Taxpayer Compliance Analysis of Tax Amnesty Application as Effort Improvement of Increasing On Countryincomeand Development through Tax Sector

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ABSTRACT: *The aims of study is to analyze taxpayer compliance for knows how implementation the government policy in taxation in by Tax Amnesty able to increase government tax income and sustainability development. This policy have applying the in several countries.Tax Amnesty become something scary. Everyone have to reporting all assets to government and do pay tax for it. Indonesian society unusual for reporting tax and assets that they have. So, this policy make Indonesian society scary. The goal of Tax Amnesty is the elimination of administrative sanctions in the form of fines and tax interest, as well as including the abolition of criminal sanctions.*

The method used to answer the research problem is survey method. The study was conducted in the North Kuta Subdistrict of Badung Regency Bali. Sample taken by purposive random sampling method with slovin approach. The samples in this research are 100 respondents who are Taxpayer who have followed the Tax Amnesty. Data were analyzed by using PLS to know the relationship between research variables.

Research has shown results that the implementation of Tax Compliance affect the application of tax amnesty. Tax amnesty has the potential to trigger the rotation of the wheels of the economy. Tax amnesty affects the state's revenue and the promotion of sustainable development. Positive impacts on economic development in Indonesia are: 1) Acceleration of economic growth and restructuring through asset transfer, which has an impact on increasing domestic liquidity, improving rupiah exchange rate, decreasing of interest rate and increasing of investment; 2) Encouraging taxation reform towards a fairer taxation system and a more valid, comprehensive, and integrated taxation extension; and 3) Increase tax revenue, will be used for development financing. The tax amnesty policy undertaken by the Indonesian government this year has had a positive impact on the Indonesian economy.

KEYWORDS: *Taxpayer Compliance, Implementation of Tax Amnesty, Tax Income, Development.*

I. INTRODUCTION

Tax is the contribution of the people to the State treasury under the law to finance the State's household. Taxes are an important factor in State revenues (Nar, 2015). The government has authority over the state revenue system. One of the systems and policies made by governments in various countries is the tax amnesty which is a tremendous debt of the people against the State from the demands of fines and administration. Thus can improve taxpayer compliance. Tax amnesty can be done in three ways: amnesty revision, amnesty investigation, and amnesty prosecution. Tax amnesty is done to free the public from political pressure. In addition, tax amnesties are also undertaken to eliminate poor governance management practices (Nar, 2015; Gerger, 2012, Bailey,2006; Feld & Frey, 2007; Gravelle, 2009; Hofmann, Hoelzl&Kirchler, 2008; Alm, 1998; Bayer, Oberhofer& Winner, 2015; Buckwalter, Sharp, Wilde, & Wood, 2014; Mikesell, &Birskyte, 2007)

The tax amnesty policy is also undertaken to improve taxpayer compliance (Gerger, 2012; Nar, 2015; Said, 2016). Taxpayer compliance is a sensitivity to government (Nar, 2015). Taxpayer compliance is a form of economic and psychological behavior(Murphy ,2005; Feld & Frey, 2007; Kirchler, Hoelzl& Wahl, 2008; Bobek, D. D., Roberts, R. W., & Sweeney, 2007; Wenzel, 2004; Erard, 1993; Atawodi, &Ojeka, 2012; Cummings, Martinez-Vazquez,, McKee, &Torgler, 2009; Wenzel, 2005; Lederman, 2003; Wahl, Kastlunger&Kirchler, 2010; Kastlunger, Kirchler, Mittone, & Pitters, 2009; Wenzel, 2005; Alm, Cherry, Jones & McKee, 2010; Alm, & McKee, 2004; Muehlbacher, Kirchler&Schwarzenberger, 2011; Hallsworth, List, Metcalfe & Vlaev,2017; Alm, Bloomquist, & McKee, 2015).

