
THE INVESTIGATION OF TAXPLAYER COMPLIANCE IN TAX AMNESTY

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*kurniasari.hardanti@uisi.ac.id***Received:** January, 2019**Revised:** April, 2019**Accepted:** April, 2019**ABSTRACT**

This study aims to interpret tax payer behavior in the implementation of tax amnesty with qualitative approach. The main data sources were 8 informants. The informant is a taxpayer both business and personal entity in Surabaya who have implemented the tax amnesty program in phase I and II, which starts in July 2016 until December 2016. The results of this study, first few informants disobedient in taxation liability. Second, tax amnesty has not made taxpayer obey yet. The conclusion is tax Amnesty is not a choice but a compulsion.

Keywords: Compliance, Tax Amnesty, Tax Payer

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INTRODUCTION

The discourse of tax amnesty began to emerge when Mardiasmo as Deputy Minister of Finance of the Republic of Indonesia served as a substitute official of the Director General of Taxes and conveyed to the government to implement tax amnesty (Bagiada & Darmayasa, 2016). The objective of tax amnesty is to cover the state deficit in 2015. Furthermore, the Minister of Finance of Indonesia is of the opinion that if tax amnesty is implemented, the state revenue of 1,822.5 trillion can be met from tax of 1,546.7 trillion (Ardhi, 2016). This discourse is increasingly tapered when the start of the "Panama Paper" case. One of the consequences of Panama Paper is the fact that Taxpayers of Indonesia evacuate most of their

property in other countries which are of course free of tax and have lower tax rate (Busthomi, 2016). Indeed, if we observe, tax amnesty more targeted people who are reluctantly obedient in paying taxes. Moreover, they are actually enjoying state facilities. This matters makes government to review how to make an attractive rule for taxpayer who have a lot of money to invest and cash in Indonesia without looking at other countries and of course pay taxes as the most effective way of waiting for tax amnesty (Kurniati, 2016).

Based on the problems faced by the Government, the tax amnesty discourse seems to be the only solution in anticipating the deadlock related to the government's inability to cover the budget deficit (Darussalam, 2014). Based on the

data obtained, the government budget deficit in APBN 2016 was recorded at only 2.1% of GDP. Then, the Minister of Finance recently admitted that this figure will widen to 2.5% level or equivalent with the addition of deficit of 40 billion rupiah. This figure can be even greater if the target of state revenues, especially in terms of tax revenue and oil and gas far off. This means that the threat of budget deficits lurks the state of Indonesia, if the state revenue is below the target set, then the state revenue will be shortfall (Syafrian, 2016). By 2015, some facts show that tax revenues are below established standards. In addition, oil and gas revenue is due to the world oil price that has decreased drastically. Of these two conditions, we need to look at is the determination of the numbers on the APBN that according to the authors are too over, so a lot of target achievement is not able to pass. This may also be due to a decrease in public revenues due to slackening of the economy as a result of various economic crises (Glienmourinsie, 2016). Here is the data of tax revenues until September 2016.

Table 1: Tax Receipts as September 30, 2016 (in Bilion Rupiah)

Tax Type	Amount	APBNP 2016
PPN Non Oil & Gas	476,549	819,496
PPN & PPnBM	270,112	474,235
PBB	15,631	17,710
Other Tax	5,475	7,414
PPh Oil & Gas	24,658	36,345
Total	792,426	1,355,203

Source: (Primadhyta, 2016)

Based on the data above, it appears that between the targets set with the realization there is still a "gap" that very striking. This is what causes the government to think harder in closing the realization of tax on the basis of the budget

set. amid the confusion, the government is looking at a quick way to raise money to cover the country's deficit and minimize the shortfall that already occurs by issuing tax amnesty policies. In the paper Kurniati (2016) on the Financial Media Transparency of Fiscal Policy Information stated that the countries that succeeded in tax amnesty policy are Italy, India and South Africa. Furthermore, Kurniati (2016) explains that India successfully implemented tax amnesty policy in 1997 was able to increase tax revenue State to 8.05%. Of course, the success of India collects funds to cover its deficit to be of interest to the Government of Indonesia. Therefore, the tax amnesty started by the government in 2016. The hope of India's happiness is also happened in Indonesia.

Tax Amnesty is not a new thing for Indonesia, since it was done by Indonesia in 1984. At that time, the government motive in implementing tax amnesty was the first, enactment of new taxation system that could increase public participation in state financing and national development. Both the need for openness and honesty from taxpayer (Ragimun, 2014). These two motives are closely related to the implementation of SAS. Tax amnesty carried out during the two periods is the amnesty investigation tax pardon. Through this amnesty, it turns out that the DJP did not investigate and investigate reported sources of income in the historical period. The cost of pardon to be paid by taxpayer at that time is 10% or 5% (reduction rate) of the total forgiveness object (Bagiada & Darmayasa, 2016). In practice, the tax amnesty

in 1984 have failed. Some researchers, among others, (Ragimun, 2014) have made an approach to analyze the tax amnesty of Indonesia which in the previous period was not successful. According to him, the failure of tax amnesty in Indonesia in the previous period due to the lack of supporting facilities and infrastructure. For that, more than a decade ago Indonesia tried to improve the taxation system to increase tax revenue (Arnold, 2012). Though we know the tax system in Indonesia is a self assessment system that prioritizes a consciousness rather than just compliance (Diamastuti, 2016).

