

*Research Article*

## **The Effect of Application of Tax Amnesty on Taxpayer Compliance**

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### **Abstract**

This study aims to determine and compare taxpayer compliance before and after the Tax Amnesty by using the Paired Sample t-test. The population of this study is individual taxpayers participating in Tax Amnesty in the surrounding areas of DKI Jakarta. Sampling used the accidental sampling method. Based on this method, a sample of 552 WPOP was obtained. The data used are primary data with a survey method using questionnaire media. The results of the study show that there is an effect of Tax Amnesty on taxpayer compliance. The results of this study can be used as a reference in implementing the Tax Amnesty that will be applied later. Must taxes should take advantage of the policy Tax Amnesty by reporting assets and liabilities honestly to the Director General of Taxes so you will not be fined or tax penalties. In this case, the supervisory function of the Director General of Taxes should be maximized so Taxpayer compliance in any reporting year is improved.

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JEL Classification: H23, H26

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### **1. Introduction**

Tax is one of the sources of state revenue obligatory for all citizens to increase the country's development. It is easier for government activities to be carried out with taxes (Erfini & Guntur, 2019). Taxpayer Compliance becomes an important aspect considering that the Indonesian taxation system adheres to a self-assessment system in which the process gives trust to taxpayers to calculate, pay and report their obligations. Taxpayers' actions in fulfilling tax obligations under the laws and regulations in force in a country (Kartini & Isroah, 2018).

Tax, as it is known, is an important aspect of the survival of the Indonesian state. In running the government and development, the government needs many funds. As one element of state revenue, taxes have a very large role and are increasingly relied on for development purposes and to finance government spending. State revenue in 2015 was recorded at IDR 1,762.3 trillion, a tax contribution to government revenue of IDR 1,370.8 trillion or 78% of total state. By complying with the need for government funds that are large enough to run the wheels of government, the state currently relies heavily on sources of expenditure financing from taxes.

Based on data released by the Directorate General of Taxes in early 2016, out of a population of 250 million Indonesians, only 26.7 million registered individual taxpayers. Meanwhile, of the reported 10.25 million Tax Returns (SPT), only 1.5 million taxpayers paid taxes. There is a population of 27.25 million business entities, only 2.28 million corporate taxpayers are registered, and 0.55 million SPT are reported. The main cause of Indonesia's low tax ratio is the low public awareness and compliance with paying taxes. This can be seen from the small comparison between tax revenue and Gross Domestic Product.

Minister of Finance Sri Mulyani Indrawati said US\$ 250 billion or around IDR 3,250 trillion of Indonesian people's wealth is stored abroad. As much as US\$ 200 billion or around Rp. 2,600 trillion, of which is in Singapore. Likewise, the Panama Papers scandal proves that many Indonesian citizens' assets are stored abroad. The problem is that assets that are outside the territory of the Unitary State of the Republic of Indonesia are indicated to have not been reported by the owner of the assets in the Annual Income Tax Return, resulting in tax consequences that make the owners of assets reluctant to bring these assets back into the Unitary State of the Republic of Indonesia.

This condition prompted the government to implement special steps, namely the tax amnesty policy as one of the instruments used by the government, which is expected to be able to withdraw the assets of Indonesian citizens who are outside the territory of the Unitary State of the Republic of Indonesia. At the same time, the government also provides security guarantees for citizens. The State of Indonesia, both entities and individuals who transfer and/or disclose their assets in the form of tax amnesty. This step was marked by issuing the Tax Amnesty Law Number 11 of 2016 on July 1, 2016. Based on Article 1 (1) of Law No. 11 of 2016, what is meant by tax amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying the ransom.

Syafrinda (2015), in her research, shows that the implementation of Tax Amnesty in Indonesia, when viewed from the experiences of various countries that have implemented it, Indonesia still has the potential and opportunities to increase incoming funds to Indonesia, which are quite a lot stored abroad. The implementation of Tax Amnesty has been proven successful. Increase the incoming funds to Indonesia, which is quite a lot stored abroad. Likewise, the results of show that Applying the tax amnesty policy is very effective in increasing the number of taxpayer compliances seen from the number of increases in the tax database.

