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THE EFFECT TAX PENALTY AND TAX SERVICE AND ON TAX ENTERPRISE COMPLIANCE AND TAX KNOWLEDGE AS MODERATING VARIABLES (SURVEY IN MANUFACTURING COMPANIES DOMICILE AT BEKASI)

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ABSTRACT

This research was conducted to examine the effect of tax penalty and tax services on tax enterprise compliance and tax knowledge as moderating variable, where the sample is a manufacturing company domiciled in Bekasi. The sampling technique used is convenience sampling. The number of respondents based on Slovin's calculation is 92 respondents, but 4 respondents did not return questionnaire and 88 respondents' data that were processed by the data to do the research. This research technique used is multiple regression analysis, hypothesis testing using T test and MRA (Multiple Analyze Regretion) test. This research use moderating variables, tax knowledge as a moderating variables. Result research tax penalty variable has not effect on tax enterprise compliance, tax service variable has a effect on tax enterprise compliance, while the moderating variable tax knowledge on tax sanctions has not affect taxpayer compliance and tax knowledge moderating tax services has effect on tax enterprise compliance.

KEYWORDS: *Tax Penalty, Tax Services, Tax Knowledge, Tax Enterprise Compliance*

1. INTRODUCTION

Tax is state revenue used for development activities. If many taxpayers do not carry out the obligation to pay taxes, then the country's development activities will be difficult to fulfill. Richard (2018) corporate taxpayer compliance is still below the target, of the 1.47 million taxpayers registered entities must report SPT only 664,000 or 45% of that amount. The tax authority assesses the low level of tax compliance due to the low administrative fine set, which makes the taxpayer feel able to tolerate it. Dedi Suartoni (2018) there are 1.6 million taxpayers from among employees, 106 thousand corporate taxpayers and 240 thousand from employers who do not comply with their tax obligations. The following thing that affects the low level of taxpayer compliance is the SPT reporting from business

people who have not stabilized their turnover. When business is good, businessmen are orderly and discipline report tax, but when business is sluggish, employers ignore the SPT reporting questions. Edy Purwo (2017) realized new tax 82.5% of the target of Rp 1,283 trillion, tax revenue is predicted to only reach around 90%. Realization of tax revenues in the first quarter of 2017 rose 18% compared to last year's period of Rp 222 trillion. In the 2017 State Budget the tax target of Rp. 1,307 trillion is up 18% compared to the 2016 State Budget. The reduction in the 2017 tax revenue target becomes Rp. 1,283 trillion because it considers the final year projection below the initial target. That is, the target of achieving tax revenue is a big

challenge to be realized. Compliance with tax obligations is reflected in situations where the taxpayer understands or legislation, by calculating the actual tax amount, paying tax payable, filling out the tax form completely and reporting it in a timely manner with applicable regulations. Compliance with taxpayers is an important aspect, considering that the Indonesian taxation system adheres to a self-assessment system wherein the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations.

Research on the effect of taxation sanctions, tax authorities and tax knowledge on corporate taxpayer compliance has been carried out by several researchers. Dina Sari Putri (2014) revealed that knowledge of tax has an effect on corporate taxpayer compliance, the better tax knowledge of taxpayers, the taxpayer compliance increases. Seto Widagsono (2017) revealed that knowledge of taxation and taxation sanctions affect taxpayer compliance. This is because the higher the taxpayer's knowledge of taxation obligations, the higher the taxpayer's compliance and taxpayers will comply with tax payments if they view tax sanctions to be more detrimental. Leni Samira (2015) revealed that tax authorities and tax sanctions affect corporate taxpayer compliance, which can be seen from the imposition of Income Tax (PPH) and VAT (Value Added Tax). Cindy Jotopurnomo (2013) revealed that tax authorities and tax sanctions affect taxpayer compliance, if the services provided by tax authorities will help improve compliance and tax sanctions given explicitly will increase the level of compliance because it makes taxpayers reluctant to be penalized. Yeni Handayani (2015) revealed that knowledge of taxation and service of tax authorities affect taxpayer compliance. Winda Putri (2015) revealed that taxation sanctions have an effect on taxpayer compliance, this is due to the application of indecisive sanctions to taxpayers who violate tax regulations and the large number of tax mafia cases can lead to distrust of taxpayers. So that it will trigger non-compliance of taxpayers while knowledge of taxation affects taxpayer compliance.

