

## The Influence of Tax Amnesty Benefit Perception to Taxpayer Compliance

Ramadhani Indah Sari✉, Dian Anita Nuswantara

Faculty of Economics, Universitas Negeri Surabaya  
Jl. Ketintang No.2, Gayungan, Surabaya, Jawa Timur 60231, Indonesia

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### Abstract

This study aims to examine the effect of tax amnesty benefits perceived on This study aims to examine the effect of tax amnesty on taxpayer compliance on service quality as a moderating variable. The population in this study is the people who follow the tax amnesty in Surabaya is 58,415 individual taxpayers registered in KPP Pratama Surabaya. The sampling technique chosen was judgmental sampling with slovin formula obtained 100 samples. This study was analyzed using partial least square with path analysis model. The results of this study indicate that the benefits of tax amnesty are perceived to affect tax compliance that service quality cannot moderate the relationship between the two. The conclusion in this research is the Taxpayer already feel confident will be abolished taxes that should be owed because they feel watered down and because get tax relief to be more obedient. Good service quality has been done by the Government and fiscal, but with the existence of taxpayer surge that follow the program Amnesty Tax in the last days so that makes Taxpayers feel less comfortable with the services that have been given.

**Keywords:** Tax Amnesty Benefits; Tax Compliance; Quality of Service

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## INTRODUCTION

Tax is the largest income for the State of Indonesia compared to the state revenues from other sectors. Five years in a row the taxation sector has contributed state revenue to about 80%. In fact, taxes have contributed substantial revenues, but development needs in Indonesia are increasing and certainly require more funds (Fajarwati, 2014). Increasing needs require specific strategies to achieve state revenue targets in the shortest possible time.

Taxpayer compliance becomes an important aspect in meeting the state revenue target from the tax sector. Compliance is important because the tax system in Indonesia embraces self assessment system, where all the process of calculating, paying and reporting taxes is done by the Taxpayers themselves (Suhendra, 2011 & Supadmi, 2009). Self assessment system gives full trust to the community and becomes a tough task for the government if society does not obey it. If it is not complied with or the public does not pay the tax in full accordance with tax regulations, then the revenue of the state is difficult to achieve maximally.

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Ramadhani Indah Sari (✉)  
E-mail: [ramadhaniindahs@gmail.com](mailto:ramadhaniindahs@gmail.com)

The phenomenon that arises in the city of Surabaya related to taxation is about tax payment compliance. Based on the information collected by researchers by visiting the tax office of pratama in Surabaya (2016), taxpayers recorded in 2016 amounted to 368,437. The number of taxpayers who report the Tax Return Form (SPT) amounted to 273,872 Taxpayers. The difference between the number of taxpayers recorded and the taxpayers who reported the SPT indicates a difference of 94,565 Taxpayers who may indicate non-compliance with tax payments.

The government continues to improve various types of state revenues in various ways to improve taxpayer compliance. Indonesia's tax ratio is currently in the range of 11 percent still below the standards of ASEAN countries and Organisation on Economic Cooperation and Development (the Ministry of Finance, 2016). One way that taken by the government to improve taxpayer compliance is to conduct a tax amnesty program, it is contained in Law Number 11 of 2016 which process is directly accepted by the House of Representatives.

Tax amnesty is a government program to taxpayers who do not pay taxes or avoid taxes by forgiving the borne fines. Thus, if the taxpayers pay the taxes covered at the time of the amnesty program running they only need to pay at a certain tariff made by the government. Further these taxpayers will not be reported to the police for such tax avoidance action.

Tax amnesty policy is taken to foster a sense of trust in taxes so that public funds can enter to the state. In addition, the purpose of tax amnesty is to attract parked funds abroad. In the long term, tax amnesty is expected to increase taxpayers' compliance.

Indonesia is targeting the state revenue to be achieved by the Government in Tax Amnesty this year is amounted to 165 Trillion rupiah in 3 periods held. The first period has reached 97.2 Trillion rupiahs ending on 1<sup>st</sup> July until 30<sup>th</sup> September 2016. The second period reached 12.3 Trillion on 1<sup>st</sup> October to 31<sup>st</sup> December. While the third period reached 2.5 trillion on January 1 to March 31, 2017 and the declaration of the tax amnesty property of Indonesia is the largest among other countries that conduct tax amnesty.

