

THE EFFECT OF INCREASE IN NON TAXABLE INCOME AGAINST THE LEVEL OF COMPLIANCE WITH INDIVIDUAL TAXPAYERS

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ABSTRACT

Non-taxable income is a deduction net income for taxpayers individual in determining the taxable income. Non-taxable income determined based on a state at one January year tax concerned. The government has taken the increase in income in 2015 as a stimulus fiscal to expect global economic slowdown. This report aims to review the influence of the increase in Non-taxable income of taxpayer compliance rate to an individual in the Directorate General of Taxation of West Java I in 2014. Data was collected through a survey of directly at West Java I directorate general of tax offices in Bandung. The necessary data are the data on revenue from income tax article 21, taxpayers who registered, and taxpayers' individual submissive reported annual tax return. The result of the research showed that the increase in Non-taxable income can significant on increased compliance taxpayers individual.

Keywords: income not taxable, compliance rate

PRELIMINARY

Tax is a compulsory contribution to the state owed by an individual or entity that is compelling based on the law, by not getting direct compensation and used for state needs for the greatest prosperity of the people. One of the taxes charged by the government to the people is the income tax. income tax is a tax payable on income which is an obligation for an individual or entity taxpayer to receive in the form of salary/wages, honorarium, allowances, and other payments in accordance with regulations set by the government and non-taxable income, abbreviated as the tax is not taxable is a reduction of gross income of an individual or individual as a domestic taxpayer in calculating taxable income which is the object of income tax that must be paid by taxpayers in Indonesia.

The amount of income not taxable according to law number 36 year 2008 is a valid starting June 29, 2015. The latest changes to the non-taxable income tax rate in accordance with PMK-122 / PMK.010 / 2015 as of January 1, 2015 can be seen in Table 1.2 below:

History of changes in non-taxable income in Indonesia

(Rp)

Legal Basis	UU No 7/1983	UU No 10/1994	UU No 17/2000	KMK No 564/2004	PMK No 137/2005	UU No 36/2008	PMK No 162/2012	No Legal Basis
Since	1/1/84	1/1/95	1/1/01	1/1/05	1/1/06	1/1/09	1/1/13	1/1/16
A	960	1.728	2.880	12.000	13.200	15.840	24.300	36.000
B	480	864	1.440	1.200	1.200	1.320	2.025	3.000
C	960	1.728	2.880	12.000	13.200	15.840	24.300	36.000
D	480	864	1.440	1.200	1.200	1.320	2.025	3.000

Source: Annual Report the Directorate General of Taxes 1983 - 2016.

A = Individual taxpayers.

B = Marriage taxpayers.

C = Addition to a wife whose income is combined with her husband's income.

D = Additions to each family member of the blood and the family of the family in a straight line and adopted children, who are fully responsible, at most 3 (three) people for each family.

Based on the description above, the writer is interested in conducting research and discussing it in a thesis entitled: **“The Effect of Increase in Non-Taxable Income Against the Level of Compliance with Individual Taxpayers”**.

RESEARCH METHODS

Population

Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2013: 80). The population in this study is the entire primary tax service office at the regional office of directorate general of taxation West Java I.

Sample

Samples are part of the number and characteristics of the population (Sugiyono, 2013: 81). To determine the sample to be used, the writer uses purposive sampling technique. Purposive sampling is a technique of determining samples with certain considerations (Sugiyono, 2013: 85).

Method of collecting data

Definition of research methods according to Sugiyono (2013: 270) is a scientific way to obtain valid data with the aim of being able to be found, proven, and developed by a particular knowledge so that in turn it can be used to understand, solve and anticipate problems. Then the data collection techniques that researchers do is to use descriptive methods. Descriptive method is a method of research conducted to determine the value of independent variables or more (independent) without making comparisons or combining one variable with another (Sugiyono, 2012: 35).

