

THE EFFECT OF AMNESTY TAX POLICY AND TAX SANCTION ON TAXPAYER COMPLIANCE THROUGH MOTIVATION (STUDY ON PRIMARY TAX OFFICE IN MALANG RAYA AREA)

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Abstract—Continuous and aggressive national development by the government requires substantial costs. One of the biggest sources of state financing is taxes. In order to maximize taxes, the government reformed by applying the policy for a breakthrough in the field of taxation by issuing tax amnesty program. Expected by the tax amnesty can improve taxpayer compliance. Many factors that can affect taxpayer compliance include tax sanctions, tax amnesty policy, and motivation. This study aims to describe tax amnesty policy variables, tax sanctions, on taxpayer compliance either directly or indirectly through motivation as intervening variable. Approach in this research is quantitative approach with explanatory research type research. Data collection is done by using questionnaires or questionnaires distributed to taxpayers. The method used in the sampling is Proportionate Stratified Random samples used are as many as 100 taxpayers. Data analysis technique in this research is analysed by using partial least square (PLS). The results showed that tax amnesty policy variables affect taxpayer compliance. Tax sanctions do not affect taxpayer compliance. Tax amnesty policies affect the motivation, tax sanctions affect the motivation. Motivation has no effect on taxpayer compliance. Tax amnesty policies affect taxpayer compliance through motivation. Tax sanctions do not affect taxpayer compliance through motivation. Based on the results of these studies then the suggestion that can be given is the improvement of service to taxpayers to pay more attention to aspects of simplicity and fairness. Taxpayers who have participated in the tax amnesty program can improve taxpayer compliance ratio and indirectly increase tax revenue in the Regional Office of DJP East Java III, so that taxpayers who have not followed the tax amnesty program are encouraged and held socialization to participate in fulfilling their tax obligations

Keywords— *Amnesty Tax Policy, Tax Sanction, Compliance of Taxpayer, Motivation*

I. INTRODUCTION

Indonesia as a developing country still has many development agendas in various sectors, such as in the education, health and infrastructure sectors, so it will require a large development cost. Sources of financing for development in Indonesia over the past decade have

been largely based on tax revenues. It is evident that tax revenues always increase from year to year. While the revenue from the oil and gas sector, which has always been the mainstay of state revenue, now it cannot be expected as a source of continuous state financial revenue. Because the source of oil and gas is an unrenovable source, which cannot be renewed and at some point oil and natural gas will inevitably run out. While the tax sector can always be updated in accordance with economic development.

The problem of taxation Indonesia is still struggling many people who do not want to meet their tax obligations, or in other words still a lot of tax arrears. Individual taxpayer compliance rate (WP OP) and the agency to fulfil its tax payment obligation in Indonesia is still low. The figure below illustrates the taxpayer compliance ratio nationally

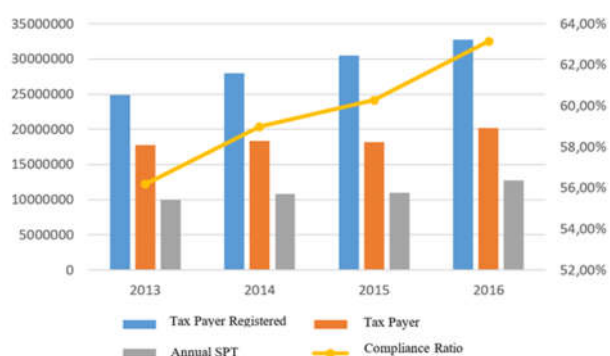


Fig 1. National Taxpayer Annual Tax Compliance Ratio

The taxpayer's annual taxpayer compliance ratio is the ratio of the number of registered Taxpayers who have compulsory annual tax returns with the amount of taxpayers who have reported the Annual Tax Return. From Figure 1.1 the number of registered taxpayers always increases each year in accordance with the economic conditions of the people who have income above the non-taxable income (PTKP). Similarly,

taxpayer compliance ratios have increased from 56% in 2013 to 63% by 2016, although that figure is still below the 80% average taxpayer compliance ratio in developed countries. This indicates the need for a comprehensive reform or reform effort in the tax sector. Tax amnesty can indeed be the first step in improving the weakness of the tax situation in Indonesia. There is an argument that tax amnesty policy has the potential to encourage increased voluntary tax compliance in the future after tax amnesty. It is based on the hope that after tax amnesty, taxpayers' assets or wealth previously outside the tax administration system will become part of the tax administration system, so that the future of the taxpayer will not be able to avoid the tax obligations. This policy is expected to increase tax subject and tax object. The subject of tax can be the return of funds abroad, while from the side of the tax object in the form of additional taxpayers.

