

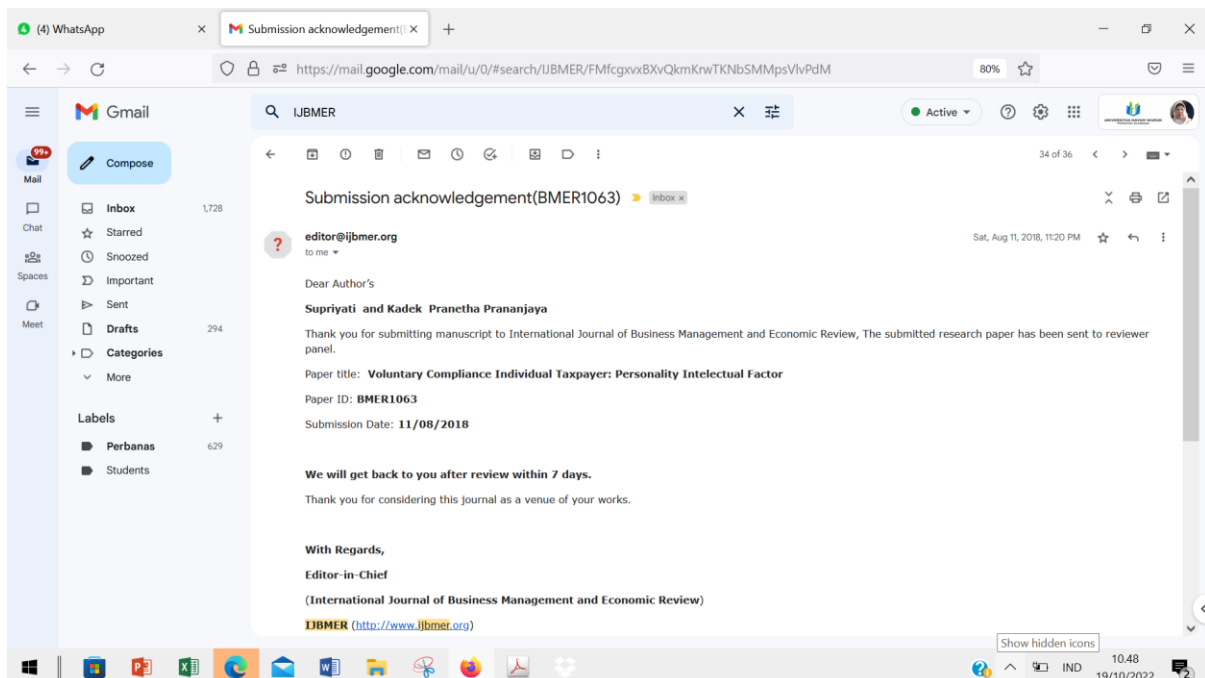
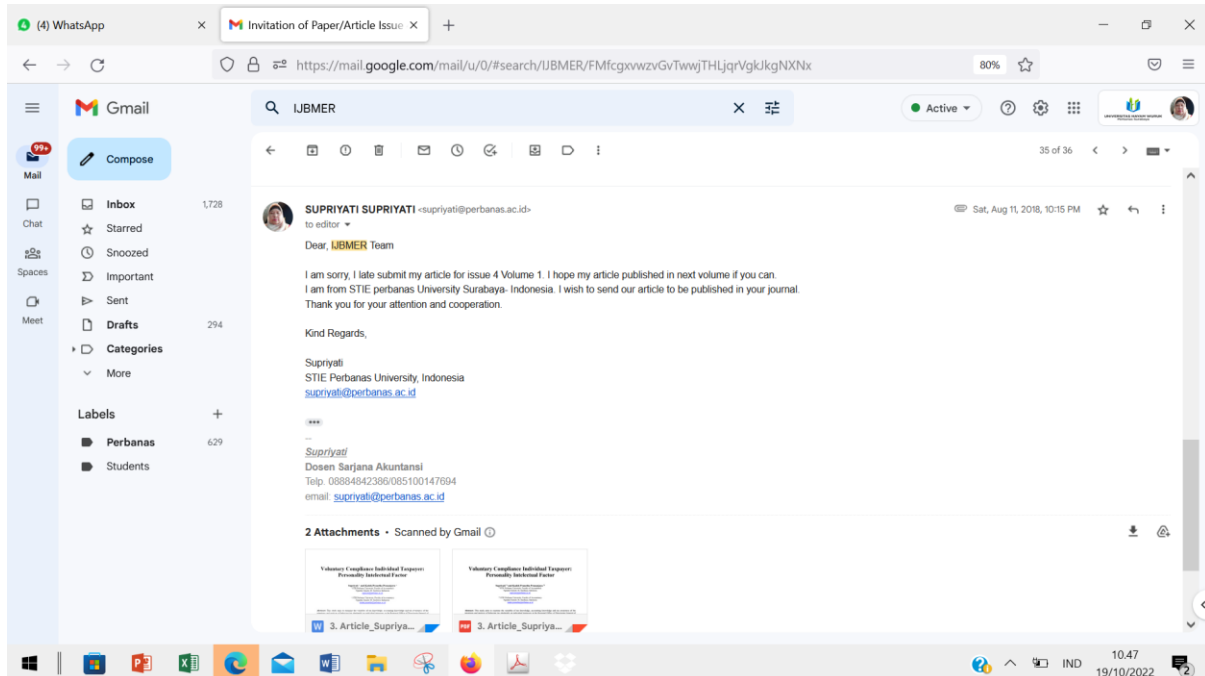
Judul : Voluntary Compliance Individual Taxpayer: Personality Intellectual Factors

