DETERMINANTS OF TREASURER TAX COMPLIANCE AT THE LOCAL GOVERNMENTS IN LOMBOK ISLAND

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Abstract

Sixty six persentage of tax revenue in Nusa Tenggara comes from the treasurer's taxpayer. Realization of the annual tax revenue has not reached the targets indicating the need of research on the determinants of treasurer tax compliance. The purpose of this research is to analyze and obtaining empirical evidence the influence tax knowledge, tax service, organizational commitment and internal control system on treasurer tax compliance at the local governments in lombok island. A questionnaire was used for this research instrument. The population of this study were all treasurer expenditure regional work unit's (SKPD) in West Nusa Tenggara Province and 5 city/regency in lombok island. The number of samples in this research is as many as 100 respondents with method sampling using method proportional sampling. There was 84 % returned questionnaires and analyzed. The data were analyzed by multiple linear regression. the results of this research have revealed that the variables such as tax knowledge and internal control system have significant effect on treasurer tax compliance, however tax service and organizational commitment have no effect on treasurer tax compliance. The implications of this research showed the importance tax knowledge to improving tax compliance through socialization tax rules and internal control system more effective. Implementation of the tax service and organizational commitment have not been well proven not to give effect to improvement treasurer tax compliance.

Keywords   : tax compliance, tax knowledge,   tax Service, organizational commitment, internal control system

1. Introduction

Taxpayer compliance is an important issues around the world, for both developed countries and developing countries. If the taxpayer does not obey it will cause the desire to do tax avoidance and tax evasion, in the end the action will cause the state tax revenue will decrease. (Devano and Rahayu, 2006).

The Annual Report of the Directorate General of Taxes of 2014 stipulates that the number of taxpayers is 30,574,428 inhabitants such number consists of 90.56 percent personal taxpayers, 1.35 percent treasurer taxpayers and 8.09 percent corporate taxpayers, of the this amount, the ratio of compliance submission of annual income tax return is 58.87 percent. (Www.pajak.go.id). These data indicate that the level of tax compliance in Indonesia is still low, in line with Research conducted by Riahi (2004), that the tax compliance level in Indonesia is in position 23 of 30 countries studied.

Government treasurer play an important role in pursuing tax revenue targets. 66 percent of tax revenues in the Regional Office of Nusa Tenggara are derived from the Treasurer taxpayer. Therefore, if all treasurer taxpayer are obedient in carrying out its tax obligations it can be ascertained that 66 percent of tax revenue target of Nusa Tenggara Regional Tax Office is safe. (Www.pajak.go.id).

Report of examination result of Supreme Audit Board (BPK) Representative of NTB Province on Local Government Finance Report (LKPD) at 6 local government in Lombok Island in 2011 until 2015 found existence of non compliance of treasurer in fulfillment of obligation of taxation that is first, tax overpayment of 106,492,871 rupiah and The shortage in the payment of taxes 1,674,545, - rupiah, secondly, the delay in tax payment 863.199.334, - rupiah and the three taxes that have not yet had the proof of payment 273,076,766, -. Rupiah. The problem of non compliance of the treasurer is caused by the first, the Head of the Local Government Work Unit (SKPD) which is not optimal in supervising and controlling the performance of his subordinates, second, SKPD Finance Administration Officers are not optimal in verifying on obligation to collect and deposit the taxes by the treasurer and third, the treasurer less careful collecting and paying taxes.

The tax compliance of the treasurer is influenced by various factors, including tax knowledge as revealed by Azirni (2016) and Ismilizar (2016) that taxpayer compliance in the taxation aspect is

influenced by knowledge and understanding of tax. The next factor is the tax service as revealed by Zakya, et al. (2014) stating that tax services have a significant effect on taxpayer compliance. In addition, Zakya, et al (2014) found that organizational commitment had an effect on taxpayer compliance in Riau Province and Amrul (2012) found there was significant influence between internal control system to taxpayer compliance.

The purpose of this research is to analyze and obtaining empirical evidence the influence Tax knowledge, tax service, organizational commitment and internal control system on treasurer tax compliance at the local governments in lombok island.