Based on the various statements above, the authors begin to look at the implementation of tax amnesty and taxpayer compliance in addressing tax amnesty. The low tax compliance of the taxpayer in carrying out its tax obligations, the number of parked funds abroad as well as the bad database taxation in the country of Indonesia would require a breakthrough that is not easy in doing tax reform (Bagiada & Darmayasa, 2016). The reason for the authors to thoroughly examine compliance issues in terms of tax amnesty is the existence of data stating that the level of compliance of taxpayer in Indonesia is still low (Kurniati, 2016) in taxation obligations both period and yearly. Based on the information that has been pointed out by Darussalam (2014) states that in 2013 there are 37% of taxpayer who have reported SPT. This fact has proved that the level of tax compliance in Indonesia is still less than expected compared to other developing countries. This is certainly a big question mark,

how compliance taxpayer at the time of the tax amnesty regulation. For that problem formulation and research question in this study is how taxpayer compliance with the tax amnesty policy.

RESEARCH METHODS

This study sees the existing reality using a qualitative-interpretive approach. A qualitative-interpretive approach is used to interpret the data found in the field. Qualitative-interpretive research always sees social reality as something holistic / intact, complex, dynamic, full of meaning and symptom relation as well as interactive (reciprocal). The interpretive approach is an approach to finding meaning, meaning it attaches a hermeneutic character in the interpretation of a text, message or analog text (Salviana, 2009).

According to Moleong (2007) as quoted by Diamastuti, (2016), the main source of data from research with qualitative approach is the words and actions. The source and type of data in this study were obtained from Key Person (key information) that is taxpayer both personal and business entities in Surabaya which have implemented tax amnesty program in phase I to III, starting from July 2016 until March 2017. Several informants of this study were taken from taxpayer in Surabaya who have implemented tax amnesty or did not implement tax safety because entry in the category is not mandatory tax amnesty.

Based on the approach that has been implemented in the preliminary study, this study

determines some informants who are expected to provide guidance for the direction of this study can be found. Then from some of these informants the author began to continue the observation. Informants in this study were eight persons: taxpayer domiciled in Surabaya and KPP staff in Surabaya as informants who provided data as part of triangulation. Triangulation of data is used to determine the validity of the data. The eight informants are not shown in the real name (pseudonym). This means that the author will not use the original name of the informant, but a pseudonym or initials. There are no specific reasons for selecting respondents.

Table 2. Key Informan

Name	Job
Khodijah	Owner of Salon "N"
Charles Pajio	Dentist
Ary Sardi	Employee in BUMN
Diana Pricilia	Owner of Rumah Mode "S"
Okky Barianto	Eksportir
Santi	Private Employees
Irvan	Private Lecturer
Sugeng Raharjo	Employee in KPP Wonocolo

Source: Author

Blade Analysis.

The author uses interactive analysis from Miles and Huberman. In this analysis is divided into 4 main components namely a) data collection, is the initial process in this study, b) Data reduction, is a selection process, focusing on the reality of practice, simplification and abstraction of data contained in the files note. This process

is continuous throughout the study, 3) data presentation, an information organization assembly which enables the conclusion of narration descriptions that allow conclusions to be made, 4) drawing conclusions (Miles, 2007).

Data collection technique.

The author comes to the place where subjects are to be studied, observe and interact with informants in a relatively long time. After obtaining sufficient data the writer then systematically analyzes the appropriate method, then interprets it. After the authors perform all the steps, then report it in accordance with the data or phenomena obtained in the field. This study uses several techniques relevant to this type of research, among others: Observation Technique. This technique is done by observation or observation to see the daily activities using the five senses as a tool of his (Diamastuti & Prastiwi, 2015)

The intention with the five senses is the author came to a number of KPP in Surabaya just to get informants to be social actors in this study and observe the activities undertaken by some informants. The reason the authors use Surabaya as a research site because the authors believe that the diversity of the Surabaya community can already represent the classification of the informants in Indonesia. Furthermore, the authors approached the informants to be willing to be key informants. This approach is done with the intention that authors can easily dig information without coercion.

Interview Technique.

In the next data collection process conducted by interviewing techniques. Interviews with informants were conducted to obtain information directly by expressing questions to informants (Salviana, 2009). At this stage, after observing several tax payers in several KPP in Surabaya, the authors selected several informants to conduct the interview. The interviews were unstructured but deep. That is, the writer asks the willingness of the informant to answer the question without being burdened so that all his statements go well without any pressure. The author communicates with informants through casual talk first then the writer starts asking the informant to give a detailed explanation as if not being interviewed. In additions the authors also conduct interviews on the taxpayer by coming directly to the office or place of business. Based on 8 (eights) key informants that have been determined and in accordance with the blade analysis, this study performs the stages to reduce the results of inappropriate interviews and existing phenomena and perform the selection stage to photograph the existing reality as a complete picture.

Documentation Technique.

Documentation technique is done by searching data and in the form of notes, transcripts, books, magazines, inscriptions, meeting minutes, agenda, and so forth (Salviana, 2009). At this stage, the author searches some literature related to the topic of this study, then the authors do the documentation to show that the author has done both observation and interview stages.

