

**THE INFLUENCE OF REINVENTING POLICY IMPLEMENTATION
TOWARD THE TAXPAYER COMPLIANCE ON INDIVIDUAL
TAXPAYERS IN THE REGIONAL SMALL TAX OFFICE
PALEMBANG ILIR TIMUR**



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Accounting

proposed as one of the requirements to achieve an economics degree

RESEARCH, TECHNOLOGY AND HIGH EDUCATION MINISTRY

REPUBLIC OF INDONESIA

SRIWIJAYA UNIVERSITY

ECONOMY FACULTY

2017

COMPREHENSIVE EXAM APPROVAL LETTER

THE INFLUENCE OF REINVENTING POLICY IMPLEMENTATION TOWARD
THE TAXPAYER COMPLIANCE ON INDIVIDUAL TAXPAYER IN
THE REGIONAL SMALL TAX OFFICE PALEMBANG ILIR TIMUR

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MOTTO AND OFFERINGS

Motto

If you don't want to do it, don't do it. If you want to do it, do it fast
(Houtarou Oreki)

As long as it's still not 0%, everything is still possible
(Yoichi Hiruma)

You can only live once in this world, but if you live right, just once is enough
(Naruto Uzumaki)

No victory without taking risks
(Koshi Sugawara)

Offerings

By praising the presence of Allah SWT, this simple work of the author presents to:

1. My beloved parents, **Achmad Bastari** and **Iin Maryati**, for always be patient, struggle for my good and be by my side for every situation.
2. My brother, **Muhammad Fajar Satria**, big thanks for the prayer, support, and everything.
3. My alma mater, Sriwijaya University

PREFACE

Praise and thank to Allah SWT for the blessing and mercy so that the author can complete the script entitled **The Influence of Reinventing Policy Implementation toward The Taxpayer Compliance on Individual Taxpayers in The Regional Small Tax Office Palembang Ilir Timur**. This script is made as one of the requirements to achieve Bachelor Degree of Economics (S-1) in Economic Faculty, Sriwijaya University.

This script is discussing about how much the reinventing policy affecting the taxpayer compliance of individual taxpayer that registered in small tax office Palembang ilir timur. The main data used is primary data by distributing questionnaires which contains a list of questions relating to the desired data that can be obtained from individual taxpayers that registered in small tax office Palembang ilir timur.

The results of this research indicate that there is a significant influence and positive between reinventing policy and taxpayer compliance.

The author hope this script can provide information about how much influence caused by one of the government policy, especially can be useful for the directorate general of taxation in making policy of taxation in the future.

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THANK-YOU NOTE

During the research and preparation of this script, the author did not escape from various obstacles. These constraints can be dredged with the help, guidance and support of various parties. The author would like to thank to :

1. **Prof. Dr. Ir. H. Anis Saggaff, MSCE** as the Rector of Sriwijaya University.
2. **Prof. Dr. Taufiq Marwah, SE, M.Si** as the Dean of Economic Faculty.
3. **Mr. Arista Hakiki, S.E., M.Acc., Ak., CA** as the Head of Accounting Department.
4. **Mrs. Umi Kalsum S.E., M.Si., Ak., CA** as the secretary of Accounting Department.
5. **Mrs. Hj. Relasari, S.E., M.Si., Ak.** as the academic supervisor.
6. **Mr. Agung Putra Raneo S.E., M.Si.** as the coordinator of International Class.
7. **Mrs. Dr. Luk Luk Fuadah, S.E., MBA., Ak.** as the first Script Supervisor and **Mr. Abukosim, S.E., Ak., M.M.** as the Second Script Supervisor who have given their time, energy and thought to guide and provide advices in completing this script.
8. All of examiners who have given crtitics and suggestion to fix this script.
9. All of lecturers who have shared knowledge and experience during my college.
10. All of staffs of Economic Faculty who have helped me in preparing administration process.
11. Head of Small Tax Office Palembang Ilir Timur who has given research permission for the purposes to finish this script.

12. My beloved parents, **Achmad Bastari** and **Iin Maryati**, for always be patient, struggle for my good and be by my side for every situation.
13. My brother, **Muhammad Fajar Satria**, big thanks for the prayer, support, pressure, and everything.
14. My best friend, **Riski Kurniawan**, who often accompanying me watching anime to kill our stress.
15. My second best friend, **Muhammad Hadi Kusuma**, who willing to give me a ride to Inderalaya.
16. All of my friends in Accounting 2013, hope we will still get along even when we are not seeing each others in the future.
17. Thank you Google Translate
18. All of people related to the accomplishment of this script that author cannot mentions whose name one by one to the all its aid.

