

# Factors That Affect Taxpayer's Will To Follow Tax Amnesty Program

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**Submission date:** 17-Sep-2021 11:01AM (UTC+0700)

**Submission ID:** 1650446052

**File name:** rs\_That\_Affect\_Taxpayer\_s\_Will\_To\_Follow\_Tax\_Amnesty\_Program.pdf (200.85K)

**Word count:** 7271

**Character count:** 38355

## Factors That Affect Taxpayer's Will To Follow Tax Amnesty Program

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**Abstract:** The purpose of this study is to analyze the factors that influence the willingness of taxpayers to take part in tax amnesty. The type of research used in this research is explanatory research which is testing hypotheses. The population used is an individual taxpayer at KPP Pratama Pati. The sampling technique used was convenience sampling method. The test equipment used is the Structural Equation Model (SEM) approach using an alternative method of Partial Least Square (PLS). The results showed that 1). the perception of taxpayers regarding tax amnesty does not affect the willingness of taxpayers to follow tax amnesty, 2). Taxpayer perception regarding tax amnesty does not affect the awareness of taxpayers, 3). The perception of taxpayers regarding tax amnesty does not affect tax knowledge, 4). The awareness of taxpayers influences the willingness of taxpayers, following tax amnesty, 5). Knowledge of taxation does not affect the willingness of taxpayers to take tax amnesty

**Keywords:** Tax amnesty, Taxpayer Perception, Taxpayer Consciousness, Taxpayer Willingness.

### BACKGROUND

Indonesian Country do tax reform from year to year. Tax reform held on 2016 with tax amnesty program. Tax amnesty program is forgiveness rule for tax payer about tax payable, administrative sanctions, criminal sanctions for the assets who obtained before 2015 have not been reported in the tax notice (SPT), and then taxpayer will pay off tax payable ([www.pajak.go.id](http://www.pajak.go.id)). Tax amnesty program is the right for taxpayers by disclosing the truth of their assets before 2015 (Trisnawati et al, 2017). Previous tax amnesty policies have also been implemented, namely from 1964, 1984, 2008. The previous tax amnesty is ineffective and failed because it is not accompanied by other policies such as tax administration (Ragimun, 2014). The history tax amnesty program can draw as below :

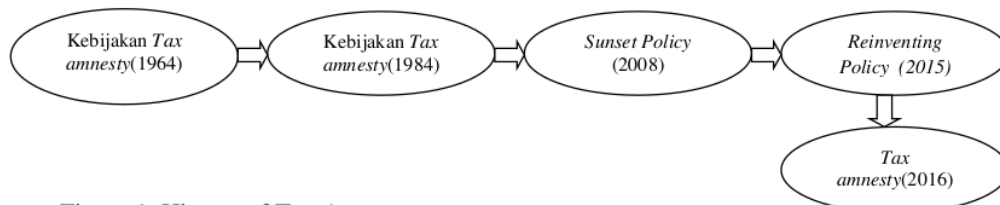


Figure 1. History of Tax Amnesty

Source of : Author processed, 2017

Failed of policies can be seen from enthusiasm of taxpayers in using the rights of tax amnesty. According Niven (2016), one of the goals of tax amnesty is to increase tax revenues. The goals is very important for Indonesian Country, so the policies must be success. The success of the tax amnesty from how much taxpayers to follow this program. The willingness to pay taxes is the value of a person who is willing to spend on the Law to finance the state's expense without obtaining a return (Tatiana and Priyono, 2009).

The willingness of taxpayers to follow tax amnesty can be influenced by alot of factors. One of the factor can be affect the willingness of taxpayer to follow this program is taxpayers perception about tax amnesty. This perception is the point of view of the taxpayer that the tax amnesty program will make a large contribution to state revenues. The perception of good taxpayer is expected to voluntarily want to take part in the tax amnesty program.

This is in line with the research conducted by Alberto (2015), that the implementation of the tax amnesty program will have a good opportunity if supported by a good taxpayer perception of tax amnesty. A good taxpayer perception about tax amnesty will have a good impact on the awareness of taxpayers following the tax amnesty program. For taxpayers who have a viewpoint that the tax amnesty program is very beneficial for the country, the taxpayer will have a high awareness to participate in tax amnesty. According Kesuma (2016), the succesfull of taxation in Indonesian country is determined by the government not only focusing on the nominal level of tax received but also paying more attention to aspects related to the awareness and willingness of taxpayers to voluntarily pay taxes. With the high level of awareness of taxpayers to participate in the tax amnesty program, it can increase the tax ratio in Indonesia.

The tax ratio in Indonesia is very low. According Mulyani (2016), tax ratio in Indonesia under 11%. This shows that the level of willingness of taxpayers to participate in the tax amnesty program is low. The low willingness of taxpayers to join the tax amnesty program may be influenced by the lack of taxpayer's level of knowledge about tax amnesty. However, the high level of knowledge of taxpayers regarding the benefits, objectives, procedures on tax amnesty will have a good impact on taxpayers, namely that taxpayers voluntarily follow the tax amnesty program.

