



The Factors that Influence the Non-Compliance of Corporate Taxpayers in the Implementation of Tax Amnesty

Umi Wakhidah*¹ and Prabowo Yudho Jayanto²

^{1,2}Accounting Department, Faculty of Economics, Semarang State University

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ABSTRACT

The aim of this research is to examine and analyze the factors that affect corporate taxpayers' non-compliance in the implementation of Tax Amnesty. The population in this research is all the compulsory taxpayer of SPT registered in KPP Pratama Kebumen amount 3.436. The number of samples examined as many as 60 corporate taxpayers' obligatory SPT using non-probability sampling method with incidental sampling samples. The analytical method used is Structural Equation Modelling (SEM) with Partial Least Square (PLS) path modelling analysis tool SmartPLS 3. The result of the research shows that taxpayers perception on tax evasion has a positive effect on taxpayer non-compliance in Tax Amnesty implementation, tax awareness, taxpayers perception on sanction, moral norms, and social norms negatively affect on taxpayer non-compliance in Tax Amnesty implementation. Meanwhile, the variable perception of taxpayers on justice, intention to behave disobediently, and religiosity does not affect the non-compliance of taxpayers in the implementation of Tax Amnesty. The results of this study can be concluded that taxpayer non-compliance in the implementation of Tax Amnesty influenced by taxpayer perception on tax evasion, tax awareness, taxpayer perception on sanction, moral norm, and social norm.

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INTRODUCTION

Every country needs funds to run its government including Indonesia. Tax is the amount of money collected to meet public expenses by national or local authorities (Mehmet Nar, 2015). According to Febriyani and Kusmuriyanto (2015) tax is the country's main source of income which is used to finance government expenditure. This can be seen from tax revenue s of Rp1,539,166 M or 86.17% of total revenues in 2016 (BPS, 2017). But in fact, there are still complicated problems, including the imbalance of the number of taxpayers with the amount of tax received by the state and the number of taxpayers who do not save their assets in Indonesia. (Kisnawati and Meirinawati, 2016). Tax non-compliance can be in the form of failure to propose a tax return within a specified time period or not deliver, underestimate income, reduce income, failure to pay taxes assessed when due date (Atawodi and Ojeka, 2012). It is expected that the income from the tax sector will continue to be increased by new policies such as extensification and intensificati-

on (Suryarini and Anwar, 2010). The Tax Amnesty program is a solution taken by the government to overcome tax problems that occur in Indonesia.

Tax Amnesty is a remission program given by the government to taxpayers. This program includes the elimination of taxes that should be owed, the elimination of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in 2015 and the previous year which have not been reported in SPT, by paying off all tax arrears owned and paying ransom. The government approved the Tax Amnesty program through Law No. 11 of 2016 concerning Tax Amnesty followed by Minister of Finance Regulation 118 / PMK.03 / 2016. The goal of Tax Amnesty is to accelerate economic growth and restructuring; encourage tax reform; and increase tax revenue. Tax Amnesty will not actually stop the sentence because of deliberate tax violations, only looking for possible penalties to encourage the expansion of the tax net (Agbonika, 2015).

A good program with good goals does not necessarily get good results. In the implementation of Tax Amnesty program, there are still many taxpayers who do not comply. Taxpayers' non-compliance in imple-

* E-mail: umiwakhidah18@gmail.com
 Address: L2 Building 2nd floor, Campus Sekaran, Gunungpati,
 Semarang, Indonesia, 50229

menting Tax Amnesty can be seen in the Press Release issued by the Ministry of Finance on October 14, 2016 regarding the evaluation of the first period Tax Amnesty and the second and third period strategies, that the number of taxpayers participating in the Tax Amnesty program is only 13% or equal to 392,914 taxpayers from all tax payers compulsory tax returns in Indonesia amounting to 19,307,467. This means that the taxpayer's non-compliance is greater than the taxpayer who complies with the Tax Amnesty. Tax compliance is an important issue for the government and society (Alon and Hageman 2013).

