

The Effectiveness and Awareness on Tax with Increasing Regional Income through the Mediation Role of Taxpayer Compliance

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Abstract

This research was conducted to analyze the effectiveness of collection awareness to acquisition duty of right on land and building (BPHTB) with the improvement of regional income in Depok City. The sample in this study is BPHTB in Depok City taxpayers as many as 200 respondents with purposive sampling method. The data analysis technique used in this study is quantitative analysis using the SEM (Structural Equation Modeling) model of the AMOS 22 program. The results of this study indicate that there is a positive impact of the system of collection effectiveness, and awareness of taxpayers BPHTB on tax payer compliance the Significant increase in Regional Income. The meaning of an effective strategy in increasing regional income through the effectiveness of BPHTB tax collection and the results of calculating the direct, indirect and total influence resulting in novel values from the results of the study.

Keywords : Collection Effectiveness, Regional Income , Taxpayer Consciousness, Taxpayer Compliance,

1. Introduction

The currently Regional Government has the authority to administer and regulate all policies relating to the affairs of the Central Government affairs in accordance with the legislation particular the implementation of Law Number 23 concerning 2014 Regional Government as a revision of Law Number 32 of 2004 concerning matters same in (State Gazette of the Republic of Indonesia Number 125 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4437) and Law Number 25 of 1999 concerning "Financial Balance Between Central and Regional Government" as amended by law No. 33 of 2004 is a point the beginning of the running of Regional Autonomy (Djudi & Sulasmiyati, 2016), (Tri Harjawati, 2016), (Ngurah et al., 2014)

The Momentum of regional autonomy is used as a process of the Regional Government in building, as an effort to prosper the people, to realize development is a huge amount of funds, one of the ways the government seeks development funding through the collection of local taxes which are regulated in the legislation. According to (Ngurah et al., 2014) with the implementation of regional autonomy the local government has the authority to explore the potential of each region. The impact on local governments is very large in governance and regional financial management.

According (Brata ,2004) in Wirasatya stated that there are two components of regional revenues that have a significant positive effect on regional economic growth. These two components are regional income (PAD) and Donations Assistance Section. (Sidik, 2002) in Bakti stated that the implications of the authority or function handed over to the regions were a substantial funding requirement. With the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Distribution, the BPHTB Tax is transferred to Regency / City regional taxes. Based on the Regulation of the Directorate General of Taxation Number: PER-

47 / PJ / 2010 dated October 22, 2010, in January 2011, BPHTB changed to tax again, that starting on the 1st of the region (Tri Harjawati, 2016). Thus BPHTB, which previously became the central tax, was changed to local taxes which had an impact on increasing regional revenues so as to increase the ability of the regions to finance for implementation of their development. Land and Building Rights Acquisition Fees (BPHTB) are taxes imposed on the basis of obtaining land and or building rights (Ngurah et al., 2014).

Acquisition duty of right on land and building (BPHTB) that have been transferred to local taxes are believed to have enormous potential for regional revenues. The stipulation of BPHTB is the responsibility of the region, so it is necessary to regulate with a regulation that can encourage regions to prepare everything needed in implementing BPHTB collection. BPHTB collection begins with a Regional Regulation (Perda). Therefore, one indicator that can be used to see the readiness of the regions to collect BPHTB is the development of BPHTB issuance by the Regency or City by timeline. Tax is one of the regional revenues that has a high contribution to regional income. With the transfer of BPHTB into local taxes, it will certainly have a positive influence on regional income.

