THE INFLUENCE OF THE TAX AMNESTY, AN UNDERSTANDING OF PP NO. 46 OF 2013 AND TAX SANCTIONS ON THE TAX COMPLIANCE IN MICRO, SMALL, AND MEDIUM ENTERPRISE IN YOGYAKARTA CITY

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the degree of *Sarjana Ekonomi* in Faculty of Economics Yogyakarta State University

By:
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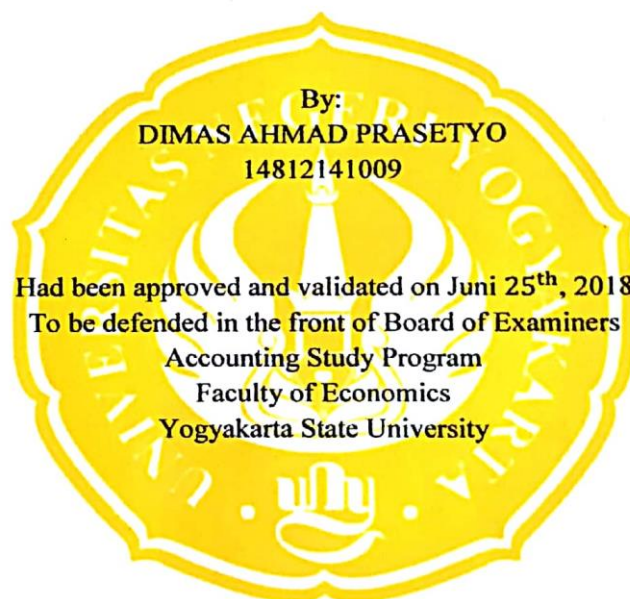

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To be defended in the front of Board of Examiners
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DECLARATION OF AUTHENTICITY

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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, Juni 4th, 2018

Writer,

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MOTTO AND DEDICATION

"For indeed, with hardship [will be] ease. Indeed with hardship [will be] ease]. So when you have finished [your duties], then stand up [for worship]. And to your Lord direct [your] longing." (QS. Ash-Sharh [94]: 5-8)

"Seeking knowledge is an obligation upon every Muslim." (Prophet Muhammad Shalallahu'alaihiwasalam)

Give Praise with the presence of Allah SWT, this undergraduated thesis writers offer to:

1. My beloved parents, Mr. Purwoko Widodo and Mrs. Endang Suriadiningsih, who always give me a lot of motivation and prayer, and push me to get my degree of *Sarjana Ekonomi*.

2. My beloved sister's, who always give me spirit, motivation, and cheerfulness.

THE INFLUENCE OF THE TAX AMNESTY, AN UNDERSTANDING OF PP NO. 46 THE OF 2013 AND TAX SANCTIONS ON THE TAX COMPLIANCE IN MICRO, SMALL, AND MEDIUM ENTERPRISE IN YOGYAKARTA CITY

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ABSTRACT

This research aims to determine the influences of (1) Tax Amnesty on Tax Compliance of MSME, (2) Understanding of PP no. 23 of 2013 towards Tax Compliance of MSME. (3) Tax Sanctions to Tax Compliance of MSME, (4) Tax Amnesty, Understanding of PP no. 46 of 2013 and Tax Sanctions on Tax Compliance of Micro, Small and Medium Enterprises(MSME) in Yogyakarta.

The population in this research is Tax Compliance MSME of Kotagede's Silver Industry that located in Yogyakarta. Total Population in this research is 75 taxpayers. The method of collecting data was questionnaires. The prerequisite analysis tests included; linearity test, heteroscedasticity test, and multicollinearity test. Data collection techniques were simple linear regression analysis and multiple linear regressions.

The findings of this research show that tax amnesty has a positive effect on Tax Compliance of MSME. This is proven by the value of regression coefficient has a positive value of 0.823 and t arithmetic is bigger as compared to t table (4.156> 1.666) with a significance of 0.000 smaller than 0.005. Understanding of PP no. 46 of 2013 has a positive effect on Tax Compliance of MSME. This is shown by the value of regression coefficient has a positive value of 0.396 and t arithmetic is bigger as compared to t table (3.218> 1.666) with significance 0.002 smaller than 0.005. Tax sanctions have a positive effect on Tax Compliance of MSME. This is shown by the value of positive regression coefficient is 1.026 and t arithmetic is bigger as compared to t table (11,666> 1,666) with significance 0.000 less than 0,005. Tax amnesty, understanding of PP no. 46 of 2013 and tax sanctions have a positive effect simultaneously on the Tax Compliance of MSME. This is can be verified by the value of F arithmetic is bigger as compared to the F table (50.082> 2.73) with a significance of 0.000.

Keywords: Tax Compliance, Tax Amnesty, Understanding of PP no. 46 of 2013, Tax Sanctions

FOREWORD

First, I would like to thank Allah Subhanahuata'ala for all the blessing, mercy, and guidance, thus the Undergraduate Thesis entitled "The Influence of the Tax Amnesty, An Understanding of PP No. 46 of 2013 And Tax Sanctions On The Tax Compliance In Micro, Small, And Medium Eenterprise In Yogyakarta City" can be finished. On this occasion with great humility, I would like to thank all people below who have given me helps and guidance so that this undergraduate thesis can be finished.

