
FACTORS AFFECTING THE TAXPAYER COMPLIANCE TAX ON BOARDING HOUSE ACCORDING TO THE SURABAYA CITY REGULATION NUMBER 4 OF 2011 IN THE WONOCOLO REGION

Chyntia Ayu Agusetyani¹, Hidayatul Khusnah², and Endah Tri wahyuningtyas³

¹Prodi S1 Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia

²Prodi S1 Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
Hidayatul.khusnah@unusa.ac.id

³Prodi S1 Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
Endahtri@unusa.ac.id

Abstract

The purpose of this study was to analyze the influence awareness, sanctions, the attitude of the tax authorities, the environment, and knowledge of tax regulations on tax compliance on the appropriate boarding house regulations Surabaya number 4 of 2011 in Region Wonocolo. The data used in this study are primary data obtained by distributing questionnaires to the respondents taxpayer boarding, using random sampling. The sample consisted of 36 boardinghouses in sub Wonocolo. The analysis tool to test the hypothesis is multiple linear regression analysis using SPSS 20 with a significance level of 0.05. These results indicate that awareness, the sanctions, the attitude of the tax authorities, the environment, and knowledge of tax regulations simultaneously has no effect on tax compliance on the boarding house. Awareness, attitudes tax authorities, environmental and tax regulations partial knowledge no effect on tax compliance on the boarding house. While the partial tax sanctions have an impact on tax compliance on the boarding house.

Keywords: *Tax, Tax boarding houses, Taxpayer Compliance*

Introduction

Nugroho (2016) says that the state has a duty to meet the interests of its people to carry out the construction. In running the government and development, the government requires funding not less. The funds are collected from all the potential resources of the State, either in the form of natural resources and contributions from the community.

Based on table 1.1 states that most dominating tax revenues among other state revenue. The development of tax revenue each year has increased. But still need to be improved to cover the costs incurred by the state and improve the economy of Indonesia. Not only the government but should seek their role of communities in improving state revenue especially in the tax sector.

Tiraada (2013) argued that the State tax revenue and income will increase if the level of society as a taxpayer compliance in paying high taxes.

Surabaya city with an area of 350.5 sq km is the largest city in East Java province. With a population of 3,016,653 inhabitants. (Dispendukcapil). Surabaya have about more than 30 universities, both public and private that the majority of students come from outside the area. This condition causes the field of business services boarding houses are often found in the city. Based on data from the boarding in Surabaya is known that at UPTB 2 has at most that amount kos kos 157 are spread across several districts one of which is a sub-district Wonocolo.

Thus attracting researchers to determine whether the taxpayer boarders who have registered as taxpayers have done taxation liabilities in accordance with the tax bill.

This study is a replication of the study Hario (2016) the only difference is the location of research, this study examines the taxpayer on tax boarding house in the city of Surabaya, especially in the area of Wonocolo. Based on the description above background, the authors take the heading "Factors Affecting Taxpayer Compliance to Tax Boarding House Wonocolo In accordance Region Surabaya City Regulation No. 4 of 2011".

Formulation of the problem

1. Is the taxpayer consciousness effect on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?
2. Are sanctions affect taxpayers on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?
3. Does attitude affect the tax authorities on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?
4. Is the tax environment influence on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?
5. Does knowledge of tax regulations take effect on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?
6. Do consciousness, sanctions, the attitude of the tax authorities, environment, knowledge of tax regulations influence simultaneously on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4 of 2011?

Research Purposes

The purpose of this study are:

1. To investigate the effect of awareness of taxpayers on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.
2. To investigate the effect of sanctions taxpayers on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.
3. To investigate the effect of the attitude of the tax authorities on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.
4. To investigate the effects of environmental taxes on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.
5. To investigate the effect of knowledge of tax regulations on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.
6. To investigate the effect of consciousness, the sanctions, the attitude of the tax authorities, environment, knowledge of tax regulations influence simultaneously on tax compliance on tax boarding house in the city of Surabaya Wonocolo according PERDA No. 4, 2011.

Benefits of Research

The results of this study expected to be additional information for the public to be more aware about taxes and improve tax compliance in paying taxes on the boarding house.

Literature Review

Theory of Planned Behavior (TPB).