The amount of taxpayers' non-compliance in Tax Amnesty can be caused by various factors. Taxpayers who perceive well on Tax Evasion will have an effect on their actions not to comply. The cause of tax evasion is universal, because it applies in any country the tax is imposed Adebisi and Gbegi (2013) a problem which seems to have defied solution, had been deviled the tax system right from colonial times. While some had blamed the situation on tax authorities for not living up to expectation with regards to tax administration, others attribute it to the unpatriotic attitude of tax payers. It was in this light of contending position that the researcher carryout a survey in Nigeria with particular reference to Federal Inland Revenue Service Abuja. The sample size was derived statistically using Yaro Yamani formula. The sample size consists of three hundred and five (305). The high level of awareness of taxpayers' taxation determines the attitude of taxpayers to comply with the Tax Amnesty program. The implementation of taxation is not separated from threatening sanctions if the taxpayer does not comply, so whether the taxpayer is obedient or disobedient in Tax Amnesty activities is influenced by how the perceptions of taxpayers on sanctions from Tax Amnesty that apply. Taxpayers in carrying out their tax obligations certainly expect to be treated fairly, so that a good perception of justice will certainly affect the taxpayer's actions to obey taxes. The taxpayer will consider his actions based on the moral norms inherent in him, whether he will act obediently or not compliant with the Tax Amnesty program. In addition to moral norms, individuals also decide their actions to act disobediently in the Tax Amnesty based on social norms in their environment. Intention is one of the determinants of the taxpayer's decision to be obedient or disobedient in Tax Amnesty. Religion or belief is the guideline and guidance of life for every adherent in living life in the world. The good or bad of an individual in acting can be influenced by how the individual carries out his beliefs, including in his actions in the Tax Amnesty program.

Tax Amnesty is the latest government program in the field of taxation, so that the research that examines the theme of taxpayers' non-compliance in implementing Tax Amnesty is still lack. Previous research only examined non-compliance without associating with the Tax Amnesty program with variable and diverse results. Research with diverse results is the reason and the basis of the researchers in conducting research with the theme of Non-compliance.

Research on the effect of taxpayer non-compliance

in implementing Tax Amnesty using the variable of tax evasion taxpayer perception has never been done before. Researchers use the results of research conducted by Christianto and Suyanto (2012) as the basis for tax evasion taxpayer perception variable as the basis of research. The study obtained results that the understanding of tax avoidance had a positive and significant effect on compliance.

Research with variable of taxation awareness and its effect on non-compliance has been carried out by several researchers with diverse results. Amalia, Topowijono, and Dwiatmanto (2016), and Effendi and Toly (2013) found that the awareness of taxpayers had an effect on non-compliance. Meanwhile, the research conducted by Santika (2015) obtained the opposite result, namely that tax awareness did not affect taxpayers non-compliance.

Variable of taxpayer perceptions on sanctions and its influence on non-compliance previously has been carried out by several researchers with different results. Research conducted by Effendi and Toly (2013), Hidayati (2016), and Retyowati (2016) found that perceptions on sanctions had an influence on non-compliance behaviour. On the contrary, the research of Basri and Surya (2014) obtained results that perceptions on sanctions had an effect on non-compliance.

Variable of taxpayer perceptions on sanctions and its influences on non-compliance previously has been carried out by several researchers with different results. The research conducted by Basri and Surya (2014), Basri et al. (2014), Hidayati (2016) and Retyowati (2016) found that perceptions on justice had an influence on non-compliance behaviour. In contrast, Asih and Chomsatu (2016) obtained the results of tax sanctions affecting non-compliance behaviour.

The influence of moral norm variable is supported by the result of the research conducted by Hidayat and Nugroho (2010), Winarsih (2015), and Basri et al (2014) which stated that moral norms affect the non-compliance of taxpayers. In contrast, the research conducted by Jayanto (2011) obtained results that moral norms do not affect the non-compliance of taxpayers.

Social norm variable is supported by the research conducted by Hidayati (2016), Retyowati (2016), and Aditya (2016) with the result that social norms have an influence on non-compliance behaviour of taxpayers. Meanwhile, the research conducted by Hidayat and Nugroho (2010), Basri and Surya (2014), and Basri et al (2014) found that social norms do not affect on non-compliance.

The intention to behave in a non-compliant manner is supported by research conducted by Hidayat and Nugroho (2010), Basri and Surya (2014), and Retyowati (2016) which state that the intention to behave influences the non-compliance of taxpayers. On the contrary, the research conducted by Aditya (2016) obtained the result that the intention to behave in a non-compliant manner do not affect the behaviour of tax non-compliance.

Religiosity variable is supported by the results of research conducted by Basri and Surya (2014), Hidayati

(2016), and Retyowati (2016) which stated that religiosity has an influence on non-compliance of taxpayers. On the other hand, research conducted by Basri et al. (2014) proved that religiosity variable do not affect non-compliance variable.

The purpose of this study is to examine whether the perceptions of taxpayers on tax evasion, tax awareness, taxpayer perceptions on sanctions, taxpayer perceptions on justice, moral norms, social norms, intention to behave in disobedience, and religiosity affect the non-compliance of taxpayers in implementing tax Amnesty. There are several theories used to construct the hypothesis in this study. Theory of Planned Behaviour proposed by Ajzen in 1991, explains that the intention to behave can lead to behaviour displayed by individuals (Hidayati 2016). Aditya (2016) adds, Theory of Planned Behaviour (TPB) is a theory that provides an explanation of how a person's behaviour can be formed due to the intention to behave in a certain way. The Theory of Planned Behaviour is a development of the Theory of Reasoned Action (TRA) described by Fishbein and Ajzen, the theory explains that a person's intention towards behaviour is formed by two main factors, namely attitude toward the behaviour and subjective norms. Theory of Planned Behaviour (TPB) adds one factor that does not yet exist in Theory Reasoned Action (TRA), namely the factor of perceived behavioural control. The implication of Theory of Planned Behaviour in this study is to explain how the three independent variables, social norms, intention to behave in non-compliance, and religiosity on the dependent variable of taxpayers non-compliance in implementing Tax Amnesty.