2. Theoretical Framework and Hypotheses Development

2.1. *Theory of Planned Behavior.*

In the beginning Icek Ajzen and Martin Fishbein proposed the theory of reasoned action. The theory of reasoned behavior was later expanded and modified by Ajzen (1988). This modification is named the theory of planned behavior. The core of planned behavior theory remains in the behavior intentional factor but the determinant of intention is not only two (attitudes toward the behavior concerned and subjective norms) but three with aspects of perceived behavioral control.

Theory of Planned of Behavior is relevant to explain the behavior of the treasurer in fulfilling his tax obligations. Before an individual does something, the individual will have confidence about the outcome to be gained from his behavior and then decide whether to do so or not. It relates to the treasurer's knowledge of the existing tax rules so that the treasurer understands the risks faced if it does not perform its obligations as well as the commitment to the work and organization in which it works. Highly committed treasurer will have confidence in the importance of paying taxes to finance government expenditures and salary of them (behavioral beliefs).

Individuals who do something will have confidence about the normative expectations of others and strive to meet those expectations (normative beliefs). The tax service can be linked to it, where with reliable tax service from tax officials, efficient and effective taxation system and socialization of tax rules that can motivate treasurer to comply with tax and have confidence or choose to behave obediently as subjective norm in the treasurer.

Internal Control System (SPI) is related to control beliefs. The Internal Control System is designed to support the treasurer to comply with its tax obligations. The treasurer's compliance will be determined on the basis of experience and individual estimates as a treasurer's perception of how reliable Internal Control Systems are capable of supporting the treasurer's compliance behavior.

2.2. Tax Compliance

In principle, tax compliance is the act of the taxpayer in the fulfillment of tax obligations in accordance with the provisions of the laws and regulations applicable taxation applicable in a country (Devano and Rahayu, 2006).

Treasurer tax compliance is seen from the extent to which the treasurer performs the obligation to cutting and / or collect PPh 21, PPh 22, PPh 23, PPh Article 4 paragraph 2, PPn and Stamp duty in accordance with the stipulated tariff and do tax deposit and reporting on each type of tax.

2.3. Tax Knowledge

Tax knowledge is the process of changing the attitude and behavior of a taxpayer or a group of taxpayers in an effort to mature man through the efforts of teaching and training. (Subagiyo, et al., 2014)

Saad (2014) states that having tax knowledge will lead to higher levels of compliance. The absence of tax knowledge can lead to taxpayer noncompliance behavior, either intentionally or unintentionally. Tax knowledge affects tax compliance. Based on that, the hypothesis is formulated as follows:

H1: Tax knowledge positively affects on treasurer tax compliance

2.4. Tax Service

Service is a process of assistance to others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success (Budiono, 2003: 60).

Supadmi (2009) in his research found an effort that can be done by the tax authorities to improve taxpayer compliance through service quality improvement. Quality services should be strived to provide 4K of security, comfort, fluency and legal certainty that can be accounted for.

Convenience in taxation services will create the conditions of taxpayers are satisfied so will tend to perform the obligation to pay tax in accordance with applicable provisions. Based on this, the hypothesis is formulated as follows:

H2: Tax services positively affects on treasurer tax compliance

2.5. *Organizational commitment.*

Commitment is a form of identification, loyalty and involvement expressed by employees of an organization or unit. Commitment to the organization involves three attitudes: (1) Identification with organizational goals, (2) Feelings of involvement in organizational tasks, and 3) Feelings of loyalty to the organization. (Gibson,et al.,2010)

Zakya, *et al* (2014), Organizational commitment is an attitude that reflects the extent to which an individual knows and is tied to his organization. A highly committed individual individual will likely see himself as a true member of the organization. Commitment will be a factor affecting the treasurer's compliance.

Strong organizational commitment will be reflected in the fulfillment of the appropriate treasurer liabilities in the conduct of tax deductions and taxes, as well as timely in doing tax deposits and reporting. Based on this, the hypothesis is formulated as follows:

H3: Organizational commitment positively affects on treasurer tax compliance

2.6. *Internal control system*

Article 1 of Government Regulation Number 60 Year 2008 defines Internal Control System (SPI) as an integral process on actions and activities conducted continuously by the leadership and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting , Security of state assets, and compliance with laws and regulations.

