

Factors Influencing Individual Taxpayers in Fulfilling Tax Paying Obligations**Januri¹**

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Email : januri@umsu.ac.id**ABSTRACT**

This study aims to analyze the effect of awareness of paying taxes on the willingness to pay taxes. To analyze the effect of knowledge and understanding of tax regulations on willingness to pay taxes. To analyze the effect of a good perception of the tax system on the willingness to pay taxes. To analyze the effect of the quality of tax services on the willingness to pay taxes. To analyze the effect of awareness of paying taxes, knowledge and understanding of the tax system, good perceptions of the tax system, and quality of tax services on the willingness to pay taxes. Based on the results of this study, awareness of paying taxes, knowledge and understanding of tax regulations,

Keywords: *awareness of paying taxes, willingness to pay taxes, tax regulations, tax system, quality of tax services,*

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INTRODUCTION

Tax revenue indirectly aims to increase the prosperity and welfare of the community. UU KUP Article 1 paragraph (1), Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

Given the many benefits of taxes, taxes are very important for a country's source of income. The achievement of tax revenue in accordance with what has been targeted can be achieved if the taxpayer wants to fulfill his tax obligations from the willingness of the taxpayer to pay his taxes. Law Number 28 of 2007 concerning "General Provisions and Tax Procedures", states that taxpayers are individuals or entities, including paying taxes, withholding taxes and collecting taxes who have tax rights and obligations in accordance with the provisions of the tax legislation. .

Realization of overall tax revenue as of 31 December 2016 reached IDR 1,105 trillion, or IDR 81.54 percent of the 2016 Revised APBN tax revenue target of IDR 1,355 trillion. The total revenue grew by around 4.13 percent compared to 2015, the realization of tax revenue in 2016 experienced quite good growth in certain sectors, but also experienced a decrease in growth in other sectors (in the Directorate General of Taxes of the Ministry of Finance, 2016), Tax is the largest source of state revenue, especially with the increasing number of population which is increasing every year.

Tax collection is indeed not an easy job, in addition to the active role of the tax officials, the willingness of the taxpayers is also required. Where according to the tax law, Indonesia adheres to a self-assessment system that gives confidence to calculate, pay and report its own tax payable. Tax payable is tax that must be paid in accordance with statutory provisions. The willingness of taxpayers to pay their tax obligations is important in tax collection. But the people themselves in reality do not like to pay taxes.

Table
Number of Individual Taxpayers Registered And Effective At KPP Pratama Medan Belawan

Year	Registered Individual Taxpayer	Individual Taxpayers Obligatory SPT	Individual Taxpayers Submitting SPT	Individual taxpayer compliance level
2013	61,829	42,579	20,391	68%
2014	67,829	42,006	20,334	62%
2015	73,693	35,704	23,744	48%
2016	78,660	40,130	23,256	51%
2017	85,180	37,873	25,424	44%

Source: Data and Information Processing Section of KPP Pratama Medan Belawan.

Based on the table above, it shows that an increase in the number of registered taxpayers does not necessarily indicate an increase in the compliance of individual taxpayers who submit annual tax returns. This is because there are still many individual taxpayers whose income has been deducted by employers who do not submit their annual tax returns. The level of compliance at KPP Pratama Medan Belawan in 2016 increased by 51% and in 2017 the level of compliance decreased by 44%. So that this does not happen continuously, it is necessary to

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study what factors influence individual taxpayers in carrying out their tax obligations, in order to increase taxpayer compliance registered at KPP Pratama Medan Belawan.

THEORITICAL REVIEW**Tax**

Based on KUP Law Number 28 of 2007 article 1 paragraph (1), Taxes are contributions of taxpayers to the State that are owed by individuals or entities that are coercive based on law by not getting compensation directly and used for the needs of the State for the amount of -the great prosperity of the people.

According to Soemitro (2007), taxes are contributions to the state treasury based on laws that can be enforced by not getting lead services (contra achievement) that can be directly addressed and used to pay public expenses.

