



# ANALYSIS OF CORRUPTION CASE OF TRUST TAX COMPLIANCE AND ITS IMPACT ON TAXPAYERS

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## ABSTRACT

*To objective of this study to determine the effect of the Trust Tax Corruption taxpayer and to determine the effect of the tax Corruption Taxpayer Compliance in the Territory of Jakarta and Tangerang. Analysis technique used is a simple linear regression. Hypothesis testing is to determine the effect of independent variables on the dependent variable as a whole is to use partial hypothesis testing performed by t test. The end result of this research is that the corruption tax significant effect on the Trust Territory Taxpayers Tax Office (KPP) Pratama of Jakarta and Tangerang. And Corruption Compliance taxes significantly influence taxpayer in Regional Tax Office (KPP) Pratama of Jakarta and Tangerang*

**KEYWORDS:** *Corruption Tax, Trust Taxpayers and Taxpayer Compliance*

## I. INTRODUCTION

### 1.1 Background

Liputan6.com (2019). The Ministry of Finance (MoF) estimates the reception [tax](#) for the whole year 2019 will not reach the target. Known to the target set in the Budget (APBN) in 2019 amounted to Rp 1577.56 trillion. Director General of Taxation (DGT) of the Ministry of Finance Robert Pakpahan said deficiency or shortfall of tax revenues by the end of the year is estimated to reach Rp 140 trillion. He explained that the tax revenue until the end of the year will only reach 91 percent of the target with growth of just 9.5 percent from a year ago. In fact, growth in tax revenues last year could reach 14.3 percent even though only 92 percent of the target.

kompasiana.com (2015) All citizens of Indonesia certainly has the understanding that corruption as an extraordinary crime (extraordinary crime) is a crime of moral hazard. But we must also agree that the legislation made full flavor of corruption is also a moral hazard, as well as anti-corruption efforts that led to the occurrence of crime or injustice against the alleged corruption is also a moral hazard.

Some Corruption Cases Taxes revealed back in 2019 include Bribery case Restitution of PT Wahana Auto one-way (WAE), which revealed the Commission, on Thursday (15/08/2019) is not new in the list of corruption in the Directorate General of Taxation (DGT). Earlier, a similar case was also carried out by PT Cherng Tay Indonesia and expressed thanks to the results of the investigation the Commission and the Inspectorate of the Ministry

of Finance Investigation. Two cases were so interesting, because later on Restitution be one factor contributing to the breakdown of the pockets of tax revenue. In 2018, for example, the DGT recorded a VAT refund (VAT) and Income Tax (Income Tax) reached around Rp118 trillion, an increase of 2017 stands at Rp110 trillion. This year, the restitution payment is projected to reach Rp141,6 trillion, growing by about 20 percent compared to 2018. In the first quarter / 2019, the time of actual payment of restitution which reached Rp50, 65 trillion --tumbuh 47.83 percent over the same period in the year 2018-- non-oil tax can be collected only 234.5 trillion, up 0.6 percent. Why the government is speeding up the restitution jor-rod? Restitution acceleration policy has actually been in force since 12 April 2018 through the Finance Minister Regulation (PMK) No. 39 of 2018 (tirto.co.id 2019)

Vivanews.com (2010) Poor perceptions of law enforcement can be observed from the various surveys conducted, both by the Indonesian Survey Institute (LSI) and Transparency International aional Indonesia (TII). LSI Survey (2010), entitled the integrity of law enforcement is divided into two, namely the prevention of internal corruption and political independence of law enforcement, employers and corruption showed a very low figure. The current condition of society has not fully feel the results of national income through the tax. Their receipts, it turns out sometimes leak in the middle of the road. The money from the tax incurred by the taxpayer this turned out to be misused. Money-money from this tax into personal savings tax officials. The tax officer sad action when compared





government. Central taxes such as income tax (VAT), value added tax and the goods and services sales tax on luxury goods (VAT; VAT-BM), land and building tax (PBB), stamp duties, import duties, excise and export taxes.