ANALYSIS AND DISCUSSION

Some Informants Disobey in Tax Obligations

Tax compliance is an issue of very complex behavior. Behavior will concern the issue of norms, ethics, attitudes, values, culture, ethnicity, morals, religion. This fact is as expressed by Pope & Mohdali, (2010) that the behavior of taxpayer freely influenced personal ethics based on religion and culture. Furthermore, each country must be guided that the level of taxpayer compliance always plays an important role in the success of the government to determine the amount of tax revenue (Torgler, 2005) is no exception in Indonesia and Surabaya in particular. To track the compliance level of taxpayer in Surabaya, following a statement from several informants. drg Charles Pajjo expressed his opinion on the implementation of his tax obligations.

"Every month I have paid my tax obligation for income tax amount Rp. 6,000,000 according to the calculations we have calculated. I have never been in arrears. I just take it, I only following the rules. However, honest I cannot count myself, I ask my sister who is studying economics to count"

Furthermore, Mrs. Santi, a private company employee in the SIER area and Mr. Ari as a BUMN employee, provided the following information

"I never pay taxes, but I have NPWP, my income is not taxable because under PTKP but I always report" (Mrs. Santi)

"Because I am a BUMN employee so for the payment of our taxes there has been guidance and done collectively. So it does not confuse us. For PPh 21 we

have been directly cut by the company Miss, and the company that reported it all. As for the annual SPT 1770 we created our own but the company's still reporting the SPT for me... "(Mr. Ari)

From the above three informants statement shows a variety of behavioral diversity. Tarjo and Kusumawati (2006) suggest that taxpayer behavior is all activity or human activity, either directly observed, or that cannot be observed by outsiders. Different behaviors also show how their compliance with tax payments. Meanwhile, according to Torgler, B, S. Markus, (2007), obedience is the motivation of a person, group or organization to do or not do according to the rules that have been set. A person's obedient behavior is interaction between individual, group and organizational behavior. That is, taxpayer compliance associated with the attitude of the taxpayer in making an assessment of the tax.

Returning to the information above, the first informant indicated that he was obedient in carrying out his tax obligations, although he could not self-assess how much tax owed. As a result, the informant asks someone else for help. This is still allowed even though Indonesia embraces self assessment system that is more system to prioritize government trust to taxpayer to calculate his own tax obligation (Tantry, F. Khairani, 2013). That is, others just help calculate to be true but the provisions of its obligations remain attached to the taxpayer. This condition indicates that the State strongly believes in taxpayer as a society that is honest and obedient in carrying out the tax obligations

(Diamastuti, 2016). We hope the self assessment system taxpayer has a higher level of awareness to increase the number of tax targets (Tarjo & Kusumawati, 2006).

The second informant was also obedient. This is evidenced by the NPWP owned by the informant and indicates that the informant has done his duty. However, the informant whose income does not exceed PTKP, consequently the tax becomes NIHIL. Although NIHIL but still has an obligation to report taxes. To that end, this study classifies the two informants as informant obedient. Even if we look at the DGT report it is known that out of a total of 252 million Indonesians, only 11 percent or 27 million people have NPWP (Accounting Media, 2015), meaning that the second informant is in a category that has a NPWP and that compliance often increases identified with an increase in the number of NPWP. However, in reality the taxpayer which has NPWP is not directly proportional to the amount of taxpayer that it should (Diamastuti, 2016). This study defines taxpayer in accordance with Mardiasmo (2008) revelation, ie every individual or entity having income and purchasing power from products marketed in Indonesia (Mardiasmo in Diamastuti, 2016). Further information is obtained in this study. Here's a statement from Mrs. Diana and Mr. Okky.

"I do not have to pay taxes ... it is complicated. Honestly ... No one want to pay taxes if not forced "(Mrs. Diana)

"We know that the awareness of paying taxes in Indonesia still low. For both, individual and business entity. Of the approximately 120 million Indonesian workforce I know, only about 32 million people have NPWP "(Mr Irvan)

"Every year I always mess around with taxes, it seems if it's March and april come, I want jump to May. Really make me confused, there is a mistake when I report my SPT. Finally, I use a consultant. If not for forced or appeal, I don't care with it..."(Mr Okky)

The following statement of Mrs Khodijah, salon owner in Darmo area of Surabaya

"Honestly, I'm confused Miss, even tend to stress during the tax payment months, because I cannot calculate and cannot afford the consultant, finally I end up with nonsense. Sometimes I pay sometimes do not pay. I just wait for Tax Assessment Letter only "

The above statement indicates that the first informant sensed that the tax was "complicated" so that the informant hope there is no tax. Taxpayer feel tax is something that is very scary and confusing. That is, at this level they have not reached the stage to realize that tax is the most important part for the development of the country. This is in accordance with the function of taxes as a function of budgeter that is taxes used by the state to finance the facilities and infrastructure of our country in order to create a civil state (Mardiasmo, (2009) in Diamastuti & Prastiwi, (2015). Furthermore, based on the description above, it appears that the informant has a statement that if not forced then no one person would be asked to pay taxes. As expressed by (Diamastuti, 2016) that nobody wants to pay taxes.

The second informant statement said that

taxpayer in Indonesia does have awareness to pay tax is still very low. While the third informant felt himself paying taxes because of the element of compulsion. Furthermore, Mrs. Khodijah revealed that with self assessment system applied by government tend to make taxpayer feel pressure and finally make tax report also "nonsense" and not true.