This study is limited to examine the effect of tax amnesty policy variable and tax sanction on taxpayer compliance through motivation conducted in the administrative area of Regional Office of DJP East Java III, especially KPP Pratama in Malang area namely KPP Pratama Malang Selatan, KPP Pratama Malang Utara, KPP Pratama Singosari, KPP Pratama Kepanjen, and KPP Pratama Batu.

This research wants to answer some questions about: (a). Does tax amnesty policy have a significant effect on taxpayer compliance? (b) Is tax sanction significant to taxpayer compliance? (c). Does motivation significantly influence taxpayer compliance? (d). Does tax amnesty policy have a significant effect on taxpayer motivation? (e). Does tax amnesty policy has a significant effect on taxpayer compliance through indirect taxpayer motivation? (f). Does tax sanction have a significant effect on taxpayer compliance through indirect taxpayer motivation?

II. LITERATURE REVIEW

A. *Taxpayer Compliance*

Wahyu Santoso (2008) states that "taxpayer compliance is defined as a taxpayer has a willingness to fulfil his tax obligations in accordance with applicable regulations without the need for inspection, thorough investigation, warning or threats and the application of sanctions both legal and administrative". Another opinion about taxpayer compliance was also put forward by Novak (1989) as quoted by Kiryanto (2010: 25), which states: "A taxpayer compliance climate is: (1). taxpayers understand and try to understand the Tax Law. (2). fill out the tax form correctly (3). Calculate the correct amount of taxes. (4). pay taxes on time ".

B. *Tax Amnesty Policy*

Definition of Amnesty Tax according to James, Tax Amnesty is the opportunity to disclose to the lupus unpaid tax liability without attracting penalties. While fisher provides an understanding that the Tax Amnesty

is offering the program reduced financial and/ or legal penalties to taxpayers who voluntarily agree to pay outstanding past tax liabilities. (Quoted from Inside Tax 2015. Use Tax Remissions). According to Devano and Rahayu (2006: 95), "tax amnesty is a government policy in the field of taxation that provides the abolition of taxes that ought to be owed by paying a ransom in a certain amount which aims to provide additional tax revenue and opportunities for non-compliant taxpayers become a dutiful Taxpayer ". According to Law No. 11 of 2016 on Tax Admission "Tax Amnesty is the abolition of taxes that should be payable, not subject to sanction of tax administration and criminal sanctions in the field of taxation, by disclosing the Property and paying the Ransom as stipulated in this Law".

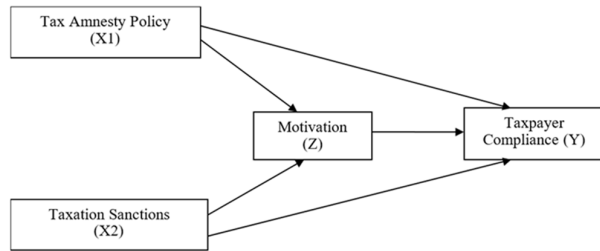
C. *Tax Penalties*

According to Mardiasmo (2009: 57) states that the tax sanction is a guarantee that the provisions of tax regulation will be followed/ obeyed. Or in other words sanction taxation is a preventive tool for taxpayers do not violate the norms of taxation. The essence of the law is the organization of the forces, and the law rests on a system of coercion designed to preserve certain social behaviours. According Devano and Rahayu (2006: 198), the definition of administrative sanctions can be. (1). Fines are administrative sanctions imposed on violations relating to reporting obligations. (2). Interest is administrative sanctions imposed on violations related to tax payment obligations. (3). Increase is administrative sanctions in the form of an increase in the amount of tax payable, of violations relating to the obligations laid down in the material provisions.

D. *Motivation*

Motivation is a state within a person that encourages the desire of individuals to perform certain activities to achieve goals (Reksohadiprojo and Handoko, 1997: 252). Motivation can mean the potential strength that exists within an individual that can be developed by a number of outside forces that can affect the outcome of his performance, either positively or negatively, depending on the situation and conditions faced by that person. Herzberg (1987), proposed a theory called Theory of Two Factors, this theory reveals that there are two factors that influence motivation, the first is the motivational factors that are things that are intrinsic or sourced from within a person, while the second factor is the hygiene factor or maintenance are factors with extrinsic nature that comes from outside the individual self that helps determine one's behaviour in one's life.

