MEASUREMENT OF KNOWLEDGE LEVEL, UNDERSTANDING OF TAXATION REGULATIONS, AND AWARENESS OF PRIVATE TAXPAYER COMPLIANCE AT PRATAMA KARANGANYAR TAX SERVICE OFFICE

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Abstrak

Penelitian yang telah dilakukan ini mempunyai tujuan agar dapat mengetahui suatu pengaruh pengetahuan perpajakan, pemahaman peraturan perpajakan, dan kesadaran membayar pajak terhadap variabel yang disebut kepatuhan pembayaran pajakdi KPP Pratama Karanganyar.

Penelitian yang telah dilakukan ini menggunakan pendekatan yang disebut kuantitatif. Populasi yang ada didalam penelitian ini terdiri dariseluruh peserta wajib pajak dari orang pribadi di KPP Pratama Karanganyar yang semuanya ada 8708 orang. Sampel berjumlah 100orang. Teknik sampling menggunakan teknik purposive sampling. Teknik untuk analisis data penelitian ini yang telah digunakan analisis yang disebut regresi linear berganda.

Hasil dari suatu penelitian yang telah dilakukan memperlihatkan bahwa pengetahuan perpajakan, pemahaman peraturan perpajakan, dan kesadaran membayar pajak mempunyai positif dan juga signifikan terhadap variabel yang disebut kepatuhan pembayaran pajakdi KPP Pratama Karanganyar. Diharapkan KPP Pratama Karanganyarkedepannya tetap mempertahankan dan meningkatkan kualitas pengetahuan perpajakan, pemahaman peraturan perpajakan, dan kesadaran membayar pajakyang ada, sehingga kepatuhan pembayaran pajakakan juga semakin terus meningkat dan tentunya menjadi lebih baik dari sebelumnya.

Kata Kunci : Kepatuhan Pembayaran Pajak, Pengetahuan Perpajakan, Pemahaman PeraturanPerpajakan,Kesadaran Membayar Pajak

Abstract

The research that has been carried out has the aim of being able to determine the influence of tax knowledge, understanding of tax regulations, and awareness of paying taxes on a variable called tax payment compliance at KPP Pratama Karanganyar.

The research that has been done uses an approach called quantitative. The population in this study consisted of all individual taxpayers at KPP Pratama Karanganyar, all of which were 8708 people. The sample amounted to 100 people. The sampling technique used purposive sampling technique. The technique for data analysis in this research that has used an analysis called multiple linear regression.

The results of a study that has been conducted show that tax knowledge, understanding tax regulations, and awareness of paying taxes have a positive and significant impact on a variable called tax payment compliance at KPP Pratama Karanganyar. It is expected that in the future, KPP Pratama Karanganyar will continue to maintain and improve the quality of tax knowledge, understanding of tax regulations, and awareness of paying existing taxes, so that tax payment compliance will also continue to increase and of course be better than before.

Keywords: Tax Payment Compliance, Tax Knowledge, Understanding Tax Regulations, Tax Paying Awareness

INTRODUCTION

The purpose of the government in Indonesia is to Opening the 1945 Constitution to improve general welfare. Welfare for all nations/people of Indonesia will be pursued by implementing a perfect government and working on existing development in all aspects. Of course, with the support by the source of financing, it must also be adequate. The source of the country's financing comes from taxes. The function of the tax itself is a function for receipts (budgetary) (Masruroh and Zulaikha, 2013).

The source of a country's acceptance comes from many sectors, both from internal and outside industries. The center of a country's shelter from the inner sector is a tax. Efforts to complete an income from taxes can not only use a role of a tax directorate or also from a tax officer, but later it is necessary also an active role of a taxpayer. The difference of a tax system from an official assessment to a self-assessment can create a trust for taxpayers to want to register, then calculate, also pay, and also report an obligation from the taxation itself. Compliance and very high awareness of a taxpayer are crucial in implementing such a system (Hartini and Sopian, 2018).

Compliance of the taxpayer is strongly influenced by some factors, namely the knowledge of taxation, the understanding of the rules of taxation, and the taxpayer's awareness of how to pay a tax. Therefore, inside of a tax becomes a competency that has been possessed by the taxpayers themselves about a right and also an obligation as a taxpayer actor so that later the taxpayer will continue to be able to avoid a sanction from taxation (Ermawati and Afifi, 2018).