Based on information from the four informants above, an interpretation emerged that the four informants still feel heavy to pay taxes despite the allowance given by calculating their own tax. The use of self-assessment system requires taxpayer to be active and conscious in carrying out its obligations and taxation rights (Permadi, T, 2013). The informant's statement is certainly contrary to the statement expressed by Mr. Mardiasmo in Media Accounting (2015) as follows that Taxpayers should not just be fixated on mandatory participation. But a collective awareness must be built that taxpayers are obliged to uphold national development.

That is, Taxpayers should have awareness to pay taxes. No need to be reminded let alone forced because the tax payments associated with national development which will also be enjoyed by taxpayer. Mr. Mardiasmo also shows that the awareness of taxpayer to pay his taxes is still very low, meaning that it is still in the mandatory participant level. Mandatory participant can be interpreted as participation that does not come from a consciousness. Taxpayer awareness is the most important factor in modern taxation systems (James & Alley, 2002). That is, the taxpayer is required to pay

taxes to the state to finance development for the benefit and public welfare.

Gozali (1976) as cited by Utomo (2002) defines consciousness as a willingness to do something as a duty in social life. This means that consciousness is inversely proportional to the compulsion in performing an obligation. This is in accordance with the behavior shown by four taxpayers above. Obedient behavior is shown only because of the fear of the consequences arising when not performing tax obligations. Consequently, if there is no emphasis then all the people will not be willing to pay taxes.

Furthermore, James & Alley (2002) states that the self-assessing countries should carry out the mission and consequences of citizens' attitude (consciousness) to voluntary compliance. Compliance with voluntary labor obligations is the backbone of the self-assessment system (Lai & Choong, 2009). In other words, the selfassessment system is expected to improve tax compliance (Diamastuti, 2016).

Supriyati (2011) also quotes the James and Alley, (2002) statement that also states tax compliance is taxpayer has a willingness to fulfill tax obligations in accordance with the rules applicable without the need for inspection, thorough investigation, warning or threats and the application of good sanctions law and administration. Meanwhile, if judging from the statement of Mrs. Khodijah not only do not care, but Mrs. Khodijah also do tax evasion, and tax arrearage. Activities undertaken by taxpayer is

certainly against the rules of taxation and tax laws. The sanctions that can be imposed on the taxpayer can be either administrative or criminal sanctions as set in the Act Criminal Code, Act No.31 of 2001 Jo. Act. No.31 of 1999 on the Eradication of Corruption and the Law of the Penal Code Law No. 6 Year 1983 Jo. Law No.10 of 1997 Jo. Law No.16 of 2000 on General Provisions and Tax Procedures.

As we know, tax evasion is categorized into three types. The first is tax avoidance. In this type, taxpayer strives to reduce the amount of tax payable by looking for weaknesses of taxation regulations (loopholes). Efforts made to reduce the amount of tax paid are legal and do not violate existing regulations. The second is tax evasion. In this type, the taxpayer intentionally does not report in full his / her wealth and income which should be taxable. Such action may be punishable. Third is the tax arrearage arrears. Tax arrearage (because they do not want to pay taxes) is a type of paying no tax. Similar with 'tax evasion', arrears tax payments can be subject to punishment (Moopiholic, 2017).

As a result of widespread tax evasion and tax arrearage causes the state revenue from taxes to be reduced when compared with the target tax set by the government. If the tax received far from the target sets then the government will get shortfall so that infrastructure development that has been budgeted for completion becomes dormant. To anticipate the government began to think how to collect public funds with tax amnesty. Tax amnesty is believed by the

government as one way to increase state tax revenues (Gliemourinsie, 2016).

Tax Amnesty not Making Taxpayer Comply. Based on the first reality of this study, the authors begin to research the site and observe the implementation of tax amnesty. According to Al Rianto (2016), the problem of declining tax revenues is often a justification for tax amnesty, which is in accordance with what is phrased by Darussalam (2014) in one of the innovative ways to increase tax revenue without increasing the burden the new taxes to the community are through tax amnesty. Malherbe (2010) as quoted Farrar and Hausserman (2016) interpreted the tax amnesty as follows: "The possibility of paying taxes in exchange for the forgiveness of ammount of the tax liability (including interest and penalties), the waiver of criminal tax prosecution ad limitations to audit tax determinatons for a period of to me".

That is, tax amnesty except to granting pardons to administrative sanctions, also intends to abolish criminal sanctions, and tax amnesty can also be given to voluntary reporting of taxpayer wealth that was not reported in the past without having to pay taxes that may have not been paid before. Meanwhile, according to Devano and Rahayu (2006), tax amnesty is a government policy in the field of taxation that provides the abolition of taxes that should be contained in the payment of ransom in a certain amount that aims to provide additional tax revenue and opportunities for non-compliant taxpayer become taxpayer.

Waluyo (2007) as quoted by Turmudi

(2015) argues that there are some things behind the implementation of the first tax amnesty of poor economic conditions marked by high inflation". The second difficulty of doing a complete and correct system of accounting at that time which Indonesia embraced the fiscal profit system as well as inflation profit. This is what drives taxpayer to break the rules. The three tariffs of PPh progression are considered very burdensome.

