



Analysis of the Factors Affecting Individual Taxpayers Compliance

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ABSTRACT

This research aimed to analyze the effect of Service Quality, Tax Penalties, Tax Amnesty and Religiosity on taxpayer's. The population of this study are 90.485 private taxpayers who registered in KPP Pratama Semarang Candisari. The method of sample selection used in this research is Convenience Sampling by using Slovin formula as amount 100 effective Individual Taxpayers. Data collection method used is primary data through questionnaire. Data were analyzed using descriptive analysis and multiple linear regression. Based on the results of research perception of service quality has no significant effect on taxpayer compliance. Tax penalties have no significant effect on taxpayer compliance. Tax amnesty variable has a positive and significant impact on taxpayer compliance. Religiosity on taxpayer's has a positive and significant impact on taxpayer compliance. Conclusions from this research factors that proved to influence taxpayer compliance are tax amnesty and religiosity on taxpayer's. While the perception of service quality and tax penalties has no significant effect on taxpayer compliance. Further research is expected to change the object of research into corporate taxpayers and add other variables outside which are studied by the author

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INTRODUCTION

Site of www.kemenkeu.go.id (accessed February 17, 2017) posture of APBN 2017 determined amount of state revenues amounting to Rp 1,750.3 trillion in which this amount consists of tax revenue of Rp 1,489.9 trillion, non-tax state revenue (PNBP) of Rp 250 trillion, and grant receipts of Rp 1.4 trillion. APBN posture in 2017 shows 85% of the role of state revenue obtained through taxes. It shows that tax is the foundation of Indonesian state revenue. Taxes have two main functions: the budgetair function used to finance government expenditures and regulerend functions that are used to regulate government policies in social and economic fields (Kusmuriyanto & Susmiatun 2014). Therefore, tax revenue plays an important role in the equity of state development and finances the others state expenditures. Tax benefits can be seen and perceived in everyday life in all sectors such as health facilities, education, facilities, and infrastructure to repay foreign debts.

Tax collection system also has an important role in the success of increasing tax revenue. Today, the Indonesian tax collection system has changed from official assessment to self-assessment. According to Law No.28

of 2007 on General Provisions and Tax Procedures (KUP), Indonesia embraces a self-assessment system that is a system which gives an opportunity for taxpayers to voluntarily calculate, pay, and report tax payable based on tax laws and regulations in accordance with actual circumstances. The principle of self assessment system has changed the tax paradigm all the time that tax payments are no longer considered as a burden but as a state duty that must be met (Ardyanto 2014). This taxation condition requires high taxpayer compliance in the fulfilment of tax obligations that are in accordance with the truth, therefore Taxpayer compliance becomes an important aspect in this system.

The definition of tax compliance by Devano & Siti (2006:110) is a condition in which the Taxpayer fulfils all tax obligations and carries out its taxation rights. Mc Mahon (Albari 2008) explained tax compliance as a willingness to do something, in which it is based on consciousness and coercion, which makes a person's behavior can be as expected. According to OECD (2014:60) to be said to be obedient, a Taxpayer must meet four obligations namely (i) to register for tax purposes; (ii) to file tax returns on time; (iii) to correctly report tax liabilities; and (iv) to pay taxes time".

Devano & Siti (2006:110) explained there are two kinds of tax compliance, namely formal compliance and material compliance. A formal compliance is a condi-

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tion in which a Taxpayer can meet the existing provisions in the tax law. Material requirement is a condition where the Taxpayer substantively has complied with all the provisions of taxation material, namely according to the contents and soul of tax laws. Material compliance may also include formal compliance. A Taxpayer who is fulfilling a material obligation is a Taxpayer who fills honestly, completely, and correctly letter of notification in accordance with the provisions and submits to the KPP before the deadline expires.

