

COACHING TAXPAYERS POLICY (TPWP) AND TAX PENALTIES AGAINST TAX COMPLIANCE

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ABSTRACT

This research aimed to analyze the effect of tax penalties on the willingness tax to pay, the effect of tax penalties and coaching taxpayers, and the willingness tax to pay on tax compliance. Selected samples as many as 206 SMEs as respondents on Tax Office Candisari in Semarang in 2015 with a purposive sampling technique. Analysis techniques using multiple regression analysis model of mediation. Tax penalties positive effect on tax compliance. Coaching Taxpayers have no effect on tax compliance. Tax penalties significant positive effect on willingness tax to pay. The willingness tax to pay significant positive effect to tax compliance. Willingness tax to pay variable have a mediating role the effect of tax penalties against tax compliance.

Keywords: Tax Penalties, Coaching Taxpayer Policy (TPWP), Willingness Tax to Pay, Tax Compliance

INTRODUCTION

If we observed that Indonesia's economy is supported by the business people of Micro, Small and Medium Enterprises (SMEs). But actually SMEs can not have been of a significant contribution to tax revenues. SMEs dominate the business structure contained in Semarang even throughout Indonesia. This is expected to increase state revenue through taxes to meet its obligations to pay taxes. Enabling SMEs based on Government Regulation No. 46 Year 2013 regarding income tax on income from business received or obtained taxpayers who have nothing more gross income from Rp 4,800,000,000 to pay income tax final amount of 1% of gross income.

Amount of SMEs has increased every year but SMEs that already have a Tax ID Number (NPWP) is still very little. Moreover, SMEs in the region Tax Office Candisari very much. More businessman do not have a Tax ID number because it does not have precise information about the tax. Taxes still considered as a scary thing and jeopardize their businesses. Most of SMEs entrepreneurs also do not have a regular bookkeeping. Such conditions often complicate the tax audit. Thus, it can be said that there are many actors who do not adhere to the SMEs so that the tax indirectly reduce state revenue.

Therefore, the Directorate General of Taxation held a new policy to increase tax revenue in the sector in 2015 is the Coaching Taxpayers Policy (TPWP). This program can benefit the taxpayer, because the taxpayer does not have to pay the administrative penalties. Due to administrative penalties for their indelible the second volume Sunset Policy program and taxpayers only pay underpayment of tax due.

But in fact the taxpayers who already have a NPWP, do not necessarily have the willingness tax to pay or tax compliance rate is still low. Efforts education, counseling and so will not mean a lot in building awareness of the taxpayer in carrying out tax obligations when people do not feel the benefits of adherence to pay the tax itself.

LITERATURE STUDY

Attribution Theory

According to Fritz Heider (1958 in Harold Kelley, 1972), the attribution theory explains that when people observe a person's behavior, the individual seeks to determine whether the behavior is caused internally or externally. Internally caused behavior is behavior that is believed to be under the control of an individual's own personal or come from internal factors such as personality traits, awareness and ability. This is an internal attribution. Meanwhile, due to external behavior is a behavior that is influenced from the outside or from external factors such as equipment or social influences of other people, meaning people will be forced to behave according to the situation. External behavior is also

considered as a result of causes - external causes, namely the individual deemed to have been forced to behave that way by the situation. Attribution theory is relevant to explain the factors - factors that affect taxpayer compliance used in this research model. Tax compliance can be attributed to the attitude of the taxpayer in making an assessment of the tax itself, it is an external attribution. Perception someone to make judgments about others is influenced by internal and external factors such other person (Jatmiko, 2006).

Planned of Behavior Theory

Planned of Behavior theory is used to determine the effect of interest to behavior intention on behavior. If the taxpayer's own interests or the conscious taxpayers to pay taxes voluntarily pay taxes on time. This theory states that the decision to display a particular behavior is a rational process which is directed to a particular destination and follow the sequence - the order of thinking. Behavioral options considered, the consequences and results of each behavior is evaluated, and made a decision on whether to act or not. In Planned of Behavior theory , behavior displayed by individuals arise because of the intention to behave. While the advent of intention to behave is determined by three determinants that is Normative Belief, Behavioral Beliefs and Control Beliefs

Government Regulation No. 46 Year 2013

Government Regulation No. 46 Year 2013 regulates the taxation for the SME sector. Taxpayers who have a gross income of no more than 4.8 billion are required to pay a final income tax of 1% of monthly gross income . Moreover, the perpetrators of SMEs are also required to have a NPWP so that all economic activities of SMEs will be monitored by the Directorate General of Tax and since July 1, 2013 every SME will deposit 1% of their monthly gross income to the state treasury.