Shinta desyidaria (2018) revealed that tax sanctions affect taxpayer compliance, if the sanctions imposed on tax offenders are too large and irrelevant to the lightness or severity of the violations committed, the level of tax compliance will decrease while the tax knowledge variable moderates tax sanctions affect taxpayer compliance, this is because sanctions imposed on taxation violations are still inaccurate and severe sanctions can increase compliance fairly balanced. Ruth Novi (2017) reveals that service quality does not affect taxpayer compliance, this can occur because the quality of tax authorities has not been able to meet or exceed taxpayer expectations. Knowledge of taxation does not have a significant effect on taxpayer compliance, this is because high or low knowledge of tax does not have an influence on taxpayer compliance, even though taxpayers have high or low knowledge, this also does not increase taxpayer compliance. Tax penalties have a significant effect on taxpayer compliance, that tax sanctions that are strictly enforced to taxpayers are expected to result in taxpayers complying with their tax obligations. Agnes Sophia (2015) revealed that tax

seeks to understand all the provisions of tax

sanctions do not affect taxpayer compliance, this proves that the more tax penalties applied by the government by taxpayers are decreasing, the more taxpayer compliance will decrease. Knowledge of taxation affects taxpayer compliance, this proves that the higher understanding of taxation, the higher the taxpayer's compliance. From the differences in the results of previous studies, the background of the author to formulate the problem in this study is whether taxation sanctions, tax services and knowledge of taxation affect corporate taxpayer compliance.

2. LITERATURE REVIEW, FRAMEWORK AND HYPOTESIS

A. Literature Review

Compliance Theory

Allingham, Sandmo (1972), this compliance theory assumes that the high level of non-compliance can be seen from an economic perspective. This theory believes no individual is willing to pay taxes voluntarily (voluntary compliance). Therefore individuals will always be opposed to paying taxes (risk aversion). According to this theory, the main factors that influence tax compliance include: fixed income, tax rates, probability of auditing and the amount of sanctions that may be imposed. Individuals are assumed to have a fixed income endowment that must be reported to the government to determine the amount of tax to be paid. Declared Income is the level of taxpayer income reported at the tax rate. Unreported income is not taxed, but consequently individuals are allowed to be audited with penalties as large as those that must be paid for any income that is not taxed.

Taxpayer compliance

Gunadi (2013) taxpayer compliance means that taxpayers have the availability to fulfill their tax obligations in accordance with applicable regulations without the need for audits, careful investigations, warnings or threats and the application of both legal and administrative sanctions. The principle of widely accepted tax administration states that the goal to be achieved is voluntary compliance. Voluntary compliance is the core of the self assessment system, where the taxpayer is responsible for setting himself and his tax obligations and then accurately and timely calculating, paying and reporting taxes. Siti Kurnia (2018) taxpayer compliance is an important issue for the country, because if the taxpayer is not compliant it will lead to the desire to carry out avoidance, evasion, smuggling and tax negligence, which in turn will result in reduced state revenues. Tax administration in Indonesia still needs improvement so that taxpayers are more motivated to fulfill their tax obligations. The perception of taxpayers in fulfilling their tax obligations emphasizes the simplicity of procedures in paying taxes and principles of justice in tax laws.

Tax Penalty

Mardiasmo (2016) taxation sanction is a guarantee that the provisions of tax legislation (tax norms) will be obeyed / obeyed / obeyed or taxation sanctions is a

preventive tool (preventive) so that taxpayers do not violate taxation norms. Tax penalties occur due to violations of tax laws, where the greater the mistakes made by a taxpayer, the sanctions given will also be more severe. According to Law No. 34 of 2000, taxation is known as two kinds of sanctions, namely administrative sanctions and criminal sanctions. Threats to violations of a taxation norm are threatened with administrative sanctions, some are threatened with criminal sanctions and those threatened with administrative sanctions and criminal sanctions.