The many types of taxes that exist, income tax is one of the taxes that have a high enough potential for the state of Indonesia, where Indonesia has a large population and some residents are categorized as tax objects. In fact, Individual Taxpayer compliance is still low. According to the data of DJP Central Java I, the compliance of Personal Taxpayer in submitting annual notification letter in 2015 amounted to 50.33%. Where from 1,185,263 individual taxpayers registered only 596,520 who submit Annual notification letter. In addition, from 596,520 taxpayers who submit SPT who pay SPT on time is as many as 74,812 taxpayers. This indicates that the compliance of individual taxpayers is still low because there are still many registered taxpayers who have not reported their annual income tax notification letter.

Low Individual Taxpayer compliance also occurs in Semarang city. Viewed from the level of taxpayer compliance in submitting SPT in KPP Pratama spread in the city of Semarang, the percentage of compliance in submitting Annual Income Tax Returns during the year 2014-2015 shows a low percentage. According to the data of Regional Office of DJP Central Java I in KPP Pratama Semarang Candisari has the largest number of Individual Taxpayer (WPOP) compared to other KPP in Semarang. However, seen from the level of taxpayer compliance in the submission of SPT is still not maximized. From year to year the percentage of Individual Taxpayer compliance continues to decline. Meanwhile, the number of registered Taxpayers continues to increase every year.

Taxpayers' compliance behaviour in paying their tax obligations is important in the tax collection. In fact, the ideal conditions do not always occur given that Taxpayers are very often trying to avoid the tax burden imposed on him. Causes of low taxpayer compliance are among others the result of tax collection which is not directly enjoyed by the other taxpayers, public dissatisfaction with public services, uneven infrastructure development, and the number of corruption cases committed by high officials.

Although many previous studies have examined the factors that influence taxpayer compliance, the results of previous studies are still showing inconsistency. For example, research conducted and Utami *et al.*, (2012) regarding service quality variable significantly influences the compliance of individual taxpayers, this is different from research conducted by Setiyoningrum *et al.*, (2014), Andreas & Savitri (2015) service quality variable has no significant effect on taxpayer compliance. Variable of tax sanction examined by Pranadata (2015), Ngadiman & Huslin (2015) showed that tax penalties

significantly affect tax compliance, different things were disclosed by Setiyoningrum *et al.*, (2014), Rahmawaty (2014), and Oladipupo & Obazee (2016) stated penalties have no effect on taxpayer compliance.

In addition to the tax penalty variable, tax amnesty variable that exists in the study of Ngadiman & Huslin (2015) and Rahayu (2017) showed a significant positive effect on Taxpayer compliance, different result was disclosed by \square pek *et al.*, (2012) tax amnesty variable reduces taxpayer compliance. Then, the taxpayer religiosity variable also shows inconsistent results, Mohdali & Pope (2012) concluded religiosity has a significant effect on taxpayer compliance. Anggraeni (2017) showed similar results that the attitude of taxpayer religiosity affects on the compliance of Taxpayers. Basri *et al.*, (2014) stated religiosity has an effect on tax disobedience. Rahmawaty (2014) and Palil *et al.* (2013) concluded religiosity has no effect on taxpayer compliance.

This study aims to analyze the factors that influence taxpayer compliance. Among the factors that influence taxpayer compliance, the researchers take four factors namely the perception of service quality, tax sanctions, tax amnesty, and taxpayer religiosity. The results of the previous research of the five factors are still a debate between researchers and still seen the inconsistency of the results obtained. Therefore, this research is interesting to be re-examined.

The theories used in explaining the level of taxpayer compliance in this study are attribution theory and social learning theory. Attribution theory argues that one's behaviour is determined by a combination of internal and external factors. Internal factors are factors that come from within a person, such as ability or effort, and external factors are factors that come from outside, such as difficulties in the work or good luck (Ikhsan & Ishak 2005:55). Social learning theory says that one can learn through direct observation and experience. Associated with the taxpayer compliance, one will be obedient to pay taxes on time, if through his direct observation and experience, the results of the tax levies have contributed significantly to the development of his territory.

Service quality is a measure of how well the level of service provided is able to match customer expectations (Tjiptono 2005). If associated with the quality of tax service is a prime tax service provided by the Tax Office (KPP) in the form of services that give satisfaction on serving the needs of the Taxpayer. The perception of service satisfaction is established through the dimensions of direct evidence, responsiveness, assertiveness, assurance, and empathy. Taxpayers assess the quality of service they get is low if the performance does not match what they expect and the quality of service is high if the performance is in accordance with what they want.

