IJIBEC
International Journal of Islamic Business and Economics

International Journal of Islamic Business and Economics
Available at http://e-journal.iainpekalongan.ac.id/index.php/IJIBEC/

ISSN 255-3216

Influence *Tax Amnesty* Payment of Tax Compliance SMEs Batik Moslem In District Pekalongan

(A case study of SMEs Batik Moslem in district Pekalongan 2016-2017)

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Article Info

Article History:

Received : 15 Agustus 2017
Accepted : 29 Agustus 2017
Published : 1 December 2017

Abstract

This study aims to examine the effect of tax amnesty on taxpayer compliance level in paying taxes. The essence of the tax amnesty is tax forgiveness. This policy is expected to increase the willingness to pay taxes from taxpayers. This study uses primary data obtained with questionnaires for taxpayers at SMEs Batik Moslem in Dostrict Pekalongan by using random sampling systematically. This research analyzed data by using simple linear regression. The result of this research is tax amnesty have positive effect to the awareness of paying taxes, tax amnesty have positive effect to knowledge and understanding of taxpayer about taxation and tax amnesty not affect to perception about tax system effectiveness.

Keywords:

Tax Amnesty, Tax Payment Compliance

1. Introduction

In an effort to increase domestic revenues, especially in the field of tax revenues, then starting in 2016 the government has entered into Tax amnesty (tax amnesty), namely the issuance of Law (Law) Tax: Law Number 11 Year 2016 on Forgiveness Tax Regulation Minister of Finance No. 118/ PMK.03/2016 on the Implementation of Law Number 11 Year 2016 on Tax Amnesty.

Tax Amnesty is a pardon program granted by the Government to the Taxpayer covering the abolition of taxes owed, the abolition of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation of assets acquired in 2015 and earlier which have not been reported in the SPT, by paying off all tax arrears and pay ransom.

Tax amnesty aims to: (1) accelerate the growth and restructuring of the economy through the transfer of assets, which will affect the increase of domestic liquidity, improvements in the rupiah exchange rate, interest rate cuts, and increased investment, (2) encourage tax reform to the tax system. more equitable and a more valid, comprehensive, and integrated tax database extension; and (3) increasing tax revenues, which will be used for development financing. This is in accordance with the theory of legitimacy that the legitimacy of an organization can be seen as something that society gives to the company and something the company wants or sought from society (O'Donovan in Hadi, 2011). If associated with the theory of legitimacy, the government wants to achieve the target of tax revenue by conducting tax amnesty policy. Implementation of tax amnesty policy is expected to increase people's willingness to pay taxes. Tax amnesty is implemented based on the principle of legal certainty, justice, benefit, and national interest. Thus, the application of tax amnesty can increase tax revenue.

In the taxation system there are limitations as indicators that indicate the level of taxpayer compliance. Among the awareness of paying taxes, knowledge and understanding of tax laws, and a good perception of the effectiveness of the tax system.

Development of SMEs Muslim Batik Pekalongan District continues to show a relatively significant progress in recent years. Particularly SimbangKulon Village, SimbangWetan, Kradenan and Jenggot are mostly Muslim batik entrepreneurs. Particularly in the Keradan area there is Shafi'iAkrom School of Pesantren. The development of SMEs Batik Moslem in the village is very significant proved the existence of good batik craftsmen who create with the motivation of writing, stamp, and printing. The majority of batik is distributed to SMEs batik pekalongan city. From the phenomenon then the research of Tax Amnesty Effect on Tax Payment Compliance focus on SMEs Batik MoslemPekalongan District.

2. Research Methods

The data used in this study is the primary data sourced from taxpayers UMKM Batik Muslim didaerahPekalongan district, namely Simbang Wetan Buaran Pekalongan Village. Covers the primary data obtained from questionnaires and direct interviews in the period 2016-2017.

The population in this research is UMKM Batik Muslim Desa Simbang Wetan Buaran Pekalongan. Sampling is done by using purposive sampling method. Purposive sampling is taken with the selection of sample members based on certain criteria. The UMKM criteria used as sample research are as follows: Individual Taxpayer, Taxpayer of the Agency, Taxpayers engaged in the field of Small and Micro Enterprises (SMEs), Personal Person or Agency who has not become a Taxpayer.