According to (Official, 2013: 1) states that taxes are people's contributions to the state treasury based on the law (which can be forced) by not getting reciprocal services (contraception) which can be shown directly, and which is used to pay public expenses.

Taxes are divided into 2 types, namely:

a. Direct Tax

Taxes that must be borne or borne by the taxpayer himself and cannot be delegated or charged to other people or other parties. Taxes must be borne by the Taxpayer concerned.

Example: Income Tax (PPh). PPh is paid or borne by certain parties who obtain the income.

b. Indirect Tax

Taxes that in the end can be charged or delegated to other people or third parties. Indirect taxes occur if there is an activity, event or action that causes tax to be payable, for example when goods or services are delivered.

Example: Value Added Tax (VAT), VAT occurs because there is an added value to goods or services.

Taxation

There are several theories that explain or provide justification for granting the right to the state to collect taxes. Several theories according to (Mardiasmo, 2009:3), namely:

a. Insurance Theory

The state protects the safety of life, property and the rights of its people. Therefore the people have to pay a tax which is likened to an insurance premium because they get guaranteed protection.

b. Interest Theory

The distribution of the tax burden to the people is based on the interests of each person. The greater one's interest in the state, the higher the tax to be paid

c. Bearing Power Theory

The tax burden for everyone must be the same weight, meaning that taxes must be paid according to the carrying capacity of each person. Two approaches can be used to measure carrying capacity, namely:

Objective element, by looking at the amount of income or wealth owned by a person. Subjective element, taking into account the magnitude of the material needs that must be met.

d. Service Theory

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The basis of fairness in tax collection lies in the relationship between the people and their country. As dutiful citizens, the people must always be aware that paying taxes is an obligation.

e. **Purchasing Power Theory**

The basis of justice lies in the consequences of tax collection. The point is that collecting taxes means withdrawing purchasing power from community households for state households. Furthermore, the state will channel it back to the community in the form of maintaining social welfare. Thus the interests of the community are prioritized.

Tax Collection System

According to (Mardiasmo, 2009: 7), so that tax collection can run properly, it is grouped into:

a. *Official Assessment System*

A tax collection system that authorizes the government (fiskus) to determine the amount of tax owed by taxpayers. Thus, the success or failure of the implementation of tax collection depends a lot on the tax apparatus (tax authorities).

b. *Self Assessment System*

A tax collection system that authorizes taxpayers to determine the amount of tax owed on their own.

3. *With Holding System*

A tax collection system that authorizes a third party (not the tax authorities and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer.

Taxpayer

As explained in Law no. 28 of 2007 concerning KUP, taxpayers are individuals or entities, including taxpayers, tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of the tax laws and regulations, by not getting compensation directly and used for the needs of the state for as much as possible the great prosperity of the people.

According to (Rasmi, 2013: 19), individual taxpayers are individuals who have income above non-taxable income or individuals who meet subjective and objective tax requirements. Subjective domestic tax requirements are individuals who reside/are in Indonesia for more than 183 days (not necessarily consecutively) within a 12 month period or within one tax year are in Indonesia and have the intention to reside in Indonesia. Meanwhile, the objective tax requirement for individual taxpayers is to have income above Non-Taxable Income (PTKP).

Some of the factors used in this study, which may affect the willingness to pay taxes for individual taxpayers, namely:

Awareness of Paying Taxes

Awareness is a condition where a person knows, acknowledges, appreciates and obeys the applicable tax regulations and has the sincerity and desire to fulfill his tax obligations (Muliarti, 2011). Consciousness possessed by humans is awareness within themselves, of others, the past, and the possibility of the future. Meanwhile, awareness of paying taxes is a condition where taxpayers or the public are required to carry out state obligations by paying

taxes voluntarily and with full awareness. Voluntary in question is willing to pay taxes because they feel that they are not harmed by the tax payments they do.

