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The Effectiveness of Self-Assessment System on Tax Revenue

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Abstract: This paper aimed at determining the influence of knowledge of the taxpayers and penalties to the effectiveness of Tax Self-assessment System in Indonesia. A system applied by a region in tax collection must be effective to support the running of the system used in the taxation of a region. Self-assessment System is one approach for a national and local tax collection system that can be implemented with the aim to help increase the tax income. Self-assessment system gives trust to the taxpayer to calculate, calculate, pay, and report his own tax payable. This study uses the Theory of Planned of Behavior (TPB). The samples in this study amounted to 37 taxpayer and the data analyzed using multiple regression. The result show that knowledge and penalties have positive influence to the effectiveness of Self-assessment System implementation. This conclusion is in line with the theory which forms the basis of this hypothesis which the theory reveals that the behavior of an individual arises because of the intention to behave.

Keywords: Tax, Knowledge; Penalties; Self-assessment System

JEL Classification: H20; M48

1. Introduction

Tax is the contribution of the people to the state treasury under the Act (which can be enforced) with no direct (counter achievement) lead services that are used to pay general expenses. The increase of the tax sector as one of sources are still possible and open where as general government revenue from the tax sector continues to increase from year to year. Tax revenue have been targeted by governments will be achieved depending on public awareness of the citizen's order. Public awareness in paying taxes is strongly influenced by the efficiency and effectiveness of government

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activities to socialize awareness of paying taxes through its authority (Supadmi, 2012; Yuniarti et al., 2019).

Self-assessment System is a tax collection system that gives authorizes, trusts, and responsibilities to the taxpayer to calculate, pay, and self-report the amount of tax to be paid (Waluyo, 2011). The weakness of the Self-assessment system that gives trust to the taxpayer to calculate, pay, and report his own tax payable in practice is difficult to walk as expected, even abused (Tarjo & Kusumawati, 2006). The system aimed to increase the effectiveness in tax collection, while that is a very important concept because it is able to provide an idea of the success organization in achieving its goals. In an attempt to teaching the notion of abstract effectiveness, it becomes more concrete (and measurable) than some organizational analysis seeks to identify more prominent features associated with this concept. This paper aimed to determine the influence of knowledge of the taxpayers and penalties to the effectiveness of Tax Self-assessment System in Indonesia. This study uses the Theory of Planned of Behavior (TPB). The samples in this study amounted to 37 taxpayer and the data analyzed using multiple regression.

2. Literature Review

Taxation in Indonesia

Effectiveness is a very important concept because it is able to provide an idea of the success organization in achieving its goals. In an attempt to teaching the notion of abstract effectiveness, it becomes more concrete (and measurable) than some organizational analysis seeks to identify more prominent features associated with this concept. Fadzilah et al. (2017) find that tax understanding, awareness to pay taxes, tax services quality and tax penalties have positive and significant effect on SMEs tax compliance.

Steers (Makmur, 2008, p. 125) suggested the most used criteria for looking at the aspects of effectiveness are adaptability, productivity, job satisfaction, and resource search. These variables have been identified with various alternatives, that are as a measure of effectiveness itself and as a variable that re-enforce or helps to increase the likelihood of achieving effectiveness.

According to Marihot (2010, p. 43), in the dimension of taxation there are four functions inherent in the implementation of collection, that are the function of acceptance, regulate, redistribution of income and democracy, which can be described as follows: a. Budgetary Function; b. The Regulated Function; and c. Income retribution Function.

The definition of tax is the contribution of the people to the state treasury under the Act (which can be enforced) with no direct (counter achievement) lead services that

are used to pay general expenses (Mardiasmo, 2013, p. 1). The tax has the following elements (Mardiasmo, 2011, p. 1):

- a. Contribution from the people to the state;

The only entitled to collect is the state, the fee is in the form of money (not goods).

- b. Under the law;

Taxes are collected on the basis of or with the force of the law and its implemented rules.

- c. Without lead or counter achievement services from a country that can be directly appointed. In the tax payment cannot be indicated the existence of individual counter achievement by the government;

- d. Used to finance the households of the country, namely expenditures that have benefit the wider community.

Taxes also have a very important role in the life of the state, especially in the implementation of development, because the tax is a source of state revenue to finance all development expenditures. Tax is divided into two main functions namely:

- a. Budgetary Function;

Taxes as a source of funds for the government to finance its expenditures.

- b. Regulated Functions.

Taxes as a tool to regulate or implement government policies in the social and economic fields.

Meanwhile, taxes in Indonesia are grouped into 3 (three) sections, namely:

- a. Tax by Group;
- b. Tax by The Characteristic;
- c. Taxes Based on the Collecting Agencies.