Depok is a buffer zone of the capital city of Jakarta, stretching economic growth which is increasing along with the increasing rate of population growth of the Depok, According to the Depok Central Statistics Agency (BPS), the population of Depok City in 2020 is around 2,093,706 people, the rate of population growth it has been calculated based on birth, death and migration. Its strategic location makes Depok worthy of being the area of choice to invest in accordance with LIVE slogans (Liveable, Investable, Visitable and E-City). So it was clearly seen that business activity was evident from the incessant development of commercial property in the city of Depok so that an increase in land sale and purchase increased. To manage and regulate BPHTB tax, the Depok Government rolled out regulations through the implementation of Depok Regulation Number 4 Year 2018 concerning the second amendment to Regional Regulation Number 7 of 2010 concerning Regional Taxes, especially in articles 79 and 80, reinforced by the Depok Mayor Regulation No. 55 2014 Guidelines on the Procedures for Managing BPHTB in the Depok. For this reason, the Regional Revenue Agency as the leading sector of the management of BPHTB managed by the Depok Regional Revenue Agency always optimizes the BPHTB Tax collection, so that the effectiveness of BPHTB collection can increase BPHTB tax revenue. Although BPHTB tax for inheritance has been deleted but does not affect the increase in revenue from the Regional Original Revenue (PAD) of Depok through BPHTB.

The table above can be seen that BPHTB tax revenue always exceeds the target set by the Regional Revenue Agency. The realization of the Depok BPHTB tax revenue in 2016-2020 experienced fluctuating growth. Until December 2020, Depok has already received funding from BPHTB amounting to Rp. 353,000,000,000.00.

Depok is an area that has the largest revenue from BPHTB in Banten Province, because the Depok area is very large. Depok has a large area and included in the National Medium Term Development Plan (RPJMN). This huge income is utilized by the Depok Government to finance development. Especially the education and health sector, as well as BPHTB tax revenues, are also allocated for the infrastructure activities of the Depok infrastructure and facilities such as the construction of highways, public facilities such as hospitals, schools, and healthy. Thus BPHTB tax revenue can have an impact on the success of development in Depok

But that does not mean there are problems and constraints in the implementation, according to (Vanli Tuwo, 2016) that tax collection is still difficult to be done by the state even, though tax is considered as the most potential source of funds for state financing. This is due to the low level of taxpayer compliance and public trust in tax management administration. There are still many citizens who have no awareness of paying taxes, even taking an indifferent attitude towards the obligation to pay taxes

Likewise, with the conditions in the Depok, there were several problems that were discovered during the observation of the implementation of BPHTB collection in Depok, namely: a). Lack of awareness of taxpayers (community) in paying taxes. b). Lack of knowledge and information about BPHTB. c). The low resources of BPHTB collectors so that competence is weak. d). A limited number of tax collector personnel. e). Often the delay in submitting BPHTB letters to taxpayers (community). f). The existence of double BPHTB and taxpayers whose address is unclear and taxpayers who are outside the area.

Base on research was conducted using independent variables of the control environment, accounting systems, and control procedures. The results of the study that the control environment, accounting system, and control procedures have a significant positive influence on the level of corporate taxpayer compliance (Kiryanto, 2000).

According to (Jotopurnomo & Yenni, 2013) Awareness is the state of knowing or understanding, while taxation is about taxes. So that tax awareness is the state of knowing or understanding tax matters. A positive assessment of taxpayers on the implementation of state functions by the government will move the community to comply with its obligations to pay taxes. therefore the awareness of taxpayers regarding taxation is needed to improve taxpayer compliance

In a study conducted (Suyatmin, 2004), it was stated that in order to improve taxpayer compliance in fulfilling its tax obligations, the quality of tax services must be increased by tax officials, which in turn will increase regional income

For this reason, the purpose of this research will be to find out and analyze the effect of the analysis of the effectiveness of collection, and the awareness of BPHTB tax payers on taxpayer compliance the impact on increasing the Regional Income in Depok?