The high level of perception of taxpayers, the high level of awareness of taxpayers, the high level of knowledge of taxpayers will have an impact on the high level of willingness of taxpayers to participate in the tax amnesty program. With the high level of willingness of taxpayers to participate in the tax amnesty program, it will increase the revenue of the 2017 State Budget (APBN). According to Mulyani (2016) the target of tax revenue in 2017 was 1,495.9 Trillion. Based on the above phenomenon, that the tax revenue target in 2017 is very high, the success of the tax amnesty program is also very important in contributing to the State Budget. To find out how much the level of state revenue through tax amnesty can be seen from how much the level of taxpayer's willingness to take part in the tax amnesty program. Therefore, this research is motivated by the high State Budget target in 2017.

This study refers to the research that has been done by Nugroho (2016), which examines the factors that influence personal taxpayers to pay tax payable. However, this study is different from previous research, namely by increasing the awareness of taxpayers to follow the tax amnesty and the knowledge of taxpayers following tax amnesty as an

intervening variable. In addition to adding variables, this study also uses a different sample of research, namely individual taxpayers in Pati Regency.

Based on the background that has been submitted above, the proposed research questions are as follows : 1). How does the taxpayer's perception of tax amnesty affect the willingness of taxpayers to take part in tax amnesty? 2). How does the taxpayer's perception of tax amnesty to the awareness of taxpayers follow tax amnesty? 3). What is the effect of the taxpayer's perception of tax amnesty on taxation knowledge? 4). How does the taxpayer's awareness of following tax amnesty influence the willingness of taxpayers to take part in tax amnesty? 5). How does the influence of taxation knowledge on the willingness of taxpayers follow tax amnesty?

The purpose of this study is: 1) To analyze the perception of taxpayers about tax amnesty on the willingness of taxpayers to follow tax amnesty. 2) To analyze the perception of taxpayers about tax amnesty on the awareness of taxpayers following tax amnesty. 3) To analyze the perception of taxpayers about tax amnesty on taxation knowledge. 4) To analyze the awareness of taxpayers to follow the tax amnesty on the willingness of taxpayers to follow tax amnesty. 5) To analyze taxation knowledge on the willingness of taxpayers to follow tax amnesty.

## THEORETICAL REVIEW

**Tax amnesty.** Tax amnesty is the elimination of taxes that ought to be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying ransoms (Undang-Undang Nomor 11 Tahun 2016). Based on Nugroho (2016), tax amnesty about opportunity for forgiveness given to taxpayers completing tax obligations in the form of tax payable, fines, interest, assets that have not been reported by paying a certain amount. Tax amnesty is a peace measure between Direktorat Jendral Pajak (DJP) and taxpayers in order tax regulations. The opportunities provided by the DJP are limited in time (Ragimun, 2014). The time given by the DJP to taxpayers participating in the tax amnesty program is 1). Period 1, from the date announced until 30 September 2016, 2). Period 2, from October 1 to December 31, 2016, 3). Period 3, from January 1 to March 31, 2017 ([www.pajak.go.id](http://www.pajak.go.id)). The target tax amnesty is aimed at taxpayers who have not been registered, taxpayers who have not reported SPT, taxpayers who have not paid taxes, taxpayers who fail to complete tax obligations (Rahayu, 2017). Tax amnesty rates are as follows:

**Table1.** Tax Amnesty Rate

Period	Assets From Country	Ketentuan Tarif	
		Small Medium Enterprise (SME)	Assets From Another Country
1	2%	0,5%, aset 1 -10 Milyar,	4%
2	3%	omzet < 4,8 Milyar	6%
3	5%	2% , aset > 10 Milyar, omzet > 4,8 Milyar	10%

Source: [www.pajak.go.id](http://www.pajak.go.id)

**Taxpayer's Perception.** "Perception is a process of interpreting someone by means of selecting, receiving, organizing information received from the environment (Suherlan and Yono 2013)". Whereas according to Ermawati and Delima (2016) perception is the level

of someone's understanding when looking at information in accordance with the person's point of view. The perception of taxpayers regarding tax amnesty is the taxpayer's point of view about tax amnesty policy. Taxpayers can assess the tax amnesty policy will have a good impact for the country or not. In addition, the taxpayer's point of view is also about the purpose of the tax amnesty, the positive and negative effects of tax amnesty.

**Willingness of Taxpayers.** Willingness is the desire and encouragement that comes from within one's heart to achieve certain goals (Nugroho, 2016). Likewise according to Shaleh (2004), willingness is a feeling of being happy to do certain activities. While the willingness of taxpayers to pay taxes according to Runtung (2009) is a value that is willing to be paid by taxpayers to finance state expenses by not getting direct service fees. The willingness of taxpayers to pay taxes is a positive thing to increase state revenues. The willingness of taxpayers to participate in the tax amnesty program is an encouragement from someone's heart to voluntarily pay tax amnesty and then report the declared assets. Factors that influence the willingness to pay taxes include: 1). Knowledge of taxpayers, 2). Tax sanctions, 3). Ease of filling notification letters, 4). Taxpayer awareness, 5). Sunset policy, 6). Taxpayer's perception, 7). Tax reporting monitoring system (Anggreini, 2011). The willingness of taxpayers to pay high taxes shows a high level of tax compliance.

