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Perception of Certainty, Convenience, Efficiency and Equality to the Final Income Tax and Tax Compliance

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Abstract: This study aims to understand whether the effect of the perception of certainty, convenience, efficiency and equality in final income tax on tax compliance. The variable in this study is the perception of certainty, convenience, efficiency, and equity on the final income tax from the standpoint of the taxpayer who is the subject of Regulation No. 46 Year 2013 as the independent variable and tax compliance as dependent variables. This study uses primary data using a survey method. Data were analyzed using multiple linear regression. The results showed that the simultaneous perception of certainty, convenience, efficiency and equality in final income tax have a significant impact on tax compliance.

Keywords: certainty, convenience, efficiency, equality, tax compliance, final income tax

1. INTRODUCTION

The Indonesian government seeks to achieve the target of tax revenue by tax extensification. Extending the tax to broaden the tax base by issuing Government Regulation No. 46 Year 2013 concerning income tax on income derived from the business individual taxpayer or a taxpayer with gross income not exceeding Rp. 4.8 billion in a fiscal year. In this rule the taxpayer will be subject to income tax rates to final 1% of gross turnover. This regulation made easy for an individual taxpayer and entities that have a certain gross income that need a separate treatment on the counting, depositing, and reporting of income tax payable.

Based on Law No. 20 Year 2008 on Micro, Small and Medium Enterprises that SMEs are businesses that do the individual or business entity with a maximum circulation of Rp. 50 Milyar per year. Limitation of turnover on Government Regulation No. 46 Year 2013 are included in the scope of turnover which is owned by SMEs, so that the taxpayer calls on Government Regulation No. 46 Year 2013 as the final income tax SMEs. According to the Ministry of Cooperatives and Small and Medium Enterprises in the

year 2013 there were 55.2 million small and medium enterprises in Indonesia, which represents more than 90% of businesses in Indonesia and contributed 57% to the Gross Domestic Product of Indonesia.

Based on some earlier research, there were pro and cons for the application of this rule among small and medium businesses who are the subject of this regulation tax. In the study Dewi (2015) the respondents agreed that Regulation No. 46 Year 2013 meets the principle of convenience and efficiency, but respondents doubted if this rule meets the principle of certainty and does not agree with this rule meets the principle of equality. In addition to simplicity, and ease the process of depositing and accounting of tax at the rate of 1% smaller than the general rate of income tax, this rule also makes the taxpayer was charged because of their business activities taxable. It is not in accordance with the research Mukoffi (2014) which states that the value of justice have positive effect on tax compliance, and the relationship between the variable values of justice and adherence variables had a very strong relationship. Research conducted by Oktavia (2015) shows the individual taxpayer assume final rates of 1% of the turnover is not fair because it is too large compared to the profit margin. So, when the percentage of taxable income of less than 8% of the gross income, is subject to final income even in a state of loss.

The focus of this study is to discuss the perception of certainty, convenience, efficiency, and equality which is the principle of taxation proposed by Adam Smith (Brotodiharjo, 2008) and taxpayer compliance. According to Fuad (2006) there are two approaches used to explain the concept of justice is the principle benefit and the principle of ability to pay. Measure of ability to pay reflect the overall well-being obtained by a person, including income, consumption patterns, and wealth. Ability to pay someone will increase if their income increases. Although matters regarding tax collection has been set in legislation which has a clear legal basis, but it could not meet the principles of justice. Supposedly the tax base derived from net income reflecting the ability to pay his tax obligations, so as not to burden them if his business was at a loss. Research on tax penalties, and knowledge has undertaken to find out how much it can affect the level of compliance of taxpayers to meet their obligations.