2. Theoretical Framework and Hypotheses

2.1 The effectiveness of Tax Collection on Regional Income

The effectiveness of tax collection according to (Rizka Novianti Pertiwi, Devi Farah Azizah, 2014) describes the performance of a government. Understanding effectiveness is related to the success of an organization in completing its activities on time and in accordance with its objectives

(Halim, 2004: 166) defines effectiveness as a condition that occurs as a result of what is desired. Whereas according to (Mardiasmo, 2009: 134) effectiveness is a measure of the success or failure of an organization in achieving its goals. If the goals of the organization are successfully achieved, then the organization is said to be effective

According to the research results (Putu, Mahayuni, Yuniarta, & Julianto, 2017) based on the results of testing that the effect of BPHTB collection on Regional Income before and after decentralization, shows that BPHTB has an influence on Regional Income but with a different level of significance between before and after decentralization. Research Results (Fitria, 2017) The effectiveness of motorized tax collection, when analyzed annually, has increased and decreased. With an average of 104.47% which is on the criteria of very effective against the original regional income of West Sumatra 2011-2015

Based on the theory and the results of the research above, the hypothesis is formulated: "There is the effect of tax collection effectiveness on regional income"

2.2 Analysis of the Effectiveness of Tax Collection on Taxpayer Compliance

(Nuansa, 2012) explained that the assessment of the effectiveness of tax collection involves all stages of administration, starting with determining taxpayers, setting taxable values,

collecting taxes, enforcing the system and bookkeeping. The effectiveness of tax collection also depends on the ability of the tax management organization. In this case, the regional government in tax administration and service to taxpayers

According to the General Dictionary of Indonesian Language, the term obedience means to obey or obey the teachings or rules. If interpreted in taxes, the taxpayer's compliance is compliance with the Taxation Law. According to (Siti Kurnia Rahayu, 2010: 139), defining taxpayer compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of the legislation and implementation of taxation that applies in a country, there are two kinds of compliance, namely formal compliance is a condition where taxpayers fulfill their obligations formally in accordance with the provisions of the Taxation Law. Material compliance is a condition where the taxpayer fulfills all the provisions of the tax material, which is in accordance with the contents and soul of the Tax Law.

The effectiveness of collection of paying BPHTB that is billed in SPPT before maturity. When taxpayers do not violate formal and material compliance and BPHTB, the effectiveness of BPHTB collection will increase based on the theory and the results of the research above, the hypothesis is formulated: "There is the effect of tax collection effectiveness on taxpayer compliance"

2.3 BPHTB Taxpayer Awareness of Increasing Regional Revenue

Anggraeni, (2007) summarizes the criteria of taxpayers who are aware of their tax obligations in a self-assessment system, namely: 1. In obtaining an NPWP, taxpayers actively register themselves actively 2. Taxpayers collect their own tax return forms, 3. Taxpayers calculate and determine the amount of income tax payable by filling in the SPT without the assistance of the tax authorities. 4. Taxpayers deposit and report SPT forms actively and independently and on time, without having to be billed by taxpayers' awareness authorities partially affecting income tax revenue

The variable proposed as an indicator of taxpayer awareness is the perception of taxpayers, knowledge of taxation, characteristics of taxpayers, and taxation has an influence on regional income through a tax revenue scheme. According to (Suryadi, 2006) explains in the sense that taxpayer awareness does not have a significant direct effect on tax revenue performance, tax service does not have a significant direct effect on tax revenue performance, and taxpayer compliance directly affects tax revenue performance.

According to (Syabrina A, Dandes Rifa, 2013) explained the size of tax revenue will be greatly influenced by the extent of public awareness in carrying out its tax obligations. Tax revenues are all income obtained by the government that comes from taxes deposited by the public as taxpayers. Tax receipts to the state treasury will be used for government household expenditure and for the greatest prosperity of the people, as intended by the agreed state goals, namely to improve the welfare of the people

(Ardiani. et al, 2012) stated that taxpayer awareness is the most important factor for society in order to increase tax revenues, with many people aware of the importance of paying taxes, the government will have its own assets in order to fulfill development needs. This study suggests that the awareness of taxpayers influences tax revenue. taxpayer awareness has a significant effect on tax revenue performance. (Syabrina A, Dandes, rifa, 2013). Based on the results of this research hypothesis (Dewi, Olivia, Widuri, 2015) concludes that taxpayer awareness does not affect the success of Tarakan City's local tax revenue

Based on the theory and the results of the above research, the hypothesis is formulated: "There is an effect of BPHTB taxpayer awareness on increasing regional income".