### 2.3 Corruption Tax

Corruption is a very broad term pengertiannya. Pavarala (1996) divided the two groups the sense used in view of legal or so-called corruption in the sense sempit. Kedua is a broader definition of corruption is seen not only legal but more than that in considering the moral and ethics. In a narrow sense, corruption is defined as bribery (bribery), the use of public goods that are not in accordance with the allotment (misappropriation of public resources), commissions (kickbacks and commissions), misappropriation (embezzlement), the provision exceeds the value allowed (gifts beyond a Certain value ), and selling public office (sale of public office). Like a dangerous virus of corruption can cause widespread outbreaks of the social and economic conditions of the community. Corruption is any abuse of authority and power with the aim to enrich themselves or among themselves very dirahasiakan for parties outside the circle itself (Vito Tanzi, 1998). Corruption is an act that deviates from the existing provisions for personal gain, as described by Joseph S. Nye in Klitgaard (1998: 31), the definition of corruption is behavior that deviates from the official duties of a public office for profit status or money regarding personal (individual, close relatives, the group itself) or violate the rules of implementation of some personal conduct. According to the Indonesian General Dictionary in Djaja (2008: 8), corruption is bad deeds such as embezzlement, receiving kickbacks and so forth. Understanding of corruption based on Article 2 of Law no. 31 of 1999 as amended by Law no. 20 in 2001, corruption is an act unlawfully with intent to enrich themselves / others (individual or corporation) that can be detrimental to the financial / economy of the State. Kartono (1983) provides limits of corruption as the behavior of individuals who use the authority and position to extract a personal benefit, harm the public interest and the state. So corruption is a symptom of misuse and mismanagement of power for personal gain, mismanagement of the resources of the country by using the authority and powers of formal (eg for legal reasons and firepower) to enrich themselves. Corruption occurs due to abuses of power and positions held by officials or employees for personal gain in the name of personal or family, relatives and friends. Tax abuse is unethical actions that are still common. Taxes were supposed to be functioning well as budgetair become less effective. Tax misuse occurs occurs can be seen from two points of view, ie from the standpoint of the taxpayer and the second is from the standpoint of the government.

#### a. From a community perspective

From the standpoint of the taxpayer means the fact that there is still a group of people who are less aware of the importance of taxation as budgetair so they avoid tax evasion by the government (corruption) that nantinta impact on the communities they are less trusting THAT pemerintah. Oleh Therefore, there needs to be improvement in sector taxation mechanism to make it more profitable taxpayer. Many complaints from people who feel less satisfied on taxation, less fair and less reflect the provisions of the Act. According to them the tax collection mechanism created more favorable Tax Directorate officers rather than the taxpayer.

According to the observation that was done Angga Pangestu (2010) in the factors which affect tax evasion is as follows do not trust government, do not understand about the mechanism of payment of tax, requires a long time to pay taxes, and the latter are less satisfied with the performance of tax institutions. The results are as follows Seeing the results of this survey, we can conclude that the performance in tax institutions must be addressed, including in its supervision.

#### b. Perspective of Government

Abuse of tax seen from the viewpoint of the government is often encountered. Corruption occurs because of several causes that can be seen from the aspect of individual behavior, organizational aspects of government, and aspects of the legislation. Aspects of individual behavior in the theory of Maslow's needs, said Sulistyantor (2004) corruption should only be done by people to satisfy two needs at the bottom and the logic of the straight only be done by a community of people who barely survive, but today corruption is committed by people rich, higher education and has office. There are several causes of corruption. Singh (1974) found in his research that the cause of corruption is moral weakness (41.3%), economic pressure (23.8%), the administrative structure of the barrier (17.2%),