But not all taxpayers have a gross income under 4.8 Billion meet the criteria as a taxpayer that is subject to final income tax of 1% on turnover. Exceptions to the type of income from services in connection with these free work is set in the explanation of Article 2 paragraph (2) Regulation No. 46 Year 2013.

Coaching Taxpayers Policy (TPWP)

The Directorate General of Taxation of Ministry of Finance issued the second volume sunset policy rules is often called Coaching Taxpayers Policy (TPWP) 2015. In this program, people either individual or entity taxpayers can avail the facility of removal of penalties on the rectification The Annual Tax Notification Letter (SPT) and The Annual Tax Notification Letter.

Deadline for submission of SPT of of Income Tax individual taxpayers on March 31, the momentum for the Directorate General of Taxes to appeal to the public for immediate rectification her tax return. If the community to revise the income tax returns prior to January 1, 2016 he will receive the elimination of administrative interest penalties rate of 2 percent every month. Nevertheless, SPT revision is meant only income tax returns for the last five years, ie from 2010 -2014. Meanwhile, the public can not make any corrections SPT in 2010 because of an expired .

Directorate General of Taxes through the Minister of Finance Regulation Number 29 / PMK.03 / 2015, has also given incentives such as the elimination of administrative interest penalties rate of 2 percent every month for repayment of tax debts incurred prior to January 1, 2016. The justification for removing the administrative penalties in this case is that the Directorate General of Taxation considers all Taxpayers who take advantage of this second volume sunset policy as a blunder. Referring to Article 36 paragraph (1) letter a Constitution The General Provisions of The Tax Ordinance, administrative penalties can be removed may be interest penalties and hikes. Then the difference between the two is on the publishing side Tax Bill Letter.

If the legal basis is Article 36 paragraph (1) letter a of Act Constitution The General Provisions of The Tax Ordinance, then the second volume of sunset policy sufficiently regulated by the Directorate General of Taxation course, not necessarily by the Minister of Finance for Constitution The General Provisions of The Tax Ordinance Act authorizes the removal of penalties as to the Directorate General of Taxation.

However, the second of sunset policy is only applicable until 31 December 2015. Directorare General of Taxation will impose a tax law enforcement or tax audit in 2016 and reconciliation in 2017. The second of *sunset policy* does not guarantee that taxpayers will not be in check for 10 years fore since the beginning of 2016. taxpayers will still be examined in the next ten years, mainly to taxpayers who do not take advantage of the second program's sunset policy.

Formulation of Hypothesis

Influence of Tax Penalties Against Willingness Tax to Pay

Based on attribution theory, tax penalties is an external cause that affects the perception of a taxpayer in making judgments about the behavior of tax compliance in implementing tax obligations, such as pressure situations or circumstances that compel a person to perform certain actions. If the taxpayer can receive external circumstances such as pressure situations or circumstances that force will affect the level of willingness tax to pay.

Tax penalty is a guarantee that the statutory provisions - tax laws will be followed / observed / adhered to. Penalties coercive tax. The existence of tax penalties, the taxpayer will be aware of and willing tax to pay on time according to the Law of Taxation. Linting Research (2012) and Sukma (2015), regarding the taxation of witnesses shows that tax penalties significant effect on the willingness of taxpayers in meeting their tax obligations. Taxpayers have the intention to pay taxes payable so they are not caught by the penalties applicable tax. Based on the description above, the hypothesis is formulated as follow:

H₁: Tax penalties positive effect to the willingness tax to pay

Influence Coaching Taxpayers Policy (TPWP) Against Tax Compliance

Based on consensus attribution theory, TPWP is the internal causes that can affect the perception of the taxpayer in making decisions regarding compliance behavior in carrying out the tax liability. If the taxpayer's behavior can be influenced by internal factors, the more taxpayers aware of the financial statements he made mistakes, make improvements that would be a mistake, pay the tax arrears, the level of tax compliance will increase.

