



The Willingness of Individual Taxpayers to Pay Taxes

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Abstract

This study aims to determine whether the variable awareness of paying taxes, knowledge and understanding of tax regulations, and level of perception of the effectiveness of the tax system have an effect on the willingness to pay taxes by taking a sample of 99 taxpayers registered at KPP Pratama Cibitung. The type of research used in this study is research. quantitatively with the sampling method of random sampling, namely by taking a sample of taxpayers who are registered at KPP Pratama Cibitung randomly. The results of this study show that awareness of paying taxes partially has a positive and significant effect on willingness to pay taxes, knowledge and understanding of taxation regulations partially have a positive and significant effect on willingness to pay taxes, perceptions of the effectiveness of the taxation system partially have no effect on willingness to pay taxes, and the level of trust in the government and law partially has no effect on willingness to pay taxes.

Keywords: willingness, awareness of knowledge and understanding, and trust

INTRODUCTION

Taxes derived from the collection of public dues are one of the country's largest revenues. The public dues paid aim to improve the welfare of the people through the improvement and addition of public services so that equalization and improvement of public welfare can be achieved and reduce the social gap in society. Tax revenue is expected to continue to increase so that development and improvement run smoothly. The results of taxation collection are influenced by the willingness of taxpayers to pay their obligations.

The tax collection process is carried out by a government agency, namely the Directorate General of Taxes (DGT), which is structurally under the Ministry of Finance. The Directorate General of Taxes is obligated to provide services to taxpayers in carrying out their tax obligations as much as possible. Along with the increasing number of taxpayers, it requires increased service quality.

The government's policy of increasing domestic revenue from the tax sector began with a comprehensive tax reform in 1983, namely by changing the Official Assessment System collection system to a Self Assessment System. The self-assessment system is a system that gives taxpayers trust to determine, calculate, pay, and report their own taxes (Putri, 2016). With the enactment of this system, it is expected that state revenue from tax collection will increase.

Tax revenue is influenced by the economic growth of a country because economic growth will increase people's income so they have the financial ability to pay taxes. In addition, the amount of tax collection, the addition of taxpayers, and the optimization of extracting tax resources through tax objects also play a role in increasing tax revenues (Nugroho, 2016). This is accompanied by an increase in the state budget from year to year. This is very rational because the ratio of the number of taxpayers who have NPWP and are registered at the Tax Office has also increased, as has the DGT's efforts in tax collection.

However, tax collection is not an easy job. In addition to the active role of tax officials, it also requires awareness from the taxpayers themselves. The willingness of taxpayers to pay taxes is important (Setyawati, 2013). The lack of willingness to pay taxes is caused by the fact



that the community has never known a concrete form of compensation for the money spent to pay taxes. Several previous researchers have studied these factors, and there are similarities and differences in research results.

Permadi (2013) explains that the cause of the lack of willingness, among others, is the principle of taxation, namely that the results of tax collection are not directly enjoyed by taxpayers. It must be realized that the smooth highways, public health centers, construction of public schools, good irrigation, and other public facilities that can be enjoyed by the community are the result of tax payments. The willingness to pay taxes can be interpreted as a value that a person is willing to contribute (which is determined by regulation), which is used to finance the general expenditure of the state by not getting direct reciprocal services. The willingness of taxpayers to pay taxes is determined by their behavior towards these taxes. Views or feelings are accompanied by a tendency to act in accordance with these tax provisions. This behavior is not only related to physiological responses or reactions to stimuli but also involves knowledge, beliefs, and reasoning (Fidiana, 2016). The lower the level of willingness of taxpayers themselves to pay their taxes, the lower the percentage of tax revenue achieved.

There are several factors that influence the willingness of taxpayers to pay taxes, one of which is taxpayer awareness. Awareness of paying taxes is a condition where taxpayers know, understand, and carry out tax provisions correctly and voluntarily so that taxpayer awareness can be seen in the seriousness and desire of taxpayers to fulfill their tax obligations, which are shown in the taxpayer's understanding of the tax function (Sormin, 2016). Taxpayer awareness of paying taxes will increase if a positive perception of taxes arises in society. Increasing public taxation knowledge through tax education, both formal and non-formal, will have a positive impact on taxpayer awareness of the need to pay taxes (Yulianawati, 2011).