#### 2.4 Taxpayer Compliance

Tax compliance proposed by Norman D. Nowak as "a climate" awareness of compliance and fulfillment of tax obligations are reflected in the taxpayer understand the situation or trying to understand all the provisions of the tax legislation, filling out tax forms completely and clearly, calculate the amount of tax payable properly, and pay taxes owed on time. Tax compliance and awareness qualitatively have the following; understanding tax awareness is considered to have more than the value of tax compliance. Awareness of taxation arising from the taxpayer's own self, without too much attention to their tax penalties. Whereas tax compliance arise precisely because of knowing their tax penalties. Nevertheless, in practice it is difficult to distinguish whether a taxpayer who meet the tax obligation is motivated by conscience or motivated



by compliance experts stated, compliance behavior is to do or not do certain activities in accordance with the rules and regulations. If the taxpayer has been able to understand the tax rules and regulations, and understand the meaning and function of taxes, then the public will be aware of paying taxes (tax consciousness). Sincerity desire to pay taxes will be realized with the active actions, ie pay taxes on time and the amount due (tax disciplinary). So it can be concluded, tax compliance is the behavior of the Taxpayer in fulfilling tax obligations in accordance with applicable regulations. compliance behavior is to do or not do certain activities in accordance with the rules and regulations. If the taxpayer has been able to understand the tax rules and regulations, and understand the meaning and function of taxes, then the public will be aware of paying taxes (tax consciousness). Sincerity desire to pay taxes will be realized with the active actions, ie pay taxes on time and the amount due (tax disciplinary). So it can be concluded, tax compliance is the behavior of the Taxpayer in fulfilling tax obligations in accordance with applicable regulations. compliance behavior is to do or not do certain activities in accordance with the rules and regulations. If the taxpayer has been able to understand the tax rules and regulations, and understand the meaning and function of taxes, then the public will be aware of paying taxes (tax consciousness). Sincerity desire to pay taxes will be realized with the active actions, ie pay taxes on time and the amount due (tax disciplinary). So it can be concluded, tax compliance is the behavior of the Taxpayer in fulfilling tax obligations in accordance with applicable regulations. Sincerity desire to pay taxes will be realized with the active actions, ie pay taxes on time and the amount due (tax disciplinary). So it can be concluded, tax compliance is the behavior of the Taxpayer in fulfilling tax obligations in accordance with applicable regulations. Komalasari (2005) stated when talking about compliance (compliance), it first needs to be known about what should be measured, whether evasion, avoidance, compliance or non-compliance. Compliance can be categorized in two ways:

1. *Administrative compliance*, Is a form of compliance with administrative rules such as the submission of timely payments.
2. *Technical compliance*, A technical tax compliance to the payment of taxes, such as taxes are calculated in accordance with the technical provisions of the tax law.

Additionally, Nurmantu (in Yunita, 2007) distinguishes compliance into two kinds, namely:

#### 1. Formal compliance

Formal compliance is a condition where the taxpayer formally meet tax obligations in accordance with the provisions of the tax laws. For example, the deadline of filing (SPT) yearly.

#### 2. Material compliance

Compliance material is a situation where Compulsory PajakNsecara substance or material nature to fulfill all terms of taxation that is according to the contents and provisions of the tax laws. So Taxpayers who meet the material compliance in filling SPT is a taxpayer who fills honestly, properly and correctly in accordance with the provisions of tax returns and submit to the Tax Office (LTO) before the deadline.

### 2.5 Trust Taxpayers

Public confidence in the tax officials are influenced by how the attitude of tax officials as well as the actions taken when carrying out their duties. Fraud action by tax officials, make the Indonesian people have a negative perception of the tax authority and tax officials, and it will encourage taxpayers tend to be tidsk obedient. Suciaty (2013) and Susan (2013). Confidence (trust) is defined as the belief that arise because the customer was satisfied and comfortable for the fulfillment of the responsibility of providers of goods and services. Factors that shape a person's belief against the other three, namely the ability (ability), goodwill (benevolence), and integrity (integrity) (Mayer et al., In Rofiq, 2009: 32). These three factors can be explained as follows:

1. Ability (Ability), refers to the competence and capability characteristics of sellers / organizations in influencing and authorize the specific area. In this case, how the government, especially the tax authorities are able to provide, to serve, to secure the transaction of any other party interference. This means that the taxpayer obtain satisfaction guarantee and security in the transaction. Kim and Tadisina (2003) states that the abilities include competence, experience and institutional endorsement, and kemampuan in science. The belief that a partner has the necessary skills to do a task (Coetzee & Eloff, 2005: 498).
2. Goodwill (Benevolence), goodwill is the willingness of sellers to provide mutual satisfaction with the consumer. According to Kim and Tadisina (2003), benevolence include "attention, empathy, confidence, and acceptance". A person may rely on the good will of others to act in the best interest of a person. (Hoy & Tarter, 2004: 254)
3. Integrity (Integrity, integrity relates to how the behavior or habit sellers in doing business. The information provided to consumers is completely inconsistent with the facts or not. Kim and Tadisina (2003) suggested that "integrity can be seen from the point of fairness (fairness), compliance ( fulfillment),

fidelity (loyalty), frankness (honestly), the linkage (dependability), and reliability (reliability) ". While integrity is honesty, fairness, and trust given to consumers (Koeszeig, 2004: 640).

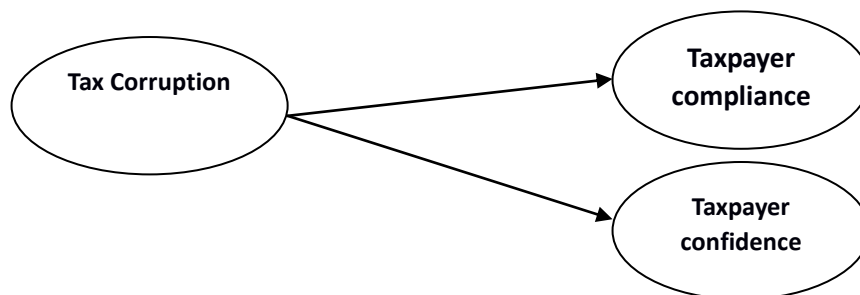
Trust is the willingness on the availability to make an exchange with a trusted partner, due to the reliability and integrity. Trust is a willingness or confidence exchange partners to establish long-term relationships to generate a positive working (Crosby

et al., 2000 in Yulianto and Waluyo, 2004: 349). Trust exists when a group believes in nature reliable and integrity of partners. Trust is the expectation held by individuals that greeting someone reliable. Reliable group needs to have high integrity and reliable, which is associated with the quality that is: consistent, competent, honest, fair, responsible, helpful and kind (Morgan and Hunt, 2004 in Yulianto and Waluyo, 2004: 350). Trust is a number of specific beliefs about integrity,

## 2.6 Framework and Preliminary Study

The framework of this research are:

Figure 2.1. framework Thought



## 2.7 hypothesis

The hypothesis is a temporary answer to the problem studied and the truth needs to be tested empirically. This study uses research hypothesis stating their causal influence of one variable to another variable.

### 1. Corruption affects the Trust Tax Personal Tax

According to the Indonesian General Dictionary in Djaja (2008: 8), corruption is bad deeds such as embezzlement, receiving kickbacks and so forth. Understanding of corruption based on Article 2 of Law no. 31 of 1999 as amended by Law no. 20 in 2001, corruption is an act unlawfully with intent to enrich themselves / others (individual or corporation) that can be detrimental to the financial / economy of the State. Budi vice governor (2012) based on her research is not found the influence of perceived levels of corruption in the institution of taxation on the intention to behave not dutifully pay taxes. Public confidence in the tax officials are influenced by how the attitude of tax officials as well as the actions taken when carrying out their duties. Fraud action by tax officials, make the Indonesian people have a negative perception of the tax authority and tax officials, and it will encourage taxpayers tend to be non-compliant. Suciaty (2013) and Susan (2013). Based on the description of the research hypothesis is as follows:

H1: Corruption Tax effect on the individual taxpayer confidence in the Regional Tax Office of Jakarta, Bogor, Depok, Tangerang and Bekasi

### 2. Tax Corruption affects the individual taxpayer compliance

According to the Indonesian General Dictionary in Djaja (2008: 8), corruption is bad deeds such as embezzlement, receiving kickbacks and so forth. Understanding of corruption based on Article 2 of Law no. 31 of 1999 as amended by Law no. 20 in 2001, corruption is an act unlawfully with intent to enrich themselves / others (individual or corporation) that can be detrimental to the financial / economy of the State. Bird et al (2004 in Ajaz and Ahmad, 2010) discovered an important role of corruption, the Gupta (2007) also found that corruption has a significant negative impact on the performance of the reception. Premature et al (2016) suggest that the perception of the taxpayer on corruption and extortion does not have a significant influence on the level of tax compliance.