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ABSTRACT

THE INFLUENCE OF REINVENTING POLICY IMPLEMENTATION TOWARD THE TAXPAYER COMPLIANCE ON INDIVIDUAL TAXPAYERS IN THE REGIONAL SMALL TAX OFFICE PALEMBANG ILIR TIMUR

By :

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Abukosim, S.E., Ak., M.M.**

This research has main objective which is to analyze about the influence of Reinventing Policy to the taxpayer compliance on the individual taxpayers registered at the Small Tax Office Palembang Ilir Timur. Variables that become focus of this research are Reinventing Policy, and taxpayer compliance.

This research is quantitative research. The population in this research is the individual taxpayer who is registered in the Small Tax Office Palembang Ilir Timur on 2015. The sampling technique in this research is the technique Convenience Sampling. The data used is the subject data, and the data source used is the primary data. This research using questionnaire instruments as 341 respondents. The analysis used is simple linear regression analysis. For the analysis data method and hypothesis testing the researcher using the SPSS program version 23.

From this research, it is known that the Reinventing Policy has significantly and positive influence to the taxpayer compliance.

Key Words : Reinventing Policy, Taxpayer Compliance, Individual Taxpayers.

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ABSTRAK

PENGARUH IMPLEMENTASI KEBIJAKAN REINVENTING POLICY TERHADAP KEPATUHAN WAJIB PAJAK PADA WAJIB PAJAK ORANG PRIBADI DI KPP PRATAMA PALEMBANG ILIR TIMUR

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Penelitian ini bertujuan untuk menganalisis pengaruh kebijakan Reinventing Policy terhadap kepatuhan wajib pajak pada wajib pajak orang pribadi yang terdaftar di KPP Pratama Palembang Ilir Timur. Variabel yang menjadi fokus dalam penelitian ini adalah Reinventing Policy, dan kepatuhan wajib pajak.

Penelitian ini merupakan penelitian Kuantitatif. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Palembang Ilir Timur tahun 2015. Pemilihan sampel dengan metode Convenience Sampling. Jenis data yang digunakan adalah data subyek, dan sumber data yang digunakan adalah data primer. Penelitian ini menggunakan instrumen kuesioner sebanyak 341 responden. Analisis yang digunakan adalah analisis regresi linier sederhana. Untuk metode analisis data dan uji hipotesis peneliti menggunakan program SPSS versi 23.

Dari penelitian ini, dapat diketahui bahwa Reinventing Policy berpengaruh secara signifikan dan positif terhadap kepatuhan wajib pajak.

Kata Kunci : Reinventing Policy, Kepatuhan Wajib Pajak, Wajib Pajak Orang Pribadi.

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CHAPTER 1

INTRODUCTION

1.1. Background

National development is carried out to realize the National objectives, which in practice covers all aspects, there are aspects of political, economic, social, cultural, defense and security which aims to increase national capacities in order to realize the life that is parallel and equal with other more developed nations.

To realize these objectives the government require large budgets. One of the efforts made by the government for the fulfillment of the budget, namely by increasing government revenues from taxation sector. Taxation sector is one of measurement of a country's economic activity, because revenues from the tax will be used for the general financing of all government activities.

Source of revenue for the State is dominated by tax, because an acceptance from natural resources, such as petroleum and coal is unreliable. Revenue from natural resources have a relatively limited lifespan, one day it will run out and cannot be renewed. It is different with sources of revenue from the tax sector that has an unlimited lifespan and will increase with the increase of population.

In reality it is inevitable that the role of the taxpayer in the tax collection system is crucial to achieve the tax revenue plan. Although the number of taxpayers from year to year is increasing but there are obstacles that can hinder efforts to increase the tax ratio, such obstacle is the taxpayer compliance.

According to the Directorate General of Taxation (Minister of Finance Regulation No. 192 / PMK.03 / 2007) referred an obedient taxpayer is:

- a. On time in submitting the Letter of Notification;
- b. Not have tax arrears, unless the tax arrears for all types of taxes, except tax arrears that have obtained a license and pay in installments and delay the tax payments;
- c. The financial statements are audited by a public accountant or financial supervisory agencies of government with unqualified opinion for 3 (three) years in a row;
- d. Not been convicted of a criminal act in the field of taxation by the court verdict that has a legal effect right within a period of 5 (five) years.

According to James and Alley (Simanjuntak, 2012), the definition of tax compliance in its most simple form is usually cast in terms of the degree version relate which taxpayer comply with the tax law. However, like many such concepts, the meaning of compliance can be seen almost as continuum of defination and on to even more comprehensive version relating to taxpayer decision to conform to the wider objectives of society as reflected in tax policy.

According Nurmantu in Rahayu (2010: 138) says that tax compliance can be defined as a situation where the taxpayer meets all tax obligations and the exercise of the right of taxation. From that definition we can be concluded, that the Taxpayer Compliance is the attitude of the taxpayer that compliance, submissive and obedient to fulfill and implement the taxation liabilities in accordance with the provisions of the legislation applicable tax.