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3. Rr. Indah Mustikawati, S.E., M.Si., Ak., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.

4. Dr. Denies Priantinah, S.E., M.Si., Ak., CA., Head of Accounting Study Program, Faculty of Economics, Yogyakarta State University.

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Finally, the author say thank you so much for all who I cannot mention the names one by one. I hope that this undergraduate thesis will be useful for relevant parties.

Yogyakarta, Juni 4th 2018
Author,

Dimas Ahmad Prasetyo
NIM. 14812141009

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CHAPTER I
INTRODUCTION

A. Problem Background

In running the government and the development of a country requires many funds. The domestic and foreign sources funds can obtain the fund. One way to receive funds is by tax collection. Tax is the safest and most reliable receipt of funds because it is flexible, more easily influenced by the policies of the country concerned.

Based on Rochmat Soemitro's opinion, taxes are the people's contribution to state coffers by law (which can be enforced) with no direct (demonstrable) lead services that are used to pay public expenses (Mardiasmo, 2009: 1). Taxation has a function as a source of funds for the government to finance its expenditure (budgetary purpose) and as a tool to regulate or implement government policies in social and economic (regulated) functions. Types of taxes imposed in Indonesia include Income Tax, Value Added Tax, Land and Building Tax, Tax on Sale of Luxury Goods, Entertainment Tax, Gift Tax and others.

Based on the State Budget (APBN), the tax is the most significant source of revenue for the state. APBN 2016 states that the revenue from taxes is budgeted amounting to Rp1, 355 trillion. Ministry of Finance in Himawan (2016) says that the realisation of tax revenue until the end of May 2016 reached Rp364, 1 trillion. The figure is only 26,8% of the 2016 State Budget (APBN) target. Compared to the same period in late May 2015 where tax revenues reached Rp377 trillion, which number fell 3%. The low acceptance

of Income Tax (PPh) of individuals who have been the mainstay cannot separate the sagging realisation of 2016 tax revenues.

As an official institution in the tax sector, the Directorate General of Taxes is an institution under the Minister of Finance which must to assume tax revenue from all citizens. Minister of Finance who made the task and socialised by the Director General of Taxation to all citizens in various ways. From advertisements to print and electronic media, websites on the Web, and the services of the Tax Kring which will make it easier for citizens to get new policy information or others about taxes.

The Director General of Taxation has established several policies to increase tax revenues. Such systems or regulations are expected to improve taxpayer compliance. Currently, the government is eyeing the private sector that is certain to have great potential for tax revenues. The systems are Micro, Small and Medium Enterprises (MSMEs). MSMEs have a much smaller turnover and earnings than large companies. However, the existence of this business is often found along the corner of the region to provide a meaningful contribution to economic growth. Based on the Ministry of Industry, in 2015 MSME contributed 57% of Gross Domestic Product (GDP) while Sari (2015) revealed that the contribution of MSME to taxes is only 3%. Besides, when the authors conducted a field survey on Entrepreneurship courses, from 20 MSMEs encountered, 16 MSMEs have not paid taxes. MSMEs that do not pay taxes have various reasons such as lack of understanding of the perpetrators of SMEs about taxation, as well as sanctions are given when not paying taxes, they

confess that there has been no socialisation related taxation. Therefore, if this sector can maximise taxation it will have a very positive impact on the state cash inflow.

In 2016, the government provides taxation programs in the form of tax amnesty. Tax amnesty is a forgiveness program granted by the government to taxpayers. Includes the abolition of taxes that ought to be owed, the abolition of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in 2015 and earlier that have not been reported in the SPT, by paying off all tax arrears owned and paying ransoms. The provision of this facility is utilised by the taxpayer so that many taxpayers report taxes that have not previously report. But, there are still some taxpayers who do not contribute to the government's tax amnesty program, and some MSMEs do not know about the government's tax amnesty program. In addition, Istigfarin (2017) stated that the implementation of tax amnesty has not run well and optimal because it is still constrained problem of lack of standardization of the same information among tax authorities with each other. KPP with each other in the implementation of tax amnesty is still inadequate number of employees in the KPP, lack of quality queue system tax amnesty service, and still not intensively tax amnesty tax socialisation for taxpayers.

Efforts to increase voluntary tax compliance and encourage the contribution of state revenues from the MSME sector, the government has issued PP Number 46 of 2013 on Income Tax on income from businesses received or obtained by certain taxpayers having certain gross revenues.

Application of PP No. 46 of 2013 aims to provide simplicity and simplification of taxation, to educate the public for an orderly administration, to provide public education for transparency, and to provide opportunities for the public to contribute in the implementation of the state. This new Tax Regulation has the advantage that the adopted tariff is less than the previous rate of 1% of turnover. PP No.46 of 2013 applies to an individual Taxpayer and an Entity that has certain gross income, i.e. income less than 4.8 M is limited to income from business.