Knowledge of taxation is the competence of one of the taxpayers in obtaining information of regulation from taxation, whether it will be a matter of the tax rate or benefit from a tax that will help a life. Mastery of a tax regulation for a taxpayer will also raise compliance with tax obligations. Taxpayers will then describe a commitment not to be involved in a sanction that will apply by a regulation of taxation (Rahayu, 2017).

A lack of understanding of a tax can create a reduced level of public awareness to pay a tax. People are considered less interested in taxing because there will be no bonus or treatment directly from their country for their understanding. The higher an account of the regulation of taxation, the easier it will be for them to understand the rules of a tax and the easier it will be to meet a taxpayer (Ilhamsyah, Endang and Dewantara 2016).

The awareness to pay a tax becomes something that will be very important to report and also pay a tax obligation. The application of the self-assessment system itself submits a trust of a taxpayer to register, then measure, also take into account, pay and also report a tax obligation and make a taxpayer awareness as a key to the success of tax collection activities (Mahfud, Arfan, and Abdullah, 2017). Understanding a tax can also be improved by understanding a tax regulation to the rules of taxation and tax laws that can later help a tax liability and obtain how to meet a taxpayer from taxation. Awareness from taxpayers about taxation is undoubtedly beneficial to increase compliance with a tax obligation (Dewi and Setiawan, 2013).

LITERATURE REVIEW

A. Taxpayer Compliance
Ilhamsyah (2016: 3) compliance of a tax obligation is a condition of tax liability that he will complete various things that will make an obligation from his taxes and perform a right from the tax he has obtained.Indicators of taxpayer compliance, according to Rahayu (2017: 141) are:
1. Comply to carry out tax liability activities.
2. Comply to be able to hand back an SPT.
3. Comply to be able to calculate and also the issue of payment of taxes owed

4. Comply to be able to pay a tax

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B. Knowledge Of Taxation

Knowledge of taxation is knowledge of tax obligations to understand a rule of tax. Ownership of the NPWP every tax obligation that has obtained an income tax obligation to be able to register and also to get an NPWP as a means to be able to manage a tax (Rahayu, 2017: 56).Tax Knowledge Indicators by Nurlaela (2017: 52) :

1. Registration of npwp for every tax obligation that has had a money income.
2. Knowledge and also a mature understanding of rights and obligations as tax obligations.
3. Expertise and also one's ability of the responsibility of taxation.
4. Expertise and also knowledge of a PTKP, PKP, and also the rate of a tax.
5. The tax liability can also obtain and understand how the rules of a tax through a direct description.

C. Understanding of Taxation Regulations

That understanding can be interpreted as how a person can maintain, distinguish, suspect, explain, expand, conclude, generalize, and give examples, rewrite, and warn. Understanding taxation regulation can also be interpreted as a view of taxpayers on the knowledge of tax that already has (Supramono and Damayanti, 2015: 9).The indicators of taxpayer understanding according to Nayoan (2016: 6):

1. Regulation on a tax
2. Rate of a tax
3. Principle of a tax through the socialization process
4. The direction of taxation through the training process.

D. Awareness of Paying Taxes

Consciousness itself is defined as attitude and behavior towards objects that have used assumptions and feelings and learning to do according to the existing thing. Thus, for example, awareness of a tax obligation in paying a tax becomes a behavior of tax obligations in the form of vision or also a sense that has used knowledge, then sure and also reason accompanied by a skew to be able to do by obtained by a system and also the rules of the existing tax (Dewi and Setiawan, 2016: 6).Indicators that affect taxpayer awareness according to Hartini and Sopian (2018: 47):

1. Know the existence of a law and also a provision of a tax.
2. Know the usefulness of taxes to finance a country.
3. Understand very well about a taxpayer that the existing regulations must do.