In line with the theory of attribution, that the perception of service quality is an external cause because it comes from outside the Taxpayer or the result of the situation coercion. If the services from the tax authorities give satisfaction to the Taxpayer may affect the assessment of each Taxpayer to use or not to use the service of taxation again. A good perception on the quality of service that meets or exceeds expectations will affect

the assessment of each Taxpayer to behave in compliance with tax obligations. Thus, it can be concluded, the better the perception of the tax services quality given by the tax authorities then Taxpayers will tend to be obedient in meeting the obligations of taxation. Conversely, the less good perception of the tax services quality given then the taxpayer will tend to choose disobedient in fulfilling his tax obligations.

This hypothesis is also reinforced by the research results of Awaluddin & Tamburaka (2017); Savitri (2016); Pranadata (2015) and Utami et al., (2012) which stated the effect that service quality significantly affects on the compliance of individual Taxpayers.

H₁ : Perceptions of Service Quality have a positive effect on Taxpayer Compliance

Mardiasmo (2016:60) said tax sanction is a guarantee that the provisions of tax legislation (taxation norms) will be obeyed. The theory of attribution is relevant to explain the behaviour of taxpayers in determining tax compliance behaviour by looking from external factors and internal factors. According to the theory of attribution, tax sanction is an external factor that makes individual behaves according to the situation. In social learning theory, the taxpayer can learn by observing other taxpayers and experiencing direct sanction imposed by the tax authorities to the taxpayer if violating taxation norms. These direct observations and experiences become the basis for Taxpayers to assess the sanction and choose to behave in a compliant manner or not. Thus, the more assertive the tax sanction, the higher the taxpayer's will behave obediently.

Kamil (2015); Doran, (2009); Savitri (2016); Pranadata (2014) stated that penalties have a significant effect on tax compliance. This is supported by the research of Ngadiman & Huslin (2015) stated that the tax sanction has a positive effect on tax compliance, the positive influence of tax sanction which is indicated by the increase of tax compliance will increase and vice versa.

H₂: Tax penalties have a positive effect on taxpayer compliance

Taxation extensification is done by increasing the amount of taxes and new tax objects, while the intensification of taxes is carried out with the orientation of increasing compliance and awareness of Taxpayer for example tax intensification in certain sectors (Suryarini & Anwar 2010). The existence of tax amnesty policy is expected to make intensification and extensification of taxation occur which is expected to increase the number of taxpayers, tax subjects and objects as well as increasing state revenues. Tax Amnesty is the abolition of taxes that should be owed, not subject to administrative taxation penalties and penalties in the field of taxation, by disclosing property and paying ransom (Law No.11 of 2016 tax abolition).

In the theory of social attribution in explaining the taxpayer's perception in determining the tax-obedient behaviour by looking at the external factors namely tax amnesty. According to this theory, external factors

are factors that make the individual behave according to the situation. Perceptions regarding Taxpayers who do not participate in the tax amnesty program but it is found the data on net assets that are not reported when the policy ended, then the asset is treated as income at the time it is found and charged taxes and administrative Penalties in accordance with applicable tax laws Rahayu (2017). The situation makes taxpayers who have not paid taxes will choose to follow tax amnesty and more obedient in tax, it can be concluded if the tax amnesty has increased the taxpayer compliance rate has increased as well. This hypothesis is in line with the research conducted by İpek *et al.*(2012a); Sari & Nuswantara(2017); Saraçoğlu & Çaşkurlu(2011); Gerger (2012) Ngadiman & Huslin(2015) and Rahayu (2017), which stated that tax amnesty has a significant positive effect on the compliance of individual taxpayers. Thus the third hypothesis of this research is:

H₃: Tax Amnesty has a positive effect on taxpayer compliance

Religiosity refers to the level of individual attachment to the religious values embraced. The variable of religiosity has a role in taxpayer's behaviour in fulfilling his tax obligations. The dimension of religiosity consequences relates to the extent to which a person is willing to commit to his religious teachings and apply his teachings in everyday life. When the individual's behaviour has reflected commitment in his religion, it is expected to be an appropriate behaviour control in all aspects both in terms of compliance in taxation and others. In this case, the variable of religiosity has a role in Taxpayer's behaviour in fulfilling his tax obligations.