Based on research conducted Pamuji, A.R, et al (2014) several factors affect taxpayer compliance MSME. Factors affecting compliance are the understanding of taxation, supervision, and socialisation. Based on Fuadi, A.O & Yenni, M in Imaniati (2016) stated that taxpayers compliance MSME influenced by the quality of service tax officers and tax sanctions.

The State of Indonesia adopts a self-assessment system tax collection system which means that all taxpayers are fully responsible for the obligation of tax payment, tax reporting and tax notice payable to the government, following applicable tax laws. The Director General of Taxes only oversees and implements sanctions to the Taxpayers who do not comply with the provisions of taxation.

In the implementation of the self-assessment system, it is expected that there is in the taxpayer self that is the consciousness of the taxpayer, the verdict of the taxpayer, the willingness to pay taxes, the taxpayer discipline on the

implementation of tax laws. Through the system is expected to implement tax administration more easily, clearly, orderly, effective, efficient and controlled.

Taxpayers will fulfil their obligations if the taxpayer understands the general terms and procedures of taxation in Indonesia. In Indonesia, not all taxpayers known and understand the taxation well. This can be seen from the taxpayer has not understood the Annual Tax Return. The taxpayer still makes a mistake in filling Annual SPT whereas KPP has provided guidebook that will assist taxpayer in filling SPT Annual. Understanding taxation is required to facilitate taxpayers in complying with tax obligations. Understanding taxation includes the calculation of taxes, tax deposits, tax reporting, and charging tax returns. All that can be done by taxpayers easily if the taxpayer has an understanding of the applicable taxation.

There is application of PP. 46 of 2013 is one of the government's efforts to improve tax compliance for MSMEs. Also, to enhance the agreement of MSMEs in paying taxes the government has also provided tax sanctions for taxpayers who do not pay taxes. Each of the articles of the General Provisions of Taxation regulates the legal basis of tax sanctions. Tax sanctions may impose if the taxpayer commits an offence especially on the obligations specified in the General Taxation Laws Act.

Based on the results of interviews when the authors surveyed the field of 20 MSMEs, the authors know that the owners of MSMEs do not do the sanctions provided by the government if not pay the tax. From these results, the perpetrators of MSMEs said that so far there is no socialisation about

taxation, even many of their businesses that do not have NPWP, MSMEs who have NPWP only reached 20%. Therefore it is necessary government's role in disseminating taxation on the perpetrators of MSMEs.

The concept of tax sanction based on the opinion of Mardiasmo (2009) said that tax sanction is a guarantee that the provisions of taxation constitution (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanction is a preventive tool (preventive) so that taxpayers do not violate the norms of taxation. Sanctions are expected to raise the awareness of taxpayers to meet tax obligations.

Yogyakarta Special Region (DIY) is one of the areas with the spread of Micro, Small, and Medium Enterprises (MSMEs) is quite a lot. Quoted from the news website tribunjogja.com, tax revenue in 2015 at the Tax Office Pratama Yogyakarta increased sharply, especially entrepreneurs SMEs. Tax revenues from the MSME sector amounted to Rp 93 billion in 2014 and increased to Rp 200 billion in 2015. Although tax revenues grow, there are many MSMEs in Yogyakarta city still have not paid taxes, proven after field survey by the author, 20% of MSMEs has not paid its tax. So, not yet fully taxpayers of SMEs meet compliance taxation.

Based on the above description, the researchers are interested in conducting research on taxpayer compliance. This study is devoted to the observance of taxpayers of SMEs in the city of Yogyakarta. This is because the city of Yogyakarta is an area that quite a lot of MSMEs spread. MSMEs in the city of Yogyakarta is engaged in various fields but based on information

obtained by researchers that many MSMEs that do not meet taxpayer compliance. This research entitled "The Influence of the Tax Amnesty, an Understanding of PP. 46 of 2013, and Tax Sanctions On the Tax Compliance in Micro, Small and Medium Enterprises in Yogyakarta City ".

B. Problem Identification

Based on the problem background, the problem identification for this research is as follows.

1. MSME contribution to tax is still relatively low, i.e 80% who have not paid the tax.

2. Tax amnesty program of 2017 that haven't gone well and optimally.

3. Knowledge and understanding of the PP number 46 of 2013, that belonged to taxpayers in Yogyakarta is still low.

4. The tax penalties imposed shall be deemed incriminating for the taxpayer.

5. State revenue from the tax sector still has not reached the target which has been stipulated in the State Revenue and Expenditure Budget (APBN).

6. The government has not optimally disseminate taxation.

7. Not all MSME taxpayers have NPWP, MSMEs who have NPWP only reach 20%.

8. Public awareness in fulfilling tax obligations be his responsibility is still low.

C. Problem Limitation

Based on the problem background and the problem identification, it is necessary to limit the research problem to obtain the correct results and in line

with the research issues. This research will be focussing on issues related to the influence of the tax amnesty, an understanding of PP No. 46 of 2013, and sanctions On tax compliance to taxpayers to pay their obligations as citizens. Respondents in this study are owners of MSMEs Kotagede's Silver Industry in Yogyakarta of 2017.