TPWP is a program that took effect from the date of May 1, 2015 until December 31, 2015. Gains derived if the taxpayer follow this program is that they will be freed from administrative penalties. When in 2014 the taxpayer is late in submitting tax returns, late payments and depositing underpaid tax in the tax return, and carry out rectification of SPT in 2015, and is therefore expected to increase tax compliance. Research Susanti (2011) found that the sunset policy influence the consciousness of taxpayers to behave obediently. This finding is supported by Suryarini (2010) that the sunset policy significantly influence the willingness tax to pay and Amalia (2015) found that coaching taxpayer policy influence on tax compliance. Based on the description above, the hypothesis is formulated as follows:

H₂: Coaching Taxpayers Policy (TPWP) positive effect to tax compliance

Influence Tax Penalties Against Tax Compliance

Based on consensus attribution theory, tax penalties is an external cause that affects the perception of a taxpayer in making judgments about the behavior of taxpayer compliance in implementing tax obligations, such as pressure situations or circumstances that compel a person to perform certain actions. If the taxpayer can receive external circumstances such as pressure situations or circumstances that force will affect the level of tax compliance.

Tax penalty is a guarantee that the statutory provisions - tax laws will be followed / observed / adhered to. Or it could in other words the tax penalty is a deterrent so that the taxpayer does not violate the norms of taxation (Mardiasmo, 2011). Taxpayers will be subject to pay taxes when looking at tax penalties would be more detrimental (Jatmiko, 2006). The imposition of tax penalties aimed at creating tax compliance in implementing the tax. Research conducted Jatmiko (2006), and Muliari & Setiawan (2010) showed that tax penalties significantly influence tax compliance. Penalties, height or weight may motivate taxpayer undertakes the obligation to pay taxes, because if the taxpayer does not pay taxes or are delinquent taxes may be penalized either administrative or criminal. Based on the description above, the hypothesis is formulated as follows:

H₃: Tax Penalties positive effect to tax compliance

Influence Willingness Tax to Pay Against Tax Compliance

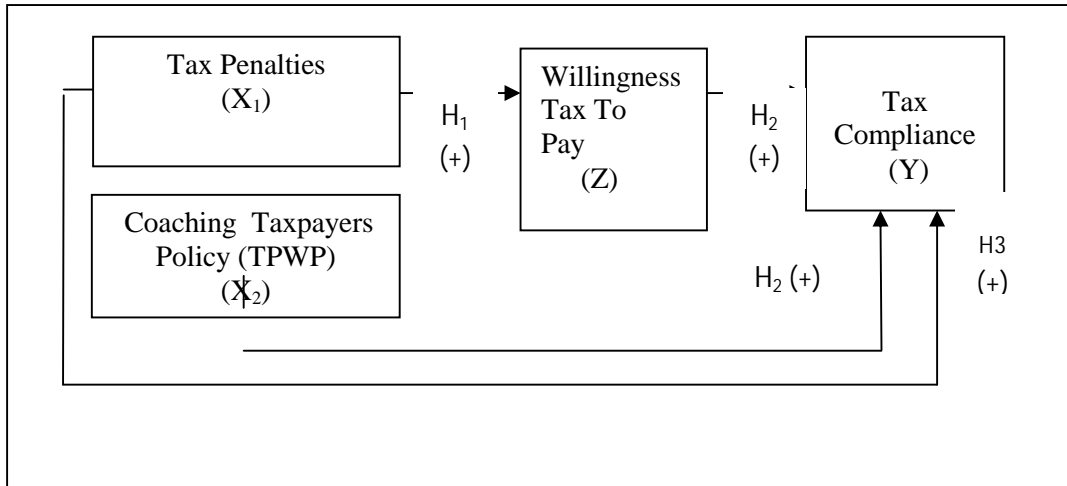
Based on the theory of planned behavior is behavioral beliefs, with their willingness taxpayers will design a plan for paying taxes. The willingness tax to pay can be developed as a value that willingly contributed by someone used to finance general expenditures contra state does not receive direct (Yuliawati, 2011). In a study conducted Hehahusa and Sudaryanti (2012), expressed willingness tax to pay have a significant effect on tax compliance SMEs in Sleman, Yogyakarta. This finding is supported by Saputri (2014) shows that the willingness tax to pay have a significant effect on tax compliance. Taxpayers who have the willingness tax to pay, they would have to adhere to the rules of taxation. Based on the description above, the hypothesis is formulated as follows:

H₄: Willingness tax to pay positive effect to tax compliance

Empirical Research Models

The research model in this research are as follows:

Figure 1
 Empirical Model 1 and Model 2



RESEARCH METHODS

Population and Sample

The population of this research is all SMEs as an individual taxpayer is registered in Tax Office Candisari Semarang in 2015 amounted to 4,161 people. Selected samples as many as 206 respondents SMEs with Slovin formula (Suliyanto, 2006) using *purposive* sampling technique with the following criteria: (1) Have NPWP as a businessman, and (2) Turnover per year Rp50,000,000.00 to Rp 2.500.000.000

Types and Sources of Data

The data used in this study are primary data. Primary data were collected by questionnaire survey method using media. To measure the opinion of respondents used 4 scale, where the number 1 is given to answer strongly disagree (STS), number 2 is given for an answer disagree (TS), number 3 is given for answers agree (S), and number 4 is used to answer strongly agree (SS). Researchers do not use the Neutral option because researchers want to get a firm answer to a problem that is asked.

Analysis Technique

Analysis using multiple regression analysis model of mediation by the following equation:

$$Z = a + b_1 X_1 + e \quad (1)$$

$$Y = c + b_1 X_1 + b_2 X_2 + b_3 Z + e \quad (2)$$

Information :

Z: The willingness tax to pay

Y: Tax Compliance

ac: Constants

b_1 : The regression coefficient variable Tax Penalties

b_2 : The regression coefficient variable TPWP

b_3 : regression coefficient willingness tax to pay

X_1 : Tax Penalties

X_2 : TPWP

e: Error Term

RESULTS

Description Taxpayers SMEs

1. Last Education

In the group of last education can be seen in the following table.

Table 1
Description of Respondents Group Last Education

	frequency	percent
Primary School	22	10.6
Secondary School	11	5.3
High School	45	21.8
Diploma	14	6.7
Bachelor Degree	103	50.0
Magister	11	5.3
Total	206	100.0

Sources: *Primary data are processed, 2016*

Based on the table that most SMEs have educated Bachelor Degree was 50.0%, so it can be stated that SMEs have a business and is listed on Tax Office Candisari Semarang many scholars who have knowledge and understanding of taxation. So that the majority of respondents filling SPT alone 76.2%, without the help of a tax consultant or tax office. But, that basic education is still much anyway, as primary school, secondary school, and high school. This proves taxpayer education needs to be improved, so that SMEs gain knowledge in the field of taxation, following the development of technology so as to promote the products through the website. Because at the time of globalization is the age of instant no longer buy the products directly to the store, but it can buy any products via online.

2. Business Turnover of Enterprises Every Year

Based on the results of the questionnaire answers can be seen that the data description of the respondents regarding the group " Business Turnover Every Year" can be seen in the following table

Table 2
Description of Respondents Group " Business Turnover Every Year"

	frequency	percent
Valid 50 Million	65	31.6
51-250 Million	81	39.3
251-500 Million	37	18.0
> 500 Million	23	11.1
Total	206	100.0

Sources: *Primary data are processed, 2016*

Based on the above table has a gross income of SMEs as much as 51-250 million, as much as 39.3%. While SMEs have a turnover <50 million only 31.6% SMEs, gross income 251-500 million and as much as 18.0% in terms of turnover 500 million as much as 11.1%. So SMEs are researched can be classified as micro SMEs still, because the turnover of SMEs in the first year is still much less than 300 million.