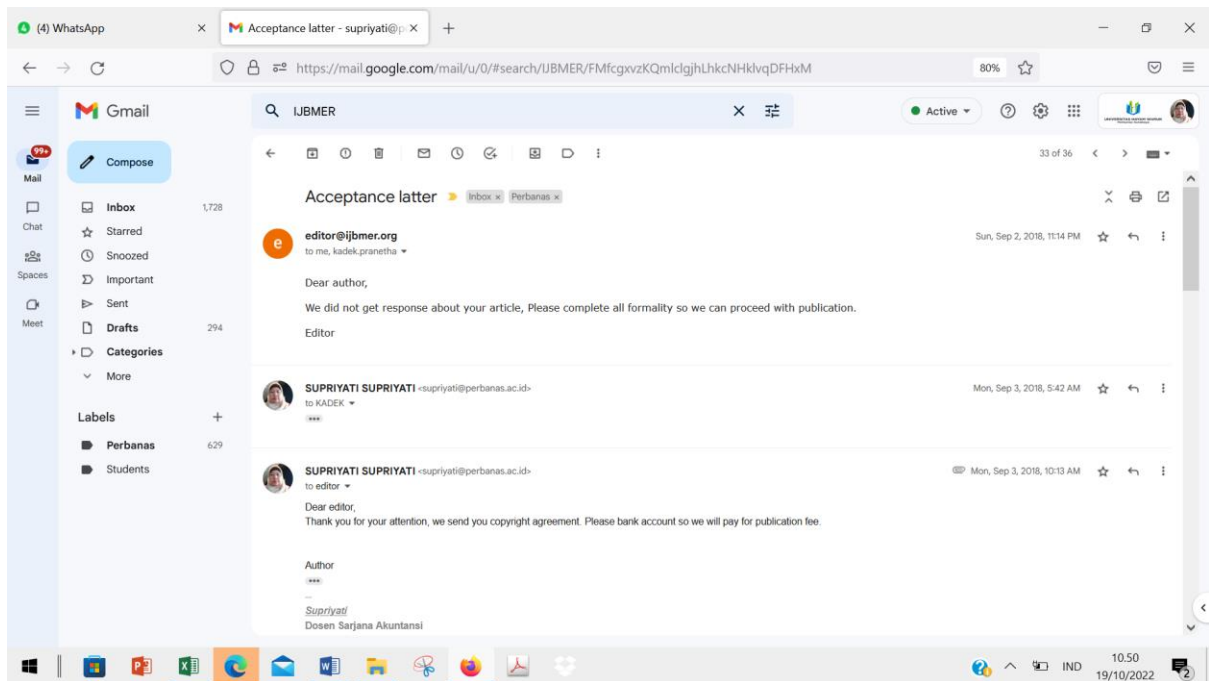
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Voluntary Compliance Individual Taxpayer: Personality Intellectual Factor

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Abstract: This study aims to examine the variables of tax knowledge, accounting knowledge and tax awareness of the intentions and motives of behaving tax obediently on individual taxpayers in the Regional Office of Directorate General of Taxes East Java Indonesia. Subservient behavior within the taxpayer is influenced by their intellectual personality. When taxpayers have high knowledge, good perceptions of government, and high tax awareness, it will have the effect on creating voluntary compliance. The respondents who are willing to fill out the questionnaire is 176 people. Tests conducted include the validity and reliability test, classical assumption test and hypothesis testing. The results of hypothesis 1 testing, with regression test shows that the variables of accounting knowledge and tax awareness have influence on the intention of tax obedient behavior. whereas, the result of hypothesis testing 2 shows only the variable of tax awareness that has an effect on the motive of behaving obediently tax. This suggests that various ongoing improvement efforts undertaken by the government are still not optimal in creating voluntary taxpayer compliance.

Keywords: Tax, Accounting, Intention, Motivational Postures, Voluntary Compliance

1. INTRODUCTION

The largest source of state revenues today comes from tax revenues. The current tax regulation is also dynamic and always experiencing social and economic development on the country and its society. The Indonesian government is expanding and strengthening the tax base as an effort to increase tax revenues. Changes in government tax-related policies are known as tax reforms. Tax reforms done by the state aims to increase tax revenues, improvements and fundamental changes in all aspects of taxation. Increased tax revenue can be realized if the people have high tax compliance levels. However, the reality we faced, shows that voluntary compliance has not been optimally realized. The people still show various resistance both active and passive in reducing the burden of paying taxes. Each country has different approaches, laws and regulations so that factors affecting taxpayer compliance rate also will be different (Palil, 2013). Taxpayers are still aggressive in making tax evasion due to legal reasons,

ethical reasons and administrative reasons (Rahmawati, 2015). Tax violations using fake tax invoices reaching Rp. 1.56 trillion from 2008-2014, as well as other cases such as Panama Papers or Offshore Leak who have forged and kept tax documents for more than 40 years. Similar thing happens in tax reporting until 2015, that only about 29.4 percent of total Workers and Income Persons in Indonesia are registering as taxpayers. Taxpayer who has obligation to submit Annual Tax Return as much as 18,159,840, but the taxpayer who submitted the Annual Tax Return only as big as 60.27 percent (Keuangan, 2015). Various government policies are established, among others, increased tax ratio, law enforcement, increase in non taxable income, sunset policy, tax amnesty seems not to be able to increase taxpayer compliance voluntarily. Also supported that lack of research that review the role of government and various crimes in the field of taxation (Alabede, 2011). From the taxpayers' point of view, tax compliance issues are a classic problem faced in almost all countries that implement taxation systems. Taxpayers

still feel reluctant to fulfill their tax obligations. There is a tendency from taxpayers to minimize the amount of tax payable through tax avoidance efforts and even tax evasion efforts (Michael, 2013). The pattern of taxpayer behavior is very extreme and complex in individual decision making, so it fails to build voluntary tax compliance (Jo Anne, 2012). This universal phenomenon is in society level, in both developed and developing countries. The tax-obedient decisions are not only influenced by economic factors, as well as social and individual psychological factors (Peggy, 2016), (Donna D, 2013), (Ern, 2010), (Jo Anne, 2012), (Viswanath, 2003), (Ambra, 2015), (Bismark, 2016). However, the roles and perceptions of the people to the government also have an influence on tax-imposed decisions or not, such as financial management beliefs (Tijani, 2013), (Peggy, 2016) government accountability (Abubakari, 2013) the government's fiscal policy (Bismark, 2016), the government's law and regulatory policies (Angus, 2016), perceptions of government corruption (Rahmawati, 2015), quality of government services (Supriyati, 2017) and bureaucratic mechanisms established by the government (Yulia, 2015). Such sustained improvement efforts have not been able to create voluntary tax compliance. Tax compliance will always be interesting to examine, although some researchers have previously tried to develop tax compliance models (Alabede, 2011).

Motivational Postures is a new approach in tax compliance behavior (Braithwaite, 2003). Motives derived from the taxpayer's individual self as an expression of the mental attitude towards the tax authorities and the prevailing taxation system. Between taxpayers and tax authorities have a very complex relationship and this is different from the public sector because it has strong intervention with the government (Jo Anne, 2012). This motivational posture will cause beliefs, feelings and interrelated attitudes. This posture of motivation will lead individuals to become obedient or non-compliant taxpayers. This theory applies to taxpayer compliance behavior in order to capture the attitudes of taxpayers on tax authorities and tax regulations established by tax authorities (Tijani, 2013), (Abubakari, 2013), (Alabede, 2011), (Peggy, 2016). Tax authorities have legal legitimacy, but do not guarantee the existence of psychological legitimacy to the taxpayer. The taxpayer always evaluates the policy made by the tax authority and determines the position of his or her attitude toward the policy. The position of such attitudes can be either determining the tax rate or the rejection of policies that

will subsequently affect their compliance behavior. Previous research has shown that ethics and individual motivation do not influence taxpayer compliance, but individual ability itself is influential because individuals have good planning alternatives (Rashedul, 2014).