Taxes paid by the public will be used by the government to finance public services and national development (Nugroho, 2012). There are several forms of awareness of paying taxes that encourage taxpayers to pay taxes. First, awareness that taxes are a form of participation in supporting development. By realizing this, taxpayers are willing to pay taxes because they feel that they are not harmed by the tax collection that is carried out. Taxes are realized to be used for state development in order to improve the welfare of citizens. Second, the awareness that delaying tax payments is very detrimental to the state. Taxpayers are willing to pay taxes because they understand that tax delays have an impact on a lack of financial resources which can result in delays in state development. Third, aware that taxes are determined by law and can be imposed. Taxpayers will pay because tax payments are realized to have a strong legal basis and are an absolute obligation for every citizen.

Knowledge and Understanding of Tax Regulations

According to research conducted (Widayati and Nurlis, 2010) there are several indicators that taxpayers understand tax regulations, namely:

1. Possession of an NPWP, every taxpayer who has income must register to obtain an NPWP as a means of administering taxes. Article 1 paragraph 6 of Law Number 28 of 2007 Concerning "General Provisions and Tax Procedures", states that the Taxpayer Identification Number (NPWP) is a number given to taxpayers as a means of tax administration which is used as self-identification or identity. taxpayers in exercising their tax rights and obligations.
2. Knowledge and understanding of rights and obligations as a taxpayer. If taxpayers already know and understand their obligations, they will do so, one of which is by paying taxes.
3. Knowledge and understanding of tax sanctions. The more the taxpayer understands the tax regulations, the more the taxpayer understands the sanctions that will be received if he neglects his tax obligations.
4. Knowledge and understanding of PTKP, PKP and tax rates. By knowing and understanding the applicable tax rates, it will encourage taxpayers to calculate their own tax obligations.
5. Taxpayers know and understand tax regulations through tax training that they follow
6. Taxpayers know and understand tax regulations through socialization carried out by KPP.

c. Good Perception of the Tax System

Perception is expressed as a process of organizing, interpreting stimulus by organizations or individuals so that it is meaningful and is an activity within the individual (Hardiningsih and Yulianawati, 2011).

Things that indicate the current taxation system that can be felt by taxpayers include: First, there is a reporting system through electronic notification letters (e-SPT) and submission of electronic notification letters (e-Filling). Electronic notification letter (e-SPT) is a means of reporting SPT electronically. Where the SPT form is in the e-SPT application. This e-SPT has advantages, including that it can be done quickly and safely because the attachments are in the form of CD/diskette media so that tax data is well organized. The e-SPT application system organizes company tax data properly and systematically. Calculations are done precisely and

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quickly because it uses a computer system. Ease of making tax reports the data submitted by the Taxpayer is always complete, because the numbering of forms using a computer system. Avoid wasting paper use. Reduced clerical work for recording SPT which takes up quite a lot of resources (Widayati and Nurlis, 2010).

Submission of electronic notification letters (e-Filling) is the submission of SPT using the internet network online and in real time through a site that has been determined through the Directorate General of Taxes. So that taxpayers can fill out their SPT more easily, efficiently and safely. It's easy, because taxpayers, especially those using e-Filling, don't need to come to the KPP because the SPT has been submitted online. Meanwhile, taxpayers who use e-SPT still have to submit their SPT to the Tax Office. Because the SPT data in the e-SPT and e-Filling will be directly connected to the DGT central system, so the risk of data loss is smaller. Second, payment through e-Banking which makes it easier for taxpayers to make payments anywhere and anytime. Third, submission of SPT via drop box which can be done in various places, not necessarily at the KPP where the taxpayer is registered. Fourth, that tax regulations can be accessed more quickly via the internet without having to wait for notification from the KPP where the WP is registered. based on hardware and software connected by data communication devices used to manage the Taxpayer registration process. (Probondari, 2013). that tax regulations can be accessed more quickly via the internet without having to wait for notification from the KPP where the WP is registered. hardware and software connected by data communication devices used to manage the Taxpayer registration process. (Probondari, 2013). that tax regulations can be accessed more quickly via the internet without having to wait for notification from the KPP where the WP is registered. hardware and software connected by data communication devices used to manage the Taxpayer registration process. (Probondari, 2013).