The second factor affecting taxpayers' willingness to pay taxes is their knowledge and understanding of tax regulations. Tax knowledge is the ability of a taxpayer to know tax regulations, both about the statutory tax rates that they will pay and the benefits of taxes that will be useful for their lives. With knowledge of tax regulations in the new taxation system, taxpayers are given the trust to carry out national mutual assistance through a system of calculating, paying, and reporting the tax owed themselves. With this system, it is hoped that taxpayers will know the function of paying taxes. And it is hoped that the implementation of this system will realize justice. What is meant by fair here is that taxpayers calculate according to tax provisions and know that the government uses all taxes obtained as needed to develop the country (Putri, 2016).

The higher the level of understanding and knowledge of taxpayers about tax regulations, the greater their willingness to pay taxes themselves, because taxpayers who already understand tax regulations mostly think it is better to pay than to be subject to tax sanctions. Taxpayer understanding of tax regulations itself can be interpreted as a way for taxpayers to understand existing tax regulations. Taxpayers who do not clearly understand tax regulations tend to become disobedient taxpayers. When taxpayers really understand, they will know the administrative sanctions and criminal sanctions in connection with the SPT and NPWP (Hutabarat, 2018).

The third factor that affects the willingness of taxpayers to pay taxes is a good perception of the effectiveness of the tax system. Perception can be stated as a process of organizing and interpreting a stimulus by an organization or individual so that it is something meaningful and is an integrated activity within the individual. While effectiveness is the meaning of a measurement that states how far the target (quality, quantity, and time) has been achieved Yulianawati (2011), with a system that already uses the application, taxpayers can report and pay tax wherever they are without having to come to the tax service office. So the taxpayer's perception of the taxation system is getting better; on the other hand, the online



system of taxation is more effective than the conventional system because taxpayers can access it anywhere without being bound by time or space (Ilkham, 2017).

The last factor that affects the willingness of taxpayers to pay taxes is their level of trust in the government and the law. Trust in the government and legal system can be interpreted as a form of assessment relationship between state institutions in organizing state powers for the benefit of the state itself in order to realize the welfare of its people in accordance with applicable laws (Permadi, 2013). These factors have been studied by several previous researchers, and there are similarities and differences in research results.

Some research on awareness of paying taxes has been conducted, such as research conducted by Nurlaela (2014), which shows that awareness of paying taxes has no direct effect on the willingness to pay taxes. The results of this study are different from research conducted by Yulianawati (2011), Sormin (2016), Ilkham (2017), Hutabarat (2018), Permadi (2013), Azizah (2016), and Masinambow (2013), which show that there is a positive and significant influence between the variable awareness of paying taxes and the willingness of WP to pay taxes. The greater taxpayers' awareness of the importance of paying taxes, the greater the taxpayer's obligation to pay taxes.

Research conducted by Nurlaela (2014) on knowledge and understanding of tax regulations affects taxes and the willingness to pay taxes. This research is supported by Ilkham (2017) and Permadi (2013) who show that knowledge and understanding of tax regulations have a significant positive effect on the willingness of taxpayers to pay taxes. However, this research is not the same as research conducted by Azizah (2016), Hutabarat (2018), and Yulianawati (2011), which shows that knowledge and understanding of tax regulations have no effect on the willingness of taxpayers to pay taxes.

Research conducted by Yulianawati (2011), Hutabarat (2018), Permadi, (2013), and Nurlaela (2014) shows that a good perception of the effectiveness of the tax system has no effect on the willingness of taxpayers to pay taxes. The results of this study are different from research conducted by Sormin (2016), Ilkham (2017), and Azizah (2016), who found that there is a positive and significant correlation between a good perception of the effectiveness of the tax system and the willingness of taxpayers to pay taxes.

Research conducted by Putri (2016) that the level of trust in government and law has a positive and significant impact on the willingness of taxpayers to pay taxes. In contrast to research conducted by Azizah (2016), the level of trust in the government and legal system has a negative coefficient and significance between the level of trust in the government and legal system and the willingness of taxpayers to pay taxes, and the research is supported by Permadi (2013). Many taxpayers think that there are still many other tax elements that act as tax mafia. In order for the level of trust in the government and legal system to achieve its goals, the law in Indonesia should firmly eradicate the corruptors and tax mafia and increase the provision of benefits for tax officials and government officials to prevent corruption in the tax sector and government.