This study attempts to investigate the intellectual aspects of taxpayers and individual demographics which is associated with taxpayer compliance rates. This study tries to combine the two basic theories of Planned Behavior Theory and Motivational Posture which emphasizes the individual's intention to report the tax owe. This study aims to examine the effect of taxation knowledge, accounting knowledge and taxpayer awareness toward the intention of behaving obediently on the taxpayer (according to Planned Behavior Theory) and toward the motive of behaving obediently to the tax (according to Motivational Posture view). This article structured in sections after the introduction. The second part defines the theoretical basis used. The third section is about with research methods. The fourth section describe test results and discussion. The fifth section explain conclusions, limitations and implications.

1. MATERIALS AND METHODS

1.1. Theory of Planned Behavior

Theory of planned behavior (TPB) is a development theory of Icek Ajzen (1988). This theory is an advanced development of the theory of reasoned action (TRA). Theory of planned behavior implies the possibility that not all behaviors are carried out fully under individual or group control, then perceived behavioral controls are added to address those behaviors (Ajzen, 1991). Behavioral control behaviors show how strong things others can support or hinder individual behavior. The theoretical model of Planned Behavior Theory contains various variables is background factors, behavioral belief, normative beliefs, subjective norms, confidence from the individual and perceived behavioral control perception. Overall, behavioral beliefs can create attitudes in behavior positively or negatively, normative beliefs can create perceived social pressure and control beliefs can create perceived control behaviors. Simultaneously, beliefs in behavior, subjective norms and perceived behavioral control can create behavioral intentions that can affect behavior of individuals (behavior). The basis of a taxpayer behaving obediently or not is the intention within him that is formed from a belief. One of them is

the belief in his ability related to the basis of tax calculation, namely the taxpayer's knowledge on aspects of taxation and accounting. When an individual taxpayer has sufficient ability and knowledge in tax calculations, surely they will be able to make consideration of the amount of tax to be paid. They tend to behave obediently because they have confidence in the correctness of their tax calculations.

1.2. Motivational Posturs Theory

Motivational Posturs Theory describes the five main attitudes in taxpayer compliance behavior. This theory explains the self-exposed personal attitude of taxpayers who are expressively (openly) indicated by the taxpayer to the tax authorities on the prevailing taxation system, structure and procedure (Braithwaite, 2003). This theory is applied to taxpayer compliance behavior in order to capture the attitudes of the taxpayer on the tax authorities and tax regulations set by the tax authorities. Motivation posture is formed due to the taxpayer's relationship with the tax authorities and tax policy that eventually leads to beliefs, feelings and interrelated attitudes. The five posture of motivation is an important component in tax compliance divided into two parts orientation, which is positive orientation to tax authority (commitment and capitulation motivation) and negative orientation that depict resistance/motivation resistance, disengagement and game playing. Motivational posture includes a belief, intention, morals, ethics and attitudes that originate within the individual regarding the issue of taxation. This motivational posture is the integration of trust, evaluation and expectation of the taxpayer against the tax authorities and its policies. This posture of motivation may change as the situation changes and conditions faced by the taxpayer. When the situation and the perceived condition of the individuals associated with the role and policy of the tax authorities the better, then the decisions made tend to be tax-impaired. Individuals who have positive motivation and defiance-oriented will certainly differ in decision-making behave obediently.

1.3. Taxpayer Compliance

Compliance means comply, submissive, and obedient to the teachings or rules that apply. In terms of taxes, the applicable rules are tax regulations. Taxpayer is an individual or entity, which has taxation rights and obligations in accordance with the provisions of the taxation legislation (Mardiasmo, 2011). Tax compliance

is the degree to which individual taxpayers and entities comply with tax laws and administration without the need for law enforcement. Compliance is an obedience to the authority of the rules, while compliance in taxation is the degree to which taxpayers comply with the tax laws (Nasucha, 2004). Taxpayer compliance can be defined from obligation in registering as a taxpayer, taxpayer compliance to refund annual tax report, taxpayer compliance in calculation and payment of tax payable, taxpayer compliance in payment of arrears. Taxpayer compliance can be distinguished into formal compliance and material compliance (Rahayu, 2011). Formal compliance is a situation where the taxpayer comply with the obligation formally in accordance with the provisions of the tax law. Material compliance is a condition in which the taxpayer essentially obeys all taxation material provisions in accordance with tax laws. Material compliance may also include formal compliance. Tax compliance has several characteristics (Nurhidayati, 2008), those are: paying the taxes covered according to nominal, understand and comply with all rights and obligations in the field of taxation, and comply with certain criteria. Furthermore, both characteristics are spelled out in the indications in delivering the annual tax report on time, calculating the tax correctly, paying the tax on time, not having tax arrears and not violating tax laws. Characteristics of tax compliance according to other opinion as follows: taxpayers comply with and understand the Tax Law, fill out the tax form correctly and correctly, calculate the tax amount correctly, pay taxes on time (Sony, 2006).

1.4. Intellectual Characteristic

One of the basic characteristics of the taxpayer is the intention to behave in compliance with the fulfillment of tax obligations. Characteristics of intellectual in the taxpayer, among others: understanding of taxation and accounting and awareness of taxpayers. The level of understanding of taxation is the knowledge and the mind of the taxpayer in fulfilling his tax obligations, by contributing to the state in meeting the needs of financing and national development in order to achieve justice and prosperity. There are several obligations that must be fulfilled by the taxpayer, among others: the taxpayer must have a Taxpayer Identification Number (NPWP), report the business, pay the tax liability, holding books or records, showing and or borrowing books, notes, documents or allowing entry into a place or room to facilitate the examination tax. A personal taxpayer is any

person who has an income above the non-taxable income. As stated in Theory of Planned Behavior explained that the behavior shown by individuals arises because of the intention to behave, whereas to show behavioral intent is determined by 3 determinant factors: behavioral beliefs, normative beliefs, and control beliefs. This means that a person will perform an action or behavior through intent. Intention is the first step of an individual before initiating an action, with actions and understanding of the importance of paying taxes will raise the consciousness of the taxpayer to meet his tax obligations. Based on the above description, the consciousness of the taxpayer is a deep understanding of a person or entity manifested in the intention, thought, attitude and behavior to implement the rights and obligations of taxation in accordance with the provisions of the legislation and Financial Accounting Standards.