In order for tax collection does not cause obstacles or resistance, and then tax collection must meet the following requirements:

- a. Tax collection must be fair (Terms of Justice);
- b. Tax collection should be by law (Juridical Requirements);
- c. Does not disrupt the economy (Economic Terms);
- d. Tax collection should be efficient (Terms of Financial);
- e. Tax collection system should be simple.

The Unitary State of the Republic of Indonesia in the framework of governing the administration is divided into provincial and provincial areas comprising of regency and municipal areas. Each region has the right and obligation to regulate and manage its own government affairs to improve the efficiency and effectiveness of government administration and service to the community. Regions in carrying out government activities are entitled to impose levies on the public.

There are three tax collection systems in Indonesia that can be outlined:

- a. Self-Paid by Taxpayers;
- b. Stipulated by the Regional Head;
- c. Collected by Tax Collector.

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Theory of Planned Behavior (TPB) states that in addition to attitudes toward behavior and subjective norms, individuals also consider the behavioral control they perceive i.e. their ability to perform such actions. This theory states that the decision to display certain behaviors is a rational process directed at a particular goal and follows the sequence of thinking. While the appearance of behavior intention is determined by three determinants: a. normative beliefs; b. behavioral beliefs; c. control beliefs.

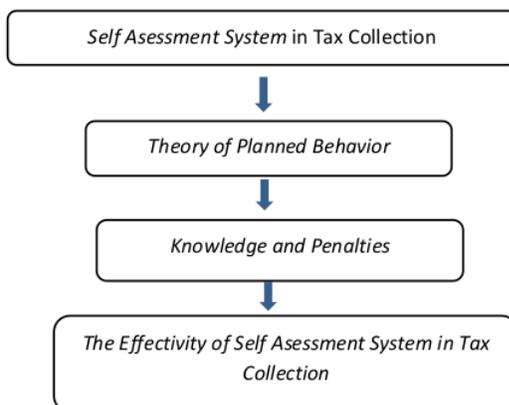


Figure 1. Research Model

Knowledge

The taxpayer's knowledge is related to the taxpayer's discipline in clearing his taxes, because the discipline is based on the degree of disobedience in accordance with the

tax law adopted by a country and the accompanying subordinate sanctions. How much science or insight about taxes owned by the taxpayer. Knowledge of taxation measures the perception of taxpayers related to the knowledge of the system in the embrace, tax rates, obligations and rights, tax regulations in effect, taxation sanctions, as well as tax calculations and reporting.

Penalties

The concept of tax penalties states that the tax penalties is a guarantee that the provisions of legislation taxation (taxation norms) will be obeyed or with words another tax penalties is a preventive tool for Taxpayers not violating the taxation norm.

Hypothesis

The implementation of Self-assessment System can be influenced by the taxpayer knowledge and/or penalties that applied, whether the tax payers know how to calculate, how to deposit tax, and how much tax to be paid. So the hypotheses in this reasearch are as follows:

H₁: Knowledge has significance influence to the effectvely of Self-assessment System in application of tax collection.

H₂: Penalties has significance influence to the effectvely of Self-assessment System in application of tax collection.

3. Research Method

Method and Sampling

In this study used survey research method using a quantitative approach. Through quantitative approaches, it allows authors to understand a phenomenon more deeply by how each of the things studied should be identifiable, categorized, and clearly identified to then be measured by appropriate means.

The respondent of this research are taxpayers which use Self-assessment system in their tax calculation and tax collection. Considering the research will be aimed to find out the implementation of Self-assessment System for fulfillment of effectiveness indicators and development of social capital components that exist among taxpayers. A series of questionnaire used to collect the data. Questionnaire is a data collection technique that is done by giving a set of written statements to the respondent for the answer (Sugiyono, 2003, p. 199). The samples of this research 37 taxpayers, where the samples are seleted using convinience random sampling method.

Operational Definition

Here is the operational definition for the variables that use in this study:

a. Knowledge

According Rusmana et. al. (2016), knowledge of tax is a unity that cannot be separated in the discussion of the tax system that embraces Self-assessment System. This is due to the strong tendency that an important factor affecting the taxpayers' compliance to a taxation policy depends on how well its understanding of taxation. So the indicators questions in the questionnaire are:

- Knowledge and understanding of rights and obligations;
- Knowledge and understanding of tax rates;
- Knowledge of tax laws can be obtained through teaching and training and through socialization conducted by the government.

b. Penalties

Mardiasmo (2009) explains that tax sanction is a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed, in other words tax sanction is a preventive tool for taxpayers do not violate the taxation norms (Mardiasmo, 2009).