Attribution theory is an effort when individuals observe behaviour to determine whether it is caused internally or externally (Robbins and Judge, 2012). Attribution theory is developed by Fritz Heider, who stated that a person's behaviour is determined by a combination of internal strength and external power. Internal factors are factors that originate in the individual as well as personality, attitudes, characters, and so on. Whereas external factors are factors that come from outside the individual, for example difficulties, pressures, situations, etc. (Luthans, 2005 in Laraswati, 2016). The use of attribution theory is illustrated in the factors that cause taxpayers non-compliance behaviour in the implementation of Tax Amnesty, namely internal factors and external factors.

Perception theory according to Robbins and Judge (2012) is the process by which someone arranges and interprets their sensory impressions to give meaning to their environment. Individual behaviour is based on the perceptions they have about reality, not the reality itself, added Robbins and Judge. Jalaludin Rachmat (2009) in Zaini (2011) states that perception is the experience about objects, events, or relationships obtained by deducing information and interpreting messages. Perception theory explains perception as a determinant of individual behaviour. Taxpayer perceptions on tax evasion, taxpayers' perception on sanctions, and taxpayers' perceptions on justice are used as determinants of taxpayers behaviour. Non-compliance behaviour in the imple-

mentation of Tax Amnesty as a result of the perception owned by the taxpayer.

Tax Evasion is almost the same as tax avoidance. The difference is that tax evasion is illegal while tax avoidance is legal. How taxpayers perceive on tax evasion actions that occur will affect taxpayer behaviour in implementing Tax Amnesty. The perception that the tax evasion action is good behaviour and not a violation, will make the taxpayer behave disobediently in implementing Tax Amnesty. Perception theory revealed by Robbins and Judge (2012) supports the relationship of taxpayer perception variable on tax evasion with taxpayers' non-compliance in implementing Tax Amnesty. Research conducted by Christianto and Suyanto (2012) found that the variable of tax avoidance understanding has a positive and significant influence on the level of taxpayers compliance. Thus, the first hypothesis in this study is:

H1: Taxpayer's Perception on Tax Evasion Has a Positive Effect on Taxpayers Non-compliance in the Implementation of Tax Amnesty

Taxpayers who are aware that taxes are a form of participation in supporting the country's development, realize that by delaying taxes and reducing tax burden are detrimental acts to the state, as well as realize that taxes are regulations that derive from the law so that they can be forced. Therefore, the taxpayers will choose to act obediently, including in the implementation of the Tax Amnesty. Attribution theory explains that a behaviour can be caused by internal factors or external factors also contribute to influence tax awareness on taxpayers non-compliance in implementing Tax Amnesty. Awareness is a factor that causes behaviour that is influenced by self-control of taxpayers. A person's awareness in taxation will influence taxpayer's decision to behave. The higher tax awareness, the taxpayer will behave obediently in the implementation of the Tax Amnesty. The research conducted by Amalia, Topowijono, and Dwiatmanto (2016) obtained result that taxpayers awareness influences tax compliance. Likewise, the research conducted by Santika (2015) obtained result that awareness has an influence on tax compliance. Thus the second hypothesis in this study is:

H2: Taxation Awareness Has a Negative Effect on Taxpayers Non-compliance in the Implementation of Tax Amnesty

Perceptions that taxpayers have on tax sanctions, in this case sanctions obtained if they do not participate in Tax Amnesty, will affect taxpayers to comply or not comply. Taxpayers who have judgments that sanctions that threaten violators are severe, so they will choose to join the Tax Amnesty program, whereas taxpayers who consider sanctions given to offenders are low will choose to behave in a non-compliant manner by not implementing Tax Amnesty. Perception theory revealed by Robbins and Judge (2012) supports the relationship between taxpayer perceptions to sanctions variable and ta-

xpayers non-compliance in implementing Tax Amnesty. Sanctions of Tax Amnesty as a target of perception will shape the perception of taxpayers which ultimately determine the behaviour of taxpayers in implementing Tax Amnesty. The research conducted by Basri and Surya (2014) shows that legal sanctions have no effect on the intention to behave in a non-compliant manner, and the amount of sanctions has a significant influence on non-compliance behaviour. The research conducted by Kaunang and Pinatik (2016) also obtained the result that taxation sanction affects the behaviour of non-compliance in paying taxes. In line with the results obtained by Basri and Surya, Kaunang and Pinatik, Retyowati (2016) and Hidayati (2016) prove that perceptions of tax system justice affect taxpayers' non-compliance. Thus, the third hypothesis in this study is:

H3: Taxpayer's Perception on Sanctions Negatively Affects Taxpayers' Disobedience in the Implementation of Tax Amnesty

Taxpayers who have a positive attitude towards tax regulations justice will be more obedient than taxpayers who have a negative attitude. Thus, the perception of taxpayers on justice that takes place in the implementation of taxation will be a determining factor for taxpayers' actions to participate in or not take part in Tax Amnesty. Perception theory revealed by Robbins and Judge (2012) supports the relationship between taxpayer perception on justice variable and taxpayers non-compliance in implementing Tax Amnesty. The research conducted by Hidayati (2016) and Retyowati (2016) found that the perception of taxation system justice affects the non-compliance of taxpayers. Thus, the fourth hypothesis in this study is:

H4: Taxpayers' Perceptions on Justice Have Negative Effects on Taxpayers Non-compliance in the Implementation of Tax Amnesty

Moral norms are norms that are owned by individuals, and may not be owned by other individuals. Thus, moral norms are distinctive and character of individuals. Taxpayers who have high moral norms will act obediently in the implementation of Tax Amnesty, in other words the taxpayer will avoid non-compliance behaviour. It is due to they consider non-compliance is an act of violating ethics and life principles that must be avoided. It is in accordance with attribution theory which states that individuals behaviour can be caused by internal forces or external forces. Thus, the attribution theory is relevant to explain the relationship between moral norm variable and taxpayers non-compliance in the implementation of Tax Amnesty. The research conducted by Retyowati (2016) obtained result that moral norms affect the non-compliance of taxpayers. Hidayati (2016) proves that moral norms are a determinant of taxpayers' non-compliance. Thus, the fifth hypothesis in this study is:

H5: Moral Norms Have Negative Effects on Taxpayers Non-Compliance in the Implementation of Tax Amnesty

How the judgment given by the people around the individual towards a matter will become the guideline of the individual to behave. People close to taxpayers who consider that tax non-compliance in implementing Tax Amnesty is a natural thing will affect the taxpayer to act disobediently. Taxpayers will behave according to the views of those around them, namely to act disobediently in the implementation of Tax Amnesty. So that social norms become a determining factor whether or not the taxpayer is obedient. Theory of planned behaviour and attribution theory support the relationship between social norm variable and non-compliance in implementing Tax Amnesty. Research conducted by Retyowati in 2016 proved that social norms influence tax non-compliance. Thus, the sixth hypothesis in this study is:

H6: Social Norms Have Negative Effects on Taxpayers Non-Compliance in the Implementation of Tax Amnesty

Intention as a cause of behaviour is an important factor in taxpayers' non-compliance behaviour in implementing Tax Amnesty. Individuals who have the intention to avoid the implementation of Tax Amnesty will certainly behave in a non-compliant manner according to their intentions. Intention comes from within an individual which is influenced by various things, it is relevant to attribution theory which states that in human behaviour is influenced by external forces and internal forces. Intention as an intermediary factor in causing a behaviour can be explained by the theory of planned behaviour, namely that behaviour is caused by an intention, and the emergence of intention is influenced by attitude, subjective norms, and perceived behavioural control. The research conducted by Kurniawati (2012) proved that the intention to behave in a non-compliant manner has a positive and significant effect on tax non-compliance. Thus, the seventh hypothesis in this study is:

H7: The intention to behave in non-compliant manner has a positive effect on the non-compliance of taxpayers in the implementation of tax amnesty

Individuals who have a high attitude of religiosity tends to behave ethically and avoid tax fraud. On the contrary, individuals who have low religiosity will behave unethically by not adhering to taxation activities which is one form of cheating. Sin which is a threat in religion for its adherents who take bad actions becomes consideration for someone in behaving. Taxpayers who are afraid of sin because of their high level of religiosity will avoid all forms of violations, including non-compliance in implementing Tax Amnesty. Religion as an individual's internal control is relevant to attribution theory which explains that a person's behaviour can

come from internal forces or from external forces. The role of religion as individual behaviour control can also be explained by the theory of planned behaviour, namely perceived behavioural control which is a belief in the existence of things that support or inhibit the behaviour displayed by individuals and their perceptions of how strongly these things support or hinder their behaviour. Research conducted by Retyowati (2016) and Hidayati

(2016) found that religiosity has an effect on the behaviour of tax non-compliance. Thus, the eighth hypothesis in this study is:

H8: Religiosity Has Negative Effects on Taxpayers Non-Compliance in the Implementation of Tax Amnesty

Based on the description above, the frame of mind of this research can be illustrated in Figure 1:

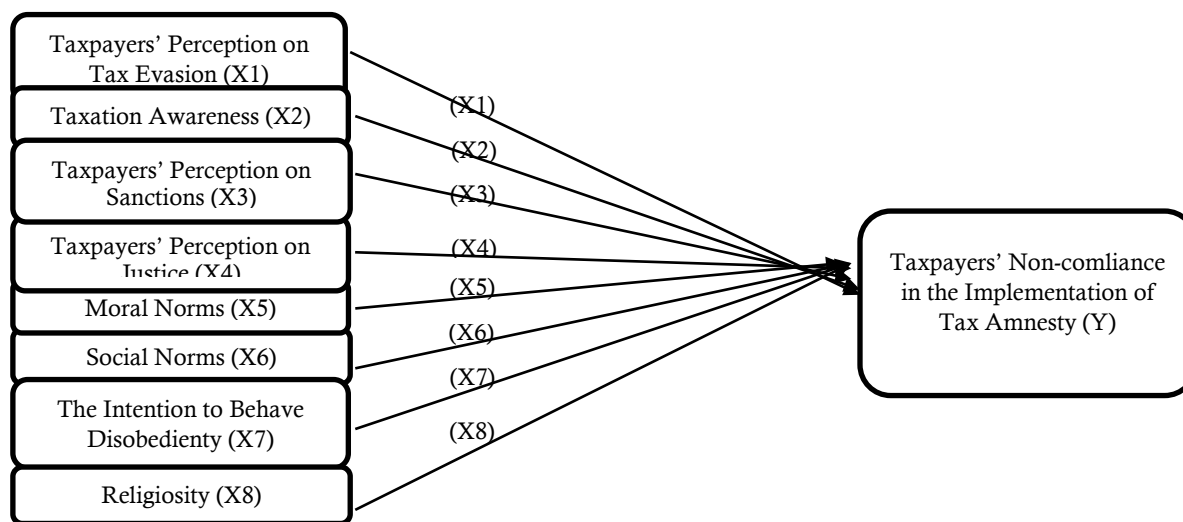


Figure 1. Theoretical Framework

RESEARCH METHOD

This type of research is quantitative research, the data used are primary data. The population in this study were all taxpayers of SPT compulsory agency registered at the KPP Pratama Kebumen as of April 2017 totalling 3,436. The sampling technique in this study uses non probability sampling with incidental sampling. Determination of the samples number in this study was carried out based on Ghozali's statement (2014) that the minimum sample size recommended in the study using PLS was ranging from 30 to 100 samples. Researchers

selected 65 taxpayers' respondents of SPT compulsory agency to anticipate respondents' questionnaires who did not return and researchers applied error range of 5%.

This study used 1 (one) dependent variable, namely taxpayers non-compliance in implementing Tax Amnesty and eight independent variables that are expected to be able to provide significant influence, among others, the taxpayer's perception on tax evasion, tax awareness, taxpayer's perception on sanctions, taxpayer perceptions on justice, moral norms, social norms, intention to behave disobediently, and religiosity. The scale used is the Likert scale (4 alternative answers) for all variables.

Table 1. Operational Definition of the Variables

Variables	Definition	Indicators
Taxpayers' non-compliance in the Implementation of Tax Amnesty (KP)	Taxpayer actions in the form of taxation implementation (Tax Amnesty) that are not in accordance with the legislation that has been determined. (Kaunang and Pinatik, 2016)	1. Gap in the implementation of the law 2. Integrity of the apparatus 3. Tax management 4. Application of tariffs (Rachmadi, 2014 in Sulistiani, 2016)
Taxpayer's Perception on Tax Evasion (TE)	A view of taxpayers obtained through the process of concluding and interpreting messages or information obtained by taxpayers regarding actions to reduce or eliminate the tax burden intentionally even though these actions violate the law. (Wanarta et al, 2014)	1. Submitting SPT 2. Misusing NPWP 3. Not depositing taxes 4. Bribery of the tax authorities (Wicaksana, 2014 in Iis Sulistiani, 2016)