d. Tax Service Quality

In simple terms, quality is a dynamic condition that affects products, human services, processes and the environment that meet or exceed the expectations of those who want it. And service is the behavior of producers in order to meet the needs and desires of consumers in order to achieve satisfaction with the consumers themselves. Tax services are formed by the dimensions of the quality of human resources (HR), tax provisions, and tax information systems. Service quality standards for taxpayers will be met if human resources carry out their duties in a professional, disciplined and transparent manner. In the condition that taxpayers are satisfied with the services provided to them, they tend to carry out the obligation to pay taxes in accordance with applicable regulations (Hardiningsih, 2011).

One of the most important factors to create customer satisfaction is to provide good quality service. And quality service is a service that can provide satisfaction to customers and remains within the limits of meeting service standards that can be accounted for and must be carried out continuously and the process starts from what is done, explains how to do it, ends by providing guidance and correcting, while they do . By improving the quality of tax services, it is hoped that it can increase the willingness of taxpayers to pay their taxes (Hardiningsih and Yulianawati, 2011).

METHOD

In this study using quantitative data types. The data source is primary data in the form of questionnaires given to respondents and data regarding the general description of the institution obtained from the informant.

Data collection technique

The data collection technique is a method used by researchers to reveal or capture information from respondents according to the scope of the research. The technique used in this study was a questionnaire. Questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer. Questionnaires were given to individual taxpayers obtained from KPP Pratama Medan Belawan which related to awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the taxation system, quality of service to taxpayers and willingness of taxpayers to pay taxes.

Data analysis technique**Classic assumption test**

Equation testing in multiple linear regression analysis must meet the requirements of the classic assumption test, namely that decision making must go through the t and F tests that are not the same.

Normality test

The Normality Test aims to test whether in the regression model, the confounding or residual variables have a normal distribution or not. A good regression model is normally distributed data.

Multicollinearity Test

Multicolonearity test aims to test whether the regression model found a correlation between independent (independent) variables.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another fixed observation, so it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that has homoscedasticity or does not have heteroscedasticity. The method used in this research is plot graph. The results of the heteroscedasticity test are in the form of a scatterplot graph, namely:

- a. If the points spread randomly and spread above or below the number 0 on the Y axis, then there is no heteroscedasticity in the regression model.
- b. If the points spread randomly and group and do not spread well above or below the number 0 on the Y axis, then heteroscedasticity occurs in the regression model.

RESULT AND DISCUSSION**a. Descriptive Statistics Test**

This descriptive statistic presents the minimum, maximum, mean and standard deviation of the respondents' answers to the questions- questions contained in the questionnaire.

The minimum value of the variable awareness of paying taxes is 9.00 and the maximum value is 25.00. The average value for the variable awareness of paying taxes is 17.1395. The minimum value for the variable knowledge and understanding of tax regulations is 5.00 and the maximum value is 15.00. The average value for the variable knowledge and understanding of tax regulations is 10.7558.

The minimum value of a good perception of the tax system is 8.00 and the maximum value is 15.00. The average value for the variable good perception of the tax system is 11.2558. The minimum value for the variable quality of service to taxpayers is 6.00 and the maximum

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value is 20.00. The average value for the variable quality of service to taxpayers is 14.5000. The minimum value for the willingness to pay taxes variable is 13.00 and the maximum value is 25.00. The average value for the variable willingness to pay taxes is 18.5465.