Indicator question:

- Implementation of penalty sanction against tax payers by the tax officer on time;
- The calculation of the implementation of interest penalty sanction against the tax payer who fails to pay taxes is done by the relevant tax payers;
- It is appropriate that late paying taxes is not pardoned and should be fined.

C. Implementation of Self-assessment System

Self-assessment System is a system implemented where the Taxpayer is given trust by the government in calculating, depositing, and reporting tax payable that must be paid. The indicator questions for these variables are:

- Taxpayers pay their own taxes;
- Restaurant taxpayers calculate their own taxes;
- Taxpayers report their own tax;s
- The tax payable is paid according to the appropriate amount.

Data Validation Method

A measuring instrument is said to be valid if the instrument measures what should be measured or can deliver results as expected by the researcher (Umar, 2003).

Reliability is an index number that indicates the consistency of a measuring device in measuring the same phenomenon. To calculate the reliability is done by using coefficient Cronbach Alpha (Umar, 2003).

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Multiple Regression Analysis

Here is the model of the research that examined using multiple regression analysis:

$$Y = a + \beta_1 \cdot X_1 + \beta_2 \cdot X_2 + \varepsilon$$

Where:

| | | | |
|---------------------------------|----------------------------------|----------------|-------------|
| Y | = Self -assessment System | X ₁ | = Knowledge |
| a | = Constants | X ₂ | = Penalties |
| β ₁ , β ₂ | = Double correlation coefficient | e | = error |

To perform multiple linear regressions with significance test, that is with t-test, while if $p > 5\%$, meaning there is no significant influence between independent variables to the dependent variable. And if $p \leq 5\%$, meaning there is a significant influence between independent variables to the dependent variable (Umar, 2003).

4. Analysis and Discussion

Validation Test

Based on the summary of the validity test results can be seen that the value of r_{count} Product Moment Correlation each item questionnaire question on the variable Knowledge (X₁) has a coefficient greater than the critical value (r_{table}) of 0.312 at a confidence level of 95 percent. Thus, each item of question is declared valid and can be used as a data collection tool.

Table 1. Summary of Validity Test Results for Knowledge Variable

| No. | r_{count} | r_{table} | Result |
|-----|--------------------|--------------------|--------|
| 1 | 0.435 | 0.312 | Valid |
| 2 | 0.672 | 0.312 | Valid |
| 3 | 0.627 | 0.312 | Valid |
| 4 | 0.744 | 0.312 | Valid |
| 5 | 0.695 | 0.312 | Valid |
| 6 | 0.703 | 0.312 | Valid |
| 7 | 0.564 | 0.312 | Valid |
| 8 | 0.723 | 0.312 | Valid |
| 9 | 0.808 | 0.312 | Valid |

Based on the summary of the validity test results can be seen that the value of r_{count} The Product Moment Correlation of each questionnaire item in the Penalties variable (X_2) has a coefficient greater than the critical value (r_{table}) of 0.312 at the 95 percent confidence level. Thus, each item question is declared valid and can be used as a data collection tool.

Table 2. Summary of Validity Test Results for Penalties Variable

| No. | r_{count} | r_{table} | Result |
|-----|--------------------|--------------------|--------|
| 1 | 0.830 | 0.312 | Valid |
| 2 | 0.712 | 0.312 | Valid |
| 3 | 0.730 | 0.312 | Valid |
| 4 | 0.800 | 0.312 | Valid |
| 5 | 0.867 | 0.312 | Valid |
| 6 | 0.713 | 0.312 | Valid |
| 7 | 0.629 | 0.312 | Valid |
| 8 | 0.805 | 0.312 | Valid |

Based on the summary of the validity test results can be seen that the value of Product Moment Correlation count each question item questionnaire on the variable Effectivity of Self-assessment System (Y) has a coefficient greater than the critical value (r_{table}) of 0.339 at a confidence level of 95 percent. Thus, each item of question is declared valid and can be used as a data collection tool.

Table 3. Summary of Validity Test Results for Effectivity of Self-assessment System Variable

| No. | r_{count} | r_{table} | Result |
|-----|--------------------|--------------------|--------|
| 1 | 0.748 | 0.312 | Valid |
| 2 | 0.773 | 0.312 | Valid |
| 3 | 0.578 | 0.312 | Valid |
| 4 | 0.831 | 0.312 | Valid |
| 5 | 0.794 | 0.312 | Valid |
| 6 | 0.635 | 0.312 | Valid |
| 7 | 0.692 | 0.312 | Valid |
| 8 | 0.793 | 0.312 | Valid |

Reliability Test

Test reliability in this study using Cronbach's Alpha formula. A research instrument can be expressed reliably if the value of r_{count} is greater than 0.60.