D. Problem Formulation

Based on the problem background that has been described, the problem formulation in this study is as follows.

1. How does the influence of the tax amnesty On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017?

2. How does an understanding of PP No. 46 of 2013 On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017?

3. How does the influence of Tax Sanctions On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017?

4. How does the impact of the tax amnesty, an understanding of PP No. 46 of 2013, and Tax Sanctions collectively On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017?

E. Research Objectives

Based on the problem formulation, the purpose of this study is to know:

1. The Influence of The Tax Amnesty On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017.

2. The Influence of The Understanding of PP No. 46 of 2013 On The Taxpayer

Compliance MSMEs in Kotagede's Silver Industry of 2017.

3. The Influence of Tax Sanctions On Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017.

4. The Influence of The Tax Amnesty, An Understanding of PP No. 46 of 2013, and Tax Sanctions On Tax Compliance to Tax Payers MSMEs in Kotagede's Silver Industry of 2017.

F. Research Benefits

The benefits of this research are as follows.

1. Theoretical Benefit

This research is expected to be the insights of science and give a contribution to development economics/accounting especially with regard to tax MSME.

2. Practical Benefit

a. Researchers

Expanding the knowledge of the researchers about the factors that influence taxpayer SMEC to meet obligations to pay taxes. Moreover, it can add to the capabilities and skills of thinking in terms of solving problems so that it can be useful in the future.

b. For the Academics

The results of this research are expected to be used as input materials in the making of policies and programs to improve the MSME tax.

c. Others

    a. Taxpayer MSME

        The results of this study are expected to provide insights to MSME about the tax amnesty, an understanding of PP No. 46 of 2013, tax compliance and sanctions so that taxpayers could be on the rise.

    b. Government

        For the government, the results of this study can be a reference for the government to pay more attention to what drives the taxpayer in fulfilling his tax obligations.

CHAPTER II
LITERATURE REVIEW

A. Theoretical Review

1. Taxpayer Compliance

a. Definition of Taxpayer Compliance

In Dictionary of Indonesian Language (1995: 1013) in Devano and Siti (2006: 110), "Compliance is an attitude that is only a response when the individual is confronted with a stimulus that calls for individual reactions". Based on this theory then it can be said that compliance is an attitude that will appear to someone who is a reaction to something that exists in the regulations which should be run.

Regulation of the Minister of Finance of the Republic of Indonesia Number 192/FMD. 03/2007 article 1 mentions that taxpayers are obedient taxpayers who meet the following requirements:

1) On time in delivering the notice;

2) Has no arrears of tax for all types of taxes, unless the tax arrears that have obtained the permission of mengangsur or defer the payment of taxes and does not include the tax debt that has not passed the deadline for repayment;

3) The financial statements are audited by a Public Accountant or a government financial supervision institution with an unqualified opinion for 3 (three) consecutive years; and

4) Has never been convicted of a criminal offense in the field of taxation based on a court decision that has had permanent legal

force within the last 5 (five) years.

Norman D. Nowak in Sony Devano (2006: 110) illustrates compliance and awareness of the fulfillment of tax obligations as a "climate" reflected in the following situations:

1) Taxpayers understand and try to understand the provisions of the tax legislation regulations.

2) Taxpayers fill out the tax form completely and clearly.

3) The taxpayer calculates the amount of tax payable correctly.

4) The taxpayer pays the tax payable on time.

Based on the explanation of some understanding of taxpayer compliance, the authors can conclude that taxpayer compliance is an attitude of the taxpayer comply with the rules applicable to fulfilling its tax obligations.

b. Types of Tax Compliance

There are two types of compliance are as follows (Imaniati: 2016):

1) Formal compliance is a condition in which the taxpayer fulfills the obligation formally in accordance with the provisions of the tax law.

2) Material compliance is a condition in which the taxpayer substantively or essentially complied with all the provisions of taxation material, ie according to the law.

c.The Factors That Influence Taxpayer Compliance

a. The factors that influence Taxpayer compliance (Hutagaol:2007):

1) Understanding Taxation is all matters related to taxation that is well understood and correct by taxpayers and can translate and apply those already understood.

2) The taxpayer's perception of applying PP No.46 of 2013 is a process whereby a person organizes, interprets, experiences and processes the simplicity, simplicity, and fairness contained in Government Regulation No. 46 of 2013.

3) Tax Sanction is a guarantee that the provisions of the regulations will be kept. One of the sanctions of taxation was awarding a penalty for taxpayers who violate.

b. The factors that influence Taxpayer compliance (Rahayu, N:2017):

1) Tax amnesty, the purpose of the tax amnesty is to grant pardons to the disobedient taxpayer in order to become a compliant taxpayer. With the tax amnesty, taxpayer compliance will increase.