(Validity and Reliability)

a. Validity test

Validity test is used to measure the validity or validity of a questionnaire. Can be seen in the table below this:

Variable	Items	R count	r table	Information
Awareness of Paying Taxes (Xx1)	P1	0.663	0.199	Valid
	P2	0.819	0.199	Valid
	P3	0.765	0.199	Valid
	P4	0.840	0.199	Valid
	P5	0.771	0.199	Valid
Knowledge and Understanding of Tax Regulations (X2)	P1	0.824	0.199	Valid
	P2	0.849	0.199	Valid
	P3	0.847	0.199	Valid
Good Perception of the Tax System (X3)	P1	0.798	0.199	Valid
	P2	0.866	0.199	Valid
	P3	0.817	0.199	Valid
Quality of Service to Taxpayers (X4)	P1	0.779	0.199	Valid
	P2	0.870	0.199	Valid
	P3	0.873	0.199	Valid
	P4	0.843	0.199	Valid
Willingness to Pay Taxes (Y)	P1	0.854	0.199	Valid
	P2	0.879	0.199	Valid
	P3	0.876	0.199	Valid
	P4	0.831	0.199	Valid
	P5	0.855	0.199	Valid

Source: Primary data processed in 2018

Based on the above, it can be said that all questions on the variable awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system, quality of service to taxpayers and willingness to pay taxes have r counts that are greater than r tables at the level (α) 5%, then all the questions are declared valid, so that all the questions in the questionnaire are appropriate to be used as instruments to measure research.

b. Reliability Test

The reliability test is a test to measure a questionnaire which is an indicator of a variable or construct. This reliability test was carried out by using the Cronbach Alpha statistical test (reliability coefficient) namely the reliability coefficient that shows how well an item of an instrument is positively correlated with other items. The higher Alpha means the better the measurement of an instrument. A variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 (Ghozali 2001).

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Table
Reliability Test

Variable	Cronbach Alpha	Information
Awareness of Paying Taxes	0.812	Reliable
Knowledge and understanding of Tax Regulations	0.842	Reliable
Good Perception of the Tax System	0.837	Reliable
Quality of Service to Taxpayers	0.827	Reliable
Willingness to Pay Taxes	0.819	Reliable

Source: Primary data processed in 2018

Based on the table above it can be concluded that the questions in this questionnaire are reliable because they have a Cronbach Alpha value of > 0.60 . This shows that each question used will be able to obtain consistent data, which means that if the question is asked again, an answer that is relatively the same as the previous answer will be obtained.

Classic assumption test

a. Normality test

The Normality test was carried out to see whether in the regression model the related variables and independent variables both have a normal distribution or not. A good regression model is a regression model that is normally distributed

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
Normal Parameters	Means	.0000000
	std. Deviation	3.15406285
Most Extreme Differences	absolute	.115
	Positive	.115
	Negative	-.064
Kolmogorov-Smirnov Z		1.064
asymp. Sig. (2-tailed)		.207
a. Test distribution is Normal.		
b. Calculated from data		

Primary data sources processed in 2018

Based on the table above it is known that the value is significant *Asymp. Sig. (2-tailed)* of 0.207. Because the significance is more than 0.05, the residuals are normally distributed.

b. Multicollinearity Test

The multicollinearity test is a test that is shown to test whether the regression model found a correlation between the independent variables (independent variables). The following are the results of the multicollinearity test on awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the taxation system and service quality of taxpayers on the willingness to pay taxes

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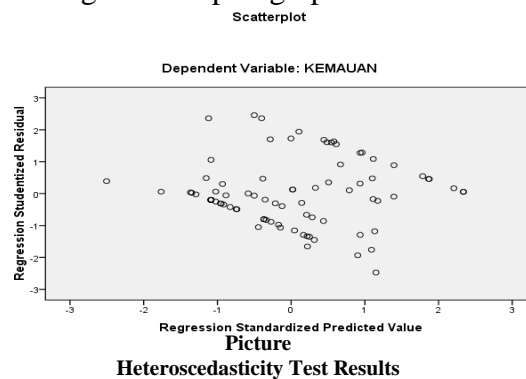
Table
Multicolonearity Test Results

Variable	Tolerance Value	FIV value	Information
Awareness of Paying Taxes	0.684	1,462	Free
Knowledge and understanding of tax regulations	0.670	1,492	Free
Good perception of the tax system	0.834	1,199	Free
Quality of service to taxpayers	0.790	1.265	Free

The table above shows VIF values <10 and tolerance values > 0.1 for all variables, this indicates that there is no multicollinearity.

c. Heteroscedasticity Test

The Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is one that has homoscedasticity or does not have heteroscedasticity. Here are the results of the heteroscedasticity test using a scatterplot graph.