One of the goals of the internal control system is to guarantee every individual within the organization to comply with applicable rules and regulations. In the case of tax compliance, the treasurer must comply with the provisions of the tax law, but it will not be able to run optimally without an internal control system because the treasurer's position is a strategic position in financial management.

H4: Internal Control System positively affects on treasurer tax compliance.

3. Research Method

3.1. Population and Sample

The population in this study is the treasurer of the Regional Device Work Unit (SKPD) at the provincial government of NTB and 5 city / regency in lombok island as many as 252 people. While the sample amounted to 100 people.

Types and sources of data used are primary data through questionnaires and secondary data obtained from books, journals and the internet.

3.2. The definition of operational variables and measurement of variables

3.2.1. Dependent variable

In this study the dependent variable is treasurer tax compliance. Tax compliance is the act of the taxpayer in the fulfillment of tax obligations in accordance with the provisions of laws and regulations taxation applicable within a country. (Devano and Rahayu, 2006). Tax compliance is measured using a Likert scale of 1 to 5 by giving 17 (seventeen statements) with instruments inspired by Amrul's research questionnaire (2012), namely: cutting and / or collect PPh 21, PPh 22, PPh 23, PPh Article 4 paragraph 2, PPn and Stamp duty in accordance with the stipulated tariff and do tax deposit and reporting on each type of tax. the suitability of the imposition of Stamp Duty and tax penalties.

3.2.2. Independent variable.

Independent variables in this study are tax knowledge, tax services, organizational commitment and internal control system.

Tax Knowledge

Tax Knowledge is the ability of a taxpayer in understanding tax laws whether it is about the tariff they will pay, as well as tax benefits that will be useful for their lives. Zakya, et al (2014). Knowledge is measured using a Likert scale of 1 to 5 by giving 18 (eighteen statements) a statement about the treasurer

tax knowledge, using modified instruments from the Amrul (2012) questionnaire: knowledge of tax rates, Stamp duty, knowledge of time limits payment of tax, knowledge of tax reporting deadlines, knowledge of tax sanctions and benefits and tax functions.

Tax Service

Service is a process of helping others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. (Budiono, 2003). The tax service in this study is measured using the likert scale of 1 to 5 with 8 (eight) modified statements from Amrul 2012 research, fiscus is friendly, the tax consultation gives the solution, fiscus gives counseling, fiscus give information in case of error , Easy and efficient tax reporting procedures, fiscus presence on time, convenient service place.

Organizational Commitment

Organizational commitment is a form of identification, loyalty and involvement expressed by employees of the organization or unit. Gibson, et al. (2010). Organizational commitment is measured using instruments developed from the Meyer and Allan questionnaires (in Tara 2013), organizational commitment consists of three dimensions: affective commitment occurs when employees want to be part of the organization, Continuance commitment Persist in an organization because it requires salary and profit, Normative commitment arises from the employees' self values. Employees survive to become members of an organization consisting of 8 (eight) statements. Instruments were measured using a likert scale of 1 to 5.

Internal Control Systems.

The Internal Control System (SPI) is an integral process of actions and activities undertaken continuously by the management and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and adherence to Laws and regulations (PP 60 of 2008). Indicators are developed from five SPI elements namely 1) Control environment, 2) Risk Assessment, 3) Control activities, 4) Information & communication and 5) Monitoring. Instruments are measured on a Likert scale of 1 to 5 with 10 (ten) statements. The research statement was modified from Amrul (2012).

Hypothesis testing is done by multiple regression analysis method as follows:

$$KP = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

KP	= Treasurer tax compliance
a	= Konstanta
b_1, b_2, b_3, b_4	= Regression coefficient
X_1	= Tax Knowledge
X_2	= Tax Service
X_3	= Organizational commitment
X_4	= Internal control system
e	= Residual

4. Results

4.1. Test of reliability and validity

The result of the test of reliability performed by spss program obtained that the whole variable has reliable with cronbach alpha> 0,70, r table value for sample counted 84 is 0.1807. Based on validity test results for tax compliance variable (Y) all statement items is valid with (r count> from r table). All items of the variable statement of tax knowledge (X1), Tax Service (X2), Organizational Commitment (X3), Internal Control System (X4) are declared valid, so that all items can be used for further data processing.