Based on the explanation above, this study aims to analyze the effect of awareness of paying taxes, knowledge and understanding of tax regulations, perceptions of the effectiveness of the tax system, and trust in government and law on the willingness of taxpayers to pay taxes.

RESEARCH METHOD

Type and Design of Research

The research was conducted by distributing questionnaires to taxpayers registered at the Cibitung Tax Office. This study uses the dependent variable willingness to pay taxes and the independent variables awareness of paying taxes, knowledge and understanding of tax

regulations, perceptions of the effectiveness of the tax system, and level of trust in government and law.

Population and Sample Method

The population used in this study are taxpayers registered at KPP Pratama Cibitung. The sample type used in this study is KPP Pratama Cibitung, with a total of 100 respondents. According to Wardana (2019), the random sampling method is a sampling procedure from a population where the selection of sample units is based on each existing population element.

Types, Sources, and Data Collection Techniques

In this study, the authors used a type of quantitative research with data sources, namely primary data. According to Asmana (2018), primary data is a source of research data obtained by researchers directly from the original source. The primary data comes from questionnaires that have been filled out by taxpayer respondents registered at KPP Pratama Cibitung. The data collection technique in this study uses survey techniques by distributing questionnaires to all taxpayers registered at KPP Pratama Cibitung.

Analysis Method

The analysis in this study uses the multiple linear method, which is a method that uses more than one independent variable.

RESULTS AND DISCUSSIONS

Hypothesis Test

Table 1: T-test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,906	,908		5,405	,000
<i>Awareness of paying taxes</i>	,650	,069	,639	9,377	,000
<i>Knowledge and understanding of taxation regulations</i>	,217	,068	,218	3,190	,002
<i>Perceptions of the effectiveness of the taxation system</i>	,078	,040	,089	1,939	,056
<i>Level of trust in the government and law</i>	,075	,047	,086	1,583	,117

a. Dependent Variable: willingness to pay taxes

Based on the table above, the variable awareness of paying taxes (X1) shows a value of 0.000, and the variable knowledge and understanding of tax regulations (X2) shows a value of 0.002, which means < 0.05 , which can be concluded that these variables have a positive and significant effect on the willingness to pay taxes. While the variable perception of the effectiveness of the tax system (X3) shows a value of 0.56 and the level of trust in government and law shows a value of 0.117, which means > 0.05 , it can be concluded that these variables have no effect on the willingness to pay taxes.



Test of the Coefficient of Determination

Table 2 : Test Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	0,843	0,836	1,08471

a. Predictors: (Constant), X3, X1, X2, X4

Based on the processed data, the adjusted R square value (coefficient of determination) is 0.836, or 83.6%, indicating that the variables of awareness of paying taxes, knowledge and understanding of tax regulations, perceptions of the effectiveness of the tax system, and the level of trust in government and law together affect or can explain the variable willingness to pay taxes (Y), and 0.164, or the remaining 16.4%, is influenced by other factors.

CONCLUSION

This research was conducted by taking a case study of KPP Pratama Cibitung. This study aims to determine whether the variables of awareness of paying taxes, knowledge and understanding of tax regulations, and the level of perception of the effectiveness of the tax system affect taxpayers' willingness to pay taxes at KPP Pratama Cibitung. The type of research used in this research is quantitative research. This research was conducted by distributing questionnaires to taxpayers (WP) registered at KPP Pratama Cibitung with the Random Sampling method, which means that the sample was taken randomly. In this study, researchers used the dependent variable (Y) willingness to pay taxes and the independent variable (X) awareness of paying taxes, knowledge and understanding of tax regulations, perceptions of the effectiveness of the tax system, and the level of trust in the government and legal system. Based on the research results that have been described in the previous chapter, based on the T-test, the variable awareness of paying taxes has a positive and significant effect on the willingness to pay taxes; the variable knowledge and understanding of tax regulations has a positive and significant effect on the willingness to pay taxes; the variable perception of the effectiveness of the taxation system has no effect on the willingness to pay taxes; and the variable level of trust in the government and legal system has no effect on the willingness to pay taxes.

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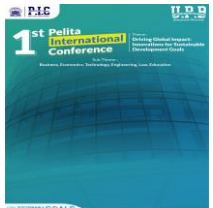
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