Data analysis method used in this research is using multiple linear model as follows: The equation model is as follows: **PPTPP = 11,628 + 0,333 TA + e.** The equation explains that the direction of the tax amnesty variable regression coefficient is positive.

3. Discussionand Analysis Result

3.1 Data Quality Test

The data quality test includes validity test and instrument reliability test. Validity test is the instrument's precision in measuring what it wants to measure. In determining the feasibility of an item to be used, usually tested significance of 0.05 means a valid item if it correlates significantly to the total score. The following test results of data validity:

Tabel 1. Tes Result Validity

Variables	R vlaue account	R table value	Sig Value	Result
X1.1	0,635	0,254	0,000	Valid
X1.2	0,752	0,254	0,000	Valid
X1.3	0,791	0,254	0,000	Valid
X1.4	0,773	0,254	0,000	Valid
X1.5	0,772	0,254	0,000	Valid
Y1.1	0,878	0,254	0,000	Valid
Y1.2	0,807	0,254	0,000	Valid
Y1.3	0,822	0,254	0,000	Valid
Y1.4	0,867	0,254	0,000	Valid
Y1.5	0,743	0,254	0,000	Valid
Y1.6	0,231	0,254	0,076	Invalid
Y2.1	0,807	0,254	0,000	Valid
Y2.2	0,475	0,254	0,000	Valid
Y2.3	0,790	0,254	0,000	Valid
Y2.4	0,748	0,254	0,000	Valid
Y2.5	0,560	0,254	0,000	Valid
Y2.6	0,419	0,254	0,001	Valid
Y3.1	0,754	0,254	0,000	Valid
Y3.2	0,825	0,254	0,000	Valid
Y3.3	0,762	0,254	0,000	Valid
Y3.4	0,848	0,254	0,000	Valid
Y3.5	0,814	0,254	0,000	Valid

Source: results of the data, 2017

In the table above shows that the validity test on all variables appears that the value of Corrected item / total corelation of each item statement shows more than value R table 0.254 this means that the variable is valid, except on variable Y1.6 shows smaller then the variable is invalid and this variable is deleted.

3.2 Test Reliability

Reliability test is done on question items declared valid. A variable is considered reliable or reliable if the answer to the question is always consistent. The instrument reliability coefficient is intended to see the consistency of answers to the statement items given by the respondents. The reliability analysis tool uses the formula "Alpha Cronbach". Calculations are performed with computer-aided sps program. The reliability for each of the result variables is presented in the following table:

Table 2. reliability test results

Variable	Cronbach Alpha	Result
Tax Amnesty	0,801	Reliable
Awareness of paying Taxes	0,819	Reliable
Knowledge and Understanding of tax laws	0,704	Reliable
Good perceptions about the effectiveness of the tax system.	0,860	Reliable

Source: Primary Data that is processed, 2017

From these results indicate that all variables have Alpha coefficient greater than 0.60 so it can be said all the concepts of measuring variables used in this study is reliable.

3.3 Descriptive Statistics

Descriptive statistics in this study presents the amount of data, minimum value, maximum value, mean value and standard deviation of the independent variable to the dependent variable. Descriptive statistical results are shown in Table 3.

Tabel 3 Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Amnesty	60	10	25	16,28	3,309
Awareness of paying Taxes	60	10	24	18,95	3,291
Knowledge and Understanding of tax laws	60	11	24	17,05	3,275
Good perceptions about the effectiveness of the tax system.	60	10	20	15,70	2,794

Source: processed data, 2017

Table 3 shows the observations in this study amounted to 60 respondents, while the descriptive statistics as follows:

a. Variable tax amnesty has a minimum value of 10, a maximum value of 25, an average value of 16.28 and standard deviation of 3.309.
b. The Awareness variable paying tax has a minimum value of 10, a maximum value of 24, an average value of 18.95 and a standard deviation of 3.291.
c. Variables Knowledge and understanding of tax regulations has a minimum value of 11, a maximum value of 24, the average value of 17.05 and standard deviation of 3.275.
d. Good perception variable on the effectiveness of the tax system has a minimum value of 10, the maximum value of 20, the average value of 15.70 and standard deviation of 2.794