2) Understanding Taxation is all matters related to taxation that is well understood and correct by taxpayers and can translate and apply those already understood.

d. Taxpayer Compliance Indicators

This variable is measured by modifying the compliant taxpayer indicator according to Nasucha, C. (2004: 9) adjusted to PMK RI which include:

1) Registration of Taxpayer Identification Number (NPWP), meaning that the perpetrators of MSMEs are registered as taxpayers and have Taxpayer Identification Number (NPWP) to facilitate taxpayers in tax administration used as self-identification or taxpayer identity in implementing taxation rights and obligations ;

2) Taxation payable which included recording a turnover as the basis for the imposition of taxes, the tax payable, as well as the calculation of the tax calculations for less pay;

3) Payment of tax that is the settlement of tax payable either period or yearly in accordance with the obligation;

4) Reporting of SPT is a correct and timely delivery of Notification Letter in accordance with the provisions of the legislation.

2. Taxes

a. Understanding Taxes

There are several definitions according to experts. One opinion is that of Rochmat Soemitro, taxes are the people's contributions to state coffers by law (which can be enforced) with no lead services (contra), which can be directly demonstrated and used to pay public expenditures (Mardiasmo, 2009: 1) . Another opinion expressed by Peter Jacob Albert

Adriani in Imaniati (2016),

> Taxes are dues to the state (which can be enforced) owed by the obligatory to pay them according to regulations with no immediate re-assignment and which are useful to finance general expenses related to the duty of the state to administer the government.

Based on Smeeth's opinion in Imaniati (2016) states that tax is an achievement to the government which is owed through common norms, and which can be imposed, without any individually indicated contracting, the intention is to finance government expenditures.

Based on the opinion of Mardiasmo (2009: 1), it can be concluded that the tax has elements:

1) Contribution from the people to the state.

   The only institution entitled to collect taxes is the state. The fee is in the form of money (not goods).

2) By law.

   Taxes are levied on the basis of or with the force of the law and its implementation rules.

3) Without lead services or contracts from a directly designated country.

   In the tax, payment can not be shown any individual contracting by the government.

4) Used to finance state households, ie expenditures that benefit the wider community.

b. Tax Function

According to Resmi (2008: 3), there are two tax functions, namely:

1) Budgetair Function

Taxes as a source of funds for the government to finance its expenditures, both routine and development expenditures. For example the inclusion of taxes in the APBN as domestic revenue.

2) Regulate Function

Taxes are a tool for organizing or implementing government policies in the social and economic sphere.

For example, high taxes are levied on liquor to reduce alcohol consumption.

3. Micro, Small and Medium Enterprises (MSMEs)

a. Definition MSMEs

Criteria for Micro Small and Medium Enterprises (MSMEs) has been regulated by law No. 20 of 2008. Understanding MSMEs is a productive business opportunity owned by individuals or individual business entities that meet the criteria of micro business as regulated by law. A small business is a stand-alone productive economic enterprise, conducted by an individual or a business entity that is neither a subsidiary nor a branch of a company owned, controlled, or becomes part of either a direct or indirect business of a medium-sized or large-scale business that fulfills that small business criteria as defined in the law. Criteria of

MSMEs, micro enterpriseses opportunities have a maximum asset of Rp 50 million, with a maximum turnover of Rp 300 million / year. Small enterpriseses opportunity has assets> Rp 50 million -Rp 500 million with turnover> Rp 300 million -Rp 2,5 billion / year. Medium enterpriseses opportunity has assets> Rp 500 million -Rp 10 M with turnover> Rp 2,5 M - Rp 50 Billion / year.

Micro Enterprises Based on Law Number 20 of 2008 regarding Micro Small Medium Enterprises (MSMEs) is a productive enterprise owned by natural persons and / or individual business entities that meet the criteria of Micro Enterprises as regulated in this Law.

Small enterprise is the economic productive effort that stands on its own, which is done by the individual or business entity that is not a subsidiary or branch is not owned, controlled, or become a part of either direct or not directly from the efforts of medium or large enterprise that meet the criteria of small enterprise as stipulated in this law.

Medium Enterprise is a stand-alone productive economic enterprise, conducted by an individual or business entity that is not a subsidiary or a branch of a company owned, controlled or becomes part directly or indirectly with a small enterprise or a large enterprise with a net profit amount or annual sales proceeds as provided in this law.

Micro-enterprises are business activities that can expand employment and provide widespread economic services to the community and can play a role in the process of equity and increasing

people's income, encourage economic growth, and play a role in realizing national stability. In addition, micro-enterprises are one of the main pillars of the national economy that enjoys the ultimate opportunity, support, protection and broad development as a formidable party to the people's economic business group, without having to ignore the role of large enterprises and government-owned enterprises. According to the Ministry of Manpower (Depnaker), micro business is a business that has less than 5 workers.

4. The Tax Amnesty

a. Definition of Tax Amnesty

Devano (2006:137) argues a tax amnesty is the Government's policy in the field of taxation which provides elimination of taxes that should have been payable by paying a certain amount of ransom that aims to provide additional tax revenue and the opportunity for tax payers who do not obey the taxpayer becomes obedient. The application of tax amnesty is expected to encourage increased voluntary compliance of taxpayers in the future.