Indonesia is a country that has a high gap tax. Tax receipts that should be accepted by tax revenue relief are very far from supposed. Although the tax receipts figure is the largest component, but the state revenue

from the tax sector is actually still small compared to that it should be. The cause of the low realization of tax revenues from the supposed is the existence of taxpayers who do not comply pay taxes both private and corporate taxpayers. The population of Indonesia is 240 million people. A total of 110 are taxpayers. 60 million of the 110 million people classified as taxpayers working and active. Of the 60 million people are active, only 25 million people who obediently pay and report taxes. Thus there are still 35 million taxpayers who should pay taxes. While corporate taxpayers a number of 5 million companies, small, medium, and large, only 250 thousand corporate taxpayers who meet their tax obligations. Tax revenues are still dominated by large corporations and taxpayers work as employees. In addition to the above factors, citizens' trust in the government to manage taxes is also the cause of low tax revenue and taxpayer compliance. At the time of low tax revenues, the government took a policy to increase tax revenue through tax amnesty. Tax amnesty is a short-term policy for the long term. This policy is expected to increase state revenue to 35 million people who are reluctant to perform its tax obligations (Said, 2016).

Background of Amnesty Tax or why Indonesia needs to give tax amnesty to taxpayers (taxpayers) are as follows:
1) The First Cause Indonesia implements Tax Amnesty is because there are Property owned by citizens both inside and outside the country that have not yet been fully reported in the Annual Income Tax Return;
2) Tax Amnesty is to increase state revenue and economic growth as well as public awareness and compliance in the implementation of tax obligations, need to issue a policy of Tax Amendment;
3) The case of Panama Papers

Of the three backgrounds of the amnesty tax then the president of the republic of Indonesia on July 1, 2016 passed the Tax Amnesty Act Number 11 Year 2016 About Forgiveness Tax.The subject of Amnesty Tax is Indonesian citizen whether or not NPWP owns other property other than those already reported in Annual Tax Return (citizens whose tax payments have not been in accordance with the real condition). Object of Amnesty Tax is Property owned by Subject of Amnesty Tax, meaning that the target of payment of ransom is on the good of the treasure that residing in domestic or abroad. Understanding Tax Amnesty in general I describe in question and answer tax amnesty below.

Indonesia's gross domestic product ratio (GDP) reaches 12% by 2015 (Directorate General of Taxation Republic of Indonesia 2016), which is very low when compared to the tax-to-GDP ratio of developed countries, which can reach 49.58%, or state middle-class, which can reach 24% (OECD 2016). Indonesia's low tax-to-GDP ratio is the result of poor tax compliance in Indonesia. To avoid paying taxes, Indonesian taxpayers do the following (Directorate General of Taxation of the Republic of Indonesia 2016):
1) Save their wealth abroad and deposit or invest in other forms such as property and stock, sothat they did not report it in their annual tax return.
2) Keep their wealth in Indonesia in the form of deposits or stocks they do not report in themannual tax return.
3) Save their wealth in Indonesia in the form of property or cash they do not report in themannual tax return.
4) Trust the wealth to others who do not have tax identification number.
5) Invest their wealth in illegal business.

Furthermore, to avoid taxes, taxpayers in Indonesia often move and invest funds abroad.The main countries that Indonesian taxpayers transfer their money to Singapore, Hong Kong,Malaysia, Macau, Luxembourg, Switzerland, Cayman Islands and other tax haven countries(Directorate General of Taxes of the Republic of Indonesia 2016).

II. THEORITICAL REVIEW

Taxpayer Compliance

Taxpayer compliance is an important factor in realizing tax revenue targets. The higher the taxpayer compliance, the tax revenue will increase, and vice versa. Therefore, growing the taxpayer compliance should be the main agenda of the Directorate General of Taxation (DGT), in addition to spurring employee performance in order to have the ability, dedication, insight, and responsibility as the state organizers in the field of taxationbehavior (Murphy ,2005; Feld & Frey, 2007; Kirchler, Hoelzl& Wahl, 2008; Bobek, D. D., Roberts, R. W., & Sweeney, 2007; Wenzel, 2004; Erard, 1993; Atawodi, &Ojeka, 2012; Cummings, Martinez-Vazquez,, McKee, &Torgler, 2009; Wenzel, 2005; Lederman, 2003; Wahl, Kastlunger&Kirchler, 2010).