In line with the theory of attribution explains the behaviour of Taxpayers in determining tax obedient behaviour is determined from external factors and internal factors. Based on the theory of attribution, taxpayer religiosity is an internal factor that causes a person to behave accordingly in individual personal control. Religiosity has a consequence dimension with regard to the extent to which a person is willing to commit to his religious teachings and apply his teachings in everyday life. When the individual's behaviour has reflected a commitment in his religion, it is expected to be an appropriate behaviour control in all aspects both in terms of compliance in taxation and others. In addition, a person who has high religiosity tends to behave ethically and avoid deviant behaviour. In this case, the variable of religiosity has a role in taxpayer behaviour in fulfilling his tax obligations. It can be concluded, Individual Taxpayers who have high religiosity tend to be more obedient in doing everything, including the obligation to pay taxes.

Studies conducted by Mohdali et al.(2017); Benk et al.(2016); Sari & Nuswantara (2017); İpek et al.(2012) Mohdali & Pope (2012) that religiosity is a factor that greatly influences taxpayers' behaviour in paying taxes. Similar result is also expressed by Anggraeni (2017) the religiosity of taxpayers has a positive influence on tax compliance. Thus the fourth hypothesis of this study is:

H₄: Taxpayer religiosity has a positive effect on taxpayer compliance

Here is the research model that shows the relationship between variables:

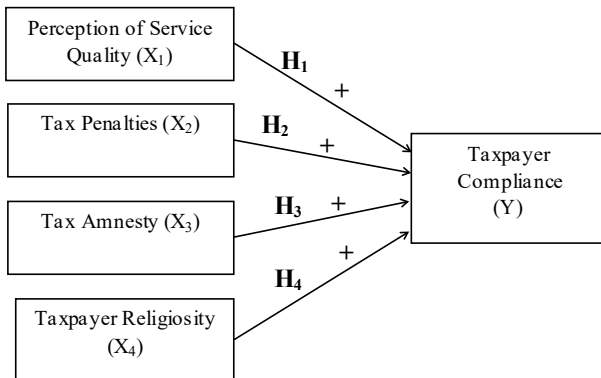


Fig. 1. Theoretical Framework

RESEARCH METHOD

The type of this research was descriptive quantitative research. Data used in this study was primary data obtained directly from individual taxpayers in the Tax Office (KPP) Pratama Candisari Semarang. The population of this research was individual taxpayers registered in KPP Pratama Semarang Candisari. This research used convenience sampling technique by determining the number of samples using slovin formula so that obtained 100 respondents who became sample research.

The summary of the return rate of the questionnaire could be seen in Table 1 below:

Table 1. Summary of the Return Rate of the Questionnaire

Explanation	Amount of Data
Number of distributed questionnaires	120
Number of unreturned questionnaires	13
Number of returned questionnaires	107
Number of unused questionnaires	7
Number of used questionnaires	100
Rate of return (rate)	89%

Source: primary data processed, 2017

This research consisted of disclosure of taxpayer compliance as dependent variable, and perception of service quality, tax sanction, tax amnesty, and taxpayers' religiosity as independent variables. The explanation of operational definition of each variable used in this research was presented in Table 2.

Data collection method used in this research WAS survey method through distribution of questionnaires given directly to Individual taxpayers registered in KPP Pratama Semarang Candisari. The analysis technique used in this research was linear regression analysis and the fulfilment of classical assumption test using SPSS version 21 software.