Meanwhile, according to the Ministry of Finance (2016) Tax Amnesty is a limited time opportunity for a particular group of taxpayers to pay a certain amount and within a certain time in the form of forgiveness of tax obligations (including interest and penalties) relating to the previous tax period or period without fear of criminal law.

The government's goal of implementing the Tax Amnesty program is (Darussalam, 2015):

1) Increase tax revenue in the short term.

2) Increase tax compliance in the future.

3) Encouraging the repatriation of capital or assets.

4) Transition to a new tax system.

b. Tax Amnesty Indicators

Based on the description that has been mentioned above, this research to measure the influence of the tax amnesty is using the following indicators:

1) Knowledge related taxpayers tax amnesty program.

The existence of a tax amnesty program it is expected the entire tax payers which during the mangkir from its start to pay his taxes, for which the Government must socialize the program into all walks of life so that the whole community can feel the impact of such tax amesti.

2) Taxpayer participation in the tax amnesty program.

By looking at how many taxpayers are following the tax amnesty program, we can see that tax amnesty has an effect on taxpayer compliance.

5. Understanding of PP. 46 the of 2013

   a. Definition of Tax

Based on the opinions expressed Suharsimi Arikunto (2009:119): " comprehension is how a sustain, differentiate, estimates, describe, extend, generalize, give concludes, for example, write back, and estimates ". This means that people with understanding are able to conclude or re-explain to something the object is understood. Understanding Taxation is all matters related to taxation that is understood properly and correctly by the Taxpayer and can translate and apply what has been understood.

While according to Siti (2009:22): "understanding of taxation is the process by which taxpayers knowing about taxation and applying that knowledge to pay taxes. Knowledge and understanding of taxation regulation what is meant is to understand the general provisions and procedures of taxation (KUP) covering about how to submit notification letter (SPT), payment, place of payment, penalty, and a deadline of payment or reporting tax return ". This means that taxpayers in this study, especially taxpayers of MSMEs should to know and understand about the tax regulations, especially tax regulations no. 46 of 2013.

Understanding the taxpayer on the laws and regulations of taxation and attitudes of taxpayers influence taxpayer behavior and ultimately the tax behavior affects the success of taxation. Scholes and Wolfson (1992) in Mutia (2014) he argued that the level of understanding

of taxpayers and tax authorities on tax laws have an influence on taxpayer compliance in carrying out its tax obligations. If the understanding of taxation owned by taxpayers is low then taxpayer compliance with applicable regulations is also low.

b. PP Number 46 of 2013

Taxpayers having certain gross distributions are taxpayers who meet the criteria of individual taxpayers or corporate taxpayers not including permanent establishments and receive income from businesses, excluding income from services in respect of free employment, with gross revenue not exceeding Rp 4.800. 000.000,00 (four billion eight hundred million rupiah) in 1 (one) Tax Year.

Gross Circulation is the gross distribution of business, including from a branch business, other than the gross circulation of business which on income has been subject to final Income Tax under the provisions of the Laws and Regulations in the field of taxation.

c. Indicators Understanding of PP No. 46 of 2013

Based on the concept of knowledge and understanding of tax according to Rahayu (2010:141) some indicators understanding of PP No. 46 of 2013, namely:

1) Taxpayers' Knowledge regarding general provisions of PP No. 46 of 2013 which includes the enactment of regulations and the contents of the rules (the object and subject are regulations).

2) Knowledge of Taxation System in Indonesia. The tax system applied

in Indonesia is self-assessment system that is tax collection giving authority, trust, responsibility to the taxpayer to calculate, calculate, deposit, and self-report the amount of tax to be paid.

3) knowledge about the function of taxation. There is two function of taxation that is as follows:

a) Budgetair Function

Taxes as a source of funds for the Government to finance its expenditure-expenditure, both regular expense as well as development.

b) Regulated Function

Taxes as a tool to regulate or implement government policies in the social and economic fields.

6. Tax Sanctions

a. Definition of Tax Sanctions

Sanctions in the Indonesian language is taken from the Dutch language sanctie. Judging from the legal context, sanctions mean the punishment handed down by the court to a party found guilty of violating the rules. Rules or laws are signs for someone to do something about what to do and what not to do. The legal basis of tax sanctions is regulated in each of the articles of the General Taxation Law Act. Tax sanctions may be imposed if the taxpayer commits an offense especially on the obligations specified in the General Taxation Laws Act.

Based on the opinion of Mardiasmo (2003: 39) tax sanction is a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed / obeyed / obeyed. Can be concluded that the sanction of taxation is a preventive tool so that taxpayers do not violate the norms of taxation. Sanctions are expected to raise the awareness of taxpayers to meet tax obligations.