In addition to tax amnesty programs, to improve taxpayer compliance can also be done by improving the quality of good service (Tanilasari & Gunarso, 2017). If the Taxpayer feels comfortable and the services given while paying taxes and services gotten in accordance with the expectations of the Taxpayers, then it will cause the compliance to pay taxes in subsequent periods. Pramushinta & Siregar (2011) provides evidence that fiscal services have a positive effect on taxpayer compliance. The better the fiscal service then taxpayer compliance is increasing. The quality of services provided by tax officials will improve the relationship between tax amnesty and taxpayer compliance.

Some researches related to tax compliance have been done a lot (Harinurdin, 2009; Muliari & Ery Setiawan, 2010; Rahayu & Lingga, 2011; Supadmi, 2009). Nevertheless, from the researches that have been done, it gives diverse results. Anggraeni & Kiswara (2011), Ardani (2010), and Ngadiman & Huslin (2015) find that the elimination of various tax-related sanctions could improve taxpayer compliance. However, Santoso & Setiawan (2009) remind that the best tax amnesty program done, it should be paid attention to certain matters related to the implementation of tax amnesty such as readiness of support system, structural of state economy, public trust to government, and others. If it does not get serious attention then the tax amnesty can be the opposite of what is expected (Santoso & Setiawan, 2009).

Research related to the quality of tax service to tax compliance has also been done and still give good results. Ramlah, Norshidah, Abd Rahman, & Murni (2011) find that good service will encourage the community to support the government program and improve the performance capability of the tax office (Sun & Pang, 2017). Supadmi (2009), Jotopurnomo & Mangoting (2013), and Fuadi & Mangoting (2013) find that the quality of good tax office services can improve compliance from taxpayers. Qualified services from the tax office are expected to encourage government programs, namely tax amnesty to be successful by making the Indonesian taxpayers have increased compliance.

Based on the various things that have been explained, then the formulation of the problem

taken whether the perception of tax amnesty benefit affect the compliance of Taxpayers and whether the quality of service is able to moderate the relationship between the perception of tax amnesty benefits to taxpayer compliance. The purpose of this study is to determine whether the tax amnesty program is able to improve compliance of Indonesian taxpayers and whether good tax service is able to succeed the tax amnesty program. Researches related to Tax amnesty in Indonesia is interesting to do because this government program is unique not every time there, so it raises something new related to people's behavior.

Ajzen (2011) speaks about theory of planned behavior (TPB) which explains about the control of individual behavior that is limited by the limitations of the inadequate resources used to perform its behaviour. The emergence of the intention to behave is determined by three factors, namely behavioral beliefs is an individual's belief in the outcome of a behavior and an evaluation of the outcome, normative beliefs are beliefs about the normative expectations of others and the motivation to fulfil those expectations, and control beliefs are beliefs about the existence of things that support or inhibit behaviors to be displayed and their perceptions of how strong things support and impede their behavior.

Tax Amnesty Program is expected to be able to increase taxpayer compliance in Indonesia. With the disclosure of property made by the Taxpayer, it will pull the parked funds abroad and the increase of tax objects disclosed by the Taxpayer. Taxpayers who utilize the Amnesty Tax facility will also get some benefits that will benefit their side. The greater the assurance of the benefits to be received is expected to improve the compliance of the Taxpayer. Research result of Ngadiman & Huslin (2015) Tax amnesty has a positive and significant impact on taxpayer compliance and tax sanction has a significant effect on taxpayer compliance.

H<sub>1</sub>: Tax Amnesty Benefit Perception has a significant effect on Taxpayers' compliance

Trust will affect the intention to use the facility (Carlos Pinho, de Lurdes Martins, & Macedo, 2011). Tax amnesty facility is applied with the aim of pulling parked funds abroad and encouraging taxpayers to comply. Compliance is caused by the taxpayers' trust in the sense of security so that feel satisfied with the tax services associated with the conditions faced, ie will not be prosecuted by law. When paying the tax payable, the Taxpayer will obtain the services from the tax office in the resident Taxpayer area. Good and friendly services and make Taxpayers feel comfortable when paying tax is expected to improve the compliance of the Taxpayers.