Based on previous studies, one of them assumed that the tax amnesty policy in 2016 was not enough to meet the government's goal of achieving the targeted revenue targets in the APBN, and the application of the tax amnesty policy was very effective in increasing the number of taxpayer compliance. Therefore, this research was conducted to analyze differences in the level of taxpayer compliance before and after the tax amnesty was carried out in different periods in 2017. The expected benefits of this research are, as a means of intellectual training, developing insights into thinking based on scientific concepts and increasing understanding of taxpayer compliance. For the government as tax authorities, this research is useful as information material and consideration for making policies, especially with regard to increasing compliance in paying taxes in the future. For academics, this research is certainly useful as a contribution to enriching scientific knowledge in general and developing similar research in the future.

## 2. Literature Review

### Tax Amnesty

The word amnesty (amnesty) comes from the Greek "amnesia," which can be interpreted as forgetting or an act of forgetting. Experts interpret amnesty in different senses, according to the field of law application, including as a concept on the abolition or elimination of criminal responsibility, for example, "... a general overlooking or pardon of past offenses by the ruling authority" or an action where "which crimes against the government up to a certain date are so obliterated that they can never be brought into charge." (Muttaqin, 2013).

### Taxpayer

The definition of a Taxpayer according to Law No. 16 of 2009 concerning General Provisions and Tax Procedures reads: "Taxpayers are individuals or entities, including taxpayers, tax collectors, and tax collectors, who have tax rights and obligations following the provisions of laws and regulations tax invitation.

From the above understanding, it can be concluded that taxpayers are tax subjects consisting of individuals or entities that meet the objective requirements determined by law, namely receiving or obtaining taxable income that has tax rights and obligations in accordance with the provisions of the law - invitation. Tax subjects are people or entities residing or domiciled in Indonesia.

### Taxpayer Compliance

Taxpayer compliance is a form of taxpayer awareness in carrying out tax obligations. Taxpayer awareness is a determining indicator that affects state revenue, especially in the self-assessment system, which gives responsibility for calculating, reporting, and paying taxes owed to taxpayers. The expected compliance is voluntary, not forced.

According to Abdul Rahman (2010), tax compliance can be defined as a condition where taxpayers fulfill all tax obligations and exercise their tax rights. Therefore, any policy to increase tax revenue is carried out by increasing the number of taxpayers and accompanied by increased compliance. Taxpayer. Efforts can be made in several ways to optimize taxpayer compliance, namely through service improvement and systematic and continuous counseling.

Tax Amnesty aims to provide additional tax revenue and opportunities for non-compliant taxpayers to become compliant. Tax amnesty is expected to generate tax revenues that have not been paid so far and increase compliance and effectiveness of payments because the list of taxpayer assets is more accurate. Ngadiman and Huslin (2015) concluded that tax amnesty positively affects taxpayer compliance.

## 3. Data and Method

### Types of Research

This research is a type of research that uses quantitative research methods in the form of survey research. Sugiyono (2010) states that quantitative research aims to show the relationship between variables.

### Population and Sample

The population in this study is all WP OP participating in tax amnesty, with the target population of WP OP participating in tax amnesty who live in DKI Jakarta and its surroundings. The basis for selecting the sample using the accidental sampling method is a random sampling pattern. The research subjects are individual taxpayers (WP OP) participating in the tax amnesty who are domiciled in DKI Jakarta and its surroundings.

### Method of Collecting Data

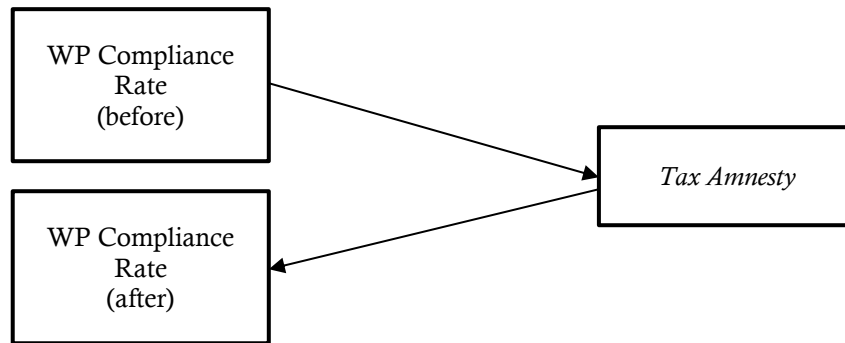
Primary data collection was carried out using a survey method using a media questionnaire (questionnaire). Respondents were asked several questions and then asked to answer according to

their opinion. To measure the opinion of respondents used, a five-point Likert scale was used to measure taxpayer compliance.