Taxpayer compliance in Indonesia is still low seen from the period 2012 to 2014, Indonesia tax ratio is around 11%, far in a country of developed countries

like France that are in the range of 44% or Germany who were in the range of 40.6%, even in the Southeast Asian level, Indonesia was still under the Philippines which is in the range of 16% and Thailand which is in the range of 16% (Tax Bale, 2015).

Tax ratio is the ratio of the amount of tax revenue to gross domestic product (GDP), so that through the tax ratio can be seen how the amount of tax that is donated from the economy of a country. For developing countries should be above 20% (Tax Bale, 2015). The small tax ratio in Indonesia indicates that the level of tax payments is still low. Deputy Minister of Finance, Mardiasmo (2011) recognizes that tax collection from groups of individual taxpayers far too low.

To increase tax revenues the government issued a policy program Reinventing Policy. This policy program ever implemented in 2008 known as the Sunset Policy. As is known in the year 2008 is the last year in which tax revenues managed to reach its target. The Government recognizes that the application of the Sunset Policy for the first time was a success because it managed to gain extra tax revenues in 2008 amounted to Rp 7.46 trillion. Sunset Policy is also obtained through the addition of 5.5 million taxpayer (Darussalam, 2015). But after the facility pardon was given, reception performance even showed a decline and the level of tax compliance that tends to stagnate. Therefore, in 2015, precisely in the month of May the government issued one of a Tax Amnesty program, known as Reinventing Policy or commonly called the Sunset Policy Volume II.

The essence of these two programs is the Tax Amnesty. Reinventing Policy is part of the Tax Amnesty like quoted in the Indonesian Tax Review

edition 21 (2015) Reinventing Policy as the Sunset Policy Year 2008 can be considered as partial of Tax Amnesty. Furthermore, according to the Tax Philosophy-IT 18, as part of the Tax Amnesty, Reinventing Policy is the transition to a new phase relationship between the taxpayer with tax authorities (Darussalam, 2015).

The juridical basis which regulates Reinventing Policy is Article 36 point (1) letter a of the Act the general provisions of taxation, which in article 36 of the Act general provisions of taxation paragraph (1) letter a mention that the Director General of taxes, because of the position or petition Taxpayer, can reduce or eliminate sanctions such as interest, penalties, and increase payable in accordance with the provisions of laws and regulations - tax laws in the case of sanctions imposed because of an oversight taxpayer or not taxpayer fault.

Then the Ministry of Finance regulations which regulates the Reinventing Policy is Number 91 / PMK.03 / 2015 on the reduction or elimination of administrative penalties for the late submission of the notification, the rectification notice, and late payment or tax payment.

Reinventing Policy aims to encourage the taxpayer to be more honest, consistent and volunteer in implementing his tax liability. Providing the opportunity for the taxpayer to become the honest taxpayer through the remission of tax is expected to increase taxpayer compliance in the future. As expressed by Devano and Rahayu (2006) Tax Amnesty was a government policy in the field of taxation which provides tax exemptions that should be owed to pay ransom in a certain amount that is intended to provide additional tax revenues and the

opportunity for taxpayers who do not abide being obedient.

Based on the explanation above, the writer interested in conducting research on how much the influence of Tax Amnesty related to the Reinventing Policy as part of the government policy in improving taxpayer compliance that viewed from the concept of willingness to pay tax which is the consciousness of paying taxes, knowledge and understanding of the tax regulations and a good perception of the effectiveness of taxation, with the title:

"THE INFLUENCE OF REINVENTING POLICY TOWARD THE TAXPAYER COMPLIANCE ON INDIVIDUAL TAXPAYERS IN THE REGIONAL SMALL TAX OFFICE PALEMBANG ILIR TIMUR"

1.2. Problem Formulation

In accordance with the description in the background, the formulation of the problem in this research is how the Reinventing Policy affect the taxpayer compliance on the individual taxpayers registered at the Small Tax Office Palembang Ilir Timur ?

1.3. Research Objective

Based on the Background, we can simply conclude that the objectives of this research are to know the effect of Reinventing Policy to the taxpayer compliance of the taxpayers registered at the Small Tax Office Palembang Ilir Timur.

1.4. Research Usefulness

The benefits of this research are as follows:

a. Theoretical Usefulness

Theoretically, the result of this research is expected to be a reference or input for the development of tax science and increase the study of taxation, especially in the preparation of taxation policies in order to be able to make taxation policies that can benefit the state and also not harming the societies in the future.

b. Practical Usefulness

Practically, this research is expected to be useful information, and may be a reference to improve the performance of the public service. In this case the Directorate General of Taxes, particularly the region of Palembang Ilir Timur,

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