4.2. test of Classic assumptiont

The multicollinearity test in this study was conducted by looking at the tolerance values and the opponents of Variance Inflation Factor (VIF). If the tolerance value is higher than 0.10 or VIF smaller than 10, then it can be concluded that there is no symptoms of multicolinearity (Ghozali, 2013). Based on the result of multicolonierity test that has been done show that, there is no independent variable having tolerance value less than 0,10 and Variance Inflation Factor value (VIF) owned more than 10.

Thus, it can be concluded that there is no multikolonieritas between independent variables in Regression model. Heteroskedasticity test in this research was done by using Glejser test approach. A variable is said to be free from deviation of heterokedastisitas, if all independent variable used do not have an effect on unsandarized residual value that is absolved (AbsUt). All independent variables used in this study did not affect the unstandarized residual values that were absolved (AbsUt), this is seen from the sig value. T count each independent variable is greater than α 5% (0,05).

4.3 Hypothesis test results

Regression analysis results from data obtained for each independent variable (tax knowledge, tax service, organizational commitment and internal control system) to the dependent variable (tax compliance) are as follows:

Table 1. Multiple Regression Analysis Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Standar error	Beta		
(constant)	1.899	.244		7.783	.000
Tax Knowledge	.154	.072	.208	2.140	.035
Tax Service	.009	.070	.014	.132	.895
Organizational commitment	.026	.064	.035	.402	.689
Internal control system	.386	.071	.593	5.431	.000

Table 2. Determination coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.769[a]	.591	.570	.28215

Adjusted R-Square value of 0,570. This means that, 57% of variations in the ups and downs of the Tax Compliance Variable are explained by the four independent variables (Tax knowledge, Tax

Service, Organizational Commitment and Internal Control System). While the remaining 43% is explained by other variables that are not used in the research model.

Tax Knowledge variable (X1) has a regression coefficient of 0.154 and positive value, t value obtained is 2.140 with significance 0.035. Thus Ho is rejected or H1 is supported, since thitung> ttable is 2.140> 1.6644 and the value of significance (error rate) is 0.035 less than 0.05. It can be concluded that, partial tax knowledge has a significant positive effect on tax compliance of the treasurer of Lombok island. This finding is in line with research conducted by Palil (2010), Susilawati (2013), Saad (2013) and Zakya, *et al* (2014) who found that tax knowledge positively affects tax compliance.. However, this study gives different results with research Hardiningsih (2011) and Amrul (2012) which concluded that the tax knowledge does not affect the tax compliance.

The regression coefficient of the tax service variable (X2) is 0.09 and positive, the t value obtained is 0.132 with significance of 0.895. Thus, Ho accepted or H2 rejected, because t count <ttabel is 0.132 <1.6644 and significance value of 0.895 more than 0.05. It can be concluded, the tax service partially has a positive effect is not significant to the tax compliance of the treasurer of the island of Lombok. The findings of this study differ from those of Jatmiko (2006), Hardiningsih (2011), Hikmah (2012), Subagiyo (2014), Zakya, et al. (2014) and Yuliasari, et al. (2015) stating that tax services have a significant positive effect on tax compliance. However, the results of this study are in line with research conducted Amrul (2012), where the results prove that tax services have no significant effect on tax compliance. Not significant of tax service variables based on the results of respondents' answers that tax officials are less giving counseling about taxation, the facts in the field indicate that taxation counseling conducted tax officers implemented 1 to 2 times a year .

Regression coefficient variable Organizational Commitment (X3) of 0.026 and positive value, from the value of t arithmetic obtained is 0.402 with significance of 0.689. Thus Ho accepted or H3 rejected, because t count <ttabel is 0402 <1.6644 and the value of significance (error rate) of 0.689 greater than 0.05. It can be concluded that, Organizational Commitment variable (X3) partially have positive effect not significant to treasurer tax compliance of Lombok Island. The findings of this study differ from the results of research conducted by Zakya, et al (2014) which states that organizational commitment has a positive effect on tax compliance. Not significant of organizational commitment

variable in this study is due to the fact that the treasurer has not yet fully wanted to remain in the organization where they works. Respondents are less agree to continue to join the organization where they work because less interest to be treasurer and worry that if they are in the organization will be re-elected became treasurer in the next period.