Tax Service

Tax services can provide comfort and convenience for taxpayers in carrying out their tax. Moenir (2010) service is an activity carried out by a person or group of people on the basis of material factors through certain systems, procedures and methods in an effort to fulfill the interests of others in accordance with their rights. Service is essentially a series of activities, because service is a process. As a service process, it takes place routinely and continuously, covering the entire life of people in the community. Meanwhile, according to Mahmoeidin (2010) service is an activity or series of invisible activities that occur as a result of interactions between consumers and employees or other things provided by the service provider company that is intended to solve the problems of consumers or customers. The importance of the quality of tax officers in providing services to taxpayers. Tax officials or tax authorities are expected to have competence in the sense of having expertise, knowledge and experience in terms of tax policies, tax administration and tax legislation, based on the information submitted above, that services provided by tax authorities to taxpayers are believed to be able to motivate taxpayers with the purpose of being able to increase taxpayer compliance. The success rate of tax revenue besides being influenced by tax payer is also influenced by tax policy, tax administration, and tax law.

Tax Knowledge

Waluyo (2017) tax is an achievement to the government that is owed through general norms and can be forced, without the existence of a counterpart that can be shown in terms of an individual, intended to finance government spending. Hidayati (2014) knowledge of taxation that is understanding and understanding all general provisions and taxation procedures which include payment methods, place of payment, fines and deadlines for reporting and SPT payments. Fikriningrum (2012) understanding is the ability to capture the meaning and meaning of the material being studied. Knowledge and understanding of tax regulations is the reasoning and capture of the meaning of tax regulations that can be seen from several things, namely NPWP ownership, knowledge and understanding of rights and obligations as taxpayers, knowledge and understanding of tax penalty.

B. Framework

1. Effect of tax penalty on tax ompliance

The results of the regression analysis using statistical tests show that the tax sanction variable has no effect on corporate taxpayer compliance. Mardiasmo (2016) taxation sanction is a guarantee that the provisions of tax legislation (tax norms) will be obeyed / obeyed /

obeyed or taxation sanctions is a preventive tool (preventive) so that taxpayers do not violate taxation norms. Tax penalties occur due to violations of tax laws, where the greater the mistakes made by a taxpayer, the sanctions given will also be more severe. The results of this study are consistent with the research of Songsong Kenconowati (2015) that tax sanctions do not affect taxpayer compliance, this is because taxation sanctions are not an effective motivation and pressure to make taxpayers more obedient. But this research is not in accordance with the research conducted by Een Erlina (2018) which revealed that tax sanctions affect taxpayer compliance, because with the existence of tax sanctions it will make taxpayers obey because they do not want to be taxed.

2. Effect tax services on tax compliance

The results of the regression analysis using statistical tests show that the tax authorities service variable has an effect on corporate taxpayer compliance. Moenir (2010) service is an activity carried out by a person or group of people on the basis of material factors through certain systems, procedures and methods in an effort to fulfill the interests of others in accordance with their rights. The results of this study are in accordance with the research of Cindy Jotopurnomo (2013) which states that tax authorities' services affect taxpayer compliance. Putu Arika and I Made Sukartha (2014) revealed that tax authorities' services had an effect on tax compliance. However, this study is not in accordance with the research conducted by Rudolf Tulenan (2017) based on the results of this study, the tax authorities service variables have no effect on taxpayer compliance.