Tiraada (2013) explains that the behavior of the taxpayer non-compliance (noncompliance) is influenced by variables of attitudes, subjective norms, and perceived behavioral control. Behavior posed by individuals appearing for their intention to behave. While the advent of the intention to behave is determined by three factors: Behavioral Beliefs, Normative Belief, Control Beliefs.

Taxpayer Compliance.

Dhanesworo (2016) says that tax compliance is the fulfillment of tax obligations undertaken by the taxpayer in order to contribute to the development of a country which is expected in the fulfillment given freely.

Factors Taxpayer Compliance.

1. Awareness of the taxpayer.
Nugroho (2016) states that higher consciousness itself appears nothing else comes from the willingness of taxpayers. Consciousness of paying taxes means a state where a person knows, understands, and understands how to pay taxes.

2. Tax Penalties
Nugroho (2016) states that the taxpayer also need to understand any sanctions imposed so that the taxpayer knows the legal consequences of what you have done or not done.
3. The attitude of the tax authorities. Jatmiko (2006) Service is a way to serve (help administer or prepare all the necessities needed for each individual). While the tax authorities is the tax man. So that the service tax authorities can be interpreted as a way to help take care of the tax man or prepare all purposes needed someone (in this case is the taxpayer).
4. Environmental taxes.

According to Bandura (1977), quoted by Jotopurnomo and Mangoting (2013), the process of social learning include: the process of attention (attentional) that people will only learn from someone or a model, the process of detention (retention) is the process of considering action on a model, the process of reproduction motor is the process of changing the observation into an act, process reinforcement (reinforcement) is the process by which individuals are provided a positive stimulus.

5. Knowledge of tax regulations.
Fikriningrum (2012) states that Knowledge and understanding of the tax laws are reasoning and catching the meaning of the tax laws. The people should have knowledge and understanding of the rules of taxation, due to meet the tax obligation, the taxpayer should know about taxes in advance.

Understanding Taxes.

Rochmat Soemitro, SH in his Mardiasmo (2011) argues that the tax is a levy of the people to the state treasury under the Act (which can be imposed) by not got the services of lead (cons Achievement) directly demonstrated and used to pay for general expenses.

Tax type according to the Directorate General of Tax quoted in the official website of the tax (www.pajak.go.id) state tax classification is based on the collection agency in Indonesia can be divided into 2 (two), namely Central Tax and Local Tax. tax Center are taxes that are managed by the Central Government in this case is largely staffed by the tax authorities - the Ministry of Finance.

Local tax are taxes that are managed by local governments at both the provincial and regency / city.

Tax Boarding House.

The taxation of boarding houses provide lodging services or resting by number of rooms more than 10 (ten), with room rental value of at least Rp. 750,000.00 (seven hundred fifty thousand rupiah) per month per room in a rooming house Rates were set at 5% (five percent). Basic law relating to tax on the boarding house is listed in the local regulation of Surabaya no. 4 of 2011 on local taxes.

Research Methods

Types and Sources of Data

This research is quantitative. Data used in this study are primary data derived from questionnaires or data obtained directly by the researchers by means of compiling a list of questions to the respondent.

Population and Sample

The population in this study is the taxpayer on tax boarding house in the region covering Wonocolo Village of Sidosermo, Village of sill

Merisi, Village of Margorejo, Drying the Village Wonosari, Village of Siwalankerto, According to the data (www.dppksby.com), The number of boarders in the area there Wonocolo 55 boarding houses listed in taxpayer.

Method of collecting data

Sampling was conducted using random sampling, where sampling was conducted randomly by using techniques fishbowl or sweepstakes.

Analysis Method

Analysis of the data used in this study is a model of multiple linear regression analysis. Intended use multiple linear regression analysis was to test the effect of two or more independent variables of refractive

errors. The data analysis will be carried out with the help of an application program Statistical Package For Social Science (SPSS).

Results And Discussion

Overview Location Research

Enterprises Wonocolo boarding house in the district are registered as taxpayers in UPTB 2 is the population in this study. Based on random sampling method, has acquired the total sample of 36 boarders.

Based on table 4.2 in mind that any Wonocolo boarding house in the region on average have 10-30 rooms on each attempt boarding, while only two boarding houses have rooms above 50.