**Taxpayer Awareness.** Taxpayer awareness is a condition where the taxpayer understands the tax obligations that must be done (Muliari and Setiawan, 2009). Tax awareness for taxpayers goes through several stages. Taxpayer awareness is divided into three stages, namely: 1). Knowledge, 2). Attitude, 3). Practice (Utomo, 2002). Awareness of taxpayers following the tax amnesty is the attitude of taxpayers who voluntarily pay and report tax amnesty on assets that have not been declared by taxpayers for income before 2015. According to Nugroho (2016), awareness of taxpayers can be formed because of the following: 1). Tax can support state development, 2). Postpone and reduce payments for state tax, 3). Tax is determined by law. In accordance with the regular function, Tax Amnesty has the aim to foster awareness of taxpayers in compliance with tax regulations. Taxpayers who know the true benefits of the tax amnesty have a high level of willingness to join the tax amnesty program (Kesuma, 2016).

**Knowledge of Taxation.** Knowledge is the result of sensing in the form of vision, hearing, smell, taste and touch, personal experience, someone's experience so that someone can find out about something (Nugroho, 2016). This person's knowledge is influenced by several factors including: 1). Education, 2). Job, 3). Age, 4). Interest, 5). Experience, 6). Culture, 7). Information (Mubarak, 2007). The more personal experience and experience of a person shows a high level of one's knowledge. Knowledge of taxation is how much knowledge is known by taxpayers regarding tax regulations. The things that must be known by taxpayers include the benefits of tax amnesty for the state and taxpayers, applicable tax amnesty rates, procedures for paying tax amnesty ransoms, procedures for reporting tax amnesty. Knowledge of high taxpayers regarding this tax amnesty will have a good impact on state revenues. For taxpayers who know the benefits of this tax amnesty, they will join the tax amnesty program voluntarily (Rahayu, 2017).

**Relationship and Hypothesis. Taxpayer's Perception of Tax Amnesty Regarding Taxpayer's Will Following Tax Amnesty.** The taxpayer's perception of the tax amnesty is the taxpayer's point of view about the purpose, the rules that apply to tax amnesty. The rule about this tax amnesty is in the form of tax obligations for the past that are not true (Kesuma, 2016). To resolve past obligations it is not easy for the taxpayer to voluntarily complete it. This positive perception of the tax amnesty program policy greatly influences the level of willingness of taxpayers to join the tax amnesty program. In accordance with the objectives of the tax amnesty, namely increasing state revenues to finance public facilities, taxpayers have an interest in participating in the tax amnesty program. Another point of view about tax amnesty is that the tax amnesty will have a good impact on orderly taxation. The higher the orderly taxpayer in taxation will have an impact on people's welfare. The higher the taxpayer's perception of the tax amnesty, the higher the level of interest or willingness of taxpayers to participate in this tax amnesty program because of the importance of the tax amnesty. The research that has been done has been done by Anggreini (2011), Widayati and Nurlis (2010), Nugroho (2016), Stevani and Siti (2017). Based on the description above, the research hypothesis proposed as follows:

**H1:** Taxpayers' perceptions of tax amnesty have a positive effect on the willingness of taxpayers to follow a tax amnesty

**Taxpayer's Perception About Tax Amnesty Regarding Taxpayer's Awareness Following Tax Amnesty.** The characteristics of taxpayers in Indonesia vary because the level of education is different, therefore the perception of taxpayers regarding tax amnesty also varies. This taxpayer's perception can be seen from how far the understanding of the purpose of the tax amnesty. One of the objectives of the tax amnesty is to increase public awareness and compliance in implementing tax obligations (Suryanto et al, 2016). The more positive the taxpayer has the view that the tax amnesty program is very beneficial for the state, the taxpayer will understand more about tax amnesty. A good understanding of this tax amnesty will have a good impact on taxpayers. Taxpayers will voluntarily disclose unreported wealth and redeem taxes. The higher the taxpayer's perception of the tax amnesty, the higher the taxpayer's awareness to follow the tax amnesty. Based on the description above, the hypothesis proposed in this study is as follows:

**H2:** Taxpayers' perceptions of tax amnesty have a positive effect on taxpayer awareness about tax amnesty

**Perception of Taxpayers About Tax Amnesty Regarding Taxation Knowledge.** The taxpayer's perception of the tax amnesty is the taxpayer's point of view where participating in the tax amnesty program can increase state revenues so that it can be used to build infrastructure facilities. This good opinion of the tax amnesty shows that the level of knowledge of taxpayers is high about tax amnesty. Knowledge of taxation is obtained from socialization by the Tax Service Office and training from tax consultants (Nugroho, 2016). The better the perception of taxpayers regarding tax amnesty, the knowledge of taxpayers will increase. This can be seen from the mindset of taxpayers when paying tax ransom can be used for agriculture, trade, industry, health and education services showing the level of knowledge of taxation of high taxpayers. Based on the description above, the hypothesis proposed is as follows:

**H3:** taxpayers' perceptions of tax amnesty have a positive effect on tax knowledge

**Taxpayer Perception About Tax Amnesty, Taxpayer Awareness Following Tax Amnesty, Willingness of Taxpayers Following Tax Amnesty.** Taxpayer's perception is the taxpayer's point of view that tax amnesty has great benefits for the country. The great benefit for this country is that it raises the awareness of taxpayers to join the tax amnesty program. The awareness of taxpayers to participate in the tax amnesty program is a situation where taxpayers realize that if the tax ransom that is not paid will have an adverse effect on the country. Taxpayers are aware that this tax-paid ransom can be used to finance national development and routine state expenditures. Taxpayers feel that the ransom of the tax paid has contributed to the development of the country, so the taxpayer will voluntarily take part in the tax amnesty program.

The awareness of taxpayers to participate in the tax amnesty program can be seen from how taxpayers consciously report their assets before 2015 will voluntarily disclose and redeem the tax owed. The higher awareness that taxpayers have to participate in this tax amnesty program, the higher the level of willingness of taxpayers to disclose and redeem taxes. This research has been examined by Trisnawati, et al (2017), Anggreini (2011), Widayati and Nurlis (2010). Based on the description above, the research hypothesis proposed as follows:

**H4a:** awareness of taxpayers participating in tax amnesty has a positive effect on the willingness of taxpayers to participate in tax amnesty

**H4b:** awareness of taxpayers following tax amnesty mediates the relationship between taxpayers' perceptions of tax amnesty and willingness of taxpayers to participate in tax amnesty

**Taxpayer's Perception of Tax Amnesty, Tax Knowledge, Willingness of Taxpayers Following Tax Amnesty.** The taxpayer's viewpoint that tax amnesty can have a good impact on state development shows a high level of knowledge of taxpayers about tax amnesty. This high level of knowledge by taxpayers will foster the willingness to pay taxes (Ulfa, 2015). This high level of knowledge can be indicated by how far the information obtained by taxpayers regarding tax amnesty. The higher the taxpayer's perception of the tax amnesty shows the high level of knowledge of taxpayers, then the knowledge of taxpayers regarding this tax amnesty will grow the willingness of taxpayers to join the tax amnesty program. The higher the level of willingness of taxpayers to join the tax amnesty program shows the higher level of tax compliance. This research has been examined by Anggreini (2011), Widayati and Nurlis (2010), Muarifah (2012), Caroko (2014), Burhan (2015), Putri (2015), and Ulfa (2015). Based on the description above, the hypothesis proposed in this study is as follows:

**H5a:** knowledge of taxation has a positive effect on the willingness of taxpayers to participate in tax amnesty

**H5b:** knowledge of taxation mediates the relationship between taxpayers' perceptions of tax amnesty and the willingness of taxpayers to participate in tax amnesty

Based on the hypothesis proposed above, the research framework proposed is as follows:

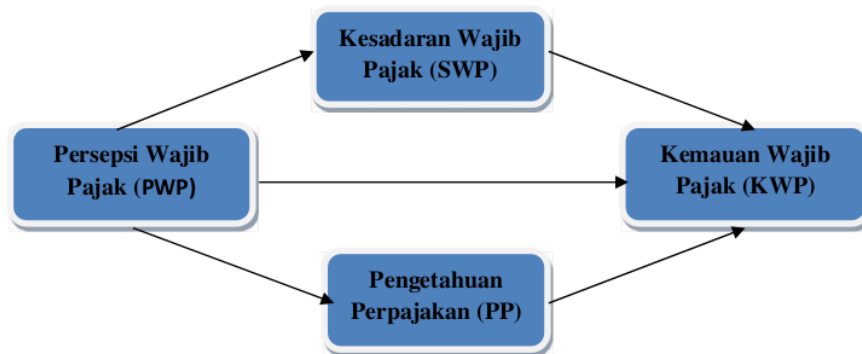


Figure 2. Research Framework  
Source of : Author processed, 2017

## METHOD

**Types of Research, Data Sources, Data Collection.** This research uses explanatory research. Explanatory Research is a type of research that tests hypotheses (Sekaran, 2006). The data source used is the primary data source. Data collection techniques using questionnaires. The population used in this study is the individual taxpayer in the Primary Service Office (KPP) Pati. The sampling technique used was convenience sampling technique. Convenience sampling technique is a sampling technique by taking randomly and taking samples from those found in the population for reasons of convenience (Sekaran, 2006).

**Operational Definition of Variables.** The variables of this study consisted of dependent variables, independent variables and intervening variables. The dependent variable is the willingness of taxpayers to join the tax amnesty program, the independent variable is the taxpayer's perception of the tax amnesty, the intervening variable is the awareness of taxpayers participating in the tax amnesty program and knowledge of tax amnesty.

**Willingness of taxpayers** is the attitude of taxpayers who voluntarily want to join the tax amnesty program. The variable willingness of taxpayers is measured by adopting the question instrument that has been carried out by Nugroho (2016). The question instrument consists of eight questions.