In this study the quality of service can strengthen or weaken the relationship between Tax Amnesty and Taxpayer compliance. If the Taxpayer is satisfied with the services given then they will do the promotion from mouth to mouth so that more and more become more trust to the tax office (Choudhury, 2014), thereby strengthening the tax amnesty relationship. However, if the Taxpayer is not satisfied with the services provided, it will weaken the relationship of Tax Amnesty and Taxpayer compliance (Kayeser Fatima & Abdur Razzaque, 2014). In the study conducted by (Prabawa, 2012) service quality and attitudes of taxpayers simultaneously have a significant effect on reporting compliance of individual taxpayers in the tax services office of North Bandung.

H<sub>2</sub>: The Quality of Services can improve the effect of Tax Amnesty Benefit Perception on Taxpayers' Compliance.

## METHOD

Type of this research is quantitative research. The population in this study is the people who follow tax amnesty in Surabaya that is 58,415 Taxpayers. To determine the sample size of the research using Slovin formula obtained the results  $n = 99.83$  in rounded to 100. The sampling method chosen is judgmental sampling from various methods that exist in non-probability sampling because the data required is not easy to be obtained. (Malhotra, 2010).

There are three variables studied, including: Perceptions of Tax Amnesty Benefit as independent variable, Taxpayer Compliance as dependent variable and Service Quality as moderation variable. All of these indicators are measured using a 4 poin Likert scale ranging

from: 1 = Strongly Disagree; 2 = Disagree; 3 = Agree; 4 = Strongly Agree. Davis (1989) defines the perception of benefits is the level of one's trust on the use of a particular subject and can provide benefits for people who use it. Perception of Benefits in this study is defined as how much benefit of the tax amnesty program for Taxpayers to carry out their tax obligations. To measure the level of taxpayers' trust in the benefits of the tax amnesty facility, several questions indicator are used by referring to Law No. 11 of 2006 and Minister of Finance Regulation No.118 / PMK.03 / 2016 regarding Tax Amnesty benefits, including: 1) The tax loss benefits that should be owed. 2) The benefits are not charged to administrative sanctions and tax criminal sanctions. 3) The benefits of not conducted initial and investigation proofing examination. 4) The benefits of terminating the inspection process, initial evidence inspection, or investigation. 5) The benefits of confidential data of tax forgiveness cannot be the basis of any investigation and investigation of any criminal offense. 6) The benefit of income tax exemption for the return of the name of additional property.

The taxpayer compliance variable is measured by how the Taxpayer complies with applicable laws and regulations. Refers to Smith & Stalans (1991), then the indicators are: instrumental consequences, normative considerations, intrinsic motivation, and loyalty to authority. Service is a process of helping others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. Indicators used in service quality variables, among others: reliability, assurance, responsiveness, empathy, physical evidence and physical facilities (Lupiyoadi & Hamdani, 2006)

The data obtained by using questionnaires distributed to the respondents of the research which is taxpayers from the tax office of Surabaya city. Data analysis in this research uses Partial Least Square (PLS) program. The path analysis model of all latent variables in Partial Least Square (PLS) consists of three sets of relationships: (1) Inner model that specifies the relationship between the latent variables (structural model) in Partial Least Square (PLS). (2) Outer model that specifies the relationship between the latent variables and indicators or manifest variable (measurement model). (3) Weight relation in which case values of latent variables can be estimated. Without loss of generalization, it can be assumed that the latent variable and the indicator or manifest variable are zero means and unit variance (standardized values) so that the location parameters (constants parameters) can be omitted in the model.

Based on the objectives of the study, the hypothesis test design that can be made is hypotheses test design in this study presented based on research objectives. Generating a t table value of 1.96. So if the value of t-statistic is smaller than t-table [ $t\text{-statistic} < 1.96$ ], then  $H_0$  is accepted and  $H_a$  is rejected and if t-statistic value is greater than or equal to t-table [ $t\text{-statistic} > 1.96$ ], then  $H_0$  is rejected and  $H_a$  accepted.