Implementation of sanctions is applied as a result of non-fulfillment of tax obligations by taxpayers as mandated by the tax law. Imposing tax penalties on taxpayers can lead to the fulfillment of tax obligations by taxpayers so as to improve taxpayer compliance itself. Taxpayers will be obedient (because of pressure) because they think there are severe sanctions due to illegal actions in tax-smuggling efforts.

b. Various kinds of Tax Sanctions

The government has made a tax law that one of the contents is a variety of sanctions. Under the tax law are known two kinds of sanctions for violators of tax norms in accordance with the level of violations, namely:

1) Administrative Sanctions

Administrative sanctions represent payment of losses to the state, especially in the form of interest, fines, and increases. Administrative sanctions may be imposed if the taxpayer commits an offense, especially on the obligations set out in the KUP Legislation. Administrative sanctions may apply if:

a) a taxpayer who fails to submit an SPOP, although reprimanded in writing, shall be liable to administrative sanctions in the form of a fine of 25% (twenty five percent) calculated from the tax subject;

b) a taxpayer based on the result of examination or other information proves that the amount of tax payable is greater than the amount of tax calculated under the SPOP, the difference of tax payable shall be added or imposed with administrative sanction in the form of a fine of 25% (twenty five percent) of the difference tax payable.

c) The taxpayer shall not pay or pay any tax due upon due date, the payment shall be liable to administrative sanctions in the form of a 2% (two percent) per month penalty calculated at the due date up to the day of payment for a maximum period of 24 (twenty four) month.

2) Criminal Sanctions

Criminal sanctions in taxation are in the form of suffering or torture in the event of a tax breach. The imposition of criminal sanctions does not eliminate the authority to collect taxes that are still payable.

Criminal sanctions in Waluyo (2007: 424) are arranged as follows:

a) whoever for reasons not return the SPOP to the Director General of Taxes or deliver the SPOP but the content is not true, resulting in a loss to the state, shall be punished with imprisonment for a

maximum of 6 (six) months or a maximum fine of 2 (two) tax payable.

   b) anyone who intentionally:

   (1) Not submit the SPOP to the Director General of Taxes.

   (2) Delivering the SPOP but the content is not correct.

   (3) Shows false documents that appear to be true.

   (4) Not showing any other documents.

   (5) Not delivering the required information, causing harm to the state, shall be punished by imprisonment for 2 (two) years or a maximum fine of 5 (five) times of tax payable.

Taxpayers will meet tax payments when viewing tax sanctions will be more harmful. The higher or the severity of sanctions, then it will be more detrimental to the taxpayer. Therefore, tax sanctions are expected to affect taxpayer compliance level in paying taxes.

c. Indicators of tax Sanctions

Based on the explanation above, indicators that can be used to measure the variable tax penalties are:

1) Knowledge of taxpayers about the existence of tax sanctions. Taxpayer knowledge about tax sanction is required because by knowing the tax sanction, the taxpayer will try to avoid the sanction so as not to make mistakes. The taxpayer thinks that by sanction will harm himself so that the taxpayer will fulfill his tax obligations.

2) Taxpayer's attitude towards taxation sanctions. The attitude here indicates whether the taxpayer will comply or not to meet tax sanctions if made a mistake.

B. Relevant Research

The role of previous research is very useful for the authors to conduct this research further. This research is made by referring to some previous research.

1. Lucia Nurmalia Suryandari (2017) entitled "Analysis of the Relationship Between Presentation of Tax Amnesty and Compliance of Individual Taxpayer Compliance (Empirical Study at Tax Office Pratama Magelang)". The sample in this research is individual taxpayer registered in Tax Office Pratama Magelang. The results of this study indicate that the relationship between the perception of Tax Amnesty and the compliance perception of Individual Taxpayer is low and positive. The similarity of this research is the use of a variable Tax Amnesty. The difference with this research sample is used, place, and time of the research, as well as the existence of differences in other free variables, namely the understanding of PP No. 46 of 2013, and tax penalties.

2. Imaniati, Z. Zulhaj (2016) entitled "Taxpayer Perceptions About Implementation of PP. 46 of 2013, Understanding Taxation, And Tax Sanctions On Compliance Taxpayers Micro, Small, And Medium Enterprises In Yogyakarta ". The sample in this research is MSME registered in Yogyakarta City. The results of this research indicate the perception of

taxpayers about the application of PP. 46 of 2013, the understanding of taxation has a positive and significant impact on compliance of taxpayers MSME. In addition, taxation sanctions also have a positive and significant impact on compliance of taxpayers MSME. The similarity of this research is the independent variable used ie tax sanction. The method used is data collection method with a questionnaire, while data analysis is done by simple linear regression and multiple linear regression. The difference with this research is in the sample used, place and time of the research and the addition of independent variables of understanding about PP. 46 of 2013 and tax amnesty.

3. Burhan, H.P. (2015) entitled "The Influence of Taxation Socialization, Taxation Knowledge, Taxpayers' Perceptions of Taxation Sanctions and Implementation of PP. 46 of 2013 on Personal Taxpayer Compliance (Empirical Study on Taxpayers in Banjarnegara District) ". The sample in this research is individual taxpayer registered in Service Office, Extension, and Tax Consultation (KP2KP) Banjarnegara. The results of this research indicate that the socialization of taxation, tax knowledge, and taxpayer perception about PP 46 of 2013 have a positive and significant impact on taxpayer compliance of individuals. While the perception of taxpayers about tax sanctions do not affect taxpayer compliance. The similarity in this research is on the use of a dependent variable implementation of PP. 46 of 2013, methods and data analysis used. The method used is survey method while data analysis using multiple linear regression. The difference with this research is the

sample used, place, and time of research and the existence of other independent variables difference that is tax amnesty and taxation sanction.