**Taxpayer's perception** is a taxpayer's perspective on matters relating to tax amnesty. The variable perception of taxpayers is measured by adopting the research conducted by Nugroho (2016). The question instrument consists of nine questions.



3  
**Taxpayer awareness** is a taxpayer condition where the taxpayer understands well about tax amnesty. This instrument of taxpayer awareness questions adopted a study by Anggraeni (2011) with ten questions.

**Knowledge of taxpayers** is the knowledge possessed by taxpayers regarding tax amnesty that comes from experience or from sensing. This variable adopts the question instrument from Nugroho (2016) with eight questions. Respondents' answers to questions that have been submitted use a Likert scale with alternative answers from one to five. With the answer criteria as follows: 1). Strongly disagree, 2). Disagree, 3). Neutral, 4). Agree, 5). Strongly agree.

**Hypothesis testing.** To test the hypothesis in the study using the Structural Equation Model (SEM) approach using the alternative Partial Least Square (PLS) method. The software used is the Warp PLS 3.0 Software. PLS. PLS evaluation model is done by assessing the outer model / data quality test and inner model. Outer models use testing for convergent validity, testing discriminant validity, reliability and variance extract.

Significant value from testing convergent validity if p value  $<0.05$  and VIF value  $<3.3$  (Kock, 2013). Testing discriminant validity can be seen by the magnitude of the value of cross loadings. High validity if the cross loading value  $>$  is from another construct. Testing of discriminant validity is done by the value of cross loadings by comparing the loading values of the variable constructs tested with other constructs. If an indicator has a large loading value on another construct, it indicates the high discriminant validity of the research variable. Reliability and variance extract are measured by the cronbach alpha value  $> 0.60$  and AVE is above 0.50. Inner model testing is used to see the relationship between constructs. If the significance value is  $<0.05$  it is said that the hypothesis is accepted and vice versa.

**The Results of Statistical Tests.** The object of the research used in this study is the individual taxpayer in the Tax Service Office (KPP) Pati. The questionnaire was distributed to individual taxpayers from January to March 2017. The sampling method used convenience sampling, namely a questionnaire given to individual taxpayers found at Pati KPP. From the distribution of questionnaires, there were 84 samples that could be processed.

**Outer Loading Analysis.** Analysis of outer loading consists of 3 tests, namely: testing convergent validity, testing discriminant validity, reliability testing and variance extract. Following are the test results for outer loading:

**Testing of Convergent Validity.** This test aims to see the level of validity of the data used. Based on table 3 the weight indicator results obtained p value  $<0.05$  and VIF value  $<3.3$ . However, there are several indicators that have a p value  $> 0.05$ , the researcher retains because the removal of one indicator will change the overall content (Hair et al, 2010). This indicates that the data used meets the validity requirements. The following are the results of testing convergent validity.

Table 2. Indicator Weight

	PWP	PP	SWP	KWP	SE	P VALUE	VIF
PWP1	(0.151)	0.000	0.000	0.000	0.083	0.036	1.114
PWP2	(0.301)	0.000	0.000	0.000	0.203	0.071	1.269
PWP3	(0.374)	0.000	0.000	0.000	0.267	0.083	2.211
PWP4	(0.365)	0.000	0.000	0.000	0.264	0.085	2.159
PWP5	(0.240)	0.000	0.000	0.000	0.148	0.054	1.186
PP1	0.000	(0.243)	0.000	0.000	0.073	<0.001	1.300
PP2	0.000	(0.226)	0.000	0.000	0.091	0.008	1.279
PP3	0.000	(0.265)	0.000	0.000	0.144	0.035	1.352
PP4	0.000	(0.317)	0.000	0.000	0.106	0.002	1.623
PP5	0.000	(0.292)	0.000	0.000	0.112	0.006	1.458
PP6	0.000	(0.194)	0.000	0.000	0.098	0.025	1.125
SWP1	0.000	0.000	(0.244)	0.000	0.132	0.034	1.202
SWP2	0.000	0.000	(0.314)	0.000	0.152	0.021	1.247
SWP3	0.000	0.000	(0.366)	0.000	0.186	0.026	1.320
SWP4	0.000	0.000	(0.285)	0.000	0.185	0.064	1.252
SWP5	0.000	0.000	(0.372)	0.000	0.166	0.014	1.274
KWP1	0.000	0.000	0.000	(0.217)	0.053	<0.001	1.658
KWP2	0.000	0.000	0.000	(0.248)	0.035	<0.001	1.647
KWP3	0.000	0.000	0.000	(0.230)	0.048	<0.001	1.610
KWP4	0.000	0.000	0.000	(0.165)	0.047	<0.001	1.187
KWP5	0.000	0.000	0.000	(0.228)	0.046	<0.001	1.501
KWP6	0.000	0.000	0.000	(0.213)	0.051	<0.001	1.627
KWP7	(0.151)	0.000	0.000	(0.205)	0.053	<0.001	1.720
KWP8	(0.301)	0.000	0.000	(0.102)	0.066	0.065	1.226