2.4 Taxpayer BPHTB Awareness of taxpayer compliance

According to (Dewi, Olivia, Widuri, 2015) Taxpayer awareness is very necessary because in paying taxes, taxpayers must have a willingness and volunteerism, and must realize that their

own benefits are for the progress and development of our own country. If public awareness is low, then tax targets are often not realized properly and correctly. Likewise according to (Jotopurnomo & Yenni, 2013) Awareness is the state of knowing or understanding, while taxation is about taxes. So that tax awareness is the state of knowing or understanding tax matters. A positive assessment of taxpayers on the implementation of state functions by the government will move the community to comply with its obligations to pay taxes. therefore the awareness of taxpayers regarding taxation is needed to improve taxpayer compliance.

The results of the study (Jatmiko, 2006) state that tax awareness also has a positive effect on taxpayer compliance. Based on these results it can be concluded that the awareness of taxpayers has a significant effect on the compliance of Individual Taxpayers (Jotopurnomo & Yenni, 2013), (Oktafiyanto, 2015), as well as according to research results (Pajak & Marjuki, 2013) said taxpayer awareness has proven which is significant towards taxpayer compliance, meaning that the better the taxpayer's awareness is able to increase taxpayer compliance. But there are still taxpayers who are not aware of paying taxes. This is due to a lack of knowledge of taxation provisions

Based on the theory and the results of the research above, the hypothesis is formulated: "There is an effect of the effectiveness of taxpayer awareness on compliance".

2.5 Compliance with Taxpayers has an effect on Increasing Regional Income

Taxpayer compliance is the process of one's readiness to fulfill its tax obligations in accordance with applicable regulations. According to (Syabrina A, dandes rifa, 2013) that the taxpayer compliance variable has a significant effect on tax revenue performance. The Contribution analysis is an analytical tool that is used to determine how much contribution can be made from tax revenue from BPHTB to Regional Tax revenues in South Depok by comparing the realization of BPHTB tax revenues to Regional Tax revenues (Tri Harjawati, 2016)

Based on (Nurcholis, 2007 : 182) in general, 2012 Regional Original Revenue is income derived from the region from local tax revenues, regional retribution, regional company profits and others that are legitimate. Based on the results of data analysis it is known that hotel and restaurant taxpayer compliance has a significant influence simultaneously or simultaneously on local tax revenue (Hidayat & Pamungkas, 2016)

Based on the theory and the results of the above research, the hypothesis is formulated: "There is an influence of Taxpayer Compliance influences on Increasing Regional Revenue"

From the results of theoretical and research studies, hypotheses were obtained:

H1 : Effectiveness of Tax Collection on Regional Revenue.

H2 : Analysis of the Effectiveness of Tax Collection on Taxpayer Compliance.

H3 : Taxpayer BPHTB Awareness of Increased Regional Income

H4 : Taxpayer Awareness BPHTB Against Taxpayer compliance

H5 : Compliance with Taxpayers has an effect on Increasing Regional Income.

3. Research Methods

This research was conducted on BPHTB taxpayers and Depok Regional Revenue Agency employees with a sample of 200 respondents. The object of research is Collection Effectiveness, Taxpayer Awareness, Taxpayer Compliance, Regional Revenue. Data collection is done through data collection in the field through observation and questionnaires.

The research method used is the survey method, which is research conducted on a population by analyzing data obtained from a population and research on behavior. The type of

investigation uses of correlation (whether or not there is a relationship) and the relationship (the existence of a causal relationship).

Sampling that is too much will require a large cost, therefore, researchers need to determine a reasonable sample amount, namely the number of samples that can reflect the state of the population, while the savings in time and research costs can also be obtained.

To analyze the data, the Structural Equation Modeling is used from the AMOS statistical software package in the model and hypothesis study. Structural Equation Model (SEM) is a set of statistical techniques that allow testing a series of relatively "complicated" relationships simultaneously (Ferdinand, 2014). The advantage of SEM applications in management research is its ability to confirm dimensions of a concept or factor and commonly used in management, ability to measure the influence of theoretically established relationships.