### Data Analysis Method

The data analyzed uses quantitative data to see how big the effect of the tax amnesty is on mandatory compliance. In this study, the research object is the WP OP participating in the tax amnesty. This study uses research in the form of descriptive analysis.

The framework of thought in this study can be described as follows:



**Figure 1 Thinking Framework**

Based on the description and previous studies, the hypothesis of the research problem is formulated as follows:

H0 = The level of taxpayer compliance has no effect on the tax amnesty.

Ha = The level of taxpayer compliance affects the tax amnesty.

## 4. Results

### Overview of Respondents

This study uses primary data in the form of questionnaires distributed as many as 552 questionnaires. Based on the data collection results obtained through questionnaires given to respondents, the following are characteristics/identities based on education, age, and turnover.

**Table 1. Description of Respondents Based on Education**

		Education			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SLTA	62	11,2	11,2	11,2
	DIPLOMA	46	8,3	8,3	19,6
	S1	340	61,6	61,6	81,2
	S2	95	17,2	17,2	98,4
	S3	9	1,6	1,6	100,0
	Total	552	100,0	100,0	

Source: Data Processed, 2022

Based on Table 1, respondents with undergraduate education were 340 people or 61.6%, and Masters education 95 people or 17.2%; high school education 62 people or 11.2%; diploma education 46 people or 8.3 %, and doctoral education 9 people or 1.6%.

**Table 2. Description of Respondents by Age**

	Age			
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<30	108	19,6	19,6
	31-40	142	25,7	45,3
	41-50	177	32,1	77,4
	>50	125	22,6	100,0
	Total	552	100,0	100,0

Source: Data Processed, 2022

Based on Table 2, respondents aged 41-50 years totaled 177 people or 32.1%, aged 31-40 years totaled 142 people or 25.7%, aged >50 years amounted to 125 people or 22.6%, and aged <30 years amounted to 108 people or 19.6%.

**Table 3 Description of Respondents Based on Turnover Education**

	Omzet			
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<4,8 M	446	80,8	80,8
	>4,8 M	106	19,2	100,0
	Total	552	100,0	100,0

Source: Data Processed, 2022

Based on Table 3, turnover <4.8 billion totaled 446 people or 80.8%, and turnover >4.8 billion totaled 106 people or 19.2%.

## Research Instrument Test Results

### Descriptive statistics

Statistics provide an overview of each study's dependent and independent variables. The data described in the study are the number of samples, the average, maximum, minimum, and standard deviation values.

**Table 1 Descriptive Statistics Test Results**

	N	Minimum	Maximum	Mean	Std. Deviation
Before TA	552	11	35	27,28	4,128
After TA	552	12	40	32,52	3,259
Valid N (listwise)	552				

Source: Data Processed, 2022

Table 1 shows the descriptive statistics of each research variable. The results of the analysis using descriptive statistics before TA showed the minimum answer for respondents is 11 and the maximum is 35, with an average total answer of 27.28 and a standard deviation of 4.128. In descriptive statistics after TA, the minimum answer for respondents is 12, and the maximum is 40, with an average total answer of 32.52 and a standard deviation of 3.259.

## Research Hypothesis Test

### Paired-Samples T Test

Different tests evaluate certain treatments in the same sample at two observation periods 2012.

**Table 2 Paired-Samples Statistics t-Test Results**

		Paired Samples Statistics			
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Before TA	27,28	552	4,128	,176
	After TA	32,52	552	3,259	,139

Source: Data Processed, 2022

**Output Part One (Statistics)**

The first part presents a description of the pairs of variables analyzed, which include the average (mean) before the TA of 27.28 with a standard deviation of 4.128 and after holding the average TA of 32.52 with a standard deviation of 3.259.