1.5. Research Method

This study is a type of research that uses quantitative research methods with survey research conducted by distributing questionnaires to individual taxpayers in the East Java Regional Office. This study will use the regression statistic test tool by considering several control variables. Based on the exposure of the interrelations between the variables, the hypothesis in this study are:

- H1: Tax knowledge, accounting knowledge and tax awareness allegedly have an effect toward the intention of behaving obediently on the individual taxpayer
- H2: Tax knowledge, accounting knowledge and tax awareness allegedly have influence toward the motive behave in compliance with individual taxpayers

Variables used in this study are: 1) Dependent variable (Y) used is the intention of behaving obediently and motive of obedient behavior, 2) Independent variable (X) used is tax knowledge, accounting knowledge and tax awareness, 3) control variable including sex (GENDER), education level (EDUCATION), taxpayer status (STATUS), amount of income (OMZET), SPT filler, financial reporting (KEU), tax penalty (SANCTION). Measurement of variables in this study using a questionnaire that contains some questions of the variables that will be investigate, each question will be measured using Likert scale. Tax Knowledge is the knowledge that the taxpayer has in fulfilling his tax obligations, by fulfilling his contribution to the state in

fulfilling the financing and national development. Knowledge of the intended taxes include: the requirements to become a taxpayer, a tax payment and tax reporting, about the time limit of submission of annual tax report, tax audit mechanism and issuance of Tax assessment, regarding the rights and obligations as taxpayer. Accounting Knowledge is knowledge owned by taxpayers who support the fulfillment of tax obligations especially in the calculation, payment and reporting of tax payable as contained in article 28 of the Law of Taxation General Provisions number 16 of 2009. Accounting knowledge includes: the quality of financial statements, types of financial statements, accounting recording systems, accounting media. Taxpayer Awareness is a deep understanding on the taxpayer of an individual or agency in the intention, thought, attitude and behavior to carry out taxation obligation in accordance with the provisions of legislation. Awareness of taxpayers include: discipline of taxpayers and willingness to pay tax from the taxpayer (Tax Mindedness). The intention to behave in comply with the taxpayer of an individual may be regarded as a compliant taxpayer if the taxpayer has fulfilled his tax obligations in accordance with the rules and applicable terms. Indicators used in measuring taxpayer's intention of behaving are compliance of taxpayer in registering, compliance to deposit annual Notice, compliance in calculation and payment of tax payable and compliance in calculation of payment of arrears. Population taken in this study is an individual taxpayer in the Regional Office of Directorate General of Tax East Java. In this research, data collection technique is done by spreading the questionnaire directly to the Individual Taxpayer and the result of the questionnaire will be used as reference to be managed by SPSS. The sampling technique used in this research is incidental sampling. This study uses several stages of testing, namely: 1) testing the validity and reliability, 2) testing the classical assumption, and 3) testing the hypothesis through regression testing.

Based on the variables chosen in hypothesis testing, the research model was developed where the Tax Compliance Intention (TCI) and Motivation Posture (MP) are the functions of the tax knowledge (TK), accounting knowledge = AK) and awareness of tax (tax mindedness = TM):

$$TCI = \alpha + \beta_1TK + \beta_2AK + \beta_3TM + \beta_4Gender + \beta_5Edu + \beta_6Omzet + \beta_7Status + \beta_8LK + \beta_9SPT + \beta_{10}Sanc + \epsilon$$

(1)

$$TCM = \alpha + \beta_1TK + \beta_2AK + \beta_3TM + \beta_4Gender + \beta_5Edu + \beta_6Omzet + \beta_7Status + \beta_8LK + \beta_9SPT + \beta_{10}Sanc + \varepsilon$$

(2)

The next test is a regression test that includes Significant Test Parameter Simultan (F test), Determination Coefficient (Test R²), Individual Parameter Significant Test (T test).

2. RESULTS

This study was conducted on 176 taxpayers which includes 100 men and 76 women. The level of taxpayer education shows that : 69 people are high school graduates, 25 are Diploma graduates, 78 are graduates of bachelor degree and 3 graduates of Master. Taxpayer status shows 119 people are classified as taxpayers who work as employees, 46 people have business and 11 people have free work. The turnover or the amount of income earned by the taxpayer classified are 149 people have income less than 600 million, 16 people have income between 600 million to 4.8 billion, and 11 people have income above 4.8 billion. All taxpayers have reported the Annual Tax Report (SPT) in a timely manner with 153 people who chose to do the tax record and 23 chose the bookkeeping. There are only 3 people who ever get tax sanction and the rest never violate the fulfillment of tax obligations. Tax refund shows 70 people fill their own, 30 people are assisted by the accountant staff, 12 people are

assisted by tax consultant, 45 people are assisted by tax officers and 19 people are assisted by friends or colleagues. Taxpayers have gained knowledge about taxation from the tax office socialization (85 people), attending seminars or workshops (13 people), tax brevet courses (14 people), getting from formal education (45 persons), and self-study (19 people). While the knowledge of accounting is obtained from himself (62 people), accounting personnel (77 people), tax consultant (8 people), employee tax/friend/colleague (29 people). Validity test is done by using bivariate correlation between each score indicator with total construct score. Result of validity test show correlation between each indicator toward total score of significant construct. This means that each indicator of a statement is valid. Reliability testing is done by looking at the value of crumbach Alpha shows greater than 0.6 so it is said all the variables are quite reliable. The classical assumption test is done before the regression testing, those are: normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. Normality test results are done and the residual data is normally distributed. The result of multicollinearity test shows that there is no multicollinearity among independent variables in the regression model. The results of autocorrelation testing performed by Durbin Watson test show that there is no autocorrelation. The result of heteroscedasticity test conducted by Glejser test showed the regression model does not contain any heteroscedasticity. The next stage is regression testing and test results show as follows.

Table 1. Regression Test Results

<i>Independent Variables</i>	<i>Hypothesis-1 Intention to Behave Tax Obediently</i>			<i>Hypothesis-2 Posture Motivation (Motive Behaving TaxObediently)</i>		
	<i>Sig t</i>	<i>Sig F</i>	<i>Adj R Square</i>	<i>Sig t</i>	<i>Sig F</i>	<i>Adj R Square</i>
Knowledge Tax	0,098	0,000	0,280 or 28%	0,306	0,011	0,074 or 7,4%
Accounting Knowledge	0,000			0,156		
Tax Awareness	0,002			0,003		
Gender	0,580			0,068		
Education Level	0,714			0,664		
Taxpayer Status	0,279			0,441		
Income rate	0,864			0,971		
SPT / Annual Tax Report Filler	0,844			0,889		
Tax Sanctions	0,533			0,288		

Financial Report Submission	0,707			0,304		
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3. DISCUSSION