Table 2. Operational Definition of Variables

Variables	Definition	Indicators
Taxpayer Compliance (Y)	Tax compliance as a condition in which the Taxpayer fulfils all tax obligations and carries out his taxation rights (Devano & Siti 2006)	Taxpayer compliance indicators according to Jatmiko (2006) are: 1. Submitting tax reports correctly and on time. 2. Calculating the amount of tax payable correctly. 3. Conducting SPT reporting to the Tax Office on time. 4. Doing tax payments in accordance with the amount of tax payable and on time.
Perception of Service Quality (X ₁)	The size of how good the level of service provided is able to match customer expectations (Tjiptono 2005).	Indicators of service quality perception according to Purnaditya (2015), namely: 1. Direct evidence 2. Responsiveness 3. Reliability 4. Warranty
Tax Sanction (X ₂)	Legislation that must be complied with in order that the Taxpayer does not violate the tax norm (Mardiasmo 2016).	The indicators of tax sanction according to Muliari & Setiawan (2011) are: 1. Criminal Penalties imposed for violators of quite heavy tax rules. 2. Administrative Penalties imposed for violators of very light tax rules. 3. The imposition of quite heavy Penalties is one means of educating the Taxpayer. 4. Tax penalties must be subjected to the violators without any tolerance. 5. The imposition of Penalties for tax violation may be negotiable.

Continuation of Table 2. Operational Definition of Variables

Variables	Definition	Indicators
Tax Amnesty (X_3)	government policies in the field of taxation that provide tax abolition should be payable by paying a ransom in a certain amount which aims to provide additional tax revenues and opportunities for non-compliant taxpayers to become obedient taxpayers (Devanto and Rahayu 2006:137).	Tax amnesty indicators according to Ngadiman & Huslin (2015) are: <ol style="list-style-type: none"> 1. Taxpayers are willing to participate in the tax amnesty program. 2. Tax amnesty can improve taxpayer compliance in carrying out its obligations. 3. Tax amnesty encourages honesty in voluntary reporting on Taxpayer's assets data. 4. Tax amnesty can be used as a means of transition to a new tax system. 5. Tax amnesty can detect tax evaders behaviour. 6. Tax amnesty may weaken tax compliance, especially if one expects tax amnesty to be possible again in the future.
Taxpayer religiosity (X_4)	The level of individual attachment to the religious values embraces (Rahmawaty 2014).	Indicators of taxpayer's religiosity by Anggraini (2016) are: <ol style="list-style-type: none"> 1. Living a life according to the doctrine adopted. 2. Religious beliefs can influence decision making in life. 3. Always carrying out orders and staying away from the prohibition of religious teachings adopted. 4. Spending time trying to improve understanding of religion. 5. Considering the reward and sin when going to commit fraud in paying taxes. 6. Feeling guilty when committing fraud related to tax.

Source: primary data processed, 2017

RESULTS AND DISCUSSIONS

Before conducting classical assumption test, the research instrument is examined first with the reliability test and validity test. Reliability test of this research uses statistical test of Cronbach Alpha (α) through SPSS application. Based on the results of research show that all variables declared reliable because Cronbach Alpha > 0.70. While the reliability test of this research uses Bivariate Pearson correlation validity test by comparing each score of indicator with total score of construct. Based on the results of validity test of Bivariate Pearson correlation, each indicator has significance value <0.05. Therefore, it can be said that the research questionnaire is valid and can be used to measure the research variables examined.

The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis. The classical assumption tests used in this research are normality test, multicollinearity test, and heteroscedasticity test. To detect whether the residual is normal distributed can be done in two ways: One-sample Kolmogorov-smirnov statistical test. The score of Asymp-sig (2 tailed) for unstandardized residual is more than 5% or 0.05 namely 0.318, it indicates the data of Taxpayer compliance, service quality perception, tax sanction, tax amnesty, and taxpayers religiosity are normal distributed.

To detect the presence or absence of multicollinearity in the regression model one of them by looking

at Tolerance and its opponent value that is Variance Inflation Factor (VIF). Magnitude of VIF <10 and Tolerance > 0.1 then it can be said that there is no multicollinearity between independent variables in the regression model. The results of research show the tolerance value of all independent variables more than 0.1, it can be concluded in this study does not occur multicollinearity. In addition to the tolerance values, the VIF value also indicates that the value of all independent variables is less than 10, so there is no multicollinearity.