Source of : Author processed, 2017

**Testing the validity of discrimination.** Testing discriminant validity aims to see the validity of the data used. Based on table 4, the cross loading value > construct value is obtained. This shows that the data has a high validity value. The following shows the cross loading value:

Table 3. Cros Loading

	PWP	PP	SWP	KWP
PWP1	(0.341)	0.049	-0.221	-0.019
PWP2	(0.679)	0.146	0.116	0.219
PWP3	(0.842)	0.193	-0.098	-0.003
PWP4	(0.821)	0.342	0.068	0.108
PWP5	(0.541)	0.065	-0.050	0.270
PP1	0.332	(0.601)	0.138	0.101
PP2	0.094	(0.559)	0.254	0.201
PP3	0.131	(0.657)	0.201	0.091
PP4	0.152	(0.785)	0.080	0.005
PP5	0.156	(0.723)	-0.038	0.004
PP6	0.171	(0.481)	-0.071	-0.006
SWP1	0.155	0.351	(0.476)	0.241
SWP2	0.067	0.097	(0.614)	0.436
SWP3	-0.020	0.128	(0.716)	0.396
SWP4	-0.130	0.056	(0.557)	0.153

SWP5	-0.100	-0.092	(0.728)	0.166
KWP1	0.274	0.201	0.396	(0.642)
KWP2	0.198	0.049	0.392	(0.733)
KWP3	0.134	0.234	0.344	(0.679)
KWP4	-0.088	-0.075	0.081	(0.488)
KWP5	0.032	0.055	0.508	(0.675)
KWP6	0.198	-0.032	0.204	(0.628)
KWP7	-0.052	-0.099	0.068	(0.604)
KWP8	0.026	0.127	-0.027	(0.301)

Source of : Author processed, 2017

**Reliability and Variance Extract.** The data used in this study must meet reliability requirements. Data is said to be reliable if the cronbach alpha value is  $> 0.6$  and the AVE value is  $< 0.5$ . Based on table 5, get the Cronbach alpha value  $> 0.5$  and the AVE value  $< 0.5$ . This shows that the data meets the reliability requirements. The following are presented reliability data.

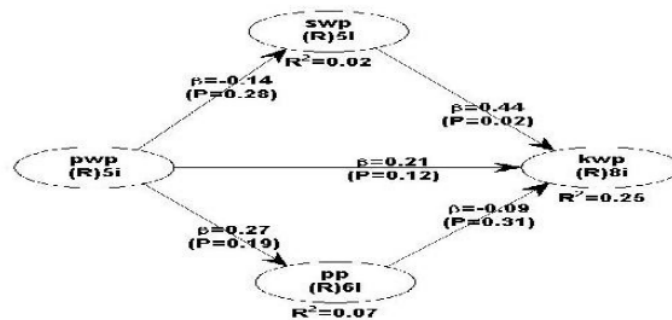
**Table 4.** Reliability and Variance Extract

	Composite Realibility	Cronbach'salpa	AVE
PWP	0.791	0.672	0.451
PP	0.804	0.707	0.413
SWP	0.758	0.601	0.391
KWP	0.817	0.744	0.369

Source of : Author processed, 2017

### Inner Model

Inner Model aims to see the relationship between variables hypothesized. Parameters used to see the relationship between variables by looking at significance values. If the significance value is  $< 0.05$  it can be said that the hypothesis is accepted, and vice versa. The following are presented images for mediator testing results:



**Figure 3.** Mediator Test Results

Source of: Author processed, 2017

Based on the picture above can be made a table for the results of testing the hypothesis as follows :

Table 5. Result For Inner Weights

		<i>Koef</i>	<i>SE</i>	<i>P value</i>	Keterangan
H1	PWP-KWP	0.212	0.183	0.125	Tidak Terdukung
H2	PWP-SWP	0.145	0.247	0.280	Tidak Terdukung
H3	PWP-PP	0.270	0.309	0.192	Tidak Terdukung
H4	SWP-KWP	0.445	0.207	0.017	Terdukung
H5	PP-KWP	0.085	0.171	0.309	Tidak Terdukung

Source of : Author processed, 2017

Based on table 6 above it can be concluded that the first hypothesis is rejected because the value of  $p > 0.05$  is  $p = 0.125$ . The second hypothesis is rejected because the  $p > 0.05$  is equal to 0.280. The third hypothesis is rejected because the  $p > 0.05$  is 0.192. The 4th hypothesis is accepted because the  $p < 0.05$ , which is 0.017. The 5th hypothesis is rejected because the  $p > 0.05$  is 0.309.