In writing this essay, the author uses the data collection techniques as follows:

1. Field Research, done by conducting a direct review of the agency that is the object. This data is obtained through the following techniques:
 - a. Observation according to Sugiyono (2013: 145) is a complex process, a process composed of various biological and psychological processes. Two of the most important are the processes of observation and memory. Data collection techniques with observations are used if, research relating to human behavior, work processes, natural symptoms and if the respondents observed are not too large. In writing this thesis, the author made a direct observation at the Regional Office of Directorate General of Taxation West Java I.
 - b. Interview according to Sugiyono (2013: 231) is a meeting of two people to exchange information and ideas through question and answer, so that can be constructed meaning in a particular topic.
 - c. Documentation according to Sugiyono (2013: 240) is a record of events that have passed. Documents can be in the form of writing, images, or monumental works from a person. Documents in the form of writing, for example diaries, historical life, stories, biographies, regulations, policies. Documents in the form of images such as photos, live images, sketches and others. Documents in the form of works such as works of art, which can be in the form of pictures, sculptures, films and others. Document study is a complement to the use of observation and interview methods in qualitative research. Data collection by collecting data needed in the Regional Office of Directorate General of Taxation West Java I.
2. According to Sugiyono (2012:291) library research relating to theoretical studies and other references relating to values, culture and norms that develop in the social situation under study, besides that literature studies are very important in conducting research, this is because research will not be separated from scientific literature. Research conducted to obtain secondary data that supports the discussion of theoretical research through various books, journals, internet, documentation, theses, and previous research related to the problem to be studied.

RESEARCH RESULTS AND DISCUSSION

Normality test

Test the normality of data intended to show that the sample data comes from populations that are normally distributed. A good regression model is a regression model that has a normal or near normal distribution, so it is feasible to do statistical testing. By using the help of the SPSS version 19.0 program application, the output of the following normality test results is obtained:

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		16
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06097625
Most Extreme Differences	Absolute	.191
	Positive	.191
	Negative	-.092
Kolmogorov-Smirnov Z		.764
Asymp. Sig. (2-tailed)		.603

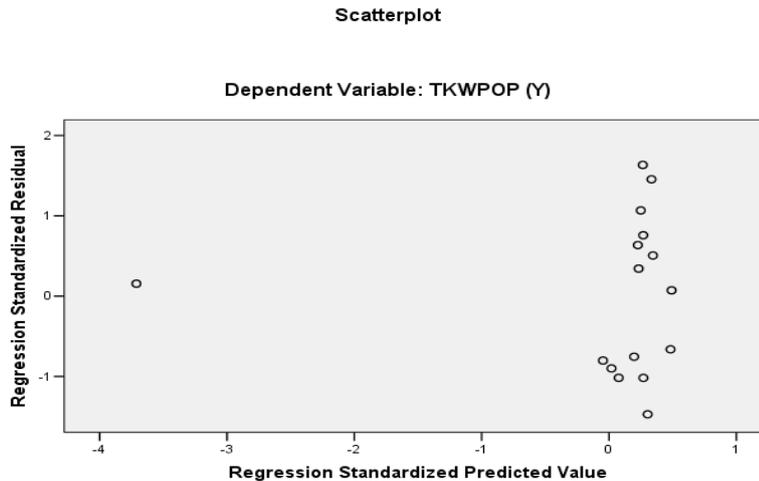
a. Test distribution is Normal.

b. Calculated from data.

Based on the SPSS output above, the Sig value is obtained. normality test using the Kolmogorov-Smirnovs method of 0.603. Because the value of the p-value is greater than alpha (0.603 > 0.05), it can be concluded that the residual data is normally distributed.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model variance from residuals occur one observation to another observation. A good regression model is that homoskedasticity or heteroscedasticity does not occur. One method used to detect the presence or absence of heteroscedasticity is to look at the plot graph between the predicted values of the dependent variable, namely ZPRED with SRESID residuals.



From the picture above it can be seen that in the model there is no heteroscedasticity because in the picture there is no clear pattern, and the points spread above and below the number 0 on the Y axis.

Autocorrelation Test

Literally autocorrelation means that there is a correlation between members of an observation with other observations of different times. In relation to the assumption of the least squares method (OLS), autocorrelation is a correlation between one residual and another residual. While one important assumption of the OLS method relating to residuals is the absence of a residual relationship between one and the other residuals.