## RESULTS AND DISCUSSIONS

### Outer Loadings

Based on the results of data processing, outer loadings values obtained data that there were 15 indicators that had values above 0.7 whereas there were 3 indicators that had outer loadings values below 0.7 among others indicators of KWP.5 in the amount of 0.634 and PMAP.6 in the amount of 0.515. Since the KWP.5 and PMAP.6 indicators has been removed from stage one due to the values less than 0.7 so all the indicators met the requirement.

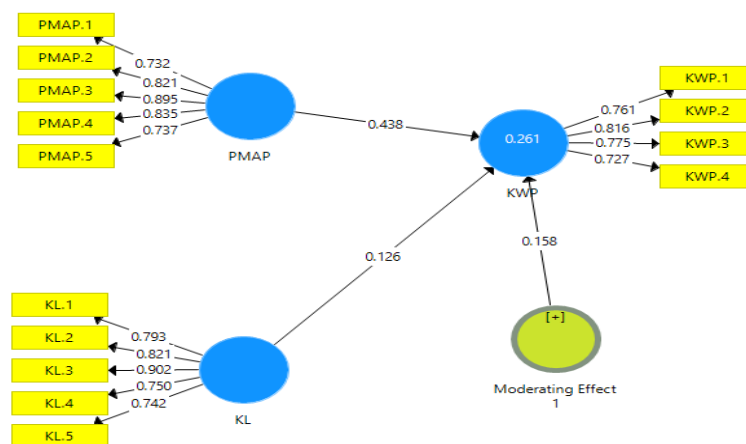


Figure 2. Model of Validity

### Discriminant Validity

The model has good discriminant validity because each loading value of each indicator from a latent variable has the largest loading value with another loading value against other latent variables of KL of 0.804, KWP of 0.770 and PMAP of 0.806.

### Reliability and Average Variance Extracted (AVE)

Based on the testing of reliability and average extracted, it could be concluded that all the constructs met reliable criteria. This was indicated by the value of composite reliability above 0.70 an AVE above 0.50 as the recommended criteria. The result was KL of 0.646, KWP of 0.593 and PMAP of 0.650.

### Structural Model Testing (Inner Model)

Based on the structural model testing, the value of R-Square was 0.261 which meant that Taxpayer Compliance variable could be explained by the variable of Tax Amnesty Benefit Perception and and Services Quality equal to 26.1% and the rest was explained by other variable outside this research.

### The Result of Hypothesis Test Analysis

Table 1. Testing Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KL -> KWP	0.126	0.156	0.130	0.968	0.334
Moderating Effect 1 -> KWP	0.158	0.125	0.105	1.502	0.135
PMAP -> KWP	0.438	0.442	0.105	4.168	0.000

The first hypothesis stated the perception of tax amnesty benefits affected on taxpayer compliance. Viewed from the original sample parameter coefficient value of 0.438 and t-statistic value of 4.168. The t-statistic value of 4.168 was more than 1.96 (t-table), then  $H_0$  was rejected and  $H_1$  was accepted. So the result of the first test was the Tax Amnesty Benefit Perception affected on Tax Compliance.

The second hypothesis stated: Quality of Service can moderate the relationship between Tax Amnesty Benefit Perception and Taxpayer Compliance. Viewed from the original sample parameter coefficient value of 0.438 and t-statistic value of 4.168. The value of t-statistic amounted to 1.502 was less than 1.96 (t-table), then  $H_0$  was accepted and  $H_1$  was rejected. Thus the results of Quality of Service testing could not moderate the relationship between Tax Amnesty Benefit Perception and Taxpayer Compliance.

### **The Effect of Tax Amnesty Benefit Perception on Taxpayer Compliance**

The first hypothesis in this study which proposed was the Effect of Tax Amnesty Benefit Perception affected on the taxpayer-compliance. This meant that the more the Taxpayer had positive perception, they would receive all the benefits of tax amnesty-then the level of compliance. The taxpayers has been already convinced that it will be there was a tax abolition that should be owed because they felt made easier and got tax breaks to become more compliant. Termination of inspection process, preliminary proof examination, or investigation to get the highest result, because Taxpayer when submitting by self would take a difficult process and not necessarily granted by the Attorney General.