Taxpayer compliance includes compliance with records or records of business transactions, compliance with business activities in accordance with applicable regulations, and compliance with all other tax rules. Among the three types of compliance, the most easily observed is the compliance of reported business activities, because all taxpayers are obliged to submit a report of their business activities every month and / or annually in the form of submitting the Notice (Kastlunger, Kirchler, Mittone, & Pitters, 2009; Wenzel, 2005; Alm, Cherry, Jones & McKee, 2010; Alm, & McKee, 2004; Muehlbacher, Kirchler&Schwarzenberger, 2011; Hallsworth, List, Metcalfe & Vlaev,2017; Alm, Bloomquist, & McKee, 2015). .

DJP - through tax officials - places taxpayer reports as the entrance to evaluate taxpayer compliance. The knowledge, experience, and insights of a tax official will be very influential in 'reading' the report, so as to obtain a good picture with respect to taxpayer compliance. Some taxpayers have poor compliance by not making and submitting periodic business activity reports, either monthly or yearly reports. The concern is that such tax payer amount to the most of all registered taxpayers. It should be a more serious concern for the DGT so that this problem can be overcome (Said, 2016).

The taxpayer compliance approach is divided into two approaches: behavioral or psychological approaches and economic or fiscal approaches (Devos, 2014). Factors influencing the economic approach are Complexity of taxation system, income level, withholding system, responsibility and sanctions, supervision and audit system, tax rate, and taxpayer awareness. While the behavioral approach is related to perception and morals.

Tax Amnesty

Globally, Tax amnesty is a limited-time opportunity for a specified group of taxpayers to pay a defined amount, in exchange for forgiveness of a tax liability (including interest and penalties) relating to a previous tax period or periods and without fear of criminal prosecution(Nar, 2015; Gerger, 2012, Bailey ,2006; Feld & Frey, 2007; Gravelle, 2009; Hofmann, Hoelzl&Kirchler, 2008; Alm, 1998; Bayer, Oberhofer& Winner, 2015; Buckwalter, Sharp, Wilde, & Wood, 2014; Mikesell, &Birskyte, 2007). In Indonesia, Tax amnesty is the abolition of taxes that should be payable, not subject to tax administration sanction and criminal sanctions in the field of taxation, by disclosing the Property and paying the Atonement as stipulated in Law No. 11 of 2016 on Tax Forgiveness (Said, 2016).

In general, Understanding Tax Amnesty is a government policy granted to taxpayers about forgiveness / forgiveness of taxes, and in return for the pardon the taxpayer is required to pay ransom. Getting a tax pardon means that existing report data has been considered to have been bleached and for some tax debt was also written off(Nar, 2015; Gerger, 2012, Bailey ,2006; Feld & Frey, 2007; Gravelle, 2009).According to "Law No. 11 of 2016 on Tax Amnesty" Tax Amnesty is the abolition of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing the Property and paying the Ransom as stipulated in this Law.

Implementation of Tax Amnesty
The Government of Indonesia passes the Law of the Republic of Indonesia no. 11/2016 on Tax Amnesty ("Tax Amnesty Law"). The tax amnesty policy has three objectives, among others, as follows (Indonesia 2016):
1) To accelerate economic growth and restructuring using asset repatriation, which will create positive impacts such as increased domestic liquidity, increased rupiah exchange rate, decreased financial interest, and increased investment.
2) To support tax reform in creating a tax system based on justice and for the expansion of database (taxation) database, which will be more valid and comprehensive in integration.
3) To increase tax revenue, which will be used to finance development.

The main purpose of Indonesia's tax amnesty law is to encourage the repatriation of assets held by taxpayers in Indonesia that are kept abroad and reinvested in Indonesia. The tax amnesty program in Indonesia lasts for eight months, starting on July 1, 2016, and ending on March 31, 2017. The execution period is divided into three stages:
Stage 1: July 1, 2016 to September 30, 2016,
Stage 2: October 1, 2016 through December 31, 2016, and
Stage 3: January 1, 2017 and March 31, 2017

Tax amnesty applies to all taxpayers who have not disclosed or reported all their assets inside or outside Indonesia with two main exemptions; the taxpayer being investigated in the judicial and taxpayer processes serving a criminal penalty as a criminal offense in the field of taxation does not qualify in the program . Taxpayers who keep their assets and wealth abroad.