3.4 Results of analysis and testing Hypothesis

This research uses 3 hypotheses of simple linear regression analysis which aims to examine the influence of taxpayer perception on tax amnesty to 3 variables, namely awareness of paying taxes, knowledge and understanding of taxation regulation and good perception on tax system effectiveness. Here is an explanation of each research model. ***Hypothesis 1****: The influence of tax amnesty policy on the awareness of paying taxes*

Hypothesis testing in this research is done by using simple linear regression model. Testing the regression model will begin with the classical assumption test as follows:

a. Normality test

   Normality assumption test was performed for individual variables with Sminorvkolmogorov test on the residual value of the regression model. Normality test results can be seen in the following test images:

Table 4.One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.97187966
Most Extreme Differences	Absolute	.091
	Positive	.047
	Negative	-.091
Kolmogorov-Smirnov Z		.704
Asymp. Sig. (2-tailed)		.704

a. Test distribution is Normal.

The test results show a normal distributed residual as a result of the PP plot test showing the near residual value spreading around the diagonal line and following the direction of the diagonal line or the histogram graph. SmmororvSminorv score of 0.704 also shows greater than 0.05. This proves that the variable is normally distributed.

b. Multicolinearity Test

Multicollinearity test was conducted to test whether the regression model found a correlation between independent variables. If there is correlation, then there is called Multicollinearity problem. A good regression model should not be correlated between independent variables.

Examination of presence or absence of symptoms of multicolinearity is done by observing the value of correlation matrix generated during data processing and VIF (Variance Inflation Factor) and Tolerance. Values of VIF <10 and tolerance> 0.1, indicating no symptoms of multicolinearity (Ghozali, 2005).

Table 5. Multicolinearity Test

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Taxamnesty	1.000	1.000

In the table obtained VIF value less than 10 and tolerance of more than 0.1, thus can conclude that the regression model in the study does not violate the assumption of multicolonierity.

c. Heteroscedasticity Test

This test is used to see if the confounding variable has the same variant or not. Heterocedasticity has a condition that the variant of the residual of an observation to another observation is different. If the residual variant of an observation to another observation remains, it is called homocedasticity, and if different is called heteroscedasticity. A good regression model is no heteroscedasticity. In this study heterokedastisitas test done with glejser test. The glejser test is performed by regressing the residual absolute value against the independent variable. The results of heterokedastisitas test can be seen from the table 6. Below.

Table 6. Heteroscedasticity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	2.815	1.176		2.394	.020
	taxamnesty	-.028	.071	-.052	-.399	.691

a. Dependent Variable: RES2

Heteroskedasticity test using gletjer test, where the significance value of 0.691 is greater than 0.05. Thus it can be concluded that in this regression model does not violate the assumption of heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test was conducted in order to test whether a regression model had a correlation between the disturbing error in period t and the error of period t-1 (previously). Autocorrelation test results performed with Durbin Watson (DW) test can be seen in the table 7.

Table 7. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.429[a]	.184	.170	2.997	1.609

a. Predictors: (Constant), taxamnesty

b. Dependent Variable: awareness to pay taxes

Testing criteria:

du < DW < 4-du

1,549<1,609<2,451

The above calculation results can be explained that if DW = 1.609 is in the category after du = 1.549 and before 4-du = 2,451, then the model of the proposed regression equation does not violate the assumption of autocorrelation.

Table 8. Regression model

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.999	1.959		6.126	.000
	Taxamnesty	.427	.118	.429	3.620	.001

a. Dependent Variable: ATPT

source: 2017 processed data

The equation model is as follows:

ATPT = 11,999 + 0,427 TA + e

The equation explains that the direction of the tax amnesty variable regression coefficient is positive.