Several studies have been conducted in various countries to find out the similarities and differences in the behavior of tax compliance with the educational background, and culture, which vary across countries, as research conducted by Gilligan (2005), which conducts research on perceptions of fairness in a graduate student of business in Australia and Hong Kong universities. While research Verboon (2009) studied the relationship between perceptions of fairness and compliance are performed on small businesses in the Netherlands. Therefore, this research want to conduct research on perception, but not only the perception of equality but also reviewing the perception of taxpayers based on the principle of certainty, convenience, and efficiency related to Regulation No. 46 Year 2013 by conducting surveys to taxpayers who become the subject of the regulation. This study aimed to determine the effect of the perception of certainty, convenience, efficiency, and equality of 1% final income tax on tax compliance in implementing the tax obligations related to Regulation No. 46 Year 2013 on the Tax Office Pratama Pulogadung, Jakarta, Indonesian.

2. THEORITICAL STUDY

2.1. Perception of Certainty

Perception certainty is a perception of legal certainty that the rules should be easy to understand, based on the Constitution, does not give rise to a double interpretation, and the firmness of the tax penalties that

knows no compromise. The principle of certainty according to Adam Smith is the tax to be paid by someone to be clear (certain) and uncompromising (not arbitrary) (Brotodiharjo, 2008). According to Rosdiana (2012), the principles certainty include ensuring as to who should be taxed, what made the object of taxation, tax base, tax rates and the amount of payment procedures and reporting of tax obligations. The principle of certainty is a most fundamental thing in the tax system, because of legal uncertainty will increase the potential for disagreements between the taxpayer with tax authorities.

2.2. Perception of Convenience

Convenience perception is based convenience perceived by the taxpayer related services the tax authorities and the ease regarding counting procedures, deposit and reporting of tax obligations. The principle of convenience by Adam Smith in The Four Maxims is the convenience of payment is a tax should be levied at the time the most good for the taxpayer that is close to the time of received the income (Brotodiharjo, 2008). The tax payment should be made possible at the same time convenience or easier for the taxpayer, for example tax paid upon Taxpayer earned and paid out gradually every month (pay as you earn)(Rosdiana and Irianto, 2012). So that the taxpayer is not too heavy to pay the tax better than if you had to pay it in a lump sum at the end of the year. By providing optimal service facilities from the tax authorities, the lounge and the consultation procedures were comfortable and ease the tax system is expected to improve taxpayer compliance in reporting their tax liabilities. Based on a review of research conducted by Kamleitner (2012) to some research on tax compliance stating that the tax system that exists today is necessary to simplify because small businesses find it difficult to understand and meet the taxation procedures , so it affects them to disobey.

2.3. Perception of Efficiency

Efficient perception is perception related to saving time and expenses. In this case, a system of taxation is expected to be implemented in a practical, easy and does not incur additional costs exceed the tax payable to be paid. The principle of efficiency according to Adam Smith is the tax collection should be done sparingly-thrifty, so the cost does not exceed the income tax collection (Brotodiharjo, 2008). According Rosdiana and Irianto (2012) the principle of efficiency can be viewed from two perceptions, the perception of the tax authorities and taxpayers. The tax authorities said the tax system is efficient if the indicators to measure efficiency (Cost Collection Efficiency Ratio) such as operational cost, counseling cost and socialization fees getting smaller. On the side of the taxpayer, the tax system is said to be efficient if the cost of taxation is low, such as your tax consultant, accountant, transportation and other operational costs.

Sandford (1992) divides the compliance cost into three namely : direct money cost which is the cost in terms of money (services of tax consultants, accountants, transport, etc.), time cost which is the time that must be spent by taxpayers to take care of the process of tax payment (fill out the form, filling Tax Return, appeal), and physic cost which is the emotional impact felt by the taxpayer when carrying out the process of tax payment. In this study, researchers used direct money cost and time cost as an indicator of the perception of efficiency.

2.4. Perception of Equality

Perception of equality is the perception that justice is not absolute. Because a fair taxation system according to the perception of the taxpayer and the other taxpayer may be different. However, withholding tax

should be fair and equitable in accordance with the ability to pay of the taxpayer (Fuad, 2006). On the Theory of The Four Maxims by Adam Smith in his book *Wealth of Nations* stated that in the process of tax collection must be satisfy the principle of equality that tax collection by the state should be in accordance to the ability to pay and income taxpayer (Santoso, 2013).

