EFFECTS OF QUALITY OF TAXATION AND TAX JUSTICE ON PERCEPTION OF INDIVIDUAL TAXPAYERS ABOUT TAX EVASION (EMPIRICAL STUDY ON KPP PRATAMA MEDAN POLONIA)

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Abstrak

The objectives to be achieved in this research are: to know the influence of the quality of service tax against perceptions about tax evasion. To know the influence of tax justice against perceptions about tax evasion. To know collectively influence the quality of service tax, tax justice against taxpayer perceptions about tax evasion. Research data is analyzed and tested by multiple regression, classic assumption test, test hypotheses and coefficients of determination, using the SPSS program. From the results it can be concluded that the quality of service of tax evasion against the influential private people at KPP Pratama Medan Polonia. Justice taxation tax evasion against influential people personal at KPP Pratama Medan Polonia. The quality of service and justice taxation, together have an effect on people's personal tax evasion.

Keywords: Quality of Service, Tax Justice, Tax Evasion

Introduction

One of the efforts to achieve self-reliance in financing the construction of a nation that is digging the source of funds that came from the Interior in the form of taxes. Tax is a compulsory levy imposed on individual taxpayers over the tax object and the results submitted to the Government (Waluyo, 2011).

According to law No. 6 of the year 1983 on general provisions and Taxation Procedures as it has several times changed with No. 16 year 2009 States that tax is the contribution of taxpayers to the state owed by private persons or entities who are forced by law, by not getting rewarded directly and used for the purposes of the country for most of the prosperity of the people. As a citizen of Indonesia certainly can pay taxes in accordance with the legislation in force (Mukharoroh, 2014).

The Directorate General of taxes, government agencies under the Ministry of finance as the provider of the tax system in Indonesia, trying to do the task anyway, namely increasing tax revenues by reforming the system implementation perpajakan n be more modern. All of the State's revenue that comes from the tax will be used to finance all the expenditure of the State, in general it is used to prosper and the people's memakmurkan, Waluyo in Rachmadi (2014). If any taxpayer aware of his obligation to pay taxes, certainly expected acceptance of State over taxes will continue to increase, as the number of taxpayers tend to increase every year.

Tax offence done to avoid payment of taxes owed. Tax evasion occurs because of weak laws in Indonesia, so there is no deterrent effect against the crimes committed. Usually because of too high a tax rate that makes taxpayers do a criminal offence of tax evasion. Tax evasion is a criminal offence in violation of tax law in Indonesia. Because taxpayers seeking to minimize taxes payable by means that are illegal. Tax evasion (tax evasion) is the Act of violating tax laws, for example, taxpayers do delivery SPT with the amount of income that is lower than the actual form of tax evasion is more severe if the mandatory taxes at all did not report his earnings. The existence of preferential treatment of tax evasion is influenced by a variety of things such
as the tax rate is too high, uninformed fiskus to taxpayers about the rights and obligations in paying taxes

Theory

1. Tax

Definition of tax has been widely expressed by experts, yet each definition has the same purpose. According to the tax definitions Waluyo (2011) is: "Dues to the State (which may be imposed) owed by mandatory pay it according to the regulations, with no accomplishment gets back, that may be appointed, and that point is to finance public expenditure-expenditure in relation to the duty of the State to organize the Government ". As for the definition of tax according to Tjahjono and Husein in Saepudin (2008) is as follows: "tax as an obligation rather than give up some wealth to the State Treasury is caused circumstances, events and acts that give the position of the in particular, but not as a punishment, according to the regulations set out the Government and can be enforced, but there is no reciprocal service from the country directly, to keep the public's well-being ".

While the notion of tax according to Soemitro Rochmat in Mardiasmo (2011) are: "People's Contribution to the State Treasury (the transition of wealth from the partikelir sector to the Government sector) Act (forced) with no reciprocal services which gets directly may be appointed who used to finance expenses General ".

These notions can be concluded that the characteristics inherent in the notion of tax are:
1. Taxes levied under the laws and rules of procedure that are enforceable.
2. Taxes levied by the state, both the central government and local government.
3. In the tax payment can not be shown their counter individual achievements by the government.
4. Taxes earmarked for government spending, that if there is still a surplus of revenue, is used to finance public investment.
5. Taxes withheld due to the existence of a state, events and actions that give a particular position to someone.
6. In addition to budgetary, tax also has another purpose, namely regulatory.