Taxpayer compliance occurs when the taxpayer has the intention to behave in compliance first. Planned Behavior Theory (Ajzen, 1991) states the factor in a person has the effect of forming one's intentions. High intellectual ability affects a person's desire to act or not. Intellectual factors that have a major influence are accounting skills and tax awareness. There are 40% of taxpayers who fill their own tax returns and the information sources is obtained from the socialization by tax officials. When taxpayers carry out their tax obligations (eg annual tax report filling) shows an awareness of the importance of taxes for them and for the state is very high. Taxpayers who have high tax awareness will certainly carry out the obligations of taxation that starts from the intention to behave tax obediently. Taxpayers also point out to have the view that accounting skills seem to be indispensable for carrying out the intent of behaving in compliance with taxes. Taxpayers who choose to keep a record or a bookkeeper still need a sufficient understanding of simple accounting so that they can calculate the amount of income that will be the basis of taxation. Decisions to behave tax obediently are not only influenced by economic factors only, but also individual factors (Peggy, 2016), (Donna D, 2013), (Ern, 2010), (Jo Anne, 2012), (Viswanath, 2003), (Ambra, 2015), (Bismark, 2016).

Motivational Postures is a new approach in tax compliance behavior (Braithwaite, 2003). Motives derived from the taxpayer's individual self as an expression of the mental attitude towards the tax authorities and the prevailing taxation system. This motive is not only seen from the taxpayer individual factors, but also the views of experience funds felt after dealing with the tax authorities or authorities. Tax authorities have legal legitimacy, but do not guarantee the existence of psychological legitimacy to the taxpayer. The taxpayer always evaluates the policy made by the tax authority and determines the position of his or her attitude toward the policy. The position of such attitudes can be either determining the tax rate or the rejection of policies that will subsequently affect their compliance behavior. Various policies and regulations are constantly changing to provide convenience and relief for taxpayers, including the reduction of progressive tax rates, tax amnesty and tax sanction exemptions, a final tax rate reduction of 0.5% in

2018 for individual taxpayers. Continuous improvement efforts made by the government have not been optimally able to create voluntary tax compliance. Compulsory taxpayer's behavior in order to capture the attitudes of taxpayers on tax authorities and tax regulations established by the tax authorities (Tijani, 2013), (Abubakari, 2013), (Alabede, 2011), (Peggy, 2016). This study actually shows that tax knowledge and accounting knowledge have no significant influence on the motive of behaving compliance tax.

Currently tax is a potential source and highly relied upon by the government to support the implementation of development in Indonesia. In order to increase government revenue sourced from this tax, the government must make continuous efforts to improve taxpayer compliance. Behavior of tax compliance is still not optimal created voluntarily. One important factor is that derived from within the individual taxpayer, namely the intellectual ability in the form of tax knowledge, knowledge of accounting and tax awareness. The result of hypothesis testing shows the variables of accounting knowledge and tax awareness that have influence on intention to behave obediently tax, whereas only variable of tax awareness that have influence toward motive of behave tax obediently. The personal approach that has been done by the tax officer directly affects the development of the psychological aspects of the individual taxpayer. Great attention to the problem of taxpayers and good service of tax officials raises the awareness of taxpayers to be able to meet its tax obligations. The ease of calculating the tax for example by the final tax imposition of gross income appears to be a medium that will facilitate payment and tax reporting. Various policies and regulations are subject to continuous changes to provide convenience and relief for taxpayers, including a reduction in progressive tax rates, tax amnesty and tax sanction exemptions, a final tax rate reduction of 0.5% in 2018 for individual taxpayers. Although, the continuous improvement efforts have not been optimally able to create voluntary tax compliance. This study is only conducted on individual taxpayers located in the Regional Office of DGT East Java Indonesia. Taxpayers who are willing to be participants in the filling of this questionnaire are not many. Researchers are constrained in the obtaining the participants because the distribution of questionnaires coincides with when they submit their annual tax report (SPT). In addition, in 2018 many

taxpayers has begun who report annual tax report /SPT by using e-filling making it more difficult to meet directly with the taxpayer. For the development of this research, it is expected that the next research will be directed to the factors outside the self -individual that are suspected to have an influence on tax compliance behavior, also expected to be done on other areas or areas that may be characteristic, social and cultural different from East Java.

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3 September 2018

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**VOLUNTARY COMPLIANCE INDIVIDUAL TAXPAYER: PERSONALITY
INTELLECTUAL FACTOR**

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ABSTRACT

This study aims to examine the variables of tax knowledge, accounting knowledge and tax awareness of the intentions and motives of behaving tax obediently on individual taxpayers in the Regional Office of Directorate General of Taxes East Java Indonesia. Subservient behavior within the taxpayer is influenced by their intellectual personality. When taxpayers have high knowledge, good perceptions of government, and high tax awareness, it will have the effect on creating voluntary compliance. The respondents who are willing to fill out the questionnaire is 176 people. Tests conducted include the validity and reliability test, classical assumption test and hypothesis testing. The results of hypothesis 1 testing, with regression test shows that the variables of accounting knowledge and tax awareness have influence on the intention of tax obedient behavior. whereas, the result of hypothesis testing 2 shows only the variable of tax awareness that has an effect on the motive of behaving obediently tax. This suggests that various ongoing improvement efforts undertaken by the government are still not optimal in creating voluntary taxpayer compliance.

Keyword: Tax, Accounting, Intention, Motivational Postures, Voluntary Compliance

INTRODUCTION

The largest source of state revenues today comes from tax revenues. The current tax regulation is also dynamic and always experiencing social and economic development on the country and its society. The Indonesian government is expanding and strengthening the tax base as an effort to increase tax revenues. Changes in government tax-related policies are known as tax reforms. Tax reforms done by the state aims to increase tax revenues, improvements and fundamental changes in all aspects of taxation. Increased tax revenue can be realized if the people have high tax compliance levels. However, the reality we faced, shows that voluntary compliance has not been optimally realized. The people still show various resistance both active and passive in reducing the burden of paying taxes. Each country has different approaches, laws and regulations so that factors affecting taxpayer compliance rate also will be different (Palil, 2013). Taxpayers are still aggressive in making tax evasion due to legal reasons, ethical reasons and administrative reasons (Rahmawati, 2015). Tax violations using fake tax invoices reaching Rp. 1.56 trillion from 2008-2014, as well as other cases such as Panama Papers or Offshore Leak who have forged and kept tax documents for more than 40 years. Similar thing happens in tax reporting until 2015, that only about 29.4 percent of total Workers and Income Persons in Indonesia are registering as taxpayers. Taxpayer who has obligation to submit Annual Tax Return as much as 18,159,840, but the taxpayer who submitted the Annual Tax Return only as big as 60.27 percent (Keuangan, 2015). Various government policies are established, among others, increased tax ratio, law