Hypothesis testing

The test result of tax amnesty effect on tax paying awareness shows the direction of positive coefficient with t value equal to 3,620 and significance equal to 0,001. The significance value of the test is smaller than the 0.05 significance level. This means Hypothesis 1 is accepted.

Table 9. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.429[a]	.184	.170	2.997

a. Predictors: (Constant), taxamnesty

b. Dependent Variable: atpt

The value of Adjusted R Square from the regression model is 0.170, which means that 17% awareness of paying tax can be explained by the tax amnesty applied by the government, while the remaining 81,6% awareness pay tax is influenced by other variable. ***Hypothesis 2:*** *The influence of Tax amnesty policy on Knowledge and Understanding of taxation regulations.*

Hypothesis testing in this research is done by using simple linear regression model. Testing the regression model will begin with the classical assumption test as follows:

a. Normality test

Normality assumption test was performed for individual variables with Sminorvkolmogorov test on the residual value of the regression model. Normality test results can be seen in the following test images:

Table 10. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	3.08417152
Most Extreme Differences	Absolute	.080
	Positive	.067
	Negative	-.080
Kolmogorov-Smirnov Z		.616
Asymp. Sig. (2-tailed)		.843

The test results showed that the Kolmogorov Sminorv value of 0.843 also shows greater than 0.05. This proves that the variable is normally distributed.

b. Multicolinearity Test

Multicollinearity test was conducted to test whether the regression model found a correlation between independent variables. If there is correlation, then there is called Multicollinearity problem. A good regression model should not be correlated between independent variables.

Examination of presence or absence of symptoms of multicolinearity is done by observing the value of correlation matrix generated during data processing and VIF (Variance Inflation Factor) and Tolerance. Values of VIF <10 and tolerance> 0.1, indicating no symptoms of multicolinearity (Ghozali, 2005).

Table 11. Multicolinearity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	11.628	2.033		
	taxamnesty	.333	.122	1.000	1.000

a. Dependent Variable: pptpp

In the table 11 obtained VIF value less than 10 and tolerance of more than 0.1, thus can conclude that the regression model in the study does not violate the assumption of multicolonierity.

c. Heteroscedasticity Test

This test is used to see if the confounding variable has the same variant or not. Heterocedasticity has a condition that the variant of the residual of an observation to another observation is different. If the residual variant of an observation to another observation remains, it is called homocedasticity, and if different is called heteroscedasticity. A good regression model is no heteroscedasticity. In this study heterokedastisitas test done with glejser test. The glejser test is performed by regressing the residual absolute value against the independent variable. The results of heterokedastisitas test can be seen from the table 12. below.

Table 12. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	2.166	1.125		1.925	.059
	taxamnesty	.023	.068	.045	.344	.732

a. Dependent Variable: Absres

Heteroscedasticity test uses gletjer test, where the significance value of 0.731 is greater than 0.05. Thus it can be concluded that in this regression model does not violate the assumption of heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test was conducted in order to test whether a regression model had a correlation between the disturbing error in period t and the error of period t-1 (previously). Autocorrelation test results performed with Durbin Watson (DW) test can be seen in the table 12.

Table 12. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.336[a]	.113	.098	3.111	1.933

a. Predictors: (Constant), taxamnesty
b. Dependent Variable: pptpp

Testing criteria:

du <DW <4-du

1,549 <1,933 <2,451

The above calculation results can be explained that if DW = 1.933 is in the category after du = 1.549 and before 4-du = 2,451, then the model of the proposed regression equation does not violate the assumption of autocorrelation.

Table 13. Regression model

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	11.628	2.033		5.721	.000
	taxamnesty	.333	.122	.336	2.721	.009

a. Dependent Variable: pptpp

Source: processed data, 2017

The equation model is as follows:

PPTPP = 11,628 + 0,333 TA + e

The equation explains that the direction of the tax amnesty variable regression coefficient is positive.