Therefore, the objectives of Tax Amnesty based on Act number 11 of 2016 as described in Inside Tax Magazine-37 (2016) are: 1) accelerating growth and restructuring of the economy through the transfer of assets, which will affect the increase of domestic liquidity, improvements in the Rupiah exchange rate, lower interest rates, and increased investment; 2) encouraging tax reform to a more equitable taxation system and a more valid, comprehensive, and integrated tax database extension; and 3) increasing tax revenues, which will be used for development financing.

Based on this type of tax amnesty, there are several things to consider about the justification of the tax amnesty and to the extent to which tax amnesty can be justified. Nevertheless, it cannot be denied that tax amnesty is a controversial issue in the world of taxation. The assumptions underlying the amnesty tax in this regard are the abolition of the tax principal, administrative sanctions and/or tax penalties for non-compliance committed by the taxpayer in the past for the improvement of future compliance. The Tax Law states that Tax

Amnesty is the right of every taxpayer. All may take tax amnesty. The exception is only taxpayers who are undergoing the investigation process and have been declared complete by the prosecutor, in the process at the judiciary or are serving a sentence for criminal acts of taxation. That is, tax amnesty is a choice and a right not a duty. The following statement from several informants related to the implementation of tax amnesty. Mr. Ari as a BUMN employee

"Tax Amnesty is a choice Miss ... I mean, I can follow or not follow. Incidentally I am always reported all my property, so there is no treasure that I hide. Whether in the period of one to three I do not follow the tax amnesty on the grounds above, but I always support this government program. Proverbial, every property will be asked accountability ".

The statement above, if juxtaposed with statement staff of KPP Wonocolo, Mr. Sugeng Raharjo, then the statement of Mr. Ari can be justified. That is, the tax amnesty is only directed to the taxpayer who is negligent in reporting all his property at the time of submission of the Annual Income Tax Return. Here's the statement

"This tax amnesty policy is addressed to non-compliance taxpayers. It should be reiterated, in the context of income tax, the "size" of a tax subject in the form of an individual and a business entity that is obliged to pay taxes when earning an income in on the taxable income threshold, referred to as the taxpayer. A large income taxpayer will pay a large income tax. Conversely, a small income will pay a small income tax. Therefore, it is not appropriate to say this tax amnesty is only directed to certain income taxpayers only.

From the above explanation, it is clear that this tax amnesty policy is directed to the

non-compliant taxpayer to settle their tax obligations in a simple way. So, there is no intention to complicate much less to frighten

Based on the two statements above, it can be taken the red thread of tax amnesty is actually only aimed at taxpayer who neglect or not obedient report all his property. Taxpayers are individuals or business entities that own good or immovable property both domestically and abroad that have tax value. The person or business entity does not report his/her property or assets to the State shall not be liable to administrative sanctions or tax penalties but shall be charged only a percentage fee. If the taxpayer is not negligent then tax amnesty is not an option. This is reinforced by the statement (J. Alm, Martinez-Vazquez, & Wallace, 2009), non-compliance issues are the main cause of a state government implementing tax amnesty.

Mr. Ari, one of taxpayer who support tax amnesty programe, indicated that voluntary compliance will increase after the implementation of tax amnesty. This assumption can indeed apply because they are convinced that the taxpayer who previously disobeyed to be obedient because the taxpayer is included in the tax administration system. By becoming part of tax administration, the taxpayer cannot avoid the obligation of taxation (Darussalam, 2014). While the taxpayer amnesty argues that tax amnesty can weaken tax compliance, especially if taxpayer will always hope that tax amnesty may come again in the future, so they delay the fulfillment of tax obligations (Andreoni, 1991).

If this presumption is true, then some experts do not recommend to implemented tax amnesty repeatedly within a very close span of time. This is in accordance with the opinion of Torgler and Schaltegger (2005) that tax amnesty should be given only once in one generation. According to the tax amnesty done many times to cause taxpayer always waiting for the next tax program. Thus, it will encourage taxpayer's behavior to not perform its tax obligations correctly. Therefore, if the government intends to implement the tax amnesty program, then the government is not allowed to blow the issue that there will be tax amnesty volume 2. To anticipate non-compliance after the implementation of the tax amnesty, the government as the committee implementing the tax amnesty program needs to provide binding prerequisites such as the existence of strict sanctions and systems that can detect tax evasion.

The description above can be justified, because on the one hand, it is said that tax amnesty is a way out to increase the acceptance in the future. This can happen because with the tax amnesty, the taxpayer is given an

opportunity to rejoin the tax administration system that will affect the increase in future revenue. On the other hand, tax amnesty can reduce the level of compliance in the future if the taxpayer is still not obedient after the tax amnesty program ends, because the taxpayer always expected a tax amnesty at any time or in the future. This means that the provision of tax amnesty does not provide much permanent effect on tax revenue if it is not equipped with compliance improvement program and supervision of tax obligations (J. Alm et al., 2009).

Based on the previous description, it becomes a norm if tax amnesty is also conducted in Indonesia and has been implemented in Indonesia in 1964 and 1984. But in that year the implementation of tax amnesty failed. Psychologically tax amnesty in that year is very impartial to the taxpayer which has been paying off his tax obligations (Huslin & Ngadiman, 2015). This opinion has also been sparked by Nar, (2015) which shows that tax amnesty is not the most effective way to identify and improve tax compliance to tax evasion actors.