**Discussion. Taxpayer's Perception and Taxpayer's Will Following Tax Amnesty.** The first hypothesis (H1) states that the perception of taxpayers influences the tax amnesty, statistically this hypothesis is rejected because the value of  $p$  value is  $0.125 > 0.05$ . This shows that the taxpayer's perception of the tax amnesty does not affect the willingness of taxpayers to join the tax amnesty program. This is because the tax collection system in Indonesia uses a self assessment system where taxpayers are given the freedom to calculate, pay and report their own taxes (Ulfa, 2015). It is this self assessment system that might influence the mindset of the taxpayer. With the taxpayer's freedom to manage independent taxation, it allows taxpayers to try to avoid taxes. The taxpayer's viewpoint that the tax amnesty is very beneficial to the state does not yet exist in the mind of the taxpayer. Taxpayers consider that the tax amnesty is only burdensome for taxpayers so that taxpayers are reluctant to take part in the tax amnesty program. This study does not support the research that has been conducted by Anggreini (2011), Widayati and Nurlis (2010), Nugroho (2016), Stevani and Siti (2017).

**Taxpayer's Perception and Taxpayer's Awareness Following the Tax Amnesty.** The second hypothesis (H2) states that the perception of taxpayers influences the level of taxpayers participating in the tax amnesty program. Based on the results of testing the inner model, get the  $p > 0.05$ . This shows that the hypothesis is rejected, which means that the taxpayer's perception of the tax amnesty does not affect the awareness of taxpayers following the tax amnesty program. This is because taxpayers do not yet have an awareness of the benefits of tax amnesty. Taxpayers are given the trust to calculate, pay and report their own taxes will have an impact on the perception of taxpayers. Taxpayers will feel they have no obligation to support state revenues. Even though tax amnesty can support state revenues in purpose. Because the mindset of taxpayers who are reluctant to take part in the tax amnesty program causes taxpayers to not have the awareness to take part in the tax amnesty program. This study does not support the research conducted by Suryanto et al (2016).

**Taxpayer's Perception and Tax Knowledge.** The third hypothesis (H3) states that taxpayers' perceptions influence tax knowledge. Based on the test results obtained  $p$  value  $> 0.05$ , this indicates that the hypothesis is rejected. In other words, the taxpayer's perception of the tax amnesty does not affect the taxpayer's tax knowledge. This is because the taxpayer's perception that this tax amnesty can support state revenues does not yet exist, this shows the level of knowledge possessed by low taxpayers. Taxpayers do not have knowledge about tax amnesty. Taxpayer perceptions stating that tax amnesty burdens taxpayers is an indicator that taxpayers do not fully understand tax amnesty. Taxpayers do not have the willingness to seek information related to tax amnesty. As from the taxpayer's side, the Tax Service Office should also disseminate information to the public to provide information about tax amnesty. So far, taxpayers have not received socialization so that taxpayers do not understand tax amnesty.

**Taxpayer awareness and willingness of Taxpayers to follow Tax amnesty.** The fourth hypothesis (H4) states the awareness of taxpayers influences the willingness of taxpayers to join the tax amnesty program. Based on the value of  $p$  value it is obtained 0.017. The value of  $p$  value  $< 0.05$ , indicating the hypothesis is accepted, in other words the awareness of taxpayers influences the willingness of taxpayers to join the tax amnesty program. This is because taxpayers already have an awareness that tax amnesty can support the country's economy but only report to avoid penalties and tax penalties. This is because the tax amnesty is a government program that is intended for employers, because the program can be followed by employers or not following, this is intended to provide taxpayers flexibility. Taxpayers are only required to report their assets each year so that if something goes wrong and there is a wealth of business that has not been reported, the employer can use the tax amnesty path. This study does not support the research conducted by Nugroho (2016).

**Taxpayers' knowledge and willingness of taxpayers to join tax amnesty.** The fifth hypothesis states that knowledge of taxpayers influences the willingness of taxpayers to participate in tax amnesty. Based on the results of statistical testing in getting  $p$  value  $> 0.05$ , indicating that the hypothesis is rejected. Thus the knowledge of taxpayers does not affect the willingness of taxpayers to join the tax amnesty program. This is due to the low level of knowledge of taxpayers regarding tax amnesty. Taxpayers do not have high knowledge about tax amnesty so taxpayers have no interest in participating in the tax amnesty program. Taxpayers do not have much information about tax amnesty so taxpayers consider tax amnesty not important to them. Taxpayers' perception of tax amnesty that tax amnesty only burdens taxpayers shows that the level of knowledge possessed by taxpayers is low so that the perception of taxpayers cannot influence taxpayer knowledge. Furthermore, the low level of knowledge by taxpayers makes taxpayers reluctant to take part in the tax amnesty program. This shows that tax knowledge is not able to mediate the relationship between taxpayer perceptions of taxpayer willingness to join the tax amnesty program. This study does not support the research that has been done by Anggreini (2011), Widayati and Nurlis (2010), Muarifah (2012), Caroko (2014), Burhan (2015), Putri (2015), and Ulfa (2015).

## ENDING

The conclusion of this study is that the taxpayer's perception of the tax amnesty does not affect the willingness of taxpayers regarding tax amnesty, awareness of taxpayers regarding tax amnesty, knowledge of taxation, awareness of taxpayers influencing taxpayers' willingness to join tax amnesty program, knowledge of taxation does not affect willingness taxpayers join the tax amnesty program, mandatory awareness, tax knowledge cannot mediate the relationship between taxpayers' perceptions of tax amnesty towards taxpayers' willingness to take part in the tax amnesty program.