Table 1: Implementation Rate Program of Tax Amnesty

General Taxpayers	Redemption Money Rates Based on Tax Amnesty Submission Period		
	July-September 2016	October-December 2016	January-March 2017
Offshore assets declaration—not repatriated to Indonesia	4%	6%	10%
Offshore assets declaration—repatriated to and invested in Indonesia for minimum of three years	2%	3%	5%
Onshore assets declaration—retained in Indonesia for minimum of three years	2%	3%	5%

Tax Incomeand development Country are impact of Tax Amnesty

The expectation after the amnesty tax ends in March 2017 is the increase of the State's income on the taxpayer's debt to the State (Ashman, Fine& Newman, 2011 ; Bird &Gendron, 2006. Christian, Gupta, & Young, 2002), increasing development program (Fox & Murray, 2011; Le Borgne& Baer, 2008; Le Borgne, 2006; Luitel&Sobel, 2007; Luitel&Tosun, 2014; Machogu&Amayi, 2016; Marchese, 2014; Marchese&Cassone, 2000; McCaffery, 1994; Mikesell& Ross, 2012), and increasing wealth (Nyamongo&Schoeman, 2007; Orrenius&Zavodny, 2012; Rechberger, Hartner, Kirchler&Hämmerle, 2010; Saraçoğlu&Çaşkurlu, 2011; Slehat, 2009; Vermeulen, 2003; Yuesti, Julianti, Suryandari, &Astuti, 2018; Yuesti, Novitasari, &Rustiarini, 2016).

Ministry of Finance and the Directorate General of Taxation will conduct an analysis of the wealth of all registered taxpayers in Indonesia. The analysis was conducted by opening domestic banking data owned by all taxpayers in Indonesia. The Director General of Taxes will also adopt the policy of the Organization for Economic Cooperation and Development (OECD) on the automatic exchange of information (AEOI), which will become the basis for the Director General of Tariff Services to monitor the wealth of Indonesian citizens who keep their assets or wealth abroad (OECD 2017).

Indonesian citizens caught with income or assets not yet reported to the Director General of Taxes shall be liable to 200% of the amount of unpaid income tax. Currently, the process being undertaken by the Director General of Taxes is to conduct research and open customer data in domestic banks, which will then be matched with data owned by the Directorate General of Taxes, and checked to see if there is a tax breach or whether there is still a shortage of payments tax (Directorate General of Taxation 2017b).

III. METHOD

The method used to answer the research problem is survey method. The study was conducted in the North Kuta Sub district of Badung Regency Bali. Sample taken by purposive random sampling method with *slovin* approach. The samples in this research are 100 respondents who are Taxpayer who have followed the Tax Amnesty. Data were analyzed by using PLS to know the relationship between research variables.

IV. RESULT AND DISCCUSION

Based on data analysis that has been obtained from 100 respondents show thatTaxpayer compliance has a positive effect of 0.40 on the Implementation of Tax amnesty. The implementation of Tax amnesty had a positive effect of 0.59 on the increase of state revenues and 0.53 to the increase of development.

TAXPAYER COMPLIENCE, TAXINCOME , TAX AMNESTY AND ECONOMIC DEVELOPMENT

In the plenary session of the House of Representatives of the Republic of Indonesia on June,282016, the Amnesty Tax Bill was enacted on July 1, 2016 to become Law Number 11 Year 2016 on Tax Amendment (Tax Forgiveness Law). It's been almost a 1.5-month Act on Tax Amendment in effect and has recently become an issue that many people talk about. Tax amnesty is a tax abolition that should be payable, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing property and paying ransom. Tax amnesty is not a new thing in Indonesia since it has been implemented in 1964, 1984, and 2008. The 1964 tax amnesty program was conducted based on the Presidential Decision of the Republic of Indonesia Number 5 Year 1964 regarding Tax Remission Regulation. The program has a consideration that the Fiscal provisions do not discriminate whether the additional property came from a halal business or obtained from a criminal act such as corruption.

Tax amnesty of 1984 is done through Presidential Decree Number 26 of 1984. Tax amnesty is granted to the taxpayer of an individual or entity by name and in the formanything that has or has not been registered as a taxpayer is given the opportunity to obtain tax forgiveness. Objectives were granted tax forgiveness at the time, as a new series of tax laws were being implemented which differed significantly from the previous provisions so that a clean point of origin was deemed necessary. The tax payable is granted on taxes that have not been or have not been fully imposed or levied in accordance with the prevailing laws and regulations.