enforcement, increase in non taxable income, sunset policy, tax amnesty seems not to be able to increase taxpayer compliance voluntarily. Also supported that lack of research that review the role of government and various crimes in the field of taxation(Alabede, 2011).From the taxpayers` point of view, tax compliance issues are a classic problem faced in almost all countries that implement taxation systems. Taxpayers still feel reluctant to fulfill their tax obligations. There is a tendency from taxpayers to minimize the amount of tax payable through tax avoidance efforts and even tax evasion efforts(Michael, 2013). The pattern of taxpayer behavior is very extreme and complex in individual decision making, so it fails to build voluntary tax compliance(Jo Anne, 2012). This universal phenomenon is in society level, in both developed and developing countries. The tax-obedient decisions are not only influenced by economic factors, as well as social and individual psychological factors(Peggy, 2016), (Donna D, 2013),(Ern, 2010), (Jo Anne, 2012), (Viswanath, 2003), (Ambra, 2015), (Bismark, 2016). However, the roles and perceptions of the people to the government also have an influence on tax-imposed decisions or not, such as financial management beliefs(Tijani, 2013),(Peggy, 2016) government accountability(Abubakari, 2013) the government's fiscal policy(Bismark, 2016), the government's law and regulatory policies (Angus, 2016), perceptions of government corruption(Rahmawati, 2015), quality of government services(Supriyati, 2017) and bureaucratic mechanisms established by the government (Yulia, 2015). Such sustained improvement efforts have not been able to create voluntary tax compliance. Tax compliance will always be interesting to examine, although some researchers have previously tried to develop tax compliance models(Alabede, 2011).

Motivational Postures is a new approach in tax compliance behavior(Braithwaite, 2003). Motives derived from the taxpayer's individual self as an expression of the mental attitude towards the tax authorities and the prevailing taxation system. Between taxpayers and tax authorities have a very complex relationship and this is different from the public sector because it has strong intervention with the government (Jo Anne, 2012). This motivational posture will cause beliefs, feelings and interrelated attitudes. This posture of motivation will lead individuals to become obedient or non-compliant taxpayers. This theory applies to taxpayer compliance behavior in order to capture the attitudes of taxpayers on tax authorities and tax regulations established by tax authorities(Tijani, 2013), (Abubakari, 2013), (Alabede, 2011), (Peggy, 2016). Tax authorities have legal legitimacy, but do not guarantee the existence of psychological legitimacy to the taxpayer. The taxpayer always evaluates the policy made by the tax authority and determines the position of his or her attitude toward the policy. The position of such attitudes can be either determining the tax rate or the rejection of policies that will subsequently affect their compliance behavior. Previous research has shown that ethics and individual motivation do not influence taxpayer compliance, but individual ability itself is influential because individuals have good planning alternatives (Rashedul, 2014).

This study attempts to investigate the intellectual aspects of taxpayers and individual demographics which is associated with taxpayer compliance rates. This study tries to combine the two basic theories of Planned Behavior Theory and Motivational Posture which emphasizes the individual's intention to report the tax owe. This study aims to examine the effect of taxation knowledge, accounting knowledge and taxpayer awareness toward the intention of behaving obediently on the taxpayer (according to Planned Behavior Theory) and toward the motive of

behaving obediently to the tax (according to Motivational Posture view). This article structured in sections after the introduction. The second part defines the theoretical basis used. The third section is about with research methods. The fourth section describe test results and discussion. The fifth section explain conclusions, limitations and implications.

MATERIALS AND METHODS

1.1.Theory of Planned Behavior

Theory of planned behavior (TPB) is a development theory of Icek Ajzen (1988). This theory is an advanced development of the theory of reasoned action (TRA). Theory of planned behavior implies the possibility that not all behaviors are carried out fully under individual or group control, then perceived behavioral controls are added to address those behaviors(Ajzen, 1991). Behavioral control behaviors show how strong things others can support or hinder individual behavior. The theoretical model of Planned Behavior Theory contains various variables is background factors, behavioral belief, normative beliefs, subjective norms, confidence from the individual and perceived behavioral control perception. Overall, behavioral beliefs can create attitudes in behavior positively or negatively, normative beliefs can create perceived social pressure and control beliefs can create perceived control behaviors. Simultaneously, beliefs in behavior, subjective norms and perceived behavioral control can create behavioral intentions that can affect behavior of individuals (behavior). The basis of a taxpayer behaving obediently or not is the intention within him that is formed from a belief. One of them is the belief in his ability related to the basis of tax calculation, namely the taxpayer's knowledge on aspects of taxation and accounting. When an individual taxpayer has sufficient ability and knowledge in tax calculations, surely they will be able to make consideration of the amount of tax to be paid. They tend to behave obediently because they have confidence in the correctness of their tax calculations.

1.2.Motivational Posturs Theory

Motivational Posturs Theory describes the five main attitudes in taxpayer compliance behavior. This theory explains the self-exposed personal attitude of taxpayers who are expressively (openly) indicated by the taxpayer to the tax authorities on the prevailing taxation system, structure and procedure(Braithwaite, 2003). This theory is applied to taxpayer compliance behavior in order to capture the attitudes of the taxpayer on the tax authorities and tax regulations set by the tax authorities. Motivation posture is formed due to the taxpayer's relationship with the tax authorities and tax policy that eventually leads to beliefs, feelings and interrelated attitudes. The five posture of motivation is an important component in tax compliance divided into two parts orientation, which is positive orientation to tax authority (commitment and capitulation motivation) and negative orientation that depict resistance/motivation resistance, disengagement and game playing. Motivational posture includes a belief, intention, morals, ethics and attitudes that originate within the individual regarding the issue of taxation. This motivational posture is the integration of trust, evaluation and expectation of the taxpayer against the tax authorities and its policies. This posture of motivation may change as the situation changes and conditions faced by the taxpayer. When the situation and the perceived condition of the individuals associated with the role and policy of the tax authorities the better, then the decisions made tend to be tax-

impaired. Individuals who have positive motivation and defiance-oriented will certainly differ in decision-making behave obediently.