4. Results And Discussion

4.1 Structural Equation Modeling (SEM) Analysis

The next analysis is a full model analysis of Structural Equation Model (SEM), after analyzing the dimensionality of the latent variable forming indicators tested by confirmatory factor analysis..

Analysis of the results of data processing in the SEM full model stage is carried out by testing the suitability and statistical tests. Data processing results for full SEM model analysis are shown in Figure below:

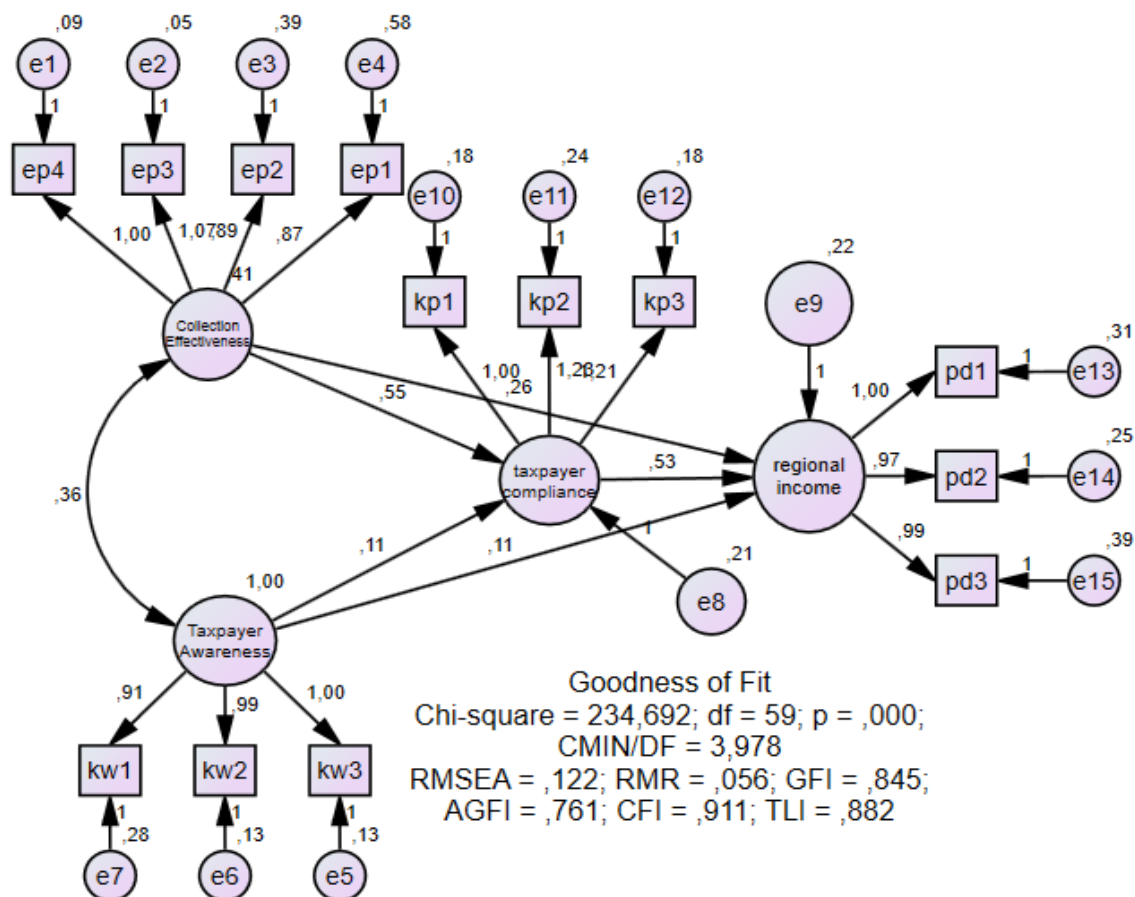


Figure. 2 Results of Structural Equation Modeling Analysis

4.2 Testing Of Hypotheses

Research hypothesis testing according to (Siswoyo, 2017) was carried out on 5 proposed hypotheses. Testing of this hypothesis is done by using the value of t-value with a significance level of 0.05. The value of t-value in the Amos program 22.00 is the Critical Ratio (CR) value in regression weight (Group Number 1- Default model) of the model fit if the critical ratio (CR) ≥ 1.967 or probability value (P) ≤ 0.05 then H0 is rejected (the research hypothesis is accepted). Weights regression value: (group number 1- default model) the result of processing Amos 22.00 against the following table:

Table 2. Regression Weight (Group number 1-Defaul model)

			Estimate	S.E.	C.R.
taxpayer_compliance	←---	Collection_Effectiveness	.550	.079	6.929
taxpayer_compliance	←---	Taxpayer_Awareness	.107	.047	2.268
regional_income	←---	taxpayer_compliance	.525	.109	4.810
regional_income	←---	Collection_Effectiveness	.257	.104	2.478
regional_income	←---	Taxpayer_Awareness	.111	.051	2.114

From the table above is used as the main reference for testing the hypothesis in this study. The test criteria are rejected H0 if the value of v-value or critical ratio (CR) ≥ 1.967 or the value of $p \leq 0.05$.

The test results for all hypotheses proposed in this study are as follows :

- H1 : known results of data analysis, where the value of the v-value or critical ratio is $2.114 \geq 1.967$ or P value of $0.005 \leq 0.05$, H1 is accepted, concluded that: Effectiveness of BPHTB tax collection has a positive effect on regional income in Depok.