**Table 3 Paired-Samples Correlations t-Test Results**

		Paired Samples Correlations		
		N	Correlation	Sig.
Pair 1	Before TA & After TA	552	,446	,000

Source: Data Processed, 2022

**Second Part Output (Correlations)**

In this section, the correlation between the two variables is obtained, which results in several 0.446 with a probability value of 0.000. This result states that the correlation between before TA and after TA is significantly related because the probability value is  $<0.05$ .

**Table 4 Paired-Samples t-Test Results**

		Paired Samples Test					t	df	Sig. (2-tailed)
		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Before TA - After TA	-5,239	3,957	,168	-5,570	-4,908	-31,106	551	,000

Source: Data Processed, 2022

**Second Part Output (Correlations)**

This section obtains the correlation between the two variables, resulting in several 0.446 with a probability value of 0.000. This result states that the correlation between before TA and after TA is significantly related because the probability value is  $<0.05$ .

**Third Part Output (Paired Samples Test)**

- Based on the t table with t count:  
From the t table, the number = 1.965 < t count 31.106, then  $H_0$  is rejected because t count > from t table.
- Based on a comparison of probability values (Sig.):  
It is known that the Sig. (2-Tailed) value is 0.000  $<0.05$ , so it can be concluded that the use of TA has an influence when the decision is taken to reject  $H_0$

**5. Discussion****Effect of Tax Amnesty on Taxpayer Compliance**

Based on the paired sample t-test results, which can be seen in Table 4.16, the calculated t value obtained is 31.106, greater than the t table, which is equal to 1.965. Thus, the tax amnesty variable



affects taxpayer compliance. This matter indicates that changes that occur in the tax amnesty variable will have a significant effect on taxpayer compliance. In this case, the government has issued a Tax Amnesty policy for the community, where the government implements the policy. This pardon is in the hope that taxpayer compliance can be increased again so as to increase state revenue which will be used to improve community welfare. The people welcomed the tax amnesty issued by the government this time. Most of the taxpayers are people, private individuals who take advantage of this momentum to improve their tax data which still needs to be reported because the government provides for the elimination of mandatory fines and taxes that have not or less reported their assets. The results of this study are appropriate with the results of Jacques' research (2010) that tax amnesty affect the level of taxpayer compliance. This research is also in line with the research of Muflihah (2020), Riki (2018), Wirawan & Noviani (2017), and Ngadiman & Huslin (2015), which states that tax amnesty affects taxpayer compliance.

## 6. Conclusion

This study aims to determine the effect of tax amnesty on taxpayer compliance. Respondents in this study amounted to 552 taxpayers around DKI Jakarta. Based on the data that has been collected and the tests that have been carried out, the conclusions that can be drawn are based on the results of the paired sample t-test, which can be seen in Table 4.16; the calculated t-value obtained is 31.106 greater than t table which is equal to 1.965 thus it can be it is said that the tax amnesty variable affects taxpayer compliance. The results of this study can be used as a reference in implementing the Tax Amnesty that will be applied later. Must taxes should take advantage of the policy Tax Amnesty by reporting assets and liabilities honestly to the Director General of Taxes so you will not be fined or tax penalties. In this case, the supervisory function of the Director General of Taxes should be maximized so Taxpayer compliance in any reporting year is improved.

## Recommendation

Based on existing research, the suggestions that can be given are that tax amnesty is a government action that is considered good enough to overcome problems, especially taxation in Indonesia. Tax amnesty can also be considered a method of restoring the good name of tax actors in Indonesia, where many cases have occurred in taxation from time to time. However, in this study, the authors suggest that there are still deficiencies that the government needs to improve, including the lack of outreach to the public regarding the intent and purpose of tax amnesty, so many people need to understand the importance of tax amnesty. Apart from that, the need for more transparency has resulted in many people believing that there are still many games in taxation in Indonesia. From these problems, the government is expected to be more active in socializing related to tax amnesty and to be more transparent. So that later the success of the tax amnesty in Indonesia is expected to be the first step in tax reform in Indonesia.

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