1.3. Taxpayer Compliance

Compliance means comply, submissive, and obedient to the teachings or rules that apply. In terms of taxes, the applicable rules are tax regulations. Taxpayer is an individual or entity, which has taxation rights and obligations in accordance with the provisions of the taxation legislation (Mardiasmo, 2011). Tax compliance is the degree to which individual taxpayers and entities comply with tax laws and administration without the need for law enforcement. Compliance is an obedience to the authority of the rules, while compliance in taxation is the degree to which taxpayers comply with the tax laws (Nasucha, 2004). Taxpayer compliance can be defined from obligation in registering as a taxpayer, taxpayer compliance to refund annual tax report, taxpayer compliance in calculation and payment of tax payable, taxpayer compliance in payment of arrears. Taxpayer compliance can be distinguished into formal compliance and material compliance (Rahayu, 2011). Formal compliance is a situation where the taxpayer comply with the obligation formally in accordance with the provisions of the tax law. Material compliance is a condition in which the taxpayer essentially obeys all taxation material provisions in accordance with tax laws. Material compliance may also include formal compliance. Tax compliance has several characteristics (Nurhidayati, 2008), those are: paying the taxes covered according to nominal, understand and comply with all rights and obligations in the field of taxation, and comply with certain criteria. Furthermore, both characteristics are spelled out in the indications in delivering the annual tax report on time, calculating the tax correctly, paying the tax on time, not having tax arrears and not violating tax laws. Characteristics of tax compliance according to other opinion as follows: taxpayers comply with and understand the Tax Law, fill out the tax form correctly and correctly, calculate the tax amount correctly, pay taxes on time (Sony, 2006)

1.4. Intellectual Characteristic

One of the basic characteristics of the taxpayer is the intention to behave in compliance with the fulfillment of tax obligations. Characteristics of intellectual in the taxpayer, among others: understanding of taxation and accounting and awareness of taxpayers. The level of understanding of taxation is the knowledge and the mind of the taxpayer in fulfilling his tax obligations, by contributing to the state in meeting the needs of financing and national development in order to achieve justice and prosperity. There are several obligations that must be fulfilled by the taxpayer, among others: the taxpayer must have a Taxpayer Identification Number (NPWP), report the business, pay the tax liability, holding books or records, showing and or borrowing books, notes, documents or allowing entry into a place or room to facilitate the examination tax. A personal taxpayer is any person who has an income above the non-taxable income. As stated in Theory of Planned Behavior explained that the behavior shown by individuals arises because of the intention to behave, whereas to show behavioral intent is determined by 3 determinant factors: behavioral beliefs, normative beliefs, and control beliefs. This means that a person will perform an action or behavior through intent. Intention is the first step of an individual before initiating an action, with actions and understanding of the

importance of paying taxes will raise the consciousness of the taxpayer to meet his tax obligations. Based on the above description, the consciousness of the taxpayer is a deep understanding of a person or entity manifested in the intention, thought, attitude and behavior to implement the rights and obligations of taxation in accordance with the provisions of the legislation and Financial Accounting Standards.

1.5.Research Method

This study is a type of research that uses quantitative research methods with survey research conducted by distributing questionnaires to individual taxpayers in the East Java Regional Office. This study will use the regression statistic test tool by considering several control variables. Based on the exposure of the interrelations between the variables, the hypothesis in this study are:

H1: Tax knowledge, accounting knowledge and tax awareness allegedly have an effect toward the intention of behaving obediently on the individual taxpayer

H2: Tax knowledge, accounting knowledge and tax awareness allegedly have influence toward the motive behave in compliance with individual taxpayers

Variables used in this study are: 1) Dependent variable (Y) used is the intention of behaving obediently and motive of obedient behavior, 2) Independent variable (X) used is tax knowledge, accounting knowledge and tax awareness, 3) control variable including sex (GENDER), education level (EDUCATION), taxpayer status (STATUS), amount of income (OMZET), SPT filler, financial reporting (KEU), tax penalty (SANCTION). Measurement of variables in this study using a questionnaire that contains some questions of the variables that will be investigate, each question will be measured using Likert scale. Tax Knowledge is the knowledge that the taxpayer has in fulfilling his tax obligations, by fulfilling his contribution to the state in fulfilling the financing and national development. Knowledge of the intended taxes include: the requirements to become a taxpayer, a tax payment and tax reporting, about the time limit of submission of annual tax report, tax audit mechanism and issuance of Tax assessment, regarding the rights and obligations as taxpayer. Accounting Knowledge is knowledge owned by taxpayers who support the fulfillment of tax obligations especially in the calculation, payment and reporting of tax payable as contained in article 28 of the Law of Taxation General Provisions number 16 of 2009. Accounting knowledge includes: the quality of financial statements, types of financial statements, accounting recording systems, accounting media. Taxpayer Awareness is a deep understanding on the taxpayer of an individual or agency in the intention, thought, attitude and behavior to carry out taxation obligation in accordance with the provisions of legislation. Awareness of taxpayers include: discipline of taxpayers and willingness to pay tax from the taxpayer (Tax Mindedness). The intention to behave in comply with the taxpayer of an individual may be regarded as a compliant taxpayer if the taxpayer has fulfilled his tax obligations in accordance with the rules and applicable terms. Indicators used in measuring taxpayer's intention of behaving are compliance of taxpayer in registering, compliance to deposit annual Notice, compliance in calculation and payment of tax payable and compliance in calculation of payment of arrears. Population taken in this study is an individual taxpayer in the Regional Office of Directorate General of Tax East Java. In this research, data collection

technique is done by spreading the questionnaire directly to the Individual Taxpayer and the result of the questionnaire will be used as reference to be managed by SPSS. The sampling technique used in this research is incidental sampling. This study uses several stages of testing, namely: 1) testing the validity and reliability, 2) testing the classical assumption, and 3) testing the hypothesis through regression testing.

Based on the variables chosen in hypothesis testing, the research model was developed where the Tax Compliance Intention (TCI) and Motivation Posture (MP) are the functions of the tax knowledge (TK), accounting knowledge = AK) and awareness of tax (tax mindedness = TM):

$$TCI = \alpha + \beta_1TK + \beta_2AK + \beta_3TM + \beta_4Gender + \beta_5Edu + \beta_6Omzet + \beta_7Status + \beta_8LK + \beta_9SPT + \beta_{10}Sanc + \varepsilon(1)$$

$$TCM = \alpha + \beta_1TK + \beta_2AK + \beta_3TM + \beta_4Gender + \beta_5Edu + \beta_6Omzet + \beta_7Status + \beta_8LK + \beta_9SPT + \beta_{10}Sanc + \varepsilon \quad (2)$$

The next test is a regression test that includes Significant Test Parameter Simultan (F test), Determination Coefficient (Test R²), Individual Parameter Significant Test (T test).