E. Conceptual Framework



(Source: Renny Sri Utami (2013), Adincha Ayuvisda Sulistyono (2012, Ngadiman and Danil Huslin (2015), Usman Fatih (2011), Yenni Mangotting and Arja Sadjarto (2013), Patar Simamora (2015), processed by researchers (2017))

Fig 2. Conceptual Framework and Research Hypothesis

F. Hypothesis

Based on the background and previous research that has been put forward before, it can be formulated research hypothesis as follows:

1. **H1** : Tax amnesty policy has a significant effect on taxpayer compliance.
2. **H2** : Taxation sanctions have a significant effect on taxpayer compliance.
3. **H3** : Motivation has a significant effect on taxpayer compliance
4. **H4** : Tax amnesty policy has a significant effect on taxpayer motivation.
5. **H5** : Taxation sanctions have a significant effect on the motivation of taxpayers.
6. **H6** : Tax amnesty policy has a significant effect on taxpayer compliance through taxpayer motivation.
7. **H7** : Tax sanctions have a significant effect on taxpayer compliance through taxpayer motivation.

III. RESEARCH METHODS

The type of research used in this study is a quantitative research approach. By using survey method that is research taking sample from a population taken from all Taxpayers who have followed Tax Amnesty in KPP Pratama Malang area and using questionnaire as the main data collecting tool, While the nature of this research is explanatory research that is research that explains causal relationships between variables through hypothesis testing "(Singarimbun, 2008: 3).

Population for this research is Taxpayer who has been following tax amnesty in KPP Pratama Malang Raya region from August 1, 2016 until March 31, 2017 that is as many as 12,367 Taxpayers. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2011: 81). The sampling technique in this study using a formula slovin, with the results of 99.19, and round it off to 100 respondents. Sampling using the Proportionate Stratified Random Sampling technique can be seen in Table 1.

TABLE 1. POPULATION AND SAMPLE

No	KPP Pratama	The number of WPs participates in TA (Population)	Number of Samples	Percentage (%)
1.	South Malang	4.823	39 orang	39%
2.	North Malang	4.027	33 orang	33%
3.	Batu City	802	6 orang	6%
4.	Kepanjen	1.174	9 orang	9%
5.	Singosari	1.541	12 orang	12%
Total		12.367	100 orang	100%

A. Data analysis method

Data analysis method uses the Component Based SEM method or also known as Partial Least Square SEM with the PLS 3.0 Warp analysis tool. The PLS evaluation model is based on prediction measurements that have non parametric properties. The PLS evaluation model has the following steps:

- a. Measurement Model or Outer Model;
- b. Model Structure Evaluation or Inner Model.

B. Definition Operational Variables

TABLE 2. DEFINITION OPERATIONAL VARIABLES

Variables	Indicator
Tax Amnesty Policy (X1) Tax amnesty policy for taxpayers by paying a ransom to the state	Disclosure of Amount of Assets (X1.1)
	Payment of ransom (X1.2)
	Knowledge and understanding of tax regulations (X1.3)
Tax Sanctions (X2) Tax penalties that regulate taxpayers to comply with tax regulations	Administrative Sanctions (X2.1)
	Criminal Sanction (X2.2)
	Tax penalties do not compromise and there are no negotiations (X2.3)
Taxpayer Motivation (Z) Encouragement from within the taxpayer to comply with his tax obligations	Honesty (Z1)
	Awareness (Z2)
	Desire to pay taxes (Z3)
Taxpayer Compliance (Y) taxpayers have a willingness to fulfil their tax obligations in accordance with regulations that apply voluntarily	Fill out the tax form correctly (Y1)
	Calculate the correct amount of tax (Y2)
	Paying tax on time (Y3)

(Source: Primary data processed, 2018)

IV. RESULTS AND DISCUSSION

A. Data analysis

Outer model evaluation results consist of Convergent Validity, Discriminant Validity and Composite Reliability. Based on Table 3 it can be concluded that all constructs meet reliable and valid criteria. This is indicated by the Cronbach alpha value,

the composite reliability above 0.60 and the AVE above 0.50 as the recommended criteria

Inner model or structural model testing is done to see the relationship between construct, significance value and R-square of the research model. The structural model is evaluated by using R-square for the dependent construct and the path or t-values value of each path for the significance test between the variables in the structural model. The R-square (R2) value is used to measure the level of variation in the change of the independent variable to the dependent variable. The higher the R-square value (R2) means the better the prediction model of the proposed research model (Hartono and Abdillah, 2009: 62-63).