Hypothesis Test

Table 3
Hypothesis (Equations 1 and Equations 2)

	Models	standardized coefficients beta	t	Sig.
equation 1	Tax Penalties (H ₁)	0, 671	1 2,913	0,000
	Tax Penalties (H ₂)	0, 394	8, 636	0,000
equation 2	TPWP (H ₃)	0, 016	0.353	0.724
	Willingness taxpay(H ₄)	0, 593	14, 946	0,000

Sources: *Primary data are processed, 2016*

Based on the above table can be formulated with a standardized regression equation coefficients as follows:

$$\text{Willingness Tax} = 0,671 \text{ Tax Penalties}$$

$$\text{Tax Compliance} = 0.394 \text{ Tax Penalties} + 0.016 \text{ TPWP} + 0.593 \text{ Willingness tax}$$

In Equation 1 tax penalties variable (X_1) a significant positive effect (0,000) on the willingness tax to pay, then H_1 supported. In Equation 2 above regression variable tax penalties (X_2) significant positive effect (0,000) on tax compliance, then H_2 supported. For TPWP variable (X_3) has no effect on tax compliance (0.724) then H_3 is not supported. And willingness tax to pay variable (Y_1) positive and significant impact on tax compliance (0,000) then H_4 supported.

Discussion

Influence Tax Penalties Against Tax Compliance

The test results influential variable tax penalties on tax compliance in Tax Office Candisari Semarang. These findings support the theory of attribution consensus. It showed a consensus taxpayers can receive external circumstances, the taxpayer considers the penalties consequential and burdensome, so taxpayers feel a burden to the penalties provided that intends tax to pay. This shows the taxpayer has extensive knowledge about tax penalties. Sanctions aggravating the taxpayer aims to provide a deterrent effect so as to create tax compliance. Penalties in taxation is important in the implementation of self assessment tax collection *system* so that the implementation can be done in an orderly manner and in accordance with expectations. However, violation of norms of taxation will continue to happen if the existing penalties are not imposed firmly and still negotiable. If the tax authorities are not strict in penalizing the taxpayer will not adhere implement taxation liabilities. The tax authorities is expected to increase tax penalties and impose penalties on violators without tolerance or consequential order increase individual tax compliance doing business in Tax Office Candisari Semarang .

These findings are consistent with the findings Masrurroh and Zulaikha (2013), Jatmiko (2006), Muliari and Setiawan (2010), Ngadiman and Huslin (2015).

Influence Coaching Taxpayer Policy (TPWP) Against Tax Compliance

The test results TPWP variable has no effect on tax compliance. These findings do not support the attribution theory of consensus. In less consensus internal factors affecting the perception of the taxpayer. because many taxpayers do not know and do not take advantage of TPWP program. Based on observations TPWP has not been utilized to the maximum so as not to create tax compliance. This is also due to limited time only during the months of May to December 2015, so only a few taxpayers who responded TPWP and submit a written request deletion of penalties. The results of this research indicate that tax compliance is still low.

These findings concur with those of Ernawati and Purnomosidhi (2010) that the sunset policy does not affect the compliance of taxpayers. Huslin and Ngadiman (2015) also found TPWP no significant impact on tax compliance. But these findings are not consistent with Suryarini (2010) that the sunset policy significantly influence the willingness tax to pay and Amalia (2015) found that the effect on TPWP to tax compliance.