Table 3. Tax Amnesty In Several Countries

Country	Year	Form of Tax Amnesty	Implication
India	1997	Tax amnesty in the form of removal of administrative sanctions. The type of tax involved is income tax	Increased tax receipts 3 times the amount earned in the previous tax amnesty
Irelandia	1988	Tax amnesty in the form of removal of administrative sanctions within 10 months. The type of tax involved is income tax	Actual tax receipts (\$ 750 million) are 15 times that of the estimated tax
Columbia	1987	Tax amnesty in the form of removal of administrative sanctions on condition that the taxpayer has reported the income of the previous year. The types of taxes involved are taxes related to asset ownership	Tax revenue increased to 100 million dollars and contributed 0.3% of Gross Domestic Product (GDP)
Colorado	1985	Tax amnesty of administrative sanctions and criminal sanctions within 2 months. The types of taxes involved are income tax, sales tax, cigarette taxes and taxes on fuel.	Actual tax revenues (\$ 6.3 million) exceeds estimated tax revenues (\$ 5 million)

Source: (J.R.Alm, 1998)

Subsequent research conducted by Alm et al., (2009) shows the impact of multiple tax amnesty by Russian federation of the 1990s indicating the tax amnesty has little impact on short and long-term tax revenues. Based on some of these studies it is better if this study displays the results of tax amnesty program practice in several countries.

The table above is a bit of a picture of other countries that have done tax amnesty. According to J. R. Alm, (1998) there are successful implementation of tax amnesty, for example, India (1997), Ireland (1988) and Italy (1982, 1984 and 2001), but unfortunately, Argentina (1987) and France (1982 and 1986).

Based on the data above, tax amnesty is not something new and something controversial for country is no exception in Indonesia (Setyaningsih, T & Okfitasari, 2016). The problem is whether the State is successful in its implementation or should fail in its implementation. In Indonesia, the provision of tax amnesty is the government's effort to attract public funds that have been parked in other countries. Tax amnesty is a facility provided by the state to people who do not obey or forget to report and deposit obligations (Setyaningsih, T & Okfitasari, 2016). "Nevertheless, this policy still needs to be adapted to other law enforcement agencies and should be discussed and approved by the House of Representatives (DPR)", according to the deputy finance minister Mardiasmo on the sidelines of the IAI Congress XII in Jakara. This is closely related to which parties are considered appropriate to receive the

pardon. This is linked to whether the corruptor may take tax amnesty or not, so it is necessary to be addressed wisely. To prove the above conditioned it is better if the author starts to review some statements from the following informants. Mrs Khodijah as owner of Salon 'N' "argues about the following tax amnesty:

"I have implemented the tax amnesty. I think tax amnesty just as a way from the government to ask for donations from the people with bring the name of regulation. When I read and hear in Media, Tax Amnesty is intended for Indonesian people, especially conglomerates who save funds abroad. I think the object of this Act is no longer the conglomerates who are fund-raising in overseas. But what happens, we are from the SMEs that are targeted by the Government to cover the existing debt."

The statement above indicates that the taxpayer still feels compelled to implement the tax amnesty even though they know it is a government program echoed and must be implemented by 2016 and ends in March in 2017. The purpose of the tax amnesty exercise is to collect and recapture state revenues during and not touched by the tax authorities because they are in the undercover area, by providing incentives in the form of tax pardons to taxpayers (Wardiyanto, 2011). That is, the existence of a thought that people as taxpayer who have not carried out the obligations of taxation. For that required tax amnesty so that they want to return and realize to pay taxes (Posner, 2000).

Mrs. Khodijah's statement was very extreme, informant stated that the Government

only promise to suppress the conglomerate that "Naughty" to park the money back to Indonesia, but because they feel inadequate then the targeted are the taxpayers who have been obedient and impressed blindly. Even according to him, SMEs become the most softly target to cover the shortfall. As we know SMEs is the subject of tax amnesty even with the relatively small tariff of 0.5% for the second tax amnesty chapter for SMEs. But they still keep them choking. Next statement Mrs. Diana Pricillia an owner of "Rumah Mode" in Surabaya

"In this first period I did not participate in tax amnesty program. The rules are also much revised yet clear. The intention to participate, because the tax is already paid, but there is SPT that has not been reported. In second period, I followed Tax amnesty because scary. But I believe the funds of tax amnesty can bring a good change for Indonesia in the future"

While Mr. Irvan stated:

"My opinion about tax amnesty ... hhhmmmmmm maybe because the government knows if the level of public awareness is low, then the government has a strategy to make tax forgiveness. It's like the government says, "Well yeah, for you all who yesterday did not know (or pretended not know) to pay taxes, now I am forgive it and there is no penalty, but there is a requirement, you have to listin wealth and pay taxes for this period. I think the program are quite succesfull. There are many new NPWP and people who yesterday delinquent taxes finally follow the tax amnesty programe. This way, the government can update taxpayer data and ensure tax revenue in subsequent years it becomes much higher".