Table 4. Summary of Reliability Test

| Variables | Coefficient of Cronbach Alpha | Result |
|----------------|-------------------------------|----------|
| X ₁ | 0.844 | Reliable |
| X ₂ | 0.864 | Reliable |
| Y | 0.885 | Reliable |

Multiple Regression Analysis Test

Multiple linear regression is performed to test the influence of independent variables (*Knowledge, and Penalties*) to the dependent variable (*Effectivity of Self-assessment System*). Based on multiple linear regression test, obtained result as follows:

Table 5. Summary of Multiple Regression Test

| No | Variable | Regression Coefficient | Sig | t-count |
|------------------|-----------------------------|------------------------|-------|---------|
| 1 | Knowledge (X ₁) | 0.051 | 0.635 | 0.479 |
| 2 | Penalties (X ₂) | 0.695 | 0.000 | 4.482 |
| Constant | = | 8.101 | | |
| R | = | 0.694 | | |
| R Square | = | 0.482 | | |
| Adjust. R Square | = | 0.456 | | |
| F – count | = | 18.614 (Sig. 0.000) | | |

Based on the tests obtained the regression model as follows:

$$Y = 8.101 + 0,051 X_1 + 0,695 X_2 + e$$

The constant value of 8.101 indicates if the Knowledge and Penalties variables do not change or constant, so that the variable increase in effectivity of Self-assessment System is the value of the regression coefficient of 0,051 indicates that the knowledge variable has a positive influence in effectivity of Self-assessment System.

Table 6. Statistical t Test Results

| Model | t | Sig |
|-----------------------------|-------|-------|
| Constant | 1.943 | 0.059 |
| Knowledge (X ₁) | 0.479 | 0.635 |
| Penalties (X ₂) | 4.482 | 0.000 |

While the Penalties variable has $t_{\text{statistic}} > t_{\text{table}}$ for $4.482 > 1,683$ and $\text{sig } 0,000 \leq 0,05$. This means that the second hypothesis H_2 in receipt. Which means Penalties

significantly influence the effectiveness of dependent variable Self-assessment System.

Based on the results of F test results obtained that states that Knowledge and Penalties have a significant effect on effectiveness of Self-assessment System (Sig. = 0.000). This conclusion is in line with Theory of Planned Behavior (TPB) which forms the basis of this hypothesis which the theory reveals that the behavior of an individual arises because of the intention to behave. Where in TPB 3 determinants (normative beliefs, behavioral beliefs, control beliefs) influence in taxpayer action to make tax payments. Which knowledge and fines will be implemented in conducting Self-assessment System in paying taxes.

However, when testing between each independent variable on the dependent variable it is known that the Knowledge (X_1) variable does not *statistically significantly* influence the effectiveness of Self-assessment System, but in positive influence. But in Istato (2010) knowledge has a significant positive effect on taxpayer compliance in fulfilling its tax obligation. In research conducted by Hendri (2016) states that the knowledge of taxpayers affect taxpayer compliance. However, this study is in line with Damajanti (2015) which in his research revealed that the knowledge of taxpayers has no significant effect on taxpayer's compliance. They suggest socialization provided by the government should not only provide understanding of taxpayers on the implementation of tax regulations, but also provide information that allows taxpayers to voluntarily comply with their tax obligations (Damajanti, 2015).

While the variable Penalties (X_2) significantly influence the effectivity of Self-assessment System. Which means when the penalties, the taxpayer more obedient in calculating and deposit the tax honestly where the system used in the collection of taxes is Self-assessment System which means taxpayers are given the trust and authority in calculating, paying and reporting own tax payable to be paid in accordance with the laws and regulations. This research is in line with Fratnesi (2001) research, states that taxpayers will comply with tax payments when viewing penalties will be more harmful. The more the remaining tax arrears to be paid taxpayers, it will be more severe for taxpayers to pay it off. This research is also in line with research by Hendri (2016) and Rahayu (2017).

5. Conclusions

This paper aimed to determine the influence of knowledge of the taxpayers and penalties to the effectiveness of Tax Self-assessment System in Indonesia. This study uses the Theory of Planned Behavior (TPB). The samples in this study amounted to 37 taxpayer and the data analyzed using multiple regression. The result show that knowledge and penalties have positive influence to the effectiveness of Self-assessment System implementation. This conclusion is in line with the theory which

forms the basis of this hypothesis which the theory reveals that the behavior of an individual arises because of the intention to behave.

Based on results conclusions above there are some advice that the government should give an intensive socialization to the taxpayers to be more aware of their rights and obligations as tax payers. Tax payers also should increase their knowledge about Self-assessment System in taxation in Indonesia.

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