Research reference to the perception of equality is the study by Gilligan and Richardson (2005), which discusses the dimensions of justice by doing a survey questionnaire to 105 graduate students majoring in business at an Australian university and 302 students at two universities in Hong Kong. Gilligan uses five indicators to measure the perception of fairness of respondents namely general fairness (justice in general, whether the tax system has been already includes justice as a whole, the distribution of the tax burden evenly and fairly), exchange with the government (discuss mutual indirectly given by government to the people who pay taxes), special provisions (specific provisions, discusses the conditions and incentives that are specifically given to the taxpayer), tax rate structure (special provisions, discusses the conditions and incentives that are specifically given to the taxpayer), and self-interest (personal interests, discussing about the person's condition by comparing the tax rate is higher or lower than the other taxpayer). In this study, researchers used a general indicator of fairness, the tax rate structure, and self-interest on Gilligan research to find out the perception of equality of respondents on the final income tax in accordance with Government Regulation No. 46 Year 2013. The study states that the perception of fairness has a significant positive relationship to behavior tax compliance in Australia and Hongkong.

2.5. Final Income Tax

The final income tax is a tax levied at the rate and the tax base of certain on income received or accrued during the year that can not be credited and combined with other income (not final), as well as costs that are used are not deductible. This study will discuss the final income tax under Regulation No. 46 Year 2013.

Government Regulation No. 46 Year 2013 is part of the final income tax. The government set the Government Regulation No. 46 Year 2013 aims to collect taxes from the SME sector in optimizing the tax revenue in Indonesia. Government Regulation No. 46 Year 2013 is the imposition of tariffs of 1% of gross income each month for income from business the individual taxpayer or corporate taxpayer does not include a permanent establishment which receives income from business, excluding earnings from the services in respect of professional services, with gross income does not exceed Rp 4.8 Billion in a fiscal year. Gross income is the gross income from the business, including a branch of the business, excluding income has been subject to final income tax under the provisions of legislation in the field of taxation. In addition, there is an exception in Government Regulation No. 46 Year 2013, which is not intended for taxpayers who use the facilities or infrastructure that can be assembled, and to use some or all over the place for the public interest that are not for a place of business or selling.

2.6. Tax Compliance

Taxpayer Compliance is the fulfillment of obligations by the taxpayer to pay the tax in order to contribute to the development of the country in fulfillment given voluntarily and timely. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 74 / PMK.03 / 2012 Taxpayer obedient are:

1. Be punctual in delivering the tax return.

2. Do not have tax arrears for all types of taxes that the state on December 31 the year before designation as an obedient taxpayer, and does not have a tax debt that is past the deadline for repayment, unless the tax arrears which have obtained permission installment or delay the payment of taxes.
3. The audit report audited by a public accountant or financial supervisory agencies of government with unqualified opinion for 3 (three) years in a row. The Public Accountant is Public Accountant that not currently in fostering supervisory government agency Public Accountant.
4. Never been convicted of criminal offenses in the area of taxation is based on a court decision that has had permanent legal power in a period of 5 (five) years.

2.7. Framework Research

The conceptual framework of this research is about the perception of certainty, convenience, efficiency and equality on the final income tax on tax compliance behavior. The variables used in this study were five variables, namely four independent variables and the dependent variable. Independent variables used is the perception of certainty (Ce), convenience (Co), efficiency (Ef) and equality (Eq). While the dependent variable used is tax compliance (TC).