**Implications.** The implication of this research is to increase public awareness and concern to pay taxes in accordance with the existing taxation provisions, when obtaining or receiving income. Therefore, knowledge of important taxes in improving tax compliance

**Research Limitations.** The limitation of this study is that the sample used only uses taxpayer samples in Pati regency.

**Suggestions for Further Research.** The next researcher is expected to expand the variables for example: taxpayer compliance, conducting research not only on the individual taxpayer but extending the object of his research such as corporate taxpayers.

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Apendiks

KUESIONER PENELITIAN

Identitas Responden

- a. Nama Responden : .....
- b. Jenis Pekerjaan : .....
- c. Jenis Kelamin :  Pria  Wanita
- d. Umur Responden :  20 - 29 tahun  30 - 39 tahun  40 - 49 tahun  
 50 - 59 tahun = 60 tahun
- e. Jenjang Pendidikan :  SMP SMA/SMK  D3 S1  >
- f. Pendapatan Per Tahun :  < 100 Jt  101 - 250 Jt  251 Jt - 500 Jt  > 501 Jt

Berikan tanda centang (√) pada kotak yang disediakan

Daftar Pertanyaan :

- a. Berikan tanda centang (√) pada kotak yang disediakan
- b. Kriteria jawaban sebagai berikut : 1). Sangat tidak setuju, 2). Tidak setuju, 3). Netral, 4). Setuju, 5). Sangat setuju.

1. Kemauan Membayar Pajak

No.	Pertanyaan	Nilai				
		1	2	3	4	5
1	Wajib pajak menyiapkan dokumen yang diperlukan untuk mengikuti program <i>tax amnesty</i> .					
2	Wajib pajak menyiapkan SSP untuk membayar tebusan pajak					
3	Wajib pajak berusaha mencari informasi mengenai cara membayar tebusan <i>tax amnesty</i> .					
4	Wajib pajak melakukan konsultasi dengan pihak yang memahami tentang peraturan perpajakan khususnya <i>tax amnesty</i> .					
5	Wajib pajak mengalokasikan dana untuk membayar tebusan pajak secara sukarela					
6	Wajib pajak mengetahui batas waktu dan tarif pembayaran tebusan pajak					
7	Wajib pajak konsultasi tentang berapa jumlah tebusan pajak yang seharusnya dibayar					
8	Wajib pajak konsultasi tentang cara melaporkan <i>tax amnesty</i> setelah membayar tebusan pajak					

2. Persepsi Wajib Pajak Tentang *Tax amnesty*

No.	Pertanyaan	Nilai				
		1	2	3	4	5
1	Jumlah tebusan pajak yang harus dibayar karena mengikuti program <i>tax amnesty</i> tidak memberatkan wajib pajak					
2	Tujuan program <i>tax amnesty</i> untuk meningkatkan penerimaan negara					
3	Pengalokasian pemanfaatan <i>tax amnesty</i> diharapkan tepat sasaran					



4	Tebusan pajak yang telah dibayarkan oleh wajib pajak digunakan untuk pelayanan pertanian, perdagangan, industri, kesehatan, dan pendidikan oleh pemerintah					
5	Wajib pajak dapat membayar dan melaporkan <i>tax amnesty</i> mudah dan simpel					

**3. Kesadaran Wajib Pajak Mengikuti Program *Tax amnesty***

No.	Pertanyaan	Nilai				
		1	2	3	4	5
1	Tebusan pajak dapat digunakan untuk menunjang pembangunan negara					
2	Tebusan pajak dapat digunakan untuk membiayai pengeluaran negara					
3	Wajib Pajak menyadari jika tidak menggunakan program <i>tax amnesty</i> dapat merugikan negara					
4	Wajib Pajak menyadari jika melaporkan harta yang dilaporkan salah dapat merugikan Negara					
5	Wajib Pajak mengikuti program <i>tax amnesty</i> karena pajak ditetapkan dengan Undang-Undang dan dapat dipaksakan dengan tidak mendapat kontraprestasi langsung					

**4. Pengetahuan Wajib Pajak tentang *Tax amnesty***

No.	Pertanyaan	Nilai				
		1	2	3	4	5
1	Wajib Pajak memahami bahwa <i>tax amnesty</i> merupakan hak wajib pajak					
2	Wajib pajak mengisi formulir pelaporan <i>tax amnesty</i> dengan benar, lengkap dan jelas					
3	Wajib pajak menghitung dan membayar tebusan pajak yang seharusnya dibayar dengan tepat waktu, benar dan apa adanya					
4	Pengetahuan dan pemahaman peraturan <i>tax amnesty</i> diperoleh dari sosialisasi yang diadakan oleh KPP					
5	Pengetahuan dan pemahaman <i>tax amnesty</i> diperoleh dari training					
6	Tarif tebusan pajak sesuai dengan periode					

# Factors That Affect Taxpayer's Will To Follow Tax Amnesty Program

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