The effect of tax amnesty on tax compliance has been proven due to the fulfilment of the requirements disclosed by Santoso & Setiawan (2009). Several things that according to the researcher has fulfilled are related to uniqueness. Tax amnesty done by the Indonesian government was unique, not done periodically. Tax amnesty program in 2016 was also different from the previous tax abolition policy done, the government designed tax amnesty became more interesting for taxpayers.

Infrastructure readiness was also the reason for this first hypothesis. Indonesia has been applying the digitalization of its tax services so that the reporting for the taxpayer became very easy if wanted to make a correction of annual notification (SPT). For large taxpayers were given convenience by the government by being able to perform its obligations at the nearest tax office in their area.

The sense of justice was also a determinant factor on loyalty (compliance)(Carlos Pinho et al., 2011). Incessantly, government and other stakeholders were really working together to succeed the tax amnesty program. For example, the Chamber of Commerce and Industry (KADIN) would not advocate for its members who did not take advantage of the tax amnesty program but in the future after the program was completed the government implemented legal sanctions on those concerned. The government said that after the tax amnesty period was completed would conduct a search and action against the taxpayer who was still indicated not meet the tax obligations. This raised the taxpayer's trust for a sense of justice from the government. This research supported research from Ngadiman & Huslin (2015) which obtained the result that the tax amnesty had a positive and significant effect on taxpayer compliance.

### **Quality of Services could moderate the relationship between Tax Amnesty Benefit Perception and Tax Compliance**

The second hypothesis in this research which proposed was the Quality of Service was able to moderate the relationship between the Perception of Tax Amnesty Benefit and Taxpayer Compliance. This meant that the quality of services provided by the tax authorities could strengthen or weaken the relationship between the perception of tax amnesty benefit and taxpayer compliance. However, the results of the study indicated that the quality of service could not moderate the relationship between the Perception of Tax Amnesty Benefit and Taxpayer Compliance

This research was conducted at the time of Taxpayer participant of tax amnesty after tax amnesty program took place. With the tax amnesty, the Directorate General of Tax also improved its services by increasing hours of service and various facilities. All tax service offices were full, queues were very long and fiscal should add service hours until night even during the last days

there were open until 2 am. However, the increase of tax amnesty participants was unexpected and the number of documents required made the services gotten by the Taxpayer to be not maximal and the number of Taxpayers became more and not comparable with the number of tax authorities in the Tax Office. As a result the very long queue caused Taxpayers to be less comfortable.

Good service quality would benefit if it has been felt by the users of the service. Normasari, Srikandi, & Kusumawati (2013) said that if customers were not satisfied, even though the quality of service has been maximal still did not affect the customer loyalty. It was clear that the long queue due to taxpayer frisk in the tax office caused taxpayers to be dissatisfied. This surge could be interpreted as a failure of services that caused dissatisfaction of customers (Carlos Pinho et al., 2011) and this was perceived that the services provided were not good (Slåtten, Svensson, & Sværi, 2011).

Transparency also often became a problem, the number of cases where the money from taxes were often corrupted by tax officials. Such a phenomenal case of gayus has reduced the sense of trust from the people. It was feared if there was a perception of good service only a mask for the tax office to attract taxpayers. So the perception of tax transparency was likely to be an obstacle for this hypothesis (Nkundabanyanga, Mvura, Nyamuyonjo, Opiso, & Nakabuye, 2017) transparent tax system (TTS(Azmi & Perumal, 2008). This study was in line with Winerungan (2013) who found that service quality had no effect on taxpayer compliance.

## CONCLUSION

The results of this study indicated that the variable of Tax Amnesty Benefit Perception effect on taxpayer compliance. The taxpayers have been already convinced there will be tax abolition which should be owed because they feel made easier and get tax breaks to become more compliant. This study also showed that the Quality of Service variable has not been able to moderate the relationship between Tax Amnesty Benefit Perception and Taxpayer Compliance. Good service quality has been done by the Government and fiscal, but with the existence of taxpayer surge that follow the program of Amnesty Tax in the last days so that makes Taxpayers feel less comfortable with the services that have been given. The suggestion for subsequent research is if conducting a similar study to consider taxpayers' non-full time in taking care of the taxation aspects in the tax service office.

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