TABLE 3. CRONBACH ALPHA, COMPOSITE RELIABILITY AND AVE VALUES

Variabel	Cronbach alpha	Composite Reliability	AVE
X1	0.834	0.882	0.563
X2	0.802	0.859	0.507
Z	0.777	0.849	0.533
Y	0.659	0.786	0.501

(Source: Primary data processed, 2018)

The coefficient of determination (R2) Motivation variable is 48%, it means that the motivation variable is influenced by 48% by the variable tax amnesty policy and tax sanction. While the coefficient of determination (R2) Taxpayer Compliance is 17%, it means that taxpayer Compliance variables affected by 17% by variable tax amnesty policy, tax sanctions and taxpayer motivation.

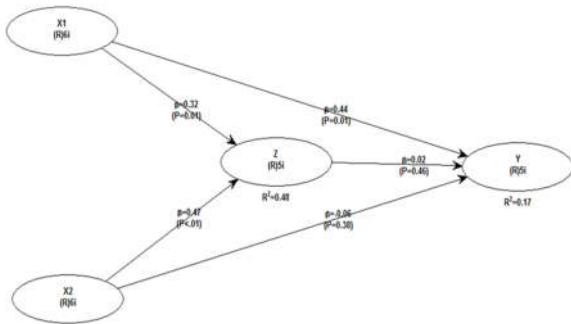


Fig 3. Inner Model Structural Model (Warp PLS)

From the calculation is known value of Q2 amounted to 0.569, meaning that the amount of data diversity of research that can be explained by the structural model designed is 56.9%, while the remaining 43.1% is explained by other factors outside the model. Based on this result, it can be said that the structural model in this research is quite good because it is closer to the value of 1.

B. Hypothesis Test Results

In the PLS statistical test each hypothesized relationship is performed using a simulation. In this case the bootstrap method is performed on the sample. Bootstrap method is a method based on resampling the sample data with the condition of return on the data in completing the statistics of the size of a sample in the hope that the sample represents the actual population data. Testing with bootstrap resampling is also intended to minimize the problem of data abnormalities.

TABLE 4. HYPOTHESIS TESTING RESULTS

	Variabel	Coefficient	P Value	The value of P is ideal	Results
H1	X1 -> Y	0.437	0.01	0.05	Significant
H2	X2 -> Y	-0.067	0.37	0.05	Not Significant
H3	Z -> Y	0.384	0.02	0.05	Significant
H4	X1 -> Z	0.318	0.01	0.05	Significant
H5	X2 -> Z	0.473	<0.001	0.05	Significant
H6	X1 -> Z -> Y	0.412	0.002	0.05	Significant
H7	X2 -> Z -> Y	0.170	0.09	0.05	Not Significant

(Source: Primary data processed, 2018)

The number of resampling bootstrap used in the research is 500. Resampling carried out will guarantee independence between the data to be analysed, so that assumptions about interdependent data are fulfilled. In addition, with a bootstrap sample of 500 then the central limit argument is met. The test results with bootstrapping from PLS-SEM analysis are as follows

C. Discussion

1) The Effect of Tax Amnesty Policy on Taxpayer Compliance in KPP Pratama Malang Raya Area

H1 hypothesis states that Tax Policy amnesty have a significant positive effect on taxpayer compliance. Based on the test results in Table 4:18 shows p value of 0.01 so that Tax Policy amnesty have a significant positive effect on taxpayer compliance. Tax amnesty program organized by the Directorate General of Taxes can improve taxpayer compliance, so the more taxpayers who follow the tax amnesty the better the tax compliance. The results of this study are consistent with those done by Ngadiman and Danil Huslin (2015) on the effect of Sunset Policy, Tax Amnesty and Tax Sanction on taxpayer compliance conducted in KPP Pratama Jakarta Kembangan

2) Effect of Tax Sanction on Taxpayer Compliance in KPP Pratama Malang Raya Area

H2 hypothesis states that Tax Sanctions have a significant positive effect on taxpayer compliance. Based on the test results in Table 4:18 shows p value of 0.35 and has a negative coefficient so that H2 is rejected because it does not meet the requirements p value <0.05. That is, tax sanctions have a negative effect is not significant to taxpayer compliance. This can be

interpreted that the higher tax sanction applied to the taxpayer, the lower taxpayer compliance. And also because Taxpayers who follow the tax amnesty program feel have been given the opportunity for the elimination of sanctions and administrative penalties on the previous tax liability so that with the implementation of taxpayer sanctions will be reluctant to report tax obligations. Furthermore, with the implementation of the tax amnesty program, the impact of "moral hazard" will be the tax leniency enjoyed by taxpayers, while honest taxpayers are not rewarded for their honesty. This can be explained when tax sanctions have been applied firmly by tax officials, but then arise tax amnesty policy which in fact is a golden opportunity for taxpayers to do "tax bleaching", then the tax sanction has no effect on taxpayer compliance.