Mr. Ari Sardi as an employee of BUMN and Mr. Okky Barianto as a reputed Exporter in Surabaya also contributed his opinion related to

Tax amnesty

"Oh ... I'm already obey tax but there is new government rules that make me confused. I have reported all my property, I asked my consultant. Never mind sir, just report even the typewriter machine so it is not checked. That's so weird....I think the government have so much reason, but the point just want to ask for extra tax money from the people"

"I do not follow tax amnesty because there is no treasure that I hide. I know tax amnesty is an option that can be used by the taxpayer, may be used or not ... I always report any assets that increase or decrease, I am an employee of BUMN. So, the obligation to report the treasure was not due to tax amnesty, but solely because of my obligations as a state servant (Mr. Ari).

From the above information, it appears that taxpayer express tax amnesty policy with various statements and reasons. But from all of the above statements, the authors can underscore that the taxpayer still views the policy simply to fulfill the wishes of the government and the amnesty program is suspected by the informant as a fresh fund collector for the government coffers. Even more ironic is that some taxpayers state as if the Government is asking for donations to its people wrapped in regulation. That is, that the taxpayer still doubted the regulations that have been mutually agreed. Furthermore, the argument from Mr. Okky Barianto.

"On average those who do tax amnesty are taxpayer who do not want to be checked for tax liability in the previous period. I joined tax amnesty in the first period with 2% ransom, because it is cheaper. Think of it as a discount "

"Instead of dismantling all off my actual tax reports I am sure it is correct, better I am following the Tax amnesty. I only record for tax amnesty only 1 motorcycle and 1 notebook. The important is following tax amnesty than getting 200% sanction "

Furthermore, the opinion of the famous Dentist in Surabaya is drg. Charles Paijo:

"if asked to be forced or not ... yes obviously forced ... rather than checked ... I think the tax amnesty run because the Government is running out of sense times yes to be able to cover the debts. Like we know if the people of Indonesia are not poor. The proof is much money deposited to other countries. This means, actually the people of Indonesia are clever. Moreover, the non-native, better invested in other countries that tax is small than paying tax in Indonesia."

Statement of Mr. Okky and drg. Charles Paijo pointed out that the taxpayer just wanted to abort his obligations and did not want an examination of the reporting of tax obligations that he had done. Based on the statement, this study shows that taxpayer still sees tax amnesty as a way of government to raise funds or donations from the public by taking refuge in tax amnesty. The funds will be used to cover the unfinished state deficit due to unpaid state debts. That is, the burden of government will be transferred to the shoulders of all Indonesian people. In addition, tax amnesty will also generate social and racial jealousy (Seputro, H. Y, and Aneswari, 2016). According to Seputro and Aneswari (2016), the tax amnesty led to the perception that non-indigenous groups enjoy more tax forgiveness because these groups are

more likely to park their funds abroad. This group as well as more names listed in the document "Panama Papers" and who enjoys BLBI scandal.

DISCUSSION

In the early stages of this study, the authors found that taxpayers in Indonesia, especially in Surabaya still assumes that the tax obligations it does is still a compulsion. Almost all taxpayer if there is no regulation that impose it then the obligation to pay the tax is not fulfilled. This condition is certainly in accordance with the study conducted (Istighfarin & Fidiana, 2018). According to her, the obligation to pay taxes is still mandatory not voluntary, so there is a sense of compulsion that felt by the taxpayer in carrying out its tax obligations. For that reason, the obligation to pay tax starts with an awareness of the benefits of tax.

Irianto (2005) as quoted by Poli, (2015) outlines some form of tax paying awareness that encourages taxpayers to pay taxes. First, the awareness that taxes as a form of participation in supporting the development of the state. That is, taxpayer feel if his company pay taxes solely because they do not feel harmed by paying taxes. Second, the realization that the delay in tax payments will harm the state. This means that taxpayer understands that delays and reductions in tax burdens impact on the lack of financial resources that cause development to be hampered. Third, the awareness that taxes are enacted and enforced. Taxpayers pay taxes because tax payments are recognized to have a

strong legal basis and are an absolute obligation of every citizen.

Based on the explanation from Irianto, the reality shows in the consciousness number 3 that is the awareness that arises because of the law that has the power to force on every taxpayer. That is, the consciousness does not arise by itself (voluntary) but there is an emphasis that causes taxpayer to pay taxes. Off course this awareness is very different from the meaning of consciousness number one and two. The reason for awareness based on numbers one and two is based on the belief that taxes are not harmful and will add to their well-being. So, the authors take a simple conclusion based on this study, namely taxpayer awareness is a condition where taxpayers know, understand, and implement the provisions of taxation correctly. Where the higher the level of taxpayer awareness then the understanding and implementation of tax obligations better so as to improve compliance (Muliari & Setiawan, 2011).

The reality of consciousness found in this study if the authors associate with compliance, then the awareness of taxpayer in terms of paying taxes would refer to a very low level of compliance. In the positivistic level, Damayanti, et al, (2015) has conducted a study and the result is the low awareness of the taxpayer can affect the compulsory compliance of the parish. This opinion can be attributed to social learning theory proposed by Pavlov (1904). This theory states that the individual can learn and understand by observing what happens to others or also by experiencing it directly. That is, the

consciousness of the taxpayer depends on the individuals, both from the observation of others and personal experience. So, if the taxpayer awareness increase, then the taxpayer compliance increases. So that can be described taxpayer obedience may not be conscious but because forced and afraid of a threat or punishment behind the applicable Tax Law. While Ottone et al, (2015) stated that to understand the level of compliance from taxpayer, then a researcher must understand also about social psychological approach. Increased taxpayer compliance is always associated with a psychological approach because it is always associated with something that is in taxpayer. This is manifested in a psychological contract between the taxpayer and the government. This means that compliance will not arise by itself without any support from the government.