FRAME WORK THINGKING AND HYPOTHESIS
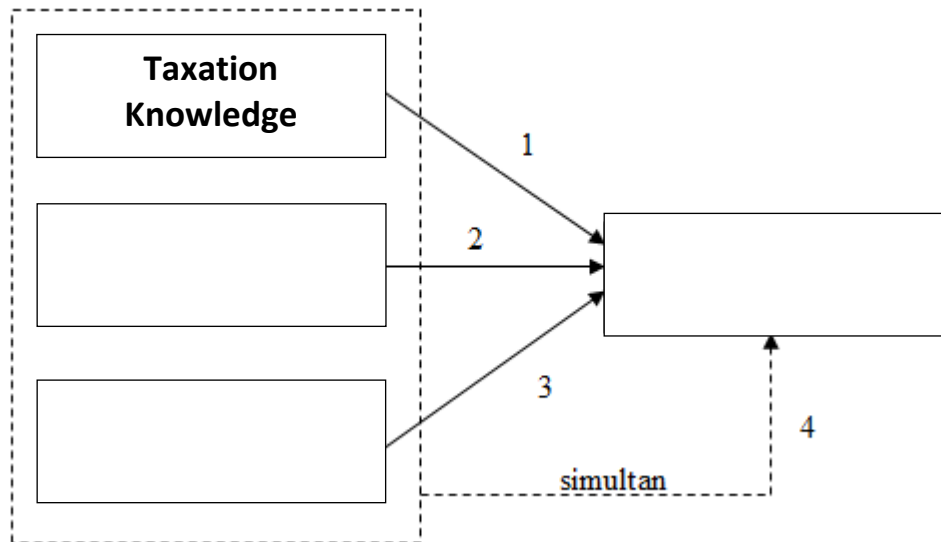
Some of the hypotheses listed in this study:
1. Knowledge of taxation has a very positive influence and then also very significant to tax payment compliance.
2. Understanding a tax regulation has a very positive impact and is also very effective a tax payment compliance.
3. Awareness to pay taxes has a very positive influence and is also very significant to tax payment compliance.
4. Knowledge of taxation, understanding of taxation regulations, awareness to pay taxes have a very simultaneous impact and very substantial to compliance in the payment of taxes.

RESEARCH METHODOLOGY

This research has been done using quantitative means. The quantitative analysis becomes a scientific method because scientific rules are very concrete or empirical, objective, measurable, rational, and systematic (Sugiyono, 2012: 7). Moreover, the population can also be called the entire subject in the study (Arikunto, 2012: 104). The population in all tax liabilities of private persons in KPP Pratama Karanganyar is all 8708 people. The sample is also part, or representative of a population studied (Arikunto, 2012: 105). The number of examples that have been taken for the study as many as 100 people or respondents. Sampling techniques will be used in this study with sample purposive sampling techniques.

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RESULTS AND DISCUSSION

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A. Multiple Linear Regression Test

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Table 1
Multiple Linear Regression Results

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Variable	Regression coefficient	t statistics	Sig.
Constant	-1,201		
Tax knowledge	0,491	5,096	0,000
Understanding tax regulations	0,329	2,486	0,015
Paying taxes Awareness	0,282	2,151	0,034
R square	0,558		
F statistics	40,338		0,000

Source : Research data processed (2020)

Based on the results of the table listed above can be obtained an equation of regression has occurred, namely.:

$$Y = -1,201 + 0,491 X_1 + 0,329 X_2 + 0,282 X_3$$

The result of the existing equation can be explained by::
1. Constant (a)=-1,201
   If Value (a) = -1,201 While from variable knowledge of taxation, understanding of taxation regulations, and awareness of paying taxes are considered unchanged or (=0), the inconsistent compliance of tax payments amounted to -1,201 and provided information there is an outcome of negative value.
2. Tax knowledge coefficient (X_1) = 0.491
   Variable tax knowledge rose 1 score, tax payment compliance will continue to increase 0.491 scores. Parameter X_1 contained in the study is positive. It means that the relationship of positive tax knowledge (in the direction), the firmer the taxation knowledge provided, the better the compliance of tax payments.
3. Coefficient of understanding of taxation regulations (X_2) = 0.329
   If the variable tax regulation comprehension goes up 1 score, tax payment compliance will continue to rise by 0.329. Therefore, the X_2 parameter contained in the study is positive. It means that the relationship of understanding favorable taxation regulations (in the direction), the better the understanding of tax regulations, the better the compliance of tax payments.
4. Coefficient of consciousness paying taxes (X_3) = 0.282
   If variable awareness pays tax up 1 score, compliance with tax payments will continue to rise by 0.282 scores. Parameter X_3 contained in the study is positive. It means that the relationship of awareness pays positive taxes (unidirectional), the better awareness of paying taxes, compliance with tax payments will also be better.

B. Hypothesis Test
   1. F Test Results
   The out put result of ftest test calculation that has been done has been obtained Fhitung 40.338 and = 0.05 while sig from spss result has been obtained 0.000. The F-Score value (40,338) > F-table (2.70), meaning the hypothesis of zero is rejected and also the alternative hypothesis is accepted. It means that a variable knowledge of taxation, understanding a tax regulation, and awareness to pay taxes have a simultaneous influence on the variable of compliance for the payment of taxes from private persons in KPP Pratama Karanganyar.