To detect the presence or absence of heteroscedasticity of this study using glejser test that more guarantee the accuracy of the results. Glejser test is examined through absolute residual value regression with independent variables then sig value compared with 0.05. Based on the result of glejser test shows the significance of each variable valued more than 0.05. Thus, it can be said there is no heteroscedasticity in the regression model in this study.

Adjusted R square value is 0.302. This means that 30.2% of taxpayer compliance variable is influenced by variables of service quality perception, tax sanction, tax amnesty, and taxpayers' religiosity while the rest of 69.8% influenced by other variable not examined in this research. The summary of hypothesis test can be seen in Table 3.

The model used in this study can be formulated as follows:

$$\text{KWP} = 17.877 + 0.00 \beta_1 + 0.55 \beta_2 + 0.151 \beta_3 + 0.145 \beta_4 + e$$

Table 3. Hypothesis Test

No	Hypothesis	b	Sig	α	Result
1	H ₁ : Perception of service quality has a positive effect on taxpayer compliance	0.000	0.994	0.05	Rejected
2	H ₂ : Tax Penalties have a positive effect on taxpayer compliance	0.055	0.406	0.05	Rejected
3	H ₃ : Tax Amnesty has a positive effect on taxpayer compliance	0.151	0.019	0.05	Accepted
4	H ₄ : Taxpayer religiosity has a positive effect on taxpayer compliance	0.145	0.00	0.05	Accepted

Source: Secondary data processed, 2017

The Influence of perception of service quality to Taxpayer compliance

The results of this study show the perception of service quality has no significant effect on individual taxpayer compliance in KPP Pratama Semarang Candisari. The results of this study are not in accordance with attribution theory. The quality of service is an external cause because it comes from outside the Taxpayer or the result of situation coercion. Taxpayers' perception regarding the service quality of the tax authorities will affect the assessment of each Taxpayer to behave in accordance with the taxation obligation.

This result is likely to occur because the study is done closer to the reporting period of the annual notification letter (SPT) so that more Taxpayers who come than on a normal day. The number of many taxpayers that causes a long queue of tax services that makes taxpayers uncomfortable. On a normal day, the service queue does not occur, so taxpayers get the maximum service. In addition, efforts to improve the quality of services through supporting facilities such as computers and online-based services are also still not used effectively and efficiently. Taxpayers are still many who do not understand how to use e-SPT and e-filing because constrained of human resources limitation owned by Taxpayer.

The results of this study are in line with previous research conducted by Setiyoningrum et al., (2014) and Andreas & Savitri (2015) which state that the variable of service quality does not significantly affect on the compliance of Taxpayers.

The effect of tax penalties on taxpayer compliance

The results of research show penalties do not significantly affect the individual Taxpayer Compliance in KPP Pratama Semarang. The results of this study are not in line with attribution theory. Tax penalty is an external factor that makes the individual behave according to the situation. Tax sanction has a binding legal force for its violators making taxpayers tend to behave in a compliant manner. In social learning theory, taxpayers can learn by observing other Taxpayers and experiencing direct sanction imposed by the tax apparatus to the Taxpayer if violating the taxation norms. These direct observations and experiences become the basis for Taxpayers to assess penalties and choose to behave in a compliant manner.

Based on the results of the answers per question show that the respondents confused to answer questions on the questionnaires submitted by the researchers. Respondents' answers show the average value of the question experience confused on neutral answers to the agreed answer. The logical reason for the phenomenon shows

that the taxpayer's lack of knowledge about tax Penalties which has a binding legal force, so Taxpayers do not understand the consequences of violating the taxation norms. Violators of tax norms are more prevalent if the existing penalties are not strictly imposed. This shows lack of strict tax authorities in cracking down on tax cases so that taxpayers feel that tax Penalties are only limited to the legality of tax regulations. If the tax officer is not firm in giving penalty, the taxpayer will not obey the obligation of taxation. The active role of the tax authorities in cracking down on tax breakers is necessary for them to be subjected to strict and indiscriminate sanctions.