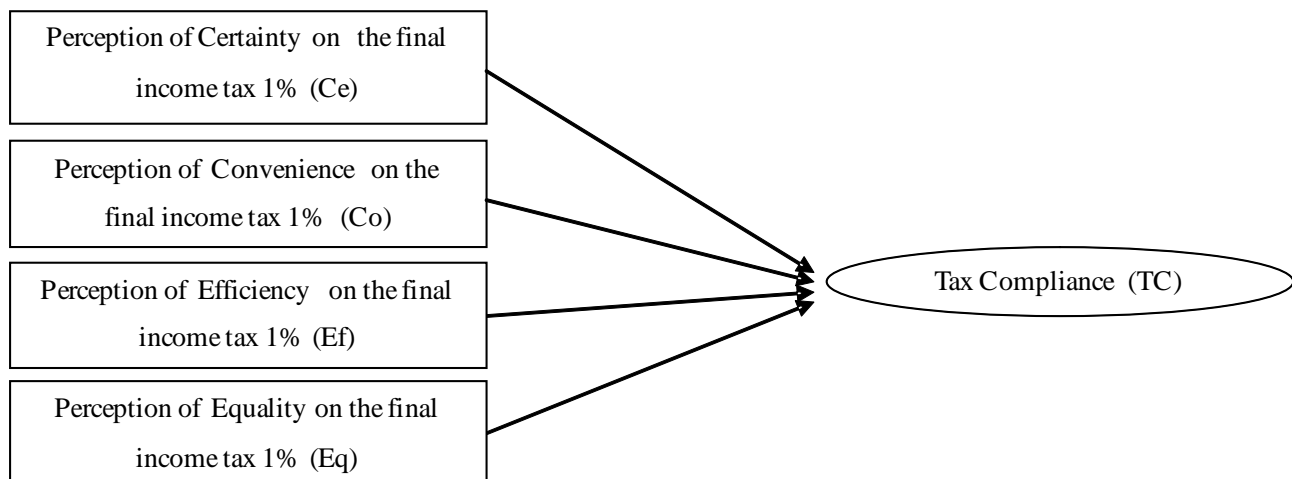


Figure 1 : Framework Research

3. RESEARCH METHOD

This study aims to determine the effect of the perception of certainty, convenience, efficiency, and equality on the final income tax on tax compliance behavior on Tax office Pratama Pulogadung, Jakarta, Indonesian. The population in this study are all taxpayer who is the subject of Indonesian Regulation No. 46 Year 2013 at year 2015 both corporate taxpayer and the individual taxpayer listed on Tax Office Pratama Jakarta Pulogadung. Samples of 95 respondents taken by using purposive sampling technique. Criteria for determining the sample in this study are:

- a) Taxpayer who is the subject of Regulation No. 46 Year 2013 which have a turnover not exceeding Rp. 4.8 billion in a tax year.
- b) Taxpayers are registered with the Tax Office Pratama Jakarta Pulogadung.

The data was collected using a questionnaire survey on the taxpayer as well as the Personal Income Tax levied final tax 1%. The questionnaire consists of 22 statements that contain perception indicator certainty, convenience, efficiency, equality and indicators of compliance by using a Likert scale of 1 to 5 is strongly agree to strongly disagree with.

The analysis used in this study is a quantitative analysis of a set of data that is expressed in the figures as a result of observation or collection. This analysis using multiple linear regression model (*multiple linear regression method*). Multiple linear regression analysis was used to examine the effect of two or more independent variables on the dependent variable with interval or ratio measurement scale in a linear equation. The process of quantitative analysis is performed using the statistical calculation as follows: Analysis Descriptive Statistics, Classical Assumption Test (**Normality Test, Test Multicollinearity, autocorrelation test, and test Heteroskedasticity**), Multiple Regression Analysis, Hypothesis Testing (Test Statistic t and Test Statistic F) and Test The coefficient of determination (R^2).

4. RESEARCH RESULT

4.1. Analysis Descriptive Statistics

In this research used descriptive statistics to explain or describe the indicator variables used in this study using frequency data on respondents' answers. Based on the result of the respondent's answers to the perception of certainty which amounted to 4 statement, the majority of respondents agreed with the value of the average frequency of 51.8%. This shows that the majority of respondents agreed when Regulation No. 46 Year 2013 in compliance with the principle of legal certainty about the clarity of the subject-object, and the bases of tariffs on final 1%. In the perception of convenience, amounting to 4 statement, the majority of respondents agree with the answers to the average value of a frequency of 64.2%. This shows that respondents agreed that Regulation No. 46 Year 2013 provides convenience to the taxpayer in the counting process, depositing, and reporting.