   2. T-test Result
   a. The regression test results showed that a tax knowledge variable had a value of 5,096 t-score greater than the t-table (1,984) with a sig of 0.000 < 0.05 and the direction of the positive regression coefficient and

also very significant to tax payment compliance. Because t-score>t-table and sig < 0.05 mean hypothesis 0 is rejected, and the hyphothesis is accepted.

b. Variable tax regulation understanding has a value of 2,486 more significant than t-table(1,984) with a sig of 0.015 smaller than 0.05 and the direction of the positive regression coefficient and very substantial to tax payment compliance. Because t-score>t-tableand sig < 0.05 means hypothesis 0 is rejected and hypothesis is accepted.

c. The tax pay awareness variable has a value of 2,151 t-scoregreater than t-table(1,984) with a sig of 0.034 less than 0.05 and the direction of the coefficient of positive regression and also very significant to tax payment compliance. Because t-score>t-tableand sig < 0.05 means hypothesis 0 is rejected and hypothesis is accepted.

d. The value of the regression coefficient and t test shows that the tax knowledge variable has the highest value compared to other variables, meaning that tax knowledge has the most frequent effect on tax payment compliance.

C. Determination Coefficient Test Results (R^2)

The calculation of the coefficient of determination (R2) has shown a result of 0.558. Thus, having the meaning of 55.8% existing variables into a model is very precise, namely the variance of the variable knowledge of taxation, understanding of tax regulation, and awareness to pay taxes able to explain variable compliance for tax payments of 55.8%. In comparison, there are 44.2% applied by a residual variable.

DISCUSSION

1. **The influence of tax knowledge on a tax payment compliance.**

    The tests presented t test shows that the tax knowledge factor has a very positive influence and significant on a compliant payment of taxes. The results prove that if the higher the tax knowledge, the more compliance with tax payments will also experience a perfect increase. The results of this research that has been carried out are in line with the results of a previous study that Hartini has conducted and Sopian (2018), showing the effects that the knowledge of taxation there is a very positive influence and also very significant to the variables of taxpayer compliance

2. **The effect of an understanding of tax regulations on a tax payment compliance.**

    The tests presented, t test shows that understanding tax regulation has a very positive influence and significance to compliance with tax payments. Furthermore, the results prove that if the higher the understanding of tax regulations, the more compliance with tax payments will also experience an actual good increase. The results of this research that have been carried out are in line with the results of a previous study conducted by Ilhamsyah, Endang, and Dewantara (2016), which revealed that variable knowledge and taxpayer understanding of tax regulations have a significant influence on taxpayer compliance.

3. **The effect of awareness of paying taxes on a tax payment compliance variable**.

    The tests presented t test show that the awareness factor of paying tax has a very positive influence and significance to tax payments compliance. The results prove that if the higher awareness of paying taxes then in compliance with tax payments will also experience a really good increase.The results of this research that has been carried out are in line with the results of previous study that has been conducted by Mahfud, Arfan, and Abdullah (2017), which states that the awareness of paying taxes affects taxpayer compliance variables.

CONCLUSION

Based on some hypothetical test results and also a detailed discussion that has been conducted in the following research of 100 questionnaires that have been shared in KPP Pratama Karanganyar, it has been

determined that from the variables of tax knowledge, understanding tax regulations, and awareness of paying taxes has a very positive and also significant influence on the variable compliance of personal tax payments in KPP Pratama Karanganyar.

Based on the results of the analysis that has been done, obtained adjusted R Square (R2) value of 0.558 or 55.8%. Therefore, having the meaning of 55.8% variables that exist in the model is appropriate, namely the variance of tax knowledge variables, understanding tax regulations, and awareness of paying taxes can explain the variable compliance of tax payments by 55.8%. In comparison, the remaining 44.2% is influenced by other variables such as socialization of taxation, the assertiveness of tax sanctions, and the role of account representative.

SUGGESTION

1. For The Government
   As a decision-maker and a policymaker, the government is undoubtedly expected to be able to provide legal certainty and clarity on a policy that has been issued, especially about taxation.
2. For Tax Agencies
   Tax agencies should also be able to work better by prioritizing the interests of the people and especially the needs of taxpayers so that later cases about the authorization of a tax that once occurred will not be repeated.
3. For The Next Researcher
   For further researchers, it is certainly advisable to be able to add other independent variables as well as the creation of a questionnaire that also has an association with knowledge of taxation, then an understanding of taxation regulations, and also awareness to pay taxes on a tax payment compliance and later can add a sample of research.

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