Furthermore, in 2008 there was Sunset Policy program which can be said as a plenary modernization tax program in 2001-2007 period. Of the 3 (three) tax forgiveness policies ever implemented, sunset policy 2008 is a policy that is considered successful because the realization of tax revenue in 2008 has reached targets set in the APBN. Nevertheless, Taxpayer compliance data at that time is still low. Currently in 2016 with the Law on Forgiveness of New Taxes re-apply tax amnesty with the aim to accelerate economic growth and restructuring through the transfer of property, which will affect the increase of domestic liquidity, rupiah exchange rate improvement, interest rate reduction and investment increase ; encourage tax reform to a more equitable taxation system and the expansion of a more valid, comprehensive, and integrated tax database; and increase tax revenues, which will be used for development financing

SUBJECT, OBJECT, TAX AMNESTY MECHANISM

In the Law on Forgiveness of Tax the foundation underlying the formation of this law is philosophical that to prosper all the people of Indonesia is equitable and equitable major funding required that the main source of tax revenue, sociologically that formeet the needs of tax revenues that continue to increase, required awareness and compliance of the community in carrying out its tax obligations that still need to be improved because there are assets, both inside and outside the country that have not or have not been reported in the Annual Income Tax Returns, juridically that to increase state revenues and economic growth as well as public awareness and compliance in the implementation of tax obligations, it is necessary to issue a policy of Tax Amendment in a Law.

The subject of tax amnesty in the Law on Tax Amendment is that every taxpayer (individual or corporate) is entitled to a tax pardon through the disclosure of his property and pay ransom money except for the taxpayer being investigated for criminal acts in the field of taxation and investigation file has been declared complete by the Prosecutor, who is in the process of judicial proceedings of criminal offenses in the field of taxation; or who is serving a criminal sentence for a criminal offense in the field of taxation. The tax forgiveness includes an indemnity to the tax obligations up to the end of the last tax year, which has not yet been fully resolved by the taxpayer. The object of tax amnesty consists of income tax liabilities, and value added tax or value added tax and sales tax on luxury goods.

A taxpayer to obtain a tax pardon shall submit a letter to the Minister of Finance. The statement contains at least information about the identity of the taxpayer, property, debt, net worth, and ransom count. The taxpayer must meet the requirements relating to the administration, among others, having a tax ID, paying ransom, paying tax arrears, and paying taxes that are not or underpaid or paying taxes that should not be returned for the taxpayer being examined for initial evidence and / or investigation. Taxpayers intending to transfer property to Indonesia in addition to meeting the above requirements also must subsequently invest the most treasures 3 years short. The taxpayer cannot transfer his / her property located and / or placed in Indonesia abroad for a maximum of 3 years after the issuance of the certificate. A taxpayer who has reported a letter of intent and has not received a letter within a period of 10 working days from the Minister of Finance or a designated official shall be deemed accepted.

The taxpayer that has been issued a letter of certificate, has a tax amnesty facility in the form of abolition of tax payable that has not been issued tax assessment, is not subject to sanction of tax administration, and is not subject to criminal sanctions in taxation, for taxation obligations in tax, part of tax year and year tax, up to the end of the last tax year; the elimination of administrative sanctions in the form of interest, or penalties, for taxation liabilities in the taxable period, portion of the fiscal year, and tax year, up to the end of the last fiscal year; no tax audit, preliminary evidence examination, and investigation of criminal offenses in the field of taxation, on taxation liabilities in the taxable period, portion of fiscal year, and tax year, up to the endlast tax year; and termination of tax audit, preliminary proof examination, and criminal investigationin the field of taxation, in the case of a taxpayer being subject to a tax audit, examination of preliminary evidence, and an investigation of a criminal offense in the field of taxation on taxation obligations, up to the end of the last tax year.