Hypothesis testing

The test results of tax amnesty influence on knowledge and understanding of taxation regulation and show the direction of positive coefficient with t value equal to 2,721 and significance equal to 0,009. The significance value of the test is smaller than the 0.05 significance level. This means Hypothesis 2 is accepted

Table 14. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.336[a]	.113	.098	3.111

a. Predictors: (Constant), taxamnesty
b. Dependent Variable: pptpp

The value of R2 from the regression model is 0.113, which means that 11.3% knowledge and understanding of taxation regulation can be explained by tax amnesty applied by government, while the rest 81,6% knowledge and understanding to taxation regulation influenced by other variable.

***Hypothesis 3**: The influence of tax amnesty policy on good perception of tax system effectiveness.*

Hypothesis testing in this research is done by using simple linear regression model. Testing the regression model will begin with the classical assumption test as follows:

a. Normality test

Normality assumption test was performed for individual variables with Sminorvkolmogorov test on the residual value of the regression model. Normality test results can be seen in the following test images:

Table 15. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.73866215
Most Extreme Differences	Absolute	.077
	Positive	.068
	Negative	-.077
Kolmogorov-Smirnov Z		.597
Asymp. Sig. (2-tailed)		.869

a. Test distribution is Normal.

The result of the test shows that Kolmogorov Sminorv value of 0.869 also shows greater than 0.05. This proves that the variable is normally distributed.

b. Multicolinearity Test

Multicollinearity test was conducted to test whether the regression model found a correlation between independent variables. If there is correlation, then there is called Multicollinearity problem. A good regression model should not be correlated between independent variables. Examination of presence or absence of symptoms of multicolinearity is done by observing the value of correlation matrix generated during data processing and VIF (Variance Inflation Factor) and Tolerance. Values of VIF <10 and tolerance> 0.1, indicating no symptoms of multicolinearity (Ghozali, 2005).

Table 16. Multicolinearity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	12.976	1.805		
	Taxamnesty	.167	.109	1.000	1.000

a. Dependent Variable: persepsi

In the table obtained VIF value less than 10 and tolerance of more than 0.1, thus can conclude that the regression model in the study does not violate the assumption of multicolonierity.

c. Heteroscedasticity Test

This test is used to see if the confounding variable has the same variant or not. Heterocedasticity has a condition that the variant of the residual of an observation to another observation is different. If the residual variant of an observation to another observation remains, it is called homocedasticity, and if different is called heteroscedasticity. A good regression model is no heteroscedasticity. In this study heterokedastisitas test done with glejser test. The glejser test is performed by regressing the residual absolute value against the independent variable. The results of heterocedastisity test can be seen from the table 17 below:

Table 17. Heteroscedasticity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	1.123	1.031		1.090	.280
	taxamnesty	.067	.062	.141	1.084	.283

a. Dependent Variable: ABSress

Heteroskedasticity test using gletjer test, where the significance value of 0.283 is greater than 0.05. Thus it can be concluded that in this regression model does not violate the assumption of heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test was conducted in order to test whether a regression model had a correlation between the disturbing error in period t and the error of period t-1 (previously). Autocorrelation test results performed with Durbin Watson (DW) test can be seen in the table 18.

Table 18. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.198[a]	.039	.023	2.762	2.055

a. Predictors: (Constant), taxamnesty
b. Dependent Variable: perception

Testing criteria:

du<DW <4-du

1,549 <2.055 <2.451

The above calculation results can be explained that if DW = 2.055 is in the category after du = 1.549 and before 4-du = 2,451, then the model of the proposed regression equation does not violate the assumption of autocorrelation.

Table 19. Regression model

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	12.976	1.805		7.189	.000
	taxamnesty	.167	.109	.198	1.540	.129

a. Dependent Variable: perception

Source: processed data, 2017

The equation model is as follows:

PPTPP = 12.976 + 0.167 TA + e

The equation explains that the direction of the tax amnesty variable regression coefficient is positive.

Hypothesis testing

The test result of tax amnesty influence to good perception on tax system effectiveness show the direction of positive coefficient with t value equal to 1,540 and significance equal to 0,129. The significance value of the test is greater than the 0.05 significance level. This means Hypothesis 3 is rejected.