3. Effect of tax knowledge moderates tax penalty on tax compliance

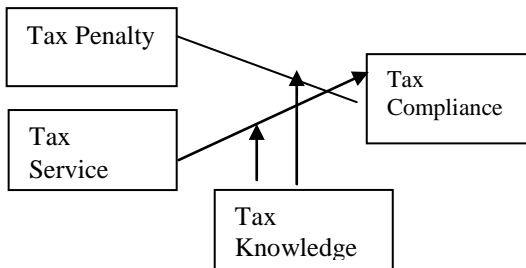
The results of the regression analysis using statistical tests show that the variable knowledge of taxation moderates tax sanctions does not affect the corporate taxpayer compliance. Tax knowledge possessed by taxpayers plays an important role in improving taxpayer compliance. If the taxpayer knows about the general provisions and taxation procedures, tax penalties and penalties, things that harm them if they do not fulfill their tax obligations, this will trigger the taxpayer to obey his tax obligations so that they do not feel disadvantaged by imposing tax sanctions. The results of this study in accordance with Een Erlina's research (2018) revealed that knowledge of taxation moderating tax sanctions did not affect taxpayer compliance. However, this research is not in accordance with the research conducted by Seto Widagsono (2017) which shows that the knowledge variable of taxation moderates tax sanctions affecting taxpayer compliance.

4. Effect tax knowledge moderates tax services on compliance

The results of the regression analysis using statistical tests show that the knowledge variable of taxation moderates the services of tax authorities influences the corporate taxpayer compliance. Adequate tax knowledge and good quality of tax authorities can improve taxpayer compliance, if in the taxpayer know the general provisions of taxation this can encourage in increasing

taxpayer compliance, and accompanied by quality tax services that can help taxpayers, so that taxpayers felt helped by the services of the tax authorities. Quality services must be able to provide 4K namely security, comfort, smoothness and legal certainty. This study is in accordance with the research of I Putu Indra and Ni Ketut Rasmini (2016) which shows that knowledge of taxation in moderating tax office services affects taxpayer compliance. This study is not in accordance with Ruth Novi (2017) that based on the results of her research, the knowledge of taxation in moderating the services of tax authorities does not affect the taxpayer's compliance.

Based on the previous description above, the model in this study can be illustrated in figure framework as follows:



C. Hypothesis

From the formulation of the problem posed in this study, statistical hypothesis remains to be verified as follows:

- H₁ : Tax sanctions has a no effect on tax compliance
- H₂ : Tax service has a effect on tax compliance
- H₃ : Tax knowledge moderate tax penalty has no effect on tax compliance
- H₄ : Tax knowledge moderate tax service has effect on tax compliance

Research Design

This research used the design of this study to analyze the effect of taxation sanctions, tax services and tax knowledge on corporate taxpayer compliance with the object of research in manufacturing companies domiciled in Bekasi. This research was carried out scientifically through field research using a survey of respondents. The data used in this study are primary data and secondary data. Primary data is data that comes directly from the source of data specifically collected and directly related to the problem under study. To obtain primary data data collection techniques that can be used is the content analysis data collection technique. The primary data source in this study was obtained directly from the compulsory bodies with the object of manufacturing companies. This data is in the form of a questionnaire that has been filled out by taxpayers who are respondents chosen in this study. Secondary data in the form of data that has been provided by the organization so that researchers can use the data as a reference, secondary data is needed in this study as a supporter of writing.

3. RESULTS

Tax penalties has no effect on corporate taxpayer compliance. Tax penalties occur due to violations of tax

laws, where the greater the mistakes made by a taxpayer, the sanctions given will also be more severe. The results of this study are consistent with the research conducted by Songsong Kenconowati (2015), but not in accordance with the research conducted by Een Erlina (2018).

Tax servis has effect on tax compliance. If the tax service are able to provide the best quality service to taxpayers so that taxpayers feel helped by the existence of tax authorities this can spur taxpayers to become obedient. The results of this study are in accordance with the research of Cindy Jotopurnomo (2013), Putu Arika and I Made Sukartha (2014), not in accordance with the research of Rudolf Tulenan (2017).

Tax knowledge to moderate taxation penalty has not effect on compliance. Tax knowledge possessed by taxpayers plays an important role in improving taxpayer compliance. If the taxpayer knows about the general provisions and taxation procedures, tax penalties and penalties, things that harm them if they do not fulfill their tax obligations, this will trigger the taxpayer to obey his tax obligations so that they do not feel disadvantaged by imposing tax sanctions. The results of this study are in accordance with Een Erlina's research (2018), not in accordance with Seto Widagsono's (2017) study.