The Continuation of Table 1. Operational Definition of Variables

Variables	Definition	Indicators
Taxation Awareness (KS)	Conditions where the taxpayer knows, understands, and implements his tax obligations (Tax Amnesty) according to the regulations that apply voluntarily because the taxpayer knows the importance of taxes for the development of the country. (Kundali, 2016)	1. Taxpayer Discipline 2. Willingness to Pay Taxes From Taxpayers (Tax Mindedness) (Erly Suandy, 2002 in Agustiningasih, 2016)
Taxpayers' Perception on Sanctions (SK)	How the understanding and view had by the taxpayers on the threatening sanctions if the taxpayer does not carry out his tax obligations. In relation to the Tax Amnesty program. (Basri et al, 2014)	1. The level of administrative sanctions imposed on violators of taxation rules 2. The amount of tax sanctions imposed without exception 3. The level of tax sanctions imposed without exception Rachmadi, 2014 in Sulistiani, 2016)
Taxpayers' Perception on Justice (KD)	A view of taxpayers obtained through the process of concluding and interpreting messages or information obtained by taxpayers regarding the fairness of the Tax Amnesty program. (Taher, 2011)	1. Horizontal & vertical justice in tax collection 2. Justice in the application of tax provisions 3. Benefits obtained 4. Tax according to taxpayers' ability (Friskianti, 2014 in Sulistiani 2016)
Moral Norms (NM)	Individual norms owned by a taxpayer, but may not be owned by other taxpayers. (Basri et al, 2014)	Guilt The principle of life (Basri et al, 2014)
Social Norms (NS)	The strength caused by the influence of people's views around taxpayers on non-compliance behavior carried out by taxpayers in implementing Tax Amnesty. (Basri et al, 2014)	1. Family influence 2. Effect of tax consultants 3. Effect of tax officers 4. Effect of print / electronic media (Mustikasari , 2007 in Aditya, 2016)
Intention to Behave Disobediently (N)	The will that taxpayers have to commit non-compliant behavior in taxation, in this case Tax Amnesty. (Winarsih, 2015)	1. Tendency 2. Decisions (Basri et al, 2014)
Religiosity (R)	Religiosity refers to the level of attachment that an individual has with the religion he adheres to as a basis for behaving in a Tax Amnesty program (Basri et al, 2014)	1. Ideology 2. Ritualistic 3. Experience 4. Intellectual 5. Consequential (Glock, 1962 in Basri et al, 2014)

Data collection techniques used a questionnaire. Data analysis in this study were outer model test, inner model test, and hypothesis testing using the SmartPLS 3.0 program.

RESULTS AND DISCUSSIONS

The questionnaire distributed in this study are 65 copies and a total of 60 copies (92%) return, 5 questionnaires (8%) do not return because the respondents do not fill out and return the questionnaire until the deadline for the study period. Based on the data from questionnaires filled out by the respondents, it is obtained the analysis of respondents' statistical data which shows that the majority of respondents legal entities types are command partnerships (58%), the majority of business types are trade (28%), and the majority of respondents do not take Tax Amnesty program (52%).

From the questionnaire distributed, it can also be analyzed the description of the variables in this study. For the average of taxpayer perception on tax evasion

variable is quite good (56.3%), tax awareness variable (74.3%), moral norms (67.5%), and religiosity (66.1%).) have high criteria, taxpayers perception on sanctions variable (71.1%), and perceptions of taxpayers on justice (73.0%) have good criteria, social norms variable (55.3%), intention to behave in a non-compliant manner (61.3%), and non-compliance of taxpayers in implementing Tax Amnesty (61.3%) has low criteria.

Outer Model Test

The outer model test is used to test the validity and reliability. Convergent validity test is used to test the validity of indicators by looking at each construct that can be seen from the loading factor and average variance extracted (AVE), where the value of loading factors and AVE must be more than 0.5.

From the data analysis of PLS Algorithm output, the values of outer loading obtained and the AVE of all constructs are above 0.5 and significant (t-statistics) is greater than t-table (1.67). In this study, all of the va-

riables are reflective indicators. These results indicate that the instruments in this study are valid for measuring each construct. The construct is declared reliable if the values of Cronbach's Alpha and Composite Reliability are above 0.70. Based on the results of data processing, the composite reliability and cronbach's alpha values of all the constructs are above 0.70, which indicates that the consistency and stability of the instruments used are very high.

Inner Model Test

The inner model or structural model test is carried out to see the relationship between the constructs, significant values, and R-square of the research model. The assessment of structural models with PLS can be started by looking at the R-square for endogenous latent variables. The result shows that the R-Square value of the endogenous latent variables of non-compliance taxpayers in

the implementation of Tax Amnesty is 0.792. This means that the variability of taxpayers non-compliance in implementing Tax Amnesty which can be explained by the construct in the study is 79%, while the other 21% is explained by other factors not examined in this research model.

Hypothesis Test

Hypothesis testing is done by looking at the path coefficient value which shows the coefficient parameters, t-statistic values, and p-value values. Significant parameters are estimated to provide information about the relationship between the variables in the study then compare the value of t-statistics with the value of t-table. If the t-statistic is higher than the t-table value and the value of p-value is less than 0.05, then the hypothesis is supported or accepted. Table 2 below presents the results of path coefficient testing with SmartPLS 3.0.