Jenis Pajak

According to Mardiasmo (2001) taxes divided by classes, properties and agencies pemungutnya:

1. According to the tax faction is divided into:
   a. Direct tax, is a tax that must be borne by the taxpayer and can not be charged or delegated to the lain. Contoh: Income Tax (VAT).
   b. Indirect taxes, the tax deducted is to be transferred to another party.
      Example: Value Added Tax (VAT).

2. By their very nature can be divided into tax taxes the subjective and objective tax. Here's the description:
   a. Subjective, tax is a tax based or based on the subject's next sought terms of his objective, in the sense of paying attention to the circumstances of the taxpayer.
      For example: Income Tax.
   b. objective Tax, is tax-based or based on its object, without pay attention to state taxpayers. For example: VAT and PPNBM.
3. According to the tax collector Institute, can be devided into:
a. Tax center, is a tax levied by the central government and used to finance the State's domestic purposes
b. Local tax, is a tax levied by local governments and used to finance household are

2. Tax Evasion

Tax offence done to avoid payment of taxes owed. Tax evasion occurs because of weak laws in Indonesia, so there is no deterrent effect against the crimes committed. Usually because of too high a tax rate that makes taxpayers do a criminal offence of tax evasion. Tax evasion is a criminal offence in violation of tax law in Indonesia. Because taxpayers seeking to minimize taxes payable by means that are illegal. Tax evasion (tax evasion) is the Act of violating tax laws, for example, taxpayers do delivery SPT with the amount of income that is lower than the actual form of tax evasion is more severe if the mandatory taxes at all did not report his earnings. The existence of preferential treatment of tax evasion is influenced by a variety of things such as the tax rate is too high, uninformed fiskus to taxpayers about the rights and obligations in paying taxes, the Government's lack of firmness in response to cheating in payment of taxes so taxpayers have the opportunity for tax evasion (Mukharoroh, 2014)

According to Nurmantu in Rachmadi (2014) the tendency of cheating taxpayers due to:

1. The high taxes that must be paid. The higher the amount of tax to be paid by taxpayers, the higher the likelihood taxpayers behaving fraudulently.
2. The higher the possibility came to light when doing the cheating, then lower the tendency of taxpayers deceitful.
3. The greater the threat of penalties and sanctions applied to perpetrators of fraud, then the smaller the tendency of cheating taxpayers.

Thus the tax evasion can be defined as an effort or action is a violation of the provisions of the regulations as follows according to Brotoharjo in Rachmadi (2014):

1. Can not meet the notice on time.
2. Can not meet the payment of taxes on time.
3. Can not meet reporting and no sense of the complete and correct
4. Can not meet the obligation of maintaining bookkeeping
5. Can not meet the obligation to pay any outstanding tax estimates.
6. Can not meet the demand of third-party information fiskus.
7. Payment by cheque is blank for the country that can do his taxes payments by cheque.
8. conduct against bribery and tax authorities or other Act of intimidation.

Some of the reasons into consideration tax payers to commit tax evasion in Hasibuan (2014) is as follows:

1. There is the opportunity for tax evasion because the existing tax provisions has not been set explicitly about certain provisions.
2. The possibility of his deeds known relatively small.
3. The benefits obtained were relatively larger than the risk.
4. taxation of Sanctions that are not too heavy.
5. The provisions of the taxation does not apply the same to all Taxpayers.
6. The implementation of the rule of law.

3. Quality Of Tax Service

Services is a process to help people in a certain ways that require sensitivity and interpersonal relationships in order to created the satisfaction and success, Supadmi in Riano (2015).
legislation of the Republic of Indonesia Number 25, 2009 about public service that the public service is an activity or series of activities in the framework of the fulfilment of the needs of the service in accordance with the laws—an invitation for any citizens and residents of the above goods, services and/or administrative services provided by the public service.

The tax services can be defined as a service given by Directorate General of taxes to taxpayers to assist taxpayers in meeting the obligations of the taxation. Quality service is a service that can provide satisfaction to taxpayers and meet the standards in terms of service and should be made accountable on an ongoing basis (Riano, 2015). When services received or perceived as expected, then the perceived service quality is good and satisfactory. If the services received exceed the expectations of customers, the perceived service quality is very good. However, if the service received and perceived by the taxpayer is lower than expected, the quality of service depends on the ability of the Directorate General of Taxes. Sari (2015) suggested five (5) dimensions used to assess the quality of services provided, namely:

1. (Reliability)
Reliability deals with the ability of tax authorities to provide accurate service since it first without making any mistakes and present the results of service according to the agreed time.