Table 20. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.198[a]	.039	.023	2.762	2.055

a. Predictors: (Constant), taxamnesty
b. Dependent Variable: peception

The value of R2 from the regression model is obtained at 0.039 which means that 3.9% Good perception of tax system effectiveness can be explained by the tax amnesty applied by the government, while the remaining 96.1% Good perception of tax system effectiveness is influenced by other variables .

3. Discussion

a. Tax amnesty against awareness of paying taxes

The results of research for the first hypothesis testing (H_1) is Tax amnnesty affect the awareness of paying taxes. This result shows that in accordance with research conducted by Nugroho (2016) entitled "factors influencing the willingness to pay personal taxpayer taxes who perform free work in KPP Pratama Yogyakarta" which states that the awareness of paying taxes posistif influence on the willingness to pay taxes.

Tax amnesty using Self Assessment System will incur taxpayers to pay taxes voluntarily. This is because the taxpayer is not burdened or impaired on the reported property and SPT rectification is determined by the taxpayer himself. After the tax amnesty taxpayer is applied, it will not be burdened with unpaid taxes because it will be forgiven.

Respondents from this research are Muslim batik entrepreneurs. Then his tax revenues can be classified, according to Abu Yusuf in his book Al-Kharaj, is to follow the religious nature of the sources of the country's income. Doing this classification is very important, since income from each category must be kept separately and should not be mixed at all.

Tax amnesty is realized by the taxpayer as an effort to increase income revenue, improve welfare through national development. Taxpayers are also aware that paying taxes is a liability and the collection has been regulated by the law and has the force of law to be imposed. Thus, the taxpayer will harm the state if it does not pay taxes.

b. Tax amnesty against understanding tax laws

The results of the second hypothesis testing (H_2), namely Tax amnesty affect the understanding of tax laws. This result is in conformity with research conducted by Ngadiman and Huslin (2015) entitled "The influence of sunset policy, tax amnesty and tax sanction on taxpayer compliance (Empirical study in KPP Jakarta Kembangan) proving that Tax amnesty has a positive effect on taxpayer compliance . Tax amnesty is seen as a national reconciliation to remove the masses of taxpayers that are not compliant so that taxpayers can begin to submit SPT and pay taxes correctly.

Tax amnesty raises taxpayers willing to submit SPT properly and willing to submit SPT correctly and willing to make corrections on the SPT has been entered. The socialization conducted by KPP on Tax amnesty also increases the understanding of taxpayers. Understanding of this taxpayer related to the taxation regulations either regarding tax sanctions or tax rates.

c. Tax amnesty against a good perception of tax system effectiveness

Result of research for testing of third hypothesis (H_3) that is Tax amnesty do not have an effect to good perception of taxpayer system effectiveness of tax body. In the field many found that the tax system is still not utilized to the maximum and is considered still difficult for respondents who want to fulfill its tax obligations premises true. This is because the knowledge of the dominant online-based taxation system is still lacking and there is no counseling or training regarding the tax system to the respondent as a taxpayer. In the end, the respondents made a bad perception about the taxation system so that the respondents did not follow the tax amnesty policy well.

4. Conclusions, Limitations and Suggestions

Based on the results of this study can be summarized as follows: The results of the study found that tax amnesty policy has a positive effect on the awareness of paying taxes. Taxpayers who have a positive perception of tax amnesty tend to have a better awareness of paying taxes. The results showed that tax amnesty has a positive effect on knowledge and understanding of taxpayers regarding taxation regulations. Batik entrepreneurs who have a positive perception of tax amnesty tend to have better knowledge and understanding of tax regulations. The results showed that tax amnesty policy has no effect on perception about tax system effectiveness. This is because the knowledge of the dominant online-based taxation system is still lacking and lack of counseling or training regarding the tax system to the respondent as a taxpayer. In the end, the respondents formed a bad perception about the tax system.

The sample (respondents) in this study is very limited because the number and scope of the area is not so wide that relative can not be generalized to the wider population. Another limitation is the lack of time in doing research so that researchers can not get maximum results. Based on the conclusions of the research results can be concluded suggestions as follows: Further research can add other variables. Subsequent research can use a wider sample in order to obtain better research results, can provide a more real picture.

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