Next, it refers to the reality of these two studies. Taxpayer responds to the tax amnesty as a way of government to collecting funds or donations from a forced society. This means that the unfulfilled awareness of compliance requested by the Indonesian government. Taxpayer in Indonesia is still afraid of unconscious let alone obedient. This is because of a regulation stating that if the taxpayer honestly reported all of his property and provide taxes attached to the property then the government will exempt from sanction checks and penalty because payments that underpayment. There are two types of forgiveness: first, the reduction or abolition of administrative sanctions in the form of interest

on the revision of the annual SPT for the fiscal year 2015 granted either private corporate or personal tax returns before the fiscal year 2016. Second, the elimination of administrative sanctions pays prior to the acquisition of NPWP that voluntarily registered its NPWP (Wardiyanto, 2011).

If the authors link with the first reality then this study illustrates that poor non-compliance from taxpayer in Surabaya is also carried on the implementation of tax amnesty. This can be demonstrated by the decrease in ransom performance in the second period. In the first period with a ransom of 2% the government managed to pocket fresh funds of approximately 97 trillion, while in the period to two orders only managed to collect 5 trillion ransom, while until the beginning of March 2017 total achievement of 114 trillion or increase of 11 trillion from second period (Mustami, 2017). This picture shows a decrease in the desire to follow tax amnesty program. Suspected this from increased percentage of ransom from 2% to 3% and last 5%. It means taxpayer also consider the ability of himself and his company. If you can pay a little why have to extend the time to pay more. Here the taxpayer still considers the economic principle of paying as little as possible in the hope of obtaining the same facilities as the taxpayer who pay more taxes.

The study also found that taxpayer follow tax amnesty not because he was obedient but he hopes that if he and the company follow tax amnesty then he probably not checked on the obligation in the previous year. In addition to the

existence of the sanctions and penalty release. This offer is more interesting than the desire to help the government not to experience a continuous deficit. If based on this concept, then the "gap" between the number of taxpayer and the realization of tax revenue from tax amnesty should not be large. The assumption that if people are trusted then obedience will emerge by itself, but the reality is not the same as the concept of self assessment. Gap between the first period with the second periode like heaven and earth. Yet if we look only 1% adrift of the second period. This evidence showing that taxpayer still counts profit and loss by paying the ransom. Contrary to consciousness according to Diamastuti, (2016) at the number one order that states awareness taxpayer arise because of the belief that the tax will not harm himself. In addition, if using a self assessment system then the tax definition is no longer a compulsory fee, but a conscious contribution. It means, until whenever the tax will remain a phenomenon that is forced, if we hope it to be a compliance requires is not a small effort.

Other informants stated that tax amnesty is the way the government raises funds from the society that wrapped with the government rules. So, if we look from various reasons submitted by the government, the authors do not feel surprised. If some informants stated that the tax amnesty as if voluntary donations are requested from the community for the community down helped the government to reduce the burden of the state deficit. The reason for "ransom" is not something interesting is something strange and it

could be what the government does as a "tribute". This reasoning will surely refer to the taxpayer's tax amnesty. Furthermore, the writer also notes that because tax amnesty is an option, there is an assumption that tax amnesty should not be done. But in reality, there is a pressing message on the implementation of the amnesty tax, 200% sanction if taxpayer never reported his wealth a few years earlier.

CONCLUSIONS

Based on the above explanation, it can be concluded that compliance taxpayer in response to tax amnesty regulation was more due to obedience because of a rule yet because of an awareness. Tax amnesty should be an option, but in fact is formed into a compulsion. This is because there is a message that "scary" delivered to the taxpayer. The message is that if not tax amnesty, then the tax payment report in previous years will be checked and if found an unrighteousness in its tax reporting, taxpayer will be given 200% sanction (Deny, 2016). As disclosed by Deny (2016), if the taxpayer chooses not to participate in the tax amnesty and the property obtained from 1 January 1985 to 31 December 2015 and not yet reported in the Annual Income Tax Return, is considered to be additional income and subject to tax and sanction in accordance with the Act and got 200% sanction of tax payable. This message causes the taxpayer to feel the pressure, so the impression of obedience to be forced impression.

Tax amnesty has a two-sided perspective coin which should always be mutually overlapping rather than negate. On the one hand the existence of Tax amnesty will build taxpayer awareness and on the other hand create a "punishment" packaged in the language of "ransom". By reporting all the assets then we will help the government in terms of observing the economic conditions of our country, but in other cases the taxpayer must also be aware that the delay of the report caused a sanction that is paying 'blessing' even if the ransom also not paid then there will be "sanctions". For that ransom must be packed in a wiser perspective that ransom is not as a sanction or fine but as an apology for delays, negligence or deliberate for not reporting taxes. A more wise and polite perspective is expected of taxpayers having voluntary compliance. Not a compulsion.

The author's hope, we will build a mutual trust and the existence of a tax reform can be continued after tax amnesty. The author hopes that the government has a strong and credible tax authority, sustainable tax system, and the use of tax money for the greatest prosperity of the people. Tax amnesty is a bridge to a just and prosperous Indonesia.

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