Influence Tax Penalties Against Willingness Tax to Pay

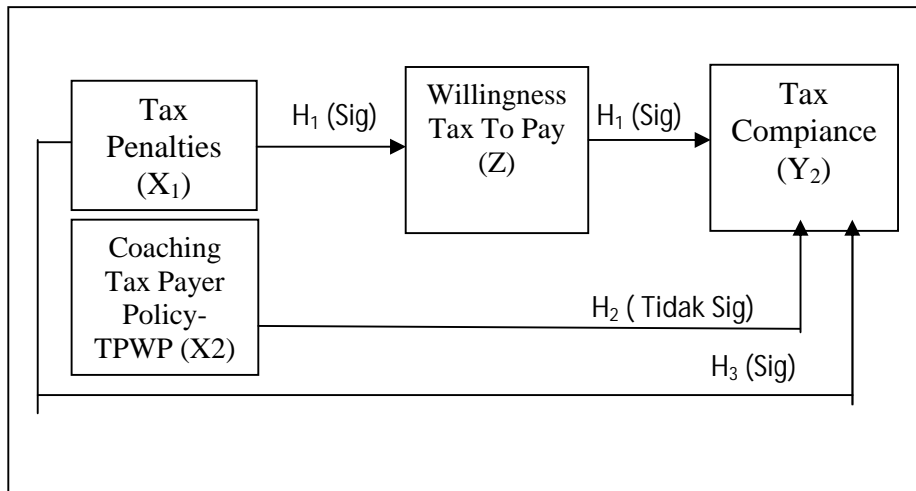
The test results variable tax penalties significant positive effect on willingness tax to pay. These findings support the theory of attribution consensus. In consensus internal factors taxpayer considers penalties provided burdensome, so taxpayers fear the penalties provided. The passage of legislation - legislation on tax penalties by the Directorate General of The Tax strict and uncompromising, it makes the taxpayers have the willingness tax to pay. They have will to pay of tax on tax arrears arising from the charging errors due to factors mistake, delay and delay depositing SPT. Research report is consistent with the results of research conducted by Linting (2012) and Sukma (2015).

Influence Willingness Tax to Pay Against Tax Compliance

The test results willingness tax to pay variables significant positive effect on tax compliance. This research supports the theory of planned behavior is behavioral beliefs. Based on behavioral beliefs, with the willingness of taxpayers will design a plan to pay of taxes and comply with the rules of taxation. If the willingness to pay increased taxes as well aware of the benefits to pay taxes, then the tax compliance will increase, especially in Tax Office Candisari on Semarang. This research is consistent with research Hehanusa and Sudaryanti (2012), and Saputri (2014).

Furthermore, the willingness tax to pay to prove variables mediate the association tax penalties (X_1) with tax compliance (Y_2). It can be seen in the image follow:

Figure 2
Hypothesis Test Results
Model 1 and Model 2



From the image above, the model equations 1 and 2 can be explained that the H_1 and H_3 , and H_4 supported, it can be concluded that the TP WTP coefficient of 0.671. TP TC coefficient of 0.394. WTP TC coefficient of 0.593. This shows the indirect influence of 0.398 that is from (0.671×0.593) . While the direct effect of 0.394, it can be concluded larger indirect effect (0.398) than the direct effect (0.394) so that willingness tax to pay have a mediating role the effect of the tax penalties on tax compliance. This proves that the taxpayer awareness of SMEs on Tax Office Candisari on Semarang in settling tax liabilities, but not fully utilize the optimal policy event TPWP of tax office.

CONCLUSION

Conclusion

1. Tax penalty positive effect on tax compliance.
2. TPWP have no effect on tax compliance.
3. Tax penalties significant positive effect on willingness tax to pay .
4. The Willingness tax to pay significant positive effect on tax compliance.
5. The willingness tax to pay have a mediating role the effect of the tax penalties on tax compliance.
6. Directorate General of Taxes assist in creating a new program to improve tax compliance.

Suggestion

1. The tax authorities are expected to further improve outreach to taxpayers who have businesses, so as to provide knowledge and understanding of the tax.
2. Socialization needs to be done to increase the confidence of taxpayers who have business in the system of government and law, so the impact on the willingness tax to pay and tax compliance on Tax Office Candisari Semarang.
3. The role of government in the realization of tax management in Tax Office Candisari Semarang need to increase the impact on the perception of good over the perceived benefit of society.
4. In the selection of the sample needs to select taxpayers who have a Warning Letter and Forced Letter, in order to see optimal effects of tax compliance.
5. For future research are expected to expand in some Tax Office throughout Semarang that can be generalized and compared
6. Unnecessary use of social learning theory, because it is considered more appropriate to be applied to measure the findings to pay taxes in order to achieve tax compliance.
7. Need to expand the sample to the taxpayer, so it can be compared to the individual tax compliance.
8. Selection of the samples need to be grouped by type of micro-enterprises, small businesses, and medium-sized business types.

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