Table 2. Path Coefficient (Mean, STDEV, T-Values, P Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values	Results
TE->KP	0.334	0.318	0.102	3.270	0.001	Hypothesis Accepted
KS->KP	-0.193	-0.178	0.081	2.368	0.018	Hypothesis Accepted
SK->KP	-0.216	-0.170	0.100	2.170	0.030	Hypothesis Accepted
KD->KP	-0.101	-0.105	0.087	1.163	0.245	Hypothesis Rejected
NM->KP	-0.362	-0.335	0.101	3.571	0.000	Hypothesis Accepted
NS->KP	-0.484	-0.460	0.072	6.672	0.000	Hypothesis Accepted
N->KP	0.068	0.078	0.108	0.631	0.528	Hypothesis Rejected
R->KP	0.130	0.098	0.082	1.588	0.113	Hypothesis Rejected

The Effect of Taxpayer Perception on Tax Evasion on Non-compliance of Taxpayers in the Implementation of Tax Amnesty

Taxpayers' perception of Tax Evasion has a positive effect on taxpayers non-compliance in implementing Tax Amnesty. The reason for receiving the first hypothesis is in accordance with the theory of perception. Based on the theory of perception, that the determinants of a behaviour can come from the interpretation that an individual has towards an object. Tax evasion is the object of interpretation that forms the individual's perception. The better the perception of the taxpayer regarding the behaviour of the Tax Evasion affects the behaviour of the taxpayer to act disobediently in the implementation of Tax Amnesty. This study examines the influence of taxpayer perceptions on tax evasion against taxpayers non-compliance in implementing Tax Amnesty, and there has been no previous research that conducted similar research. This difference is a new thing, but the substance is still the same, so Christianto and Suyanto (2016) who examined the effect of tax avoidance understanding on the level of taxpayer compliance can be a reference to research that supports the results of this study.

The Effect of Tax Awareness on Taxpayers' Non-Compliance in the Implementation of Tax Amnesty

Tax awareness has a negative effect on taxpayers non-compliance in implementing Tax Amnesty. The rea-

son for receiving the second hypothesis is that it is relevant to attribution theory. Based on attribution theory, the determinants of an action can come from within the individual and beyond the control of the individual. Tax awareness is a factor that originates and is controlled from within the taxpayer. Taxpayers with high tax awareness on themselves will certainly influence their actions to avoid non-compliance in implementing Tax Amnesty. Conversely, taxpayers with a low awareness of taxation will decide to behave disobediently. The results of this study are in line with the research conducted by Effendy and Toly (2013) which states that awareness affects taxpayers' non-compliance.

The Effect of Taxpayer Perception on Sanctions on Taxpayers' Non-Compliance in the Implementation of Tax Amnesty

Taxpayers perception on sanctions has a negative effect on taxpayers non-compliance in implementing Tax Amnesty. The reason for accepting the third hypothesis is in accordance with the theory of perception, that the determinants of a behaviour can be derived from the judgment that an individual has for an object. Sanctions are objects of judgment that shape individual perceptions and influence behaviour taken. The better the perception of the taxpayer on the applicable tax sanctions, will affect the taxpayer to act obediently in the implementation

of Tax Amnesty. Conversely, the poor perception of taxpayers on sanctions results in taxpayers behaving disobediently in the implementation of Tax Amnesty. The results of the study are in line with what was revealed by Kaunang and Pinatik (2016), that tax sanctions affect the behaviour of non-compliance in paying taxes.

Taxpayer's Perception on Justice Against Taxpayers Non-Compliance in the Implementation of Tax Amnesty

The taxpayer's perception on justice does not affect taxpayers' non-compliance in implementing Tax Amnesty. The reason for rejecting the fourth hypothesis is that taxpayers have a good perception of justice from law number 11 of 2016 concerning Tax Amnesty, which is equal to 73.0%, but not followed by its influence on taxpayers' non-compliance in implementing Tax Amnesty. This means that the taxpayer considers that the tax amnesty law is fair, but the taxpayer chooses to behave in a non-compliant manner, which can be seen in the results of the respondent's description which shows that 52% of respondents do not participate in the Tax Amnesty program. This is not in line with the theory put forward to explain this hypothesis. The perception theory that makes justice an object that influences the perceptions of taxpayers to form obedient or disobedient behaviour in the implementation of Tax Amnesty is in fact rejected because there are binding rules so that they do not provide taxpayers options. The result of this study is in line with those carried out by Asih and Chomsatu (2016) which states that the result of the test partially shows that the principle of justice does not affect the participation of the tax amnesty program.