Based on Table 4.3 it can be concluded that the price of boarding in the area Wonocolo average - average for > Rp. 1,000,000 - Rp. 2,000,000, this shows that the price of boarding in the area Wonocolo still the standard to be reached by various groups, especially students and employees as a very strategic location at the center of the city of Surabaya.

Research Results

This section illustrates and describes the variables that exist in the study consisted of an average (mean), the maximum value (max), the minimum value (min), and standard deviation.

Based on the results of descriptive statistics above it can be seen that the compliance variable has a minimum value of 14, a maximum value of 20, an average value of 17.00, with a deviation of 1.740. The awareness variable has a minimum value of 13, the maximum value is 20, the average value is 17.11, with a deviation of 1,600. The sanction variable has a minimum value of 14, a maximum value of 20, an average value of 17.81, with a deviation of 1.737. The attitude variable of the tax authorities has a minimum value of 17, a maximum value of 25, an average value of 21.11, with a deviation of 2,339. The variable environment has a minimum value of 14, a maximum value of 20, an average value of 18.44, with a deviation of 1.629. Variable knowledge of tax regulations has a minimum value of 13, a maximum value of 19, an average value of 16.97, with a deviation of 1,765.

Data analysis

1. Test of Reliability and Validity of the Questionnaire.

Reliability test is a tool to measure a questionnaire which is an indicator of variables. A questionnaire is said to be reliable if someone's answer to the statement is consistent. A variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 (Ghozali, 2016). The reliability test results in this study indicate that the Cronbach Alpha coefficient results are greater than 0.7 for 6 variables, namely awareness of 0.782; sanctions of 0.815; the tax authorities' attitude is 0.807; environment of 0.817; regulatory knowledge of 0.808; and compliance of 0.817.

Validity test of the questionnaire was conducted with the aim to find out the validity of the questionnaire. The questionnaire is said to be valid meaning that the questionnaire is able to measure what should be measured. Questionnaire is said to be valid if the total score of the corrected item total correlation is greater than 0.3 (Sugiyono, 2015). Based on table 4.5, the results of Corrected Item Total Correlation in this study show good results because the questionnaire has results above 0.3.

2. Classic Assumption Test.

Normality test

Normality test is done to find out whether the distribution of data to be analyzed is normally distributed or not. Normal or not testing data is done using Kolmogorov Smirnov analysis technique, with Asymp provisions. Sig > Alpha (0.05).

Based on the results of the calculation shows the value of Komogorov Smirnov of 0.955 is greater than 0.05 so that the distribution of data on the research variables is normal, and can be continued to the next analysis.

Multicollinearity Test

Multicollinearity tests are conducted to determine whether there is a correlation between independent variables. The taking of multicollinearity test decision occurs if the limit of VIF is 10 and the tolerance value is 0.1. If the VIF value is greater than 10 and the tolerance value is less than 0.1 then multicollinearity occurs.

Based on table 4.7 it can be seen that all independent variables have Tolerance values greater than 0.10 and VIF values are less than 10. It can be concluded that there is no multicollinearity between independent variables in this regression model.

Heteroskadasticity Test

This test is done using Scatter Plots. It is stated that heteroscedasticity does not occur, that is if there is no clear pattern, and the spread points above and below the number 0 on the Y.

The test results show that the Scatter Plot pattern of the regression spreads. This shows That there is no symptom of heteroscedasticity

3. Hypothesis Test.

F Test

Provisions in the F test if the significance value is $f < 0.05$, then H_0 is rejected, meaning that there is a significant effect between all independent variables on dependent variable, and vice versa if the value of $f > 0.05$, then H_0 is accepted, meaning all independent variables have no effect on variables dependent.

Based on the above table it can be seen that the significant is 0.070 which means more than 0.05 so that there is no simultaneous influence of all independent variables on the dependent variable. Winerungan's research (2013) also said that socialization, service and sanctions on compliance had no effect at the same time, this was because there was still a lack of public awareness of the importance of taxes for the smooth development of each city, which in turn affected taxpayer compliance.

T Test

The T Test is used to find the most dominant influence between each independent variable to explain the dependent variable with a significance level of 5%.