The heteroscedasticity test was carried out using a scatterplot. On picture above it can be seen that the dots spread to all sides and do not form a certain pattern, it can be concluded that there is no heteroscedasticity in this research.

Data analysis technique

a. Multiple Linear Regression Analysis

Based on these values, a multiple linear regression model can be determined in the form of the following equation

$$Y = 1.822 + 0.174 X_1 + 0.131 X_2 + 0.615 X_3 + 0.372 X_4 + \epsilon$$

Based on the equation above, it can be seen the relationship of each variable as follows:

- a. A constant value of 1.822 indicates if the taxpayer's attitude towards awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the taxation system, and the quality of service to taxpayers is constant or permanent.

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- b. The regression coefficient value for the variable awareness of paying taxes is positive by 0.174 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in the willingness to pay taxes by 0.174
- c. The regression coefficient value for the variable knowledge and understanding of tax regulations is positive 0.131 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in the willingness to pay taxes of 0.131.
- d. The regression coefficient value for the variable good perception of the tax system is positive by 0.615 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in the willingness to pay taxes by 0.615.
- e. The regression coefficient value for the service quality variable for taxpayers is positive by 0.372 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in the willingness to pay taxes by 0.372.

Hypothesis test
Determination Coefficient Test (Adjusted R Square)

Analysis of the coefficient of determination aims to determine the percentage of influence of the independent variables, namely awareness of paying taxes, knowledge and understanding of the tax system, good perceptions of the tax system and quality of service to taxpayers on willingness to pay taxes as the dependent variable. The results of data analysis are shown in the table:

Table
Results of Analysis of the Coefficient of Determination

Model	R	R Square	Adjusted R Square ¹
1	.649a	.421	.392

Based on the table above it is known that the adjusted R Square coefficient is 0.392 or 39.2%. This means that 39.2% of the variable willingness to pay taxes can be explained by the four independent variables namely awareness of paying taxes, knowledge and understanding of tax regulations, good perception of the system taxation and quality of service to taxpayers. While the rest (100% - 39.2% = 60.8%) is influenced by other variables outside the research.

The correlation coefficient (R) in table 4.10 is 0.649 or 64.9%. This means that the relationship between the independent variables and the dependent variable is very strong because it has a correlation coefficient value above 0.05.

Partial Significance Test (t test)

The t test is used to test how much influence the independent variables have on the dependent variable. The results of the t test values can be seen in the table below this

Table
Results Test Value t

Model	Q	Sig
(Constant)	,8091	,421
X1	,491	,140
X2	,722	,473
X3	3,952	,000
X4	3,089	,003

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Simultaneous Significance Test (Test F)

The F value test was carried out to test the effect of the independent variables, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the taxation system, and quality of service to taxpayers together on the dependent variable, namely willingness to pay taxes. The results of the F test values are shown in the table.

Table

F test value results

Model	F	Sig
Regression	14,697	,000a
Rasidual		
Total		

Based on the results of the F-value test shown in the table above, a P-value of 0.000 < 0.05 is obtained, it can be concluded that awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the taxation system and quality of service to taxpayers together equally significant effect on the willingness to pay taxes.

DISCUSSION

This study examines whether awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the taxation system and the quality of service to taxpayers influence the willingness to pay taxes. Based on the results of the tests that have been carried out, there are several hypotheses in the research, the results show that the variables of awareness of paying taxes, knowledge and understanding of tax regulations do not affect taxpayers, while a good perception of the taxation system and service quality to taxpayers influences willingness to pay taxes.