RESULTS

This study was conducted on 176 taxpayers which includes 100 men and 76 women. The level of taxpayer education shows that : 69 people are high school graduates, 25 are Diploma graduates, 78 are graduates of bachelor degree and 3 graduates of Master. Taxpayer status shows 119 people are classified as taxpayers who work as employees, 46 people have business and 11 people have free work. The turnover or the amount of income earned by the taxpayer classified are 149 people have income less than 600 million, 16 people have income between 600 million to 4.8 billion, and 11 people have income above 4.8 billion. All taxpayers have reported the Annual Tax Report (SPT) in a timely manner with 153 people who chose to do the tax record and 23 chose the bookkeeping. There are only 3 people who ever get tax sanction and the rest never violate the fulfillment of tax obligations. Tax refund shows 70 people fill their own, 30 people are assisted by the accountant staff, 12 people are assisted by tax consultant, 45 people are assisted by tax officers and 19 people are assisted by friends or colleagues. Taxpayers have gained knowledge about taxation from the tax office socialization (85 people), attending seminars or workshops (13 people), tax brevet courses (14 people), getting from formal education (45 persons), and self-study (19 people). While the knowledge of accounting is obtained from himself (62 people), accounting personnel (77 people), tax consultant (8 people), employee tax/friend/colleague (29 people). Validity test is done by using bivariate correlation between each score indicator with total construct score. Result of validity test show correlation between each indicator toward total score of significant construct. This means that each indicator of a statement is valid. Reliability testing is done by looking at the value of crombach Alpha shows greater than 0.6 so it is said all the variables are quite reliable. The classical assumption test is done before the regression testing, those are: normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. Normality test results are done and the residual data is normally distributed. The result of multicollinearity test shows that there is no multicollininity among independent variables in the regression model. The results of autocorrelation testing performed by Durbin Watson test show that there is no autocorrelation.

The result of heteroscedasticity test conducted by Glejser test showed the regression model does not contain any heteroscedasticity. The next stage is regression testing and test results show as follows.

Table 1. Regression Test Results

<i>Independent Variables</i>	<i>Hypothesis-1 Intention to Behave Tax Obediently</i>			<i>Hypothesis-2 Posture Motivation (Motive Behaving TaxObediently)</i>		
	<i>Sig t</i>	<i>Sig F</i>	<i>Adj R Square</i>	<i>Sig t</i>	<i>Sig F</i>	<i>Adj R Square</i>
Knowledge Tax	0,098	0,000	0,280 or 28%	0,306	0,011	0,074 or 7,4%
Accounting Knowledge	0,000			0,156		
Tax Awareness	0,002			0,003		
Gender	0,580			0,068		
Education Level	0,714			0,664		
Taxpayer Status	0,279			0,441		
Income rate	0,864			0,971		
SPT / Annual Tax Report Filler	0,844			0,889		
Tax Sanctions	0,533			0,288		
Financial Report Submission	0,707			0,304		

DISCUSSION

Taxpayer compliance occurs when the taxpayer has the intention to behave in compliance first. Planned Behavior Theory(Ajzen, 1991) states the factor in a person has the effect of forming one's intentions. High intellectual ability affects a person's desire to act or not. Intellectual factors that have a major influence are accounting skills and tax awareness. There are 40% of taxpayers who fill their own tax returns and the information sources is obtained from the socialization by tax officials. When taxpayers carry out their tax obligations (eg annual tax report filling) shows an awareness of the importance of taxes for them and for the state is very high. Taxpayers who have high tax awareness will certainly carry out the obligations of taxation that starts from the intention to behave tax obediently. Taxpayers also point out to have the view that accounting skills seem to be indispensable for carrying out the intent of behaving in compliance with taxes. Taxpayers who choose to keep a record or a bookkeeper still need a sufficient understanding of simple accounting so that they can calculate the amount of income that will be the basis of taxation. Decisions to behave tax obediently are not only influenced by economic factors only, but also individual factors(Peggy, 2016), (Donna D, 2013), (Ern, 2010), (Jo Anne, 2012), (Viswanath, 2003), (Ambra, 2015), (Bismark, 2016).

Motivational Postures is a new approach in tax compliance behavior (Braithwaite, 2003). Motives derived from the taxpayer's individual self as an expression of the mental attitude towards the tax authorities and the prevailing taxation system. This motive is not only seen from the taxpayer individual factors, but also the views of experience funds felt after dealing with the

tax authorities or authorities. Tax authorities have legal legitimacy, but do not guarantee the existence of psychological legitimacy to the taxpayer. The taxpayer always evaluates the policy made by the tax authority and determines the position of his or her attitude toward the policy. The position of such attitudes can be either determining the tax rate or the rejection of policies that will subsequently affect their compliance behavior. Various policies and regulations are constantly changing to provide convenience and relief for taxpayers, including the reduction of progressive tax rates, tax amnesty and tax sanction exemptions, a final tax rate reduction of 0.5% in 2018 for individual taxpayers. Continuous improvement efforts made by the government have not been optimally able to create voluntary tax compliance. Compulsory taxpayer's behavior in order to capture the attitudes of taxpayers on tax authorities and tax regulations established by the tax authorities (Tijani, 2013), (Abubakari, 2013), (Alabede, 2011), (Peggy, 2016). This study actually shows that tax knowledge and accounting knowledge have no significant influence on the motive of behaving compliance tax.

Currently tax is a potential source and highly relied upon by the government to support the implementation of development in Indonesia. In order to increase government revenue sourced from this tax, the government must make continuous efforts to improve taxpayer compliance. Behavior of tax compliance is still not optimal created voluntarily. One important factor is that derived from within the individual taxpayer, namely the intellectual ability in the form of tax knowledge, knowledge of accounting and tax awareness. The result of hypothesis testing shows the variables of accounting knowledge and tax awareness that have influence on intention to behave obediently tax, whereas only variable of tax awareness that have influence toward motive of behave tax obediently. The personal approach that has been done by the tax officer directly affects the development of the psychological aspects of the individual taxpayer. Great attention to the problem of taxpayers and good service of tax officials raises the awareness of taxpayers to be able to meet its tax obligations. The ease of calculating the tax for example by the final tax imposition of gross income appears to be a medium that will facilitate payment and tax reporting. Various policies and regulations are subject to continuous changes to provide convenience and relief for taxpayers, including a reduction in progressive tax rates, tax amnesty and tax sanction exemptions, a final tax rate reduction of 0.5% in 2018 for individual taxpayers. Although, the continuous improvement efforts have not been optimally able to create voluntary tax compliance. This study is only conducted on individual taxpayers located in the Regional Office of DGT East Java Indonesia. Taxpayers who are willing to be participants in the filling of this questionnaire are not many. Researchers are constrained in the obtaining the participants because the distribution of questionnaires coincides with when they submit their annual tax report (SPT). In addition, in 2018 many taxpayers has begun who report annual tax report /SPT by using e-filling making it more difficult to meet directly with the taxpayer. For the development of this research, it is expected that the next research will be directed to the factors outside the self -individual that are suspected to have an influence on tax compliance behavior, also expected to be done on other areas or areas that may be characteristic, social and cultural different from East Java.

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