H2: Corruption Tax effect on the individual taxpayer compliance in the Regional Tax Office of Jakarta, Bogor, Depok, Tangerang and Bekasi

## III. RESEARCH METHODS

### 3.1 Research Methods

This study uses **causal research methods** which aims to meguji about the effect, between a variable (an independent / Xn) with other variables (Dependent Variable / Yn). In this case comprises: X1 = Corruption Tax, and Y1 = Taxpayer confidence Dependent variable tax as well as Y2 = Compliance taxpayer as Dependent variables. This research requires a hypothesis testing with statistical tests.



### 3.2 Definisi and Operational Variables

variables are all things that will be the object of observation in other research in the form of a concept that has a variation value. In this research will reveal the independent variable (independent variable) and the dependent variable (dependent variable, the independent variables are:

- a) Corruption Tax (X1) as independent variables
- b) Taxpayer confidence Tax (Y1) as the Dependent variables
- c) Taxpayer Compliance (Y2) as variabel Dependent

Definition Operational variables is a definition given to a variable by giving a sense, as well as provide an operational needed to measure these variables. The Operational Definition of Variables used in the conduct of research preparation is:

#### a. Corruption Tax

Is the perception of an individual taxpayer on tax corruption case on factors corruption tax in the region of the Tax Office in Jakarta, Bogor, Depok, Tangerang and Bekasi

#### b. Trust and Taxpayer Compliance

Is the result of measurement of perceived individual taxpayer tax corruption case of the factors of corruption pajakterhadap satisfaction and compliance with an individual taxpayer in the tax office in Jakarta, Bogor, Depok, Tangerang and Bekasi

### 3.3 Population and Research Samples

Population whole groups of people, events, or anything interests you want investigated (have now, 2006) digunakan .Populasi the nature of this research is an individual taxpayer who performs the registered office of the Tax that was in Jakarta, Bogor, Depok, Tangerang and Bekasi and is still a taxpayer effectively, the reason for the selection of this population as an individual taxpayer effectively the taxpayers who meet tax obligations, and this study focuses on the factors that affect individual taxpayers in meeting tax obligations (Fikriningrum 2012 : 34). The sampling technique in this research is incidental sampling technique, by distributing questionnaires to taxpayers who are visiting Jakarta, Bogor, Depok, Tangerang and Bekasi Tax Office. The reasons for selecting the sampling technique is to simplify the process of sampling. (Fikriningrum, 2012: 34) .Roscoe (1975) in sekarang (1992) menyatakan bahwa: 1. The number of samples sufficient for the study ranged from 30 to 500. In a study using multivariate analysis (such as regression analysis), the sample size must be at least 10 times greater than the number of independent variables. Meanwhile, Hair et al. (1998) states that the minimum number of samples to be taken when using multiple regression analysis

technique is 15 to 20 times the number of variables is digunakan. Sample is determined by the requirements as specified by Tabachnick approach and Fidell (1997) in (Hair, 1998), the required sample size is between 5-10 times the number of parameters.

### 3.4 Metode Data Analysis

Before testing the hypothesis that the normal assumption test to determine whether the variables compared to averages have normally distributed. Normality testing techniques used in this study is the One-Sample T Test Program is contained in SPSS 20.0 for Windows.

Decision-making is done by comparing the significance of test results with a significance level of 0.05. The significance of this normality test to be 0.05, because if the significance value less than 0.05 then the data is not normally distributed.

If the data distribution is not normal trimming method is used. One of the causes that make the data are not normally distributed is because there are several items of data that are outliers, ie which has a value outside the normal range compared with other data in a sample. For this purpose trimming method, ie discard the data that are outliers (Nugroho: 2005). Characteristics of statistical test equipment Independent-Samples T Test is:

- 1) Data to be tested normal distribution or,
- 2) Variants of these data homogeneous, if one of these two characteristics are met then testing can be done.