Model	Q	Sig
(Constant)	,8091	,421
X1	,491	,140
X2	,722	,473
X3	3,952	,000
X4	3,089	,003

Effect of Awareness of Paying Taxes on Willingness to Pay Taxes (X1)

The results for the variable awareness of paying taxes show that awareness of paying taxes has no effect on willingness to pay taxes with a significant value of 0.140. This value is declared insignificant because the value is greater than alpha 0.05. The results of this study are in accordance with research conducted by Widyati and Nurlis (2010) which proves that awareness of paying taxes has no effect on willingness to pay taxes.

Based on the results of this study, the level of awareness of paying taxes has no effect because in general, people still lack confidence in the existence of taxes and they do not know about its concrete form.

The Influence of Knowledge and Understanding of Tax Regulations on Willingness to Pay Taxes (X2)

The results for the variable knowledge and understanding of tax regulations show that knowledge and understanding of tax regulations have no effect on willingness to pay taxes with a significant value of 0.473. This value is declared insignificant because the value is greater than alpha 0.05. The results of this study are in accordance with research conducted by Hardiningsih (2010) which proves that knowledge and understanding of tax regulations has no effect on willingness to pay taxes.

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Based on the results of this study, knowledge and understanding of tax regulations has no effect because most people do not have knowledge and understanding of tax regulations. This is because, in order to fulfill their tax obligations, taxpayers must first know about taxes. Meanwhile, not all taxpayers are educated and knowledgeable. knowledge of tax regulations. If there is knowledge and understanding of tax regulations, it is hoped that it can help taxpayer awareness to meet the needs of the obligation to pay taxes.

The Effect of Good Perceptions of the Tax System on Willingness to Pay Taxes (X3)

The results of the study for the variable good perception of the taxation system show that a good perception of the taxation system influences the willingness to pay taxes with a significant value of 0.00. This value is declared significant because the value is smaller than alpha 0.05. The results of this study are consistent with research conducted by Fitriyani (2014) and Hardiningsih (2011) which proves that a good perception of the taxation system affects the willingness to pay taxes.

Based on the results of this study, if the taxpayer has maximized the new taxation system, the taxpayer will be more facilitated in paying his taxes. Taxpayers only need to open the Director General of Taxes website and fill in the fields provided. In this era of globalization, accessing the internet is very easy. Some public facilities already provide free wifi. So that with various facilities that make it easier will lead to a good perception.

Effect of Service Quality on Taxpayers on Willingness to Pay Taxes (X4)

The results of the study for the variable quality of service to taxpayers show that service quality to taxpayers has an effect on willingness to pay taxes with a significant value of 0.03. This value is declared significant because the value is smaller than alpha 0.05. The results of this study are in accordance with research conducted by Fitriyani (2014) and Hardiningsih (2010) which proves that the quality of service to taxpayers affects the willingness to pay taxes.

The Influence of Awareness of Paying Taxes, Knowledge and Understanding of Tax Regulations, Good Perceptions of the Tax System and Quality of Service to Taxpayers on the Willingness of Taxpayers

Model	F	Sig
Regression	14,697	,000a
Residual		
Total		

Research results to test the effect of the independent variables namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the taxation system, and quality of service to taxpayers simultaneously on the dependent variable namely willingness to pay taxes, have an effect on willingness to pay taxes by significant value of 0.00. It can be concluded that awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the taxation system and quality of service to taxpayers together have a significant effect on willingness to pay taxes because it is smaller than alpha 0.05.

CONCLUSION

Based on the results of the research and discussion, the following conclusions can be drawn: awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the taxation system and quality of service to taxpayers jointly influence the willingness to pay taxes if the taxpayer understands obligation to pay taxes, then if the taxpayer has an awareness of the obligation to pay taxes, has knowledge and understanding of tax regulations in all taxpayers, both educated and uneducated, maximizes the system with a good

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perception of the tax system set by the DGT and provides the best quality of service to taxpayers, then the willingness of taxpayers to fulfill their tax obligations will increase.

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