3) *Influence Motivation Against Taxpayer Compliance in KPP Pratama Malang Raya Area*

H3 hypothesis states that the motivation has a significant positive effect on taxpayer compliance. Based on the test results in Table 4:17 shows p value of 0.02 so that H3 accepted because it meets the requirements p value <0.05 . That is, motivation has a significant effect on taxpayer compliance. This is because taxpayers who follow tax amnesty policies tend to have an understanding and awareness of strong taxation obligations.

4) *Effect of Amnesty Tax Policy on Motivation in KPP Pratama Malang Raya Area*

H4 hypothesis states that tax amnesty policy has a significant effect on taxpayer motivation. Based on the test results in Table 4:18 shows p value of 0.01 so that H4 accepted because it has met the value of $p <0.05$. That is, tax amnesty policy has a significant effect on taxpayer compliance. This means that tax amnesty policies run by the government increase the motivation of taxpayers in carrying out their tax obligations. The tax amnesty program is a time-limited opportunity for certain groups of taxpayers to pay taxes on a certain amount as pardon of the obligation to pay taxes (including the abolition of interest and penalties) relating to the previous tax period without fear of criminal prosecution so that taxpayers are encouraged to follow tax policy amnesty.

5) *The Effect of Tax Sanction on Motivation in KPP Pratama Malang Raya Area*

H5 hypothesis accepted. H4 hypothesis states that the tax sanctions have a significant effect on the motivation of taxpayers. Based on the test results in Table 4:18 shows p value of <0.001 so that H5 accepted because it has met the value of $p <0.05$. That is, tax sanctions have a significant effect on the motivation of taxpayers. This means that the more firmly applied tax sanctions the higher the taxpayer motivation of tax obligations. The results of this study support previous research Evalin Yuanita Tologana (2015) Effect of Sanction, motivation, and level of education on

taxpayer compliance Person Person (Case Study KPP Pratama Manado).

6) *Influence of Tax Policy Amnesty Compliance Taxpayer Through Motivation in KPP Pratama Malang Raya Area*

Hypothesis H6 states that tax amnesty policy has a significant effect on taxpayer compliance through motivation. Based on the test results in Table 4:18 shows p value of 0.002 so that H6 accepted because it does not meet the requirements p value <0.05 . That is, tax amnesty policy has a significant effect on taxpayer compliance through motivation. This means that the more taxpayers who follow the tax amnesty policy, will increase the motivation of taxpayers to comply with the provisions of taxation. The tax amnesty program has given taxpayers the opportunity to repair and report their previous tax obligations without any mention in the future. This makes the taxpayer motivation to obey and report on time after the tax amnesty program.

7) *The Effect of Tax Sanction on Tax Compliance Through Motivation in KPP Pratama Malang Raya Area*

Hypothesis H7 states that tax sanctions have a significant effect on taxpayer compliance through motivation. Based on the test results in Table 4:18 shows p value of 0.09 so that H3 is rejected because it does not meet the requirements p value <0.05 . That is, tax sanctions have no significant effect on taxpayer compliance through motivation. This is because taxpayer's amnesty taxes tend to antipathy against tax penalties and encourage taxpayers to prefer to follow the tax amnesty program, which one of the impact is to free the fine and administrative sanctions. From the results of this study can be explained that the tax sanctions have been applied well by tax officials in KPP Pratama, but tax sanctions are still light and inconsistent by taxpayers who follow the tax amnesty. Therefore, taxation sanctions do not give impetus to taxpayer's tax amnesty to abide by its tax obligations.

V. CONCLUSION

Based on the problems that have been formulated, the results of data analysis and hypothesis testing that has been done in the previous chapter, then the research conducted can be concluded that tax amnesty policy significantly influence taxpayer compliance either directly or indirectly through taxpayer motivation. While the tax sanction of the respondents who follow the tax amnesty program have no significant effect on taxpayer compliance either directly or indirectly through taxpayer motivation. For the influence of tax amnesty policy has a significant effect on the motivation of taxpayers as well as tax sanctions have a significant effect on taxpayer motivation. This study proves that the tax amnesty policy program implemented by the Directorate General of Taxes has succeeded in

improving taxpayer compliance that impact on the increase of tax revenue.

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