In the perception of efficiency, amounting to 5 statement, the majority of respondents agreed with the value of the average frequency of 50.3%. From this statement it is known that the respondents agreed when Regulation No. 46 Year 2013 has efficiencies in the counting process, depositing, and reporting. The result of the respondent's answers to the perception of equality produces the average value of respondents in the category agreed by 50.5% and of 39.8% quite agree that it can be concluded that the respondents gave a positive response to the application of Regulation No. 46 Year 2013 and the respondents felt that the final rates 1% is fair. In compliance indicators, the majority of respondents responded agreed with the average value by 56.6% of respondents. It shows that the taxpayer in the Tax Office Pratama Jakarta waitress Pulogadung still meet the tax obligations properly although procedures, legal certainty, efficiency, and fairness is not fulfilled in the process of tax collection.

4.2. Classical Assumption Test

Classical assumption test should be done in this study, to test whether the data meet the classical assumptions. This is to avoid going biased estimate considering that not all data can be applied regression. The test are normality test, multicollinearity, autocorrelation, and heteroscedasticity test.

The result to all the test shows that the data is normal. The value of tolerance and *variance inflation factor* (VIF) show that there is no multikolinarietas because VIF no *tolerance* values exceeding 10 and no less than 0.10. From these results, it can be said that the regression model is free from multicollinearity. Based on heteroscedasticity test can be seen that there is no clear pattern, as well as the points spread above and below the number 0 on the Y axis, so it can be inferred that the regression model did not happen heteroscedasticity.

4.3. Hypothesis Testing

Multiple Linear Regression Model

Analysis of the influence of the perception of certainty, convenience, efficiency, and equality on the final income tax on tax compliance behavior on Tax office Pratama Pulogadung, Jakarta, Indonesian can be described by multiple analysis. Thus the regression equation used is $Y = a + b_1 X_1 + b_2 X_2 + e$, then the regression equation can be structured as follows:

$$TC = 4,948 + 0,192 Ce + 0,244 Co + 0,053Ef + 0,91Eq$$

From this equation can be explained as follows:

1. The meaning of the constants of 4.948 is when variables certainty, convenience, efficiency, and equality is considered constant or zero, then the value of tax compliance is equal to 4.948.
2. The regression coefficient for the variable certainty (Ce) is worth 0.192 which means that if there is an increase in the variable certainty of one (1) and the value of other variables fixed, it will increase taxpayer compliance value of 0.192.
3. The regression coefficient for convenience variable (CO) worth 0,244, which means if there is an increase in the variable convenience of one (1) and the value of other variables fixed, it will increase the value of tax compliance at 0,244.
4. The regression coefficient for the variable efficiency (Ef) worth 0,053, which means if there is an increase in the variable efficiency of one (1) and the value of other variables fixed, it will increase the value of tax compliance at 0.053.
5. Regression coefficients for the variables equality (Eq) worth 0.91 which means that if there is an increase in the variable equality of one (1) and the value of other variables fixed, it will increase the value of tax compliance of 0.91.

Significant Individual Test Parameters (T-Statistic Test)

T-Statistical test used to test the influence of each independent variable on the dependent variable used partially. T statistical test can be done by comparing the significance probability value with an alpha value, if the significance probability value ≤ 0.05 then H0 is accepted and Ha rejected. However, if the significance probability value ≤ 0.05 then H0 rejected and Ha accepted (Ghozali, 2013). With a 95% confidence level ($\alpha = 0.05$), the value of the independent variable significance probability is:

1. Variable certainty (Ce) have a probability level of significance $0.016 < 0.05$ then H_0 is rejected and H_a accepted which means variable certainty (Ce) have a positive and significant impact on tax compliance (TC).
2. Variable convenience (Co) has a probability level of significance $0.068 > 0.05$ then H_0 is accepted and H_a rejected, which means convenience variable (Co) has no significant effect on tax compliance (TC).
3. Variable efficiency (Ef) has a probability level of significance $0.805 > 0.05$ then H_0 is accepted and H_a rejected, which means variable efficiency (Ef) does not have a significant effect on tax compliance (TC).
4. Variable equality (Eq) has a probability level of significance $0.379 > 0.05$ then H_0 is accepted and H_a rejected, which means equality variables (Eq) does not have a significant effect on tax compliance (TC).