2. Responsiveness
Responsiveness is a respect to the ability andkesediaan the tax authorities to help taxpayers and respond to the request of the taxpayer, as well as let you know when the service will be provided and then provide services quickly.

3. (Assurance)
Guarantees that growing confidence and sense of security of the taxpayer to the tax authorities. Guarantees can also be defined that the tax authorities are always polite and mastered the knowledge and skills needed to handle questions and concerns of taxpayers.

4. Empati (Empathy)
Empathy means understanding the tax authorities and the taxpayer constraints acting on behalf of the taxpayer, as well as providing personal attention to the problem of taxation suffered by taxpayers.

5. Tangibles
It is about the appeal of physical facilities, equipment and materials used the tax authorities, as well as the appearance of the tax authorities.

4. Tax Justice

According to Adam Smith in Sarah (2015), the most important principle in the framework of the poll tax is fairness in taxation is stated with a p ernyataan that every citizen should participate in the financing of Government, wherever may proportionally in accordance with their respective capabilities, i.e. by way of comparing earnings acquired with it enjoyed protection from the State. Mardiasmo (2011), declares that in accordance with the law, to achieve the goals of Justice, legislation and implementation of the voting should be fair.

Every society need certainty that they get a fair treatment in the imposition and collection of taxes by the State. It is intended in order not to hamper the operations of the existing tax system. Because of the tax collection system in Indonesia was using self just my assessment system, the principle of Justice is very necessary so as not to give rise to resistance-resistance to tax such as tax avoidance or tax evasion (Wicaksono, 2014).
Conceptual Frame Work

1. The Effects Of Quality Of Tax Service on The Taxpayer Perceptions About Tax Evasion.

The improvement of quality of service tax will ideally provide a significant influence for the taxpayer for not doing tax evasion tax evasion and looking as crimes that violate the law. With the good services rendered to taxpayers directly facilitate the task of the Directorate General of Taxes as the tax Fund Manager instance. Excellent service is a service that can provide satisfaction to taxpayers and remain within the standards of service that can be accounted for and carried out continuously. The willingness of taxpayers to meet their obligations to pay taxes depending on how tax officer provides the best quality of service to taxpayers (Rachmadi, 2014). His research results reveal that the service of tax authorities against the potential negative effect of perception regarding tax evasion. It is similar with the research of the Sari (2015), namely the Ministry of tax authorities have a negative effect against the behaviour of tax evasion.

2. The Effects of Tax Justice on The Taxpayer Perceptions About Tax Evasion.

According to Mardiasmo (2011), to achieve justice, legislation and implementation of the voting should be fair pajan. Fair use in legislation including tax in General and wear evenly, as well as tailored to the capabilities of each. While the fair in practice i.e. by giving rights to taxpayers to file objections, delays in payments and filed an appeal to the Tribunal of the Tax Considerations. Research conducted by (Rahman, 2013) showed a positive effect that justice against acts of tax evasion, this is in line with research conducted by (Mukharoroh, 2014) stated that the most influential Justice of positive action against tax evasion.

Hypothesis

Based on the background, the outline of the problem, a review of theory, and conceptual framework, then the hypothesis of this research can be expressed as follows:

1. Quality of the tax services effect on the perception of tax evasion.
2. Tax Fairness effect on the perception of taxpayers regarding tax evasion.
3. Quality of service tax authorities, tax fairness influence together affect the perception of taxpayers regarding tax evasion.

Research Methods

This type of research is associative and quantitative research. The purpose of this research was to test the hypothesis of research related to the subject researched. Research data is analyzed and tested by multiple regression, using the SPSS program.

Result And Discussion

Analyses data in this study using multiple regression analysis. In this research there are two independent variables, quality of service, justice, taxation and the dependent variable is tax evasion.
Test Multiple Linear Regression Analysis

<table>
<thead>
<tr>
<th>Mode 1</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant) Quality of Service</td>
<td>18,574</td>
<td>3,460</td>
<td>5,368</td>
</tr>
<tr>
<td></td>
<td>.283</td>
<td>.105</td>
<td>.268</td>
<td>2,695</td>
</tr>
<tr>
<td></td>
<td>.456</td>
<td>.122</td>
<td>.373</td>
<td>3,375</td>
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</table>

Based on the regression equation was analyzed the influence of the quality of service and quality of service tax against tax evasion, namely:

1. if variable 18 574 shows that the justice of taxation, and the quality of tax services (0), the value of tax evasion amounting to 14 282.
2. 0283 indicates that if the variable tax fairness improved 100% the value of the tax evasion will increase 28.3% increase.
3. 0456 indicates that if the variable quality of service improved 100%, then the value of the tax evasion will increase 45.6% increase.