Independent Test-Samples T Test is based on the results of Levene's Test, taken a decision. Basis of decision-making is if the probability is greater than 0.05 then  $H_0$  is rejected, meaning there is no significant difference between groups of samples. Conversely, if the probability is less than 0.05 then  $H_0$  accepted, meaning that there are significant differences between sample groups.

#### 1. Validity test

Validity is a measure of what you want to measure, validity or authenticity of the form, predictive, convergent, correlation technique is used, whereas discriminant t test was used to distinguish items that distinguishing between 50% or 27% of the lowest score with 50% or 27% of the highest score. If  $t_{hitung} > t_{tabel}$  then the data collection tool can be expressed Valid for these variables.

#### 2. test Reliability

Test reliability or reliability of the use of "Cronbach Alpha" ( $\alpha$ ) this can be used to test the reliability of the instrument Likert scale (1 to 5) or the item-item instrument in the form of an essay. Reliability tests for analysis item Likert scale use, ie for each particular item scores dikorekalsikan with the total score, if  $r$  is less than 0.80 or  $r(\alpha) < t$  otherwise unreliable.

### 3. Hypothesis test

Testing the hypothesis in this thesis, using Influence testing which uses two variable or more variables that distinguish between dependent variables and independent variables. Testing Influence here using multivariate techniques for using two variables independent. Assessment of the effect is done by examining the effects of the independent variables to the dependent variable. In this study used regression models; then testing the effect statistically wanted to test the influence of variable X (an independent) into a variable Y (Dependent). Tests were conducted to see the effect of X to Y is a t-test.

### IV. ANALISIS RESULTS AND DISCUSSION

Statistik t test is used to look at the significance of the influence of individual independent to dependent variable by comparing t arithmetic and t table at 0.05. The statistical test t basically shows how far the influence of the independent explanatory variables individually or in explaining the variation of the dependent variable. According to the table t with a significant level of  $0.05 / 2 = 0.025$  (two-sided test) then obtained t table 0.2832. T statistical test results are as follows:

**Table 4.1**  
**Test results Faith Against Corruption T Taxes Taxpayers**  
**Coefficientsa**

Model	Coefficients unstandardized	standardized Coefficients	t	Sig.		
				B	Std. Error	beta
1	(Constant)	31 622	1,578		20 021	.000
	Corruption Tax	.181	.056	.310	4,756	.001

a. Dependent Variable: Trust Taxpayers

Sumber: Data processed in 2019

Based on table (X) t statistical test result obtained by value t count equal to 4,756 with a significant level of 0.001. This means that  $t > t$  table ( $4.756 > 2.832$ ) and significant levels  $< 0.05$  (0.000

$< 0.05$  means that corruption k taxes significantly affect the taxpayer Trust (Y1) on the Tax Office (KPP) Pratama of Jakarta, Bogor, Depok, Tangerang and Bekasi

**Table 4.2**  
**Test results T Against Corruption Tax Taxpayer Compliance**  
**Coefficientsa**

Model	Coefficients unstandardized	standardized Coefficients	t	Sig.		
				B	Std. Error	beta
1	(Constant)	32 383	1,578		20 438	.000
	Corruption Tax	.212	.046	.289	3,237	.004

a. Dependent Variable: Taxpayer Compliance

Sumber: Data processed in 2019

Based on table (X) t statistical test result obtained t value of 3.237 with a significant level of 0.004. This means that  $t > t$  table ( $3.237 > 2.832$ ) and significant levels  $< 0.05$  (0.004  $< 0.05$  means that corruption k taxes significantly affect the Taxpayer Compliance (Y2) on the Tax Office (KPP) Pratama

of Jakarta, Bogor, Depok, Tangerang and Bekasi

Based on SPSS output results on the analysis of the data in Table 4.1 and 4.2 above a simple linear regression equation as follows:

1. Trust Taxpayers = 31.622 + Taxes 0,181 Tax Corruption i
2. Taxpayer Compliance = 32.383 + 0.212 Tax Corruption

Table 4.1 above shows that the constant of 31.622, meaning that if the corruption tax (X) value is

0, then the taxpayer Trust (Y1) value is positive at 31 622, the explanation is a positive value on the



regression coefficient of 0.81 X variable taxpayer confidence. Based on t test is the Corruption Tax positive and significant impact on the Trust Taxpayers, which explains that the increasingly rampant corruption, the more influential the tax on the taxpayer confidence significantly.