- H2 : known the results of data analysis, where the value of the v-value or critical ratio of $6.929 \geq 1.967$ or P value of $0,013 \leq 0.05$, H2 is accepted, it is concluded that: there is a positive effect of tax collection effectiveness of BPHTB on taxpayer compliance in Depok.
- H3 : known results of data analysis, where the value of the v-value or critical ratio is $4.810, \geq 1.967$ or P value of $0.000 \leq 0.05$ then H3 is accepted, it is concluded that there is a positive influence of BPHTB Taxpayer Awareness on Increasing Regional Revenue in Depok.
- H4 : known results of data analysis, where the value of the v-value or critical ratio of $2.268 \geq 1.967$ or P value of $0.023 \leq 0.05$, H4 is accepted, concluded that: "there is a positive influence of taxpayer awareness of BPHTB on taxpayer compliance",
- H5 : known the results of data analysis, where the value of the v-value or critical ratio of $2.478 \geq 1.967$ or P value of $0.035 \leq 0.05$ then H5 is accepted, it is concluded that there is a positive influence of Taxpayer Compliance influences the increase in regional income

5. Discussion

Based on the results of this study indicate that there is a positive influence of BPHTB tax collection effectiveness, and awareness of taxpayers, to taxpayer compliance and its implications on increasing the Depok Regional Revenue significantly

According (Siswoyo, 2017) said that the influence analysis is intended to see how strong the influence of a variable with other variables either directly or indirectly. The interpretation of this result will have an important meaning to determine a clear strategy in increasing Depok regional income.

The calculation results above the total effect of the effectiveness of BPHTB tax collection on taxpayer compliance and Depok regional income shows this variable has a large total effect

of 0.563 and 0.493 rather than awareness of taxpayer compliance and Depok City regional revenues of 0.172 and 0.242. Then the results of the calculation of the effect of the total taxpayer compliance on the regional income of Depok is 0.463. Thus, the effectiveness variable of BPHTB tax collection on taxpayer compliance and regional income of Depok City is much more dominant than other variables.