Test criteria:

Durbin-Watson Statistics Testing Criteria

Conclusion	Testing Area
Positive autocorrelation	$d < d_L$
Doubtful	$d_L < d < d_U$
No autocorrelation	$d_U < d < 4 - d_U$
Doubtful	$4 - d_U < d < 4 - d_L$
Negative autocorrelation	$4 - d_L < d$

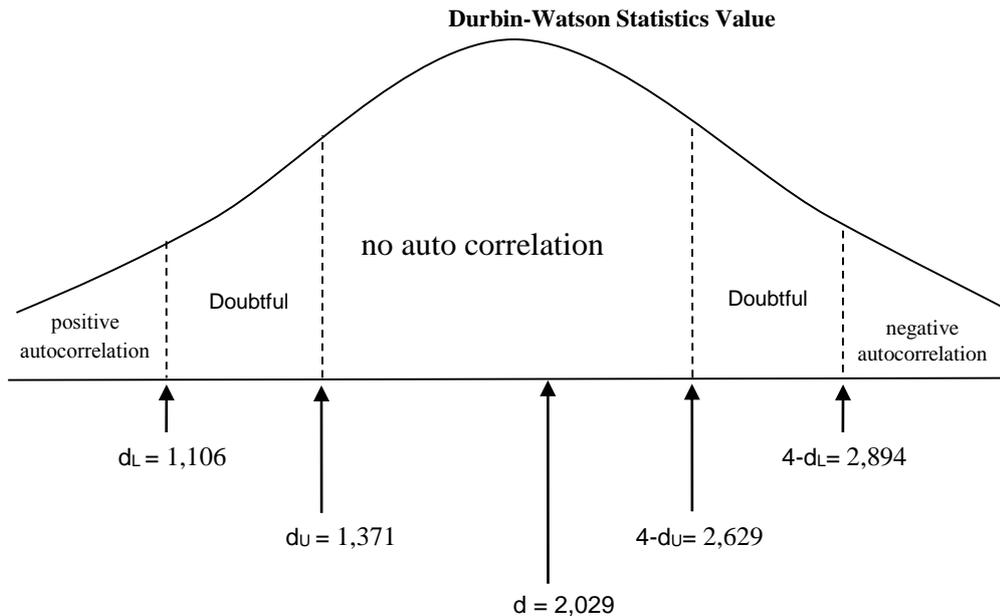
By using the help of the SPSS version 19.0 program application, the output of the Durbin-Watson statistical calculation results is obtained as follows:

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.786 ^a	.618	.591	.06312	2.029

a. Predictors: (Constant), PTKP (X)

b. Dependent Variable: TKWPOP (Y)



From the table above, the d_{value} of 2.029 is obtained. This value is then compared with the values of d_L and d_U in the Durbin-Watson table. For $\alpha = 0.05$, $k = 1$ and $n = 16$, obtained $d_L = 1.106$ and $d_U = 1.371$. Because d is located between d_U (1,371) and $4-d_U$ (2,629), it is concluded that in the model there are no autocorrelation problems.

Simple Linear Regression: Effect of Increase in Non-Taxable Income (X) Against the Level of Personal Taxpayer Compliance (Y)

Simple regression analysis is an analysis that is used to predict how the condition (ups and downs) of the dependent variable, if one independent variable as a rising predictor factor decreases its value.

Product Moment Correlation Coefficient Analysis

This analysis is used to determine the degree or strength of the relationship between variables X (Increase in Non-Taxable Income) with variable Y (Individual Taxpayer Compliance Level) simultaneously. By using SPSS version 19.0 the output is as follows:

Model Summary^b

Model	R	R Square	Adjusted R Square
1	.786 ^a	.618	.591

- a. Predictors: (Constant), PTKP (X)
- b. Dependent Variable: TKWPOP (Y)

From the above analysis it can be seen that the correlation coefficient is 0.786. This value is included in a strong correlation, which is between 0.600 - 0.799.