Discussion

1. Effect of Service Quality On Perception of Tax Evasion

The result showed that t test has a significant value of quality of tax services that is 0.008 (sig 0.008<α0.05). It means Quality of service affected on the tax evasion. The higher level of taxation taxpayer service quality will increase the level of tax evasion private person.

According to Mulyono, (2010:737) service quality of taxation is everything that is known with regard to taxation of the learning process that is affected by the motivation and the factors of the outside form of the means of information available as well as socio-cultural circumstances. I.e. taxation evasion obediently or nature of obedience. Tax evasion in terms of taxation means an obedience to do the provisions or the rules of taxation of mandatory or required to be carried out according to the applicable regulations. Research conducted by Hana Pratiwi Burhan (2015) the results of the analysis that has been done, the quality of service of taxation tax evasion affect people personally on tax payers in Banjarnegara district.

2. The Effect of Tax Justice on Tax Evasion

From the results of this research obtained the value significance of Justice taxation based on t-test acquired for 0000 (Sig 0000 < 0.05 α) t calculate > t tabel (3.375 > 1.66), thus H0 is rejected and accepted the conclusion of H1: quality of service taxation tax evasion to people personally.

When the service quality improved taxation tax evasion will then progressively increased.

According to Suryadi (2006:41) Tax Evasion in fulfilling the obligation of paying taxes depends on how the tax officers provide the best quality service quality to the taxpayer. Emphasis on the importance of quality apparatus (HR) taxation in providing quality services to taxpayers. Fiskus expected to have competence in the sense of having the expertise, quality of service, and experience in terms of tax policy, tax administration and tax legislation. In addition fiskus must also have a high motivation as public servants.
Supirman Hamdani (2012) state that service quality of tax effect on tax evasion in Tax service quality Office Pratama Karees Bandung. Based on the description it can be said that justice taxation will have an effect on tax evasion in paying taxes.

3. The Effects Of The Quality Of Service And Fairness Of Taxation On Tax Evasion

Based on test results obtained significant value above F 0000 (Sig. 0000 < α 0.05) Fhitung > Ftabel (14.054 > 2.47), hence H0 is rejected H1 is admitted. Tax fairness, and quality of service of taxation jointly affect tax evasion. Quality of Service Tax to give positive influence to tax evasion. One of the causes of berpengaruhnya quality of service tax against tax evasion is the existence of a source of information on taxation can be by any taxpayer, for example from the clerk of the tax, the tax magazine.

Research conducted by Princess (2014) awareness of the Taxpayer has a positive influence and significant Tax Evasion against Jasmine hotels in Yogyakarta. Quality of Service Tax has a positive influence and significant Tax Evasion against budget hotels in Yogyakarta. Quality of Service Tax has no effect on the Tax Evasion Jasmine hotels in Yogyakarta. Tax Justice has no effect on the Tax Evasion Jasmine hotels in Yogyakarta.

Conclusions and Suggestions

Conclusions

From the discussion above, the conclusion can be drawn in this study are as follows:
1. Quality of service effects on tax evasion at KPP Pratama Medan Polonia.
2. Fairness of taxation effects on tax evasion at KPP Pratama Medan Polonia.
3. The quality of service and fairness of taxation, simultaneously have an effect on people's personal perception on tax evasion.

Suggestions

Suggestions in this study are:

1. Tax Services Office Pratama Medan Polonia should have the initiative to provide information either by way of a quality of service directly to the tax payers or through mass media and elektronik to raise awareness and quality Ministry.
2. KPP Pratama Medan Polonia to be more resolute in giving sanctions to taxpayers who do not carry out obligations perpajakannya.
3. KPP Pratama Medan Polonia needs to implement education and training programs to fiskus particularly about the quality of service, which aims to improve the quality of service quality of taxation.
4. further Research is expected to use the variable quality of service regarding taxation, perceptions of the use of tax money in a transparent and accountability, and perceptions of the effectiveness of the tax system with a more diverse characteristics from different sectors so that the result is better.

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