Furthermore, the provision of ransom tariff on the property within the territory of the Unitary State of the Republic of Indonesia (NKRI) or property outside the territory of NKRI is transferred into the territory of the Unitary Republic of Indonesia (repatriation) and invested in the territory of the Republic of Indonesia within a period of at least 3 three) years from the date of transfer is 2% (two percent) for the period of submission of the statement in the first month up to the end of the third month as from the Law on Tax Amendment entered into force; 3% (three percent) for the submission period of the letter in the fourth month effective since the Law

on Tax Amendment becomes effective until December 31, 2016; and 5% (five percent) for the submission period of Statement from 1 January 2017 up to March 31, 2017. For ransom tariff on assets outside the territory of NKRI and not transferred into the territory of NKRI is 4% (four percent) for the submission period of the letter of statement in the first month up to the end of the third month as from the Law on Tax Amendment entered into force; 6% (six percent) for the submission period of the letter in the fourth month as of the Act regardingTax forgiveness comes into effect until December 31, 2016; and 10% (ten percent) for the submission period of letter of statement effective from January 1, 2017 up to March 31, 2017.

Then for the ransom tariff for taxpayers whose business circulation up to Rp4,800,000,000.00 (four billion eight hundred million rupiah) in the last tax year is 0.5% (zero point five percent) for the taxpayer expressing the value property up to Rp 10,000,000,000.00 (ten billion rupiah) in the statement; or 2% (two percent) for the taxpayer who discloses the property value of more than Rp 10,000,000,000.00 (ten billion rupiah) in the statement letter, for the period of delivery of the letter of statement in the first month since the Tax Forgiveness Law becomes effective up to the date March 31, 2017.

Figure 1 Result Analysis
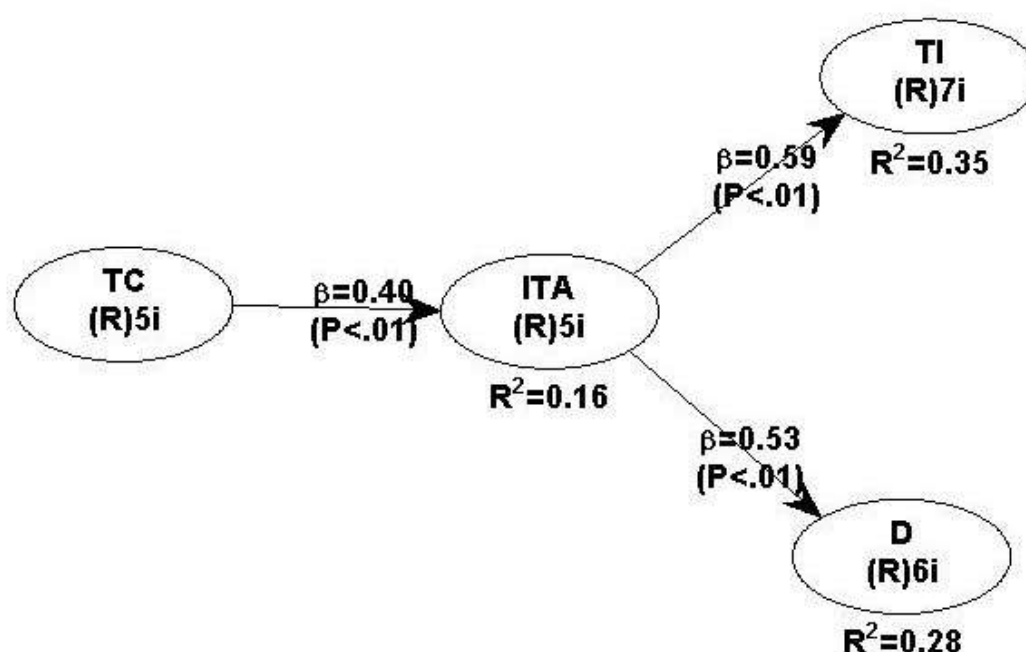
V. CONCLUTION

Based on result research, could be conclude that:
1. Taxpayer compliance has a positive effect of 0.40 on the Implementation of Tax amnesty. The implementation of Tax amnesty had a positive effect of 0.59 on the increase of state revenues and 0.53 to the increase of development.
2. Acceleration of economic growth and restructuring through asset transfer, which has an impact on increasing domestic liquidity, improving rupiah exchange rate, decreasing of interest rate and increasing of investment
3. Encouraging taxation reform towards a fairer taxation system and a more valid, comprehensive, and integrated taxation extension
4. Increase tax revenue, will be used for development financing. The tax amnesty policy undertaken by the Indonesian government this year has had a positive impact on the Indonesian economy.

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