Testing the hypothesis of an independent variable consisting of awareness, sanctions, attitudes of tax authorities, tax environment and knowledge of tax regulations on compliance has the following significant values:

Taxpayer awareness has a significant value of 0.370 which indicates that there is no influence on taxpayer compliance. This is as in the research of Dhanesworo (2016) which states that the awareness of taxpayers does not affect the willingness to pay taxpayers of individuals who do free work. The awareness of taxpayers in paying taxes is still lacking, many respondents acknowledge that the willingness to pay taxes to pay their tax obligations is affected by reprimand or must be reminded by family and relatives.

Tax sanctions have a significant value of 0.028 which indicates that there is an influence on taxpayer compliance. This is like in the research of Tiraada (2013) which states that tax sanctions are a factor that has the greatest influence on individual taxpayer compliance and this fact is related to non-mild sanctions that can be received by taxpayers when there is a delay or even administrative violations or criminal against the taxation of the taxpayer. So that with the existence of a boarding tax sanction, it will make taxpayers feel they have more dependents if they do not pay boarding tax. Thus the existence of tax sanctions will help improve compliance in paying boarding house taxes.

The attitude of the tax authorities has a significant value of 0.080 which indicates that there is no influence on taxpayer compliance. This is like in Tiraada's (2013) study which states that the tax authorities' attitude does not have a significant effect on taxpayer compliance. Tax services are not used routinely so that individual taxpayers will not be too important to consider the concept of service in the tax office. This makes the taxpayer assume that the services provided by tax officers do not help taxpayers to increase awareness and compliance in taxation.

The tax environment has a significant value of 0.650 which indicates that there is no influence on taxpayer compliance. This is explained in the TPB theory that a person's beliefs are strongly influenced by the surrounding environment due to perceived social pressure to do or not to conduct a behavior while in this study, boarding houses are only guarded by managers who are not boarding houses. Boarding house owners or taxpayers who are not always in this boarding place that causes apathy towards the environment, so they do not know how the environment responds to taxation.

Knowledge of tax regulations has a significant value of 0.580 which indicates that there is no influence on taxpayer compliance. This is as in Hardingsih's research (2011) which states that education received by taxpayers does not guarantee a taxpayer will be more aware of the willingness to pay tax obligations. The lack of knowledge that taxpayers have about tax regulations that causes misunderstanding about taxation.

Determination Test

Determination Coefficient (R^2) which aims to measure the ability of the model in explaining the independent variables. The relative value of determination is between zero and one. If the value obtained is small R^2 , then the independent variable to explain the dependent variable is of limited value. If the value obtained by R^2 approaches one then the independent variable provides the information needed to predict the dependent variable.

From the results of the determination test (R^2) shows the value of Adjusted R of 0.156, this can be explained that 15.6% of taxpayer compliance variables can be explained by awareness variables, sanctions, tax

authorities, environment, and tax regulation knowledge while the rest can be explained by other factors not examined in this study.

Conclusions and Recommendations

Based on the results of data analysis, it can be concluded that the results of the five factors that influence taxpayer compliance on boarding houses which consist of awareness, sanctions, tax authorities, environment, and tax regulation knowledge are only one factor that influences taxpayer compliance, namely tax sanctions. While awareness, attitude of tax authorities, environment, and knowledge of tax regulations have no effect on compliance. This is the role of government and tax officials need to be increased to hold socialization and counseling on taxation to improve compliance in paying taxes on boarding houses.