The above results are consistent with previous research where there is a positive influence on BPHTB tax collection effectiveness, and the awareness of taxpayers, on taxpayer compliance and its implications for increasing Depok Regional Income such as: (Adelina, 2011; Anam & Trifina, 2017; Anisa Syabrina, Dandes rifa, 2013; Dewi, Olivia; Widuri, 2015; Djudi & Sulasmiyati, 2016; Fitria, 2017; Hidayat & Pamungkas, 2016; Jatmiko, 2006; Jotopurnomo & Yenni, 2013; Mangoting, 2014; Ngurah et al., 2014; Oktafiyanto, 2015; Putu et al., 2017; Rizka Novianti Pertiwi, Devi Farah Azizah, 2014; Salmah, 2018; Suryadi, 2006; Susmiatun, 2014; Vanli Tuwo, 2016; Yunidar & Dkk, 2015)

Because the influence of the taxpayer awareness on regional income is very less then the Depok Regional Revenue Agency should be, then according to the results of his journal (Utomo, 2002) describes the analysis of factors that influence public awareness to pay BPHTB said like : 1). The role of leadership must recognize the nature, situation, and conditions that are led so as to encourage awareness of BPHTB distribution, 2). Economic factors or income levels are very fundamental in terms of carrying out obligations. 3). Negative prejudice against the tax authorities must be replaced with positive prejudice 4). Obstacles or lack of intensity of collaboration with other Agencies (third parties) in order to obtain data regarding the potential of new Taxpayers, especially with regional agencies or not vertical agencies. 5). For Taxpayer Candidates, the Self Assessment System is considered profitable, so most of them are reluctant to register themselves or even avoid paying obligations. 6). The lack of information that should be disseminated and accepted by the public regarding the role of tax as a source of state revenue and other positive aspects. There is a public perception that tax reciprocity (counter-achievement) cannot be enjoyed directly, even the form of development of facility 7). There is a public perception that there is no government openness to the use of tax money

6. Conclusion

The author can provide conclusions from the discussion including the following:

1. The results of the analysis of the tax collection effectiveness variable on regional income of 2.114, for the analysis of tax collection effectiveness of taxpayer compliance of 6.929, as well as BPHTB taxpayer awareness of the increase in regional income of 4.810, even the value of taxpayer awareness BPHTB towards taxpayer compliance amounting to 2,268, as well as Taxpayer compliance has an effect on increasing regional income by 2,478 because the value of v-value or critical ratio is $\geq 1,967$ or $5\ 0,05$, so it is concluded that it is very positive taxpayer compliance and its implications for increasing the Depok regional income.
2. The results of the calculation of the calculation results above the higher direct influence, namely the collection of tax on BPHTB taxpayer compliance in Depok amounting to 0.563 while the indirect effect of the effectiveness of BPHTB tax collection on Depok regional income is 0.261

3. The effectiveness of BPHTB tax collection on taxpayer compliance and regional revenue of Depok shows that this variable has a large total effect of 0.563 and 0.493 rather than awareness of taxpayer compliance and revenue of Depok area of 0.172 and 0.242. Then the results of the calculation of the effect of the total taxpayer compliance on the regional income of Depok is 0.463. Thus, the effectiveness variable of BPHTB tax collection on taxpayer compliance and regional income of Depok is much more dominant than other variables

The suggestions that can be given by the researcher are as follows:

1. Because the awareness of taxpayers on regional income is very less then the Depok regional revenue agency should increase tax potential by conducting intensive socialization, re-registration of taxpayers, providing guidance and counseling to taxpayers, and picking up the ball often coordinating with all parties both taxpayer, district, subdistrict, and public notary involved in BPHTB implementation
2. We recommend that tax collectors should be more active in collecting taxes and providing innovations such as services on saturday and Sunday, because taxpayer on weekend are off even preparing information technology infrastructure by making e-BPHTB so as to facilitate access for taxpayer to pay BPHTB thus giving awareness to obediently pay BPHTB.
3. To make effective the implementation of BPHTB collection in Depok, it is needed more responsiveness from the stakeholders including the district, and village administrators also in tax community. The role of the district need to be involved both in the planning, implementation and supervision of the implementation of BPHTB collection in Depok, so that the implementation can be achieved from the target of Depok local income.

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