Tax knowledge moderates tax services has effect on tax compliance. Adequate tax knowledge and good quality of tax authorities can improve taxpayer compliance, if in the taxpayer know the general provisions of taxation it can encourage in increasing taxpayer compliance, and accompanied by quality tax services that can help taxpayers, so that taxpayers feel helped by the services of tax authorities. This research is in accordance with the research of I Putu Indra and Ni Ketut Rasmini (2016), not in accordance with the research of Ruth Novi (2017).

CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

Based on the formulation of the problem, testing the hypothesis and the discussion presented in the previous chapter, conclusions can be drawn as follows:

- 1) Tax penalty has no effect on taxcompliance. this is due to the still low imposition of tax sanctions, so that taxpayers consider these sanctions can still be tolerated by taxpayers.
- 2) The services has effect on tax compliance. This is because tax office services that have good quality performance can help taxpayers fulfill their tax obligations, so that taxpayers feel helped by tax officials, and this will have an impact on taxpayer compliance.
- 3) Tax Knowledge to moderate tax penalty has no effect on compliance. This is because, even though the taxpayer has sufficient knowledge of tax knowledge, this will not encourage taxpayer compliance, because tax sanctions are still relatively low and there has been no firm action taken by the government on non-compliance with taxpayers.

4) Tax knowledge moderating tax services has effect on tax compliance. This is because if the tax service often provide information about tax knowledge, it will add insight into taxpayers about taxation, so that it will increase taxpayer compliance.

B. Recommendation

As previously explained, this study contains limitations. But the results of this study can motivate the next study. Taking into account the limitations that exist, it is hoped that future research will improve the following factors:

1. Further research is recommended to use more companies that are used as research samples.
2. Further research is recommended to use more than 3 independent variables to examine their influence on corporate taxpayer compliance.

FIGURE AND TABLE

Picture Normal Probability Plot

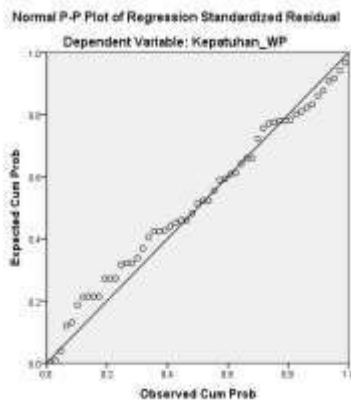


Table Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Penalty	,707	1,413
Service	,689	1,452
Knowledge	,955	1,047

a. Dependent Variable: Tax compliance

Table Multiple Regression

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	-		
	21,852	13,379	
Penalty	-,769	,493	-,864
Service	2,540	,545	2,702

Knowledge	1,057	,548	1,132
TP_TK	,049	,020	1,999
TS_TK	-,087	,022	-3,575

a. Dependent Variable: Tax knowledge

Table Koefisien Determinasi (R²)

Model	R	R Square
1	,567 ^a	,321

a. Predictors: (Constant), Tax service, tax sanction and tax knowledge

Tabel Kesesuaian Model (Tabel F)

ANOVA^a

Model	F	Sig.
1 Regression	93,680	,000 ^b
Residual		
Total		

a. Dependent Variable: Tax compliance

b. Predictors: (Constant), Tax service, tax penalty

Tabel Hipotesis Parsial (Uji T) Coefficients^a

Model	T	Sig.
1 (Constant)	-1,633	,106
Penalty	-1,559	,123
Service	4,662	,000
Knowledge	1,930	,057
TP_TK	2,448	,016
TS_TK	-3,937	,000

a. Dependent Variable: Tax compliance

Table Significance Model 1 Coefficients^a

Model	T	Sig.
1 (Constant)	,702	,484
Penalty	6,820	,000
Service	6,044	,000
Knowledge	1,832	,071

a. Dependent Variable: Tax compliance

**Table Significance Model 2
Coefficients^a**

Model	T	Sig.
1 (Constant)	-1,633	,106
Penalty	-1,559	,123
Service	4,662	,000
Knowledge	1,930	,057
TP_TK	2,448	,016
TS_TK	-3,937	,000

a. Dependent Variable: Tax compliance

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