Table 4.2 above shows that the constant of 32.383, meaning that if the corruption tax (X) value is 0, then the Taxpayer Compliance (Y2) is positive at 32.383, explanations positive value on the regression coefficient variable X for 0212 is that there is a positive relationship between the variables of Corruption Taxes (X) with variable Taxpayer Compliance. Based on t test is the Corruption Tax positive and significant impact on the Taxpayer Compliance, which explains that the increasingly rampant corruption, the more influential tax on tax compliance is significantly

### 1. Corruption affects the KepercayaanWajib Tax Personal Tax

From the test results obtained by t statistic t value of 4.756 with a significant level of 0.001. This means that  $t > t$  table (4.756 > 2.832) and significant levels  $< 0.05$  (0.000 < 0.05 means the tax corruption significantly influences Taxpayer Trust (Y1) on the Tax Office (KPP) Pratama Jakarta, Bogor, Depok, Tangerang and Bekasi. the study is in line with research Mip Gaharu Janah (2018) based his research is the result of this study showed that corruption and extortion variable has no significant effect on tax compliance, then the hypothesis can be accepted as follows:

#### H1: Corruption Tax effect on Personal Tax Trust in the Regional Tax Office in Jakarta, Bogor, Depok, Tangerang, and Bekasi

### 2. Tax Corruption affects the individual taxpayer compliance

From the test results obtained by t statistic t value of 3.237 with a significant level of 0.004. This means that  $t > t$  table (3.237 > 2.832) and significant levels  $< 0.05$  (0.004 < 0.05 means that corruption k taxes significantly affect the Taxpayer Compliance (Y2) on the Tax Office (KPP) Pratama of Jakarta, Bogor, Depok, Tangerang and Bekasi. the study is in line with the study the study is in line with research Mip Gaharu Janah (2018) based on his research are the results of this study indicate that the variable corruption and extortion has no significant effect on tax compliance, then the hypothesis is acceptable as follows:

#### H2: Corruption Tax effect on the individual taxpayer compliance in the Regional Tax Office of Jakarta, Bogor, Depok, Tangerang, and Bekasi

## V. CONCLUSIONS AND RECOMMENDATIONS

### 5.1 Conclusions

To Object aims to determine the effect of the tax corruption of trust and tax compliance Tax Office (KPP) Pratama of Jakarta, Bogor, Depok, Tangerang and Bekasi Based on the analysis and discussion of the research, it can be concluded as follows:

1. Corruption Tax has a positive and significant impact on the confidence of the taxpayer at the Tax Office (KPP) Pratama Jakarta, Bogor, Depok, Tangerang and Bekasi. The results of this study provide empirical evidence that the confidence of taxpayers affected by the tax corruption case.
2. Corruption Tax has a positive and significant impact on the taxpayer of the Compliance Tax Office (KPP) Pratama Jakarta, Bogor, Depok, Tangerang and Bekasi. The results of this study provide empirical evidence that compliance of taxpayers affected by the tax corruption happens.

### 5.2. Recommendations

Based on the conclusions of the study, the researchers recommend include:

1. Taxpayers influence perceptions regarding corruption variable tax reporting in the mass media and law enforcement in the tax corruption affects the confidence and tax compliance, so it's good all the involved in the field of taxation reform and qualified mental revolution.
2. Future studies are expected to expand the research sites and the study population by increasing the population of all types of taxpayer. The location of research is not only limited in KPP
3. Future studies are expected to increase taxpayer awareness variable, extortion and corruption in the form of organizational climate
4. Perceptions of Taxpayers on reports tax corruption in the media and law enforcement in the tax corruption has a significant impact on the trust and tax compliance, it is expected that the tax agency and the government to follow up cases of corruption in the field of taxation that occurs strictly and fairly





and precautions in order to avoid a similar action in order to create trust taxpayers to meet their tax obligations using more samples and add other variables as well as extend the time of observation so that the results are better.

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