The results of this study are in line with previous research conducted by Setiyoningrum et al., (2014), Rahmawaty (2014), and Oladipupo & Obazee (2016) which state that the tax penalty variable has no significant effect on taxpayer compliance.

The effect of tax amnesty on taxpayer compliance

The result of the research shows that tax amnesty has a significant effect to individual Taxpayer Compliance in KPP Pratama Semarang. The result of this study is in accordance with the theory of social attribution in explaining the taxpayer's perception in determining the tax-obedient behaviour by looking at the external factors of tax amnesty. According to this theory, external factors are factors that make the individual behave according to the situation. Perception regarding Taxpayers who do not participate in the tax amnesty program but it is found the data on net assets that are not reported when the policy is terminated, then the property is treated as income when found and taxed and administrative Penalties in accordance with applicable tax regulations (Rahayu 2017). The situation makes taxpayers who have not paid taxes will choose to follow tax amnesty and more obedient tax, it can be concluded if the tax amnesty has increased the taxpayer compliance rate has increased as well.

A logical reason that can describe the phenomenon of amnesty can make a Taxpayer obedient in carrying out their tax obligations is tax amnesty which is one of the attempts made by tax authority of a country to give an opportunity for a taxpayer who has been non-compliant to report his income and voluntarily pay taxes through incentives. In addition to having a short-term goal to increase state revenue, tax amnesty has a long-term goal to improve taxpayer compliance through the expansion of taxpayer database. Thus, if the tax amnesty increases, the taxpayer compliance rate will increase as well, vice versa.

The results of this study are consistent with previ-

ous researches conducted by Ngadiman & Huslin (2015) and Rahayu (2017) which state that tax amnesty has a significant positive effect on the compliance of individual taxpayers.

The effect of taxpayer religiosity on taxpayer compliance

The results of research show the taxpayer religiosity significantly influences the individual Taxpayer Compliance in KPP Pratama Semarang. The results of this study are in accordance with attribution theory which explains taxpayers behaviour in determining tax compliance behaviour determined from external factors and internal factors. Based on the attribution theory, taxpayer religiosity is an internal factor that causes someone to behave accordingly in individual personal control. In addition, a person who has high religiosity tends to behave ethically and avoid deviant behaviour. In this case, the variable of religiosity has a role in the behaviour of the taxpayer in fulfilling his tax obligations.

Logical analysis of this phenomenon shows the attitude of taxpayer religiosity is one of the determinants of how individual taxpayers in fulfilling their tax obligations. Tax obedient behaviour can be explained through the dimensions of the religiosity consequences with regard to the extent to which a person is willing to commit to his religious teachings and applies his teachings in everyday life. In essence, the dimension of consequence is closer to the social aspect. This means that a person in behaving relies on religious values as a source of morality to shape his attitude and behaviour in social life. When the individual behaviour has already reflected the commitment in his religion is expected to be a control of deviant behaviour and behave well carrying out taxation obligations. Therefore, the dimension of consequence is seen as a dimension which is very closely related to individual compliance behaviour in taxation. The existence of religious values can be used by taxpayers to better understand the awareness and high responsibility for tax obligations. It can be concluded, taxpayers who have high religiosity tend to be more obedient in doing everything, including the obligation to pay taxes.

The results of this study are consistent with previous researches conducted by Mohdali & Pope (2012) and Anggraeni (2017) which state that taxpayer religiosity has a significant positive effect on individual taxpayer compliance.

CONCLUSIONS AND SUGGESTIONS

Based on the results of research and discussion can be known that partially the variables of service quality perceptions and tax penalties have no significant effect on taxpayer compliance. While partially, the variables of tax amnesty and taxpayer religiosity have a positive effect on taxpayer compliance.

Another limitation is the indicator of taxpayer religiosity variable where the instrument is still less related to taxpayer compliance. Further researchers are suggested to use the instrument of taxpayer religiosity variable of Mohdali & Pope(2012) which is more related

to taxpayer compliance. The researcher also proposed to replace the research object of the corporate taxpayer who experienced the direct impact of the tax amnesty policy and add other variables other than those used by the author.

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