proven valid. The relationship between constructs in hypotheses is shown by regression weights values (Hair et al, 2014). For more details concerning the influence of cognitive beliefs, emotional trust in buying interest in Giancomputeris presented in Table 5.

Table 5. Regression Weights

			Estimate	S.E.	C.R.	P	Lable
Taxpayer attitude	<---	Taxpayer compliance	.207	.087	2.365	.018	par_1
Elimination of Tax sanction	<---	Taxpayer compliance	.438	.110	1.986	.538	par_4
Taxation awareness	<---	Taxpayer compliance	.749	.093	8.014	***	par_5

C. Effect of taxpayer attitudes on taxpayer compliance

Based on the analysis results, the study indicates that the influence of the taxpayer attitude toward taxpayer compliance is marked by a CR value of 2.365 ($p = 5 0.05$). As a result, H_0 is rejected, while H_a is accepted, meaning that there is a positive influence between the attitude of the taxpayer with taxpayer compliance. H_1 hypothesis, indicating that there is an influence of the taxpayer's attitude towards taxpayer compliance, is approved.

D. The effect of the elimination of tax sanctions on taxpayer compliance

Through statistical calculations using SEM Amos 21, the study has revealed that the effect of the elimination of tax sanctions on taxpayer compliance is marked by a CR value of 1,986 ($p \Rightarrow 0.538$). This implies that there is no positive effect between the elimination of tax sanctions and taxpayer compliance. As such, H_0 is rejected, while H_a is accepted. Hypothesis H_2 , which presumes that there is no effect of the elimination of tax sanctions on taxpayer compliance, is refused.

E. The Effect of tax awareness on taxpayer compliance

Through statistical calculations using SEM Amos 21, the study indicates that the effect of tax awareness on taxpayer compliance is marked by a CR value of 8.014 ($p = 5 0.05$), meaning that there is a positive influence between tax awareness and taxpayer compliance. This concludes that H_0 is rejected, while H_a is accepted. Hypothesis H_3 , presuming that there is an effect of taxpayer compliance on taxpayer compliance, is approved.

V. DISCUSSION

A. Effect of taxpayer attitudes on taxpayer compliance

A study by Leba (2016) shows that the abolition of tax sanctions does not have an impact on compliance with registration. This can be seen from the low utilization of the tax elimination policy and the insignificant increase in WPOP numbers. This study also shows that the abolition of tax sanctions has a positive impact on compliance with tax payments for Annual Income Tax underpayments. This can be seen from the increase in the number of WPOPs who make tax payments on Annual Income Tax underpayment of Income Tax after the implementation of the policy of eliminating tax penalties. Andayu (2015) points out that the experience of taxpayers in carrying out tax obligations, the quality of service of tax officers, and the mass media of taxation affect taxpayer compliance simultaneously. Nastiti (2014) indicates that the attitude of taxpayers and tax knowledge does not significantly influence taxpayer compliance in paying the Land and House tax, as marked by a significance value of 0.877 and 0.702, respectively. Likewise, when tested simultaneously, the attitude of the taxpayer and knowledge of taxation do not significantly influence taxpayer compliance in paying the Land and House tax, as evinced by a significance value of 0.920. The compliance of taxpayers in Banyudono village was only evident when village officials or tax authorities collected taxes by visiting the taxpayer's house. According to research by Suyatmin (2004), the taxpayer attitude to regional development priorities, the attitude

of taxpayer to Land and House tax fines sanctions, the taxpayer attitude to tax authorities' services, the taxpayer attitude to national awareness, and taxpayer attitude towards tax awareness have been proven to significantly influence taxpayer compliance in the city of Surakarta.

B. *The effect of the elimination of tax sanctions on taxpayer compliance*

According to the research results by Indah (2016), the abolition of tax sanctions has a positive impact on the compliance of tax payments on Annual Tax Returns for Underpayment of Income Tax. In addition, it also has a positive impact on the increase of tax revenue. This is also supported by Alkautsar's research (2015). The results of this study points out several important concerns. First, the elimination of tax sanctions and taxpayer compliance in reporting annual tax returns together affect tax revenue. Second, elimination of tax sanctions does not affect tax revenue. In addition, taxpayer compliance in reporting annual tax returns affects income tax revenue.

C. *Effect of tax awareness on taxpayer compliance*

The research conducted by Sari (2014) reveal several vital findings. First, the taxpayer awareness has a significant effect on taxpayer compliance. This can be seen based on the results of a correlation test of 0.612, classified in the strong relationship category. Second, taxation sanctions have a significant effect on compulsory compliance tax, which can be seen from the correlation test result of 0.465. This categorized as moderate relations. Another finding point out that taxpayer awareness and taxation sanctions have a significant effect on taxpayer compliance, which can be seen from the simultaneous test result of 44.6%. The remaining 55,4% is influenced by other factors. Febianti (2015) suggests Garut KPP Pratama to increase the awareness of individual taxpayers by providing socialization to individual taxpayers in collaboration with relevant agencies. Moreover, the enactment of laws concerning tax sanctions (fines) can be effective solution to regulating the taxation system. For future researchers, it is recommended that further research encompass a wider scope and objects that are not limited to individual taxpayers. Therefore, research results can be more apt.

VI. CONCLUSION

Based on the analysis results, the study has drawn the following conclusions. First, the study has revealed that the influence of the attitude of the taxpayer toward taxpayer compliance is marked by a CR value of 2.365 ($p = 5 0.05$). This means that there is a positive influence between the taxpayer attitude and taxpayer compliance. While the effect of eliminating tax sanctions on taxpayer compliance obtains a CR value of 1,986 ($p \Rightarrow 0.538$), meaning that there is no positive effect between the elimination of tax sanctions and taxpayer compliance. Lastly, the influence between tax awareness variables on taxpayer compliance to obtain a CR value of 8.014 ($p = 5 0.05$), meaning that there is a positive influence between tax awareness and taxpayer compliance. Finally, there are some recommendations that can be executed based on the conclusions above. Hence, to increase the level of taxpayer compliances, the government, in this case, the Directorate General of Taxes, must pay attention to all matters which can be held to increase the positive attitude of taxpayers and their tax awareness. It can be done by fostering the importance of taxes for the community, conducting publication based on the performance of the tax authorities, enhancing socialization to taxpayers, utilizing technology for taxation applications, and creating an excellent service to taxpayers.

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