It concluded that of the four independent variables in the regression model, namely certainty, convenience, efficiency, and equality, partially only certainty variables that have a positive and significant impact on tax compliance on the Tax Office Pratama Jakarta Pulogadung.

Significant Simultaneous Test (Test Statistic F)

Test F is a statistical test is performed to determine whether the regression model coefficients a significant effect or not simultaneously on the dependent variable. F test is done by comparing the value of F with F_{table} , when $F_{table} > F_{count}$ then H_0 rejected and H_a accepted. With a 95% confidence level ($\alpha = 0.05$) and $df_1 = 4$, $df_2 = 90$ then obtained F_{table} value of 2.47. Here are the results of calculation of F calculate the regression model: (Test Statistic F).

F count is found to be $8.346 > F_{table} 2.47$ with a probability value of significance $0.00 < 0.05$ then the results of these calculations stated that H_0 is rejected and H_a accepted, which means that all independent variables simultaneously is a significant explanatory on the dependent variable. So it can be concluded that the variable certainty, convenience, efficiency, and equality simultaneously have a significant influence on tax compliance in Tax Office Pratama Jakarta Pulogadung.

Coefficient of Determination

The coefficient of determination used to test how far the regression model capabilities in explaining the variation of the dependent variable in the regression model. The coefficient of determination is between zero and one. When R^2 value is small means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. The value close to 1 means that the independent variables provide almost all the information needed to predict the dependent variable.

Based on the test results of regression models, adjusted R square of 0.238 which means that the variability of the variable tax compliance can be explained by the variability of the variable certainty, convenience, efficiency and equality is 23.8%. While the remaining 76.2% is explained by other factors outside the regression model of this study.

5. DISCUSSION AND CONCLUSIONS

Perception of Certainty on Final Income Tax and Tax Compliance

The principle of certainty is the principle of legal certainty under the Act, where the tax provisions should be easy to understand and does not give rise to a double interpretation giving rise to uncertainty. Judging from the responses of respondents overall, the majority of respondents agreed on indicators of certainty, which means the taxpayer or an individual taxpayer in the Tax Office Pratama Jakarta Pulogadung have understood the legal certainty of subject-object, basic rate tax rates, and the provision of repayment associated with Government regulation No. 46 of 2013. Since mid-2013 this rule applies, so that the Directorate General of taxation has the program to improve knowledge and understanding of the taxpayer to regulation No. 46 of 2013. The positive response is expected to raise awareness and taxpayer compliance and personal in fulfilling tax obligations Jakarta Tax Office Pulogadung. Results showed variable certainty (Ce) have a positive and significant impact on tax compliance (TC). The results of this study rejected the results of research conducted by Trisna Dewi (2015) which states that the perception of certainty on the final income tax no significant effect on tax compliance.

Perceptions of Convenience on Final Income Tax and Tax Compliance

Perception of convenience is perception based on convenience perceived by the taxpayer and the tax authorities related services ease counting procedures, deposit and reporting of tax obligations. Based on the responses of respondents overall, the majority of respondents give answers on the category agree to the indicator variable of convenience, so it can be concluded if the Government Regulation No. 46 Year 2013 facilitates the counting process, depositing, and reporting of taxes payable taxpayer and the individual taxpayer on Tax Office Pratama Jakarta Pulogadung. This is due to the simplification of rates of 1% of the turnover is very easy for taxpayers to calculate the tax obligations, as stipulated in Government Regulation No. 46 Year 2013 on para considerations which states: "that in order to provide convenience to the taxpayer individuals and entities that have a gross income of certain, need to provide a separate treatment of the counting, depositing, and reporting of income tax payable ". It is the government's efforts to facilitate SMEs Taxpayers who have had difficulty in calculating the tax liability. With the positive response to the ease of calculation, deposit, and reporting on the implementation of Regulation No. 46 Year 2013, the expected tax compliance may continue to grow to meet the tax obligations. Result of this research shows that perception of convenience (Co) has no significant effect on tax compliance (TC). So the research results have rejected the results of research conducted by Bashori (2014) and Trisna Dewi (2015) which states the perception of convenience on the final income tax have significant effect on tax compliance.