The Effect of Moral Norms on Taxpayers Non-Compliance in the Implementation of Tax Amnesty

Moral norms negatively affect taxpayers' non-compliance in implementing Tax Amnesty. The reason for receiving the fifth hypothesis is relevant to attribution theory. Moral norms are norms that are owned by taxpayers and are different from those of other taxpayers, so they are forming behavioural factors that originate from within individuals. This is the reason for supporting the moral norm variable on taxpayers' non-compliance in the implementation of Tax Amnesty by attribution theory which divides the two factors that cause individual behaviour, namely internal factors and external factors. The result of this study is in line with those expressed by Winarsih (2015) and Retyowati (2016) which state that moral norms influence corporate taxpayers' non-compliance.

The Effect of Social Norms on Taxpayers Non-Compliance in the Implementation of Tax Amnesty

Social norms negatively affect on taxpayers non-compliance in implementing Tax Amnesty. The reason for accepting the seventh hypothesis is relevant to the Theory of Planned Behaviour, that one of the factors forming intention that results in behaviour is subjective norm, which is the taxpayer's perception about the

thoughts of others who will support or not support him in behaving. Social norms as subjective norms that do not support non-compliance behaviour will be taken into consideration by taxpayers to avoid disobedient behaviour in the implementation of Tax Amnesty. Attribution theory also strengthens the result of this study. Social norms are explained by attribution theory as a factor that comes from outside (external) of taxpayers in the form of support from the taxpayer's environment towards non-compliance behaviour in the implementation of Tax Amnesty. The result of this study is in line with those expressed by Retyowati (2016) and Hidayati (2016), that social norms influence the taxpayers' non-compliance.

The Effect of the Intention to Behave Disobedience on Taxpayers Disobedience in the Implementation of Tax Amnesty

The intention of behaving disobediently does not affect on taxpayers non-compliance in implementing Tax Amnesty. The reason for rejecting the seventh hypothesis is that the occurrence of behaviour non-compliance in the implementation of Tax Amnesty is not solely based on the intention not to comply. The descriptive statistical result of the intention to behave disobediently variable is 61.3% and included in the low category which means that taxpayers of SPT compulsory agency registered at KPP Pratama Kebumen has a low intention to behave disobediently in the Tax Amnesty program. However, this is not followed by its effect on non-compliance in the implementation of Tax Amnesty, which means that there are other factors that influence taxpayers to behave in non-compliance. Thus, the testing of variables shows that the higher the intention to behave in disobedience it will not affect the non-compliance of taxpayers in implementing Tax Amnesty. This is not in line with the Theory of Planned Behaviour and attribution theory. Theory of Planned Behaviour explains that behaviour caused by intention is not in accordance with the result of this study. Likewise, attribution theory that divides the causes of behaviour into two, internal and external, turns out to be irrelevant to the result obtained. The result of this study is in line with the results revealed by Aditya (2016), that the intention to behave in non-compliance does not affect the behaviour of tax non-compliance.

The Effect of Religiosity on Taxpayers Disobedience of in the Implementation of Tax Amnesty

Religiosity does not affect on taxpayers non-compliance in implementing Tax Amnesty. It is due to corporate taxpayers who are respondents in this study do not agree if the level of religiosity is associated with non-compliance of taxpayers in the implementation of Tax Amnesty. This is based on descriptive statistics of religiosity variable, namely the level of religiosity included in the high category of 66.1% but not followed by its influence on non-compliance in the implementation of Tax Amnesty. Respondents with high religiosity will

prioritize law based on their religious norms, for example paying zakat to cleanse their wealth. This is not in line with Theory of Planned Behaviour, namely religiosity as a perceived behavioural control does not apply to taxpayers' disobedient behaviour in implementing Tax Amnesty. Likewise with attribution theory which rejects religiosity as an internal factor that shapes the behaviour of taxpayers in their non-compliance with the Tax Amnesty program. The result of this study is in line with the research of Tahar and Rachman (2014) which obtained results that the understanding of religion does not affect tax compliance.

CONCLUSIONS AND SUGGESTIONS

Based on the results of testing and discussion that the author presents, then conclusions can be drawn, among others, the perception of taxpayers on tax evasion has a positive effect on non-compliance of taxpayers in implementing Tax Amnesty. Awareness of taxation, perception of taxpayers on sanctions, moral norms, and social norms negatively influence on non-compliance of taxpayers in implementing Tax Amnesty. Meanwhile, the perception of taxpayers on justice, intention to behave non-compliance, and religiosity do not affect taxpayers' non-compliance in implementing Tax Amnesty. Suggestions for the government, especially the Directorate General of Taxes, are to make efforts to overcome the low level of taxpayer compliance and conduct comprehensive socialization in the community before implementing a new program so that the public understands and knows in detail the programs that will be inaugurated. Suggestions for future researchers are to add other variables that affect non-compliance of taxpayers in implementing Tax Amnesty and use individual taxpayers as research objects, because this research is only limited to corporate taxpayers.

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