References

- Alfiah, I. 2014. Kesadaran Wajib Pajak, Sanksi Pajak, Sikap Fiskus, Lingkungan Pajak, Pengetahuan Akan Peraturan Perpajakan, Persepsi Atas Efektifitas Sistem Perpajakan, Kemauan Membayar Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di DPPKAD Grobogan-Purwodadi (Doctoral dissertation, Universitas Muria Kudus).
- Arum, Harjanti Puspa. 2012. Pengaruh Kesadaran Wajib Pajak Pelayanan Fiskus, Sanksi Pajak terhadap Kemauan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha dan Pekerjaan Bebas (Studi kasus di KPP Pratama Cilacap). Universitas Diponegoro. Semarang.
- Dhanesworo, H. 2016. Faktor-Faktor Yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak Dalam Membayar Pajak Hotel Kategori Rumah Kos (Studi Kasus Pada Pemilik Usaha Kos-Kosan Di Kota Yogyakarta Dan Kabupaten Sleman).
- Fikriningrum, W. K., & Syafruddin, M. 2012. Analisis Faktor-Faktor Yang Mempengaruhi Wajib Pajak Orang Pribadi Dalam Memenuhi Kewajiban Membayar Pajak (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Semarang Candisari) (Doctoral Dissertation, Fakultas Ekonomika Dan Bisnis).
- Ghozali, Imam. 2016. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (edisi delapan.) Semarang: Universitas Diponegoro.
- Hardiningsih, P., & Yulianawati, N. 2011. Faktor-faktor yang mempengaruhi kemauan membayar pajak. *Dinamika Keuangan dan Perbankan*, 3(2).
- Jatmiko, A. N. 2006. Pengaruh Sikap Wajib Pajak Pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Empiris Terhadap Wajib Pajak Orang Pribadi Di Kota Semarang) (Doctoral Dissertation, Program Pasca Sarjana Universitas Diponegoro).
- Jotopurnomo, C., & Mangoting, Y. 2013. Effects of Consciousness taxpayer, tax authorities Service Quality, Sanctions Taxation, Environmental Compliance Taxpayers Against Being individual taxpayer in Surabaya. *Tax & Accounting Review*, 1 (1), 49.
- Finance Minister Decree 544 / Kmk / 04/2000 on Criteria Taxpayers Can Granted Introduction Excess Refund Tax Payments
- Mardiasmo 2016. *Taxation. Latest Edition 2016* Yogyakarta: Andi Yogyakarta.
- Mutia, Sri daughter Tita 2014. Sanctions influence Taxation, Tax Awareness, Service Level Understanding the tax authorities and the individual taxpayer compliance (Empirical Study of Individual Taxpayer Registered in STO Padang). *Accounting Journal Vol.2 No.1* Padang State University.
- Nugroho, E. 2016. Factors Affecting Willingness to Pay Taxes Individual Tax Payer Non Performing Work on STO Yogyakarta (Doctoral Dissertation, Faculty of Economics).
- Rohmawati Nur, A., Rasmini, NK, & Rasmini, NK 2012. Influence of Awareness, Counseling, Services and Sanctions Compliance Taxation on the individual taxpayer. *E-Journal of Accounting*, 1 (2) Surabaya City Regional Regulation No. 4 of 2011 on Local Taxes.

- Gem, RL, & Satyawan, MD, 2016. Perceptions of Taxpayers Tax Boarding House in Tulungagung, East Java. *Journal of Accounting Unesa*, 5 (1).
- Pesik, VP, 2013. Factors Affecting Tax Revenue Advertising. *Journal Emba 1* (3): 804-812.
- Silalahi, A. 2017. Influence of Tax Awareness, Knowledge About Taxes And Tax Compliance Against Sanksipajak Pph 21 on STO Jember.
- Sugiyono. 2015. *Quantitative research methods qualitative R & D*. Bandung: Alfabeta
- Tiraada, TA 2013. Awareness of taxation, tax penalties, the tax authorities attitude towards compliance WPOP in South Minahasa regency. *Journal of Research economist, management, business and accounting*, 1 (3).
- Waluyo. 2014. *Taxation Indonesia*. Salemba Four. Jakarta
- Widyastuti, E. (2015). *Effect of Understanding taxpayer, tax authorities Service Quality, and Environmental Taxation sanctions against the taxpayer compliance rate individual taxpayer (STO Empirical Study On Surakarta)* (Doctoral dissertation, University of Muhammadiyah Surakarta).
- Wulandari, N. 2015. Analysis of Regulatory Compliance Taxpayers of Malang City Number 16 Year 2010 Category Tax Boarding House. *Taxation Student Journal*, 7 (1).
- Yadnyana, I Ketut. 2009. *Effect of Moral and Taxpayer Attitudes in Taxpayer Compliance Cooperative in Denpasar*. Denpasar: Faculty of Economics, University of Udayana
- Zain, Mohammad. 2004. *Management of Taxation*. Jakarta: Publisher Salemba Four.
- Zain, Mohammad. 2007. *Manajemen Taxation*. Jakarta: Publisher Salemba Four.
- www.dispendukcapil.surabaya.go.id accessed on October 9, 2017
- www.dppksurabaya.id accessed on 15 November 2017
- www.pajak.go.id diakses on October 9, 2017