Perception Efficiency on Final Income Tax and Tax Compliance

Perception efficiency is the perception of the tax collection system should be done sparingly-thrifty, so the cost does not exceed the income tax collection (Brotodiharjo Santoso, 2008). In this case, a system of taxation is expected to be implemented in a practical, easy and does not incur additional costs exceed the tax payable to be paid. The majority of respondents agreed to refer to the category of efficiency indicators, so it can be concluded if the implementation of the Regulation No. 46 Year 2013 provides the efficiency of expenditure and time in the counting process, depositing, and reporting of taxes payable respondents.

Simplifying the process of counting 1% of the turnover allows the taxpayer no longer require the services of a consultant in calculating the tax becomes due, so as to reduce administrative costs. As for the tax payment process can now be done electronically (e-billing). In the process of reporting Tax Return Regulation No. 46 Year 2013, taxpayers who have to deposit final income tax of 1% and has received validation NTPN (Transaction Number State Revenue) deemed to have been delivered or reported Income Tax Return reporting date corresponds to the date NTPN or printed receipt ATM. With the positive response is expected awareness and taxpayer compliance and Personal on Tax Office Jakarta Pulogadung may continue to grow to meet the tax obligations related to Regulation No. 46 Year 2013. Result of this research shows that perception of efficiency (Ef) does not have a significant effect on tax compliance (TC). These results reject research results Trisna Dewi (2015) which states that the perception efficiency on final income tax significant effect on tax compliance.

Perception Equality on Final Income Tax and Taxpayer Compliance

Perception of equality that should be a fundamental consideration in making a taxation policy. But perception of the equality is not absolute, since a fair taxation system according to the perception of the taxpayer and the other one will be different. Based on the responses of respondents overall, the majority of respondents to provide feedback on categories of indicators agreed and fair approach to the perception of fairness of the application of the final rates of 1% of the turnover that does not exceed Rp. 4.8 Billion in a tax year in accordance with the provisions of Regulation No. 46 Year 2013. This indicates that the taxpayer or Personal on Tax Office Jakarta Pulogadung feel fairly with the application of different tax rates between SMEs and larger enterprises. Respondents also felt the application of 1% final income tax for SMEs is quite fair imposed on their business sector. Where the majority of respondents who participated in this research is dominated by the taxpayer, with an average turnover of Rp. 300 million - Rp. 2.5 Billion a year old and 3-10 years of business knowledge and understanding of the tax laws is more controlled than the taxpayer newly started pioneering effort. Taxpayers with a positive response to the Government Regulation No. 46 Year 2013, is expected to increase awareness and compliance taxpayer on Tax Office Jakarta Pulogadung in calculating and reporting the tax obligations honestly.

Result of this research shows that perception of equality (Eq) does not have a significant effect on tax compliance (TC). The results support the results of research conducted by Syahdan (2014) and Trisna Dewi (2015) which states that the perception of equality on the final income tax has no significant effect on tax compliance. However, the results of this study do not support the results of research conducted by Gilligan (2005) and Mukoffi (2014) which states that the value of justice positive effect on tax compliance, and the relationship between the variable values of justice and adherence variables had a very strong relationship.

Perception of certainty, convenience, efficiency, and equality on final income tax and tax compliance

The results showed that the simultaneous perception of certainty, convenience, efficiency and equality in final income tax have a significant impact on tax compliance in Tax Office Pratama Jakarta Pulogadung.

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