Variable Internal Control System (X4) has a regression coefficient of 0.386 and positive value, t value obtained is 5.431 with significance 0.000. Thus Ho is rejected or H4 is supported, because thitung> ttable is 5.431> 1.6644 and the significance value of 0.000 is less than 0.05. It can be concluded that, Internal Control System partially have a significant positive effect on the treasurer tax compliance . The findings of this study are in line with Tjondro (2001), Lukman, et al (2011) and Amrul (2012) which concluded that the Internal Control System (SPI) has a positive influence on tax compliance.

5. Conclusions, Implication and Limitation

5.1. Conclusions

Tax knowledge affects on treasurer tax compliance. This shows that when the tax knowledge is improved then tax compliance will increase. This is because good tax knowledge will help the treasurer in carrying out its obligations in taxation so as to create tax compliance.

Tax services have no effect on treasurer tax compliance. This means even though improved tax service will not increase treasurer tax compliance. This is due to one of them due to the lack of extension activities conducted by tax officials over the years. Some tax problems that are often experienced by the treasurer are more communicated with the financial department in local goverment.

Organizational commitment has no effect on treasurer tax compliance. This means that even if the organization's commitment is improved it will not increase the taxpayer's compliance. This is because generally the treasurer is less willing to be treasurer for a long time, some treasurer become more treasurer because the task of the boss is not because they want it. Regeneration of treasurer is very difficult to do, this causes promotion opportunities for treasurer rarely given by Head of SKPD.

Internal control system affect on treasurer tax compliance, meaning the more effective internal control system then the tax compliance increases. This is due to the application of SIMDA (Regional

Management Information System) which facilitate the treasurer in performing its obligations in taxation.

5.2. Implications

The results of this study carry the implications of both theoretical, practical and policy. The theoretical implications of this study are as follows: This study reinforces the theory of Planned of Behavior where the treasurer with good tax knowledge will have confidence in the desired or undesirable outcome because of the understanding of his obligations and the risks of not performing them. The results also show that an effective Internal Control System (SPI) as a behavior control will reduce the treasurer's non compliance because of the belief that it is difficult to implement with the system applied.

Practical implications, this research can be used by the Regional Financial Management to increase tax knowledge for the treasurer through the socialization of taxation by involving tax officers who have adequate knowledge and skills related to the taxation regulation for the treasurer. Head of Regional work unit (SKPD) should be able to provide educational opportunities and career development for treasurer by giving the treasurer opportunity to attend training and promotion of position as financial sub-head of SKPD.

Policy implications, the policy of this research can be used by the Regional Financial Management Office as one of the considerations in determining the specific policy related to the conduct of training to the treasurer. The results of this study can also be used by the Directorate General of Taxation (DGT) of Nusa Tenggara to more frequently socialize some new tax rules so as to increase the knowledge of the treasurer's tax and establish good communication with the treasurer. Head of SKPD can make this research about the need of the treasurer to be given promotion of position so as to encourage other financial staff to want to become treasurer.

5.3. Limitations and Research Suggestions.

This research has limitations that are expected to be developed in future research. Limitations in this study include. first, The independent variable of tax service and organizational commitment has not been able to give effect to tax compliance, for it need an revisied on questionnaire used by looking

at new phenomena faced by treasurer and supported by existing literature. Second, The scope of the research is limited to the treasurer of the Regional Government Work Unit (SKPD) in Lombok island, Researchers can further expand the object of research on SKPD treasurer at local Government in west nusa tenggara consist of treasurer in lombok island and sumbawa island. Third, This research only uses four independent variables namely tax knowledge, tax service, organizatinal commitment and internal control system to analyze determinant of treasurer tax compliance. The future research may add independent variables or a moderating variable to determine other variables that influence and strengthen tax compliance variable. fourth, researchers can then use a qualitative approach to see in depth how tax compliance rate of treasurer. Last, the data in this research were analyzed by multiple linear regression, The future research can using Partial Least Square (PLS) analysis.

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