Simple Linear Regression Analysis

This analysis is intended to determine the effect of variable X (Increase in Non-Taxable Income) on variable Y (Individual Taxpayer Compliance Rate). The goal is to predict or estimate the value of the dependent variable in relation to the value of other variables. From the results of calculations using SPSS version 19.0, the output and equation of the simple regression relationship are obtained as follows:

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.010	.063		-.157	.878
	PTKP (X)	.022	.005	.786	4.763	.000

- a. Dependent Variable: TKWPOP (Y)

$$Y = a + Bx$$

Explanation: Y = Individual taxpayer compliance level
 a = Intercept value (constant)
 X = Increase in non-taxable income
 b = Regression coefficient

From the results of the SPSS processing above, the values of a = -0.010 and the value of b = 0.022 are obtained. Thus the simple linear regression equation is obtained as follows:

$$Y = -0,010 + 0,022X$$

The above equation can be interpreted as follows:

a = -0,010 : meaning that if the increase in non-taxable income is zero (0), then the individual taxpayer compliance rate will be -0,010.
 b = 0,022 : meaning that if the increase in Non-Taxable Income increases by one unit, then the Individual Taxpayer Compliance Rate will increase by 0.022 units.

Determination Coefficient Analysis

After the correlation coefficient value is obtained, then the calculation of the percentage of the effect of the Increase in Non-Taxable Income on the Individual Taxpayer Compliance Rate is used as the formula for the Coefficient of Determination as follows:

$$KD = (r_{xy})^2 \times 100\%$$

Explanation :

KD = coefficient of determination
 (r_{xy})² = Pearson product moment correlation coefficient

Model Summary^a

Model	R	R Square	Adjusted R Square
1	.786 ^a	.618	.591

a. Predictors: (Constant), PTKP (X)
 b. Dependent Variable: TKWPOP (Y)

KD = 59,1%

From the analysis above, it can be seen that the increase in Non-Taxable Income has an influence on the Personal Taxpayer Compliance Rate of 59.1%, while the remaining 40.9% is influenced by other factors not observed.

Hypothesis Testing (t-Test)

Using the SPSS version 19.0 program, the following output is obtained:

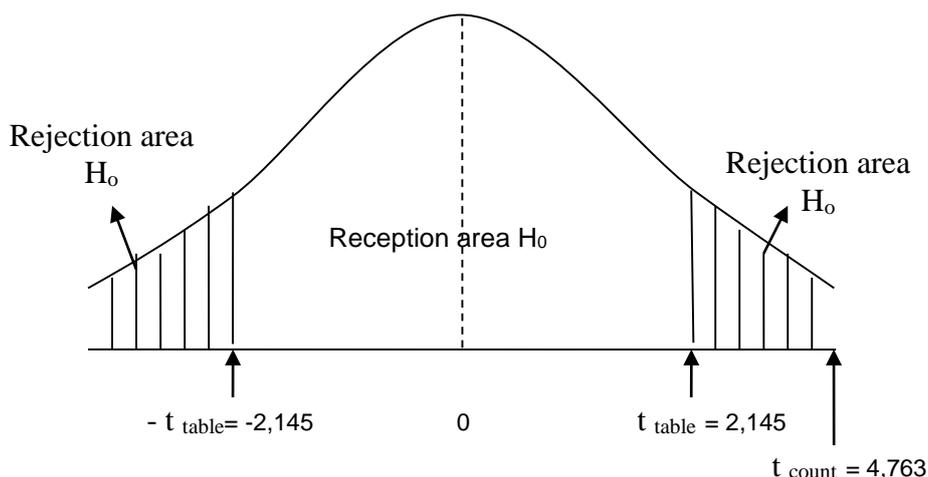
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.010	.063		-.157	.878
	PTKP (X)	.022	.005	.786	4.763	.000

a. Dependent Variable: TKWPOP (Y)

From the results of SPSS processing above, the t-count is 4,763. With alpha (α) = 5% and degrees of freedom = n-2 = 14, then based on the two-party *t*_{distribution} table, the *t*_{table} value is 2,145. The *t*_{count} and *t*_{table} values are then tested using the following test criteria:

Riject H₀ if t_{hit} > t_{table}, accept in other cases.



Due to value t_{count} bigger than t_{table} ($4,763 > 2,145$) then H_0 rejection and H_1 reception. This shows that the increase in non-taxable income has a significant effect on the level of individual taxpayer compliance.

CONCLUSION

- The increase in non-taxable Income has a significant effect on increasing individual taxpayer compliance;
- The effect of the increase in non-taxable income on the increase in individual taxpayer compliance by 59.1%, while the remaining 40.9% is influenced by other factors not observed.

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