4. Pamuji, A. R et al (2014) entitled "Factors Affecting Compliance Owners of Micro, Small and Medium Enterprises (MSMEs) in Fulfilling Tax Obligations (Study on Taxpayers Owners SMEs in KPP Pratama South Malang)". The sample used in this research is the MSME taxpayer in the district of South Malang as much as 100 respondents. The results showed that the independent variables of understanding of taxation, supervision, and socialization have a significant effect on the dependent variable Taxpayer Compliance level. The similarity in this research is using a free variable of understanding of taxation, method, and analysis of data used. Differences in this research exist in the sample used, the place, and time of this research as well as additional independent variable tax amnesty, tax penalties and understanding of the Regulation No. 46 of 2013.

C. Conceptual Framework

1. The tax amnesty on Taxpayer Compliance MSME

Tax Amnesty is a government policy program in the field of taxation that provides for the abolition of taxes that should be owed by paying a ransom in a certain amount which aims to provide additional tax revenue and an opportunity for non-compliant taxpayers into compliant taxpayers. Indonesia is one of the countries implementing the tax amnesty program, on July 1, 2016, the President of the Republic of Indonesia Joko Widodo has passed the law on tax amnesty, which has been ratified in the Plenary of

Parliament Meeting as Constitution Number 11 of 2016 Tax Amnesty. The tax amnesty program will be implemented in three periods. So far, many MSMEs who do not pay taxes, with the tax amnesty program there is an opportunity for taxpayers who have been disobedient in paying taxes to redeem their taxes by following the tax amnesty program. Therefore, the tax amnesty program has a positive effect on the compliance of the MSME taxpayer.

2. The Influence of Understanding of PP. 46 of 2013 on MSME Taxpayer Compliance

The understanding of taxation is all things related to taxation that is well understood and correct by the taxpayer and can translate and / or apply what has been understood. PP number 46 of 2013 regulates that a Taxpayer having a certain gross income is a taxpayer who meets the criteria of an individual taxpayer or an enterprise taxpayer excluding a permanent establishment and receiving income from business, excluding income from services in respect of free employment, with a gross turnover not exceeding Rp 4.800.000.000,00 (four billion eight hundred million rupiah) in 1 (one) Tax Year), the understanding of taxation known to the taxpayer is the effect of taking action in accordance with what it knows. If the taxpayer understands taxation then this will increase his compliance in fulfilling obligations. Otherwise, if the taxpayer does not understand taxation, it will decrease his compliance to meet the obligations. Therefore, an understanding of PP No. 46 of 2013 will effect positive on Taxpayer Compliance MSME.

3. The influence of Tax Sanctions on Taxpayer Compliance MSME

       In the Taxation Constitution, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions may be imposed if the Taxpayer commits an offense, especially on the obligations laid down in Constitution no. 28 of 2007 on General Provisions and Procedure of Taxation (UU KUP) can be in the form of administrative sanction interest, penalty and increase. Criminal sanctions can be imprisonment and imprisonment. Tax sanctions can occur if the taxpayer violates the established rules, the greater the mistake the greater the sanction obtained. Tax penalties are set because they can motivate taxpayers to comply with their obligations. Because the taxpayer will fulfll his tax obligations when viewing that sanctions tax will be more harmful to taxpayers. Therefore, tax sanctions will effect positive on Taxpayer Compliance MSME.

4. The Influence of Tax Amnesty, Understanding of PP No. 46 of 2013, and Tax Sanctions on MSME Taxpayer Compliance

       Tax Amnesty is a government policy program in the field of taxation that provides for the abolition of taxes that should be owed by paying a ransom in a certain amount which aims to provide additional tax revenue and an opportunity for non-compliant taxpayers into compliant taxpayers. With the tax amnesty program, taxpayers who have not paid their taxes will follow the tax amnesty program and pay their taxes.

Understanding shows how much one understands something. If the taxpayer understands taxation as well as PP. 46 of 2013, this will increase taxpayer compliance. Otherwise, if the taxpayer does not understand taxation then the taxpayer will tend not to comply with tax obligations.

Sanctions are a penalty imposed for a person who does not comply with the rules. Sanctions can motivate taxpayers to be obedient because taxpayers think that tax sanctions will be increasingly detrimental to taxpayers. The existence of tax sanctions can improve taxpayer compliance.

Based on the above descriptions, the influence of tax amnesty, understanding PP No. 46 of 2013, and tax sanctions simultaneously have a significant influence on taxpayer compliance.

D. Research Paradigm

Based on the conceptual framework that has been exposed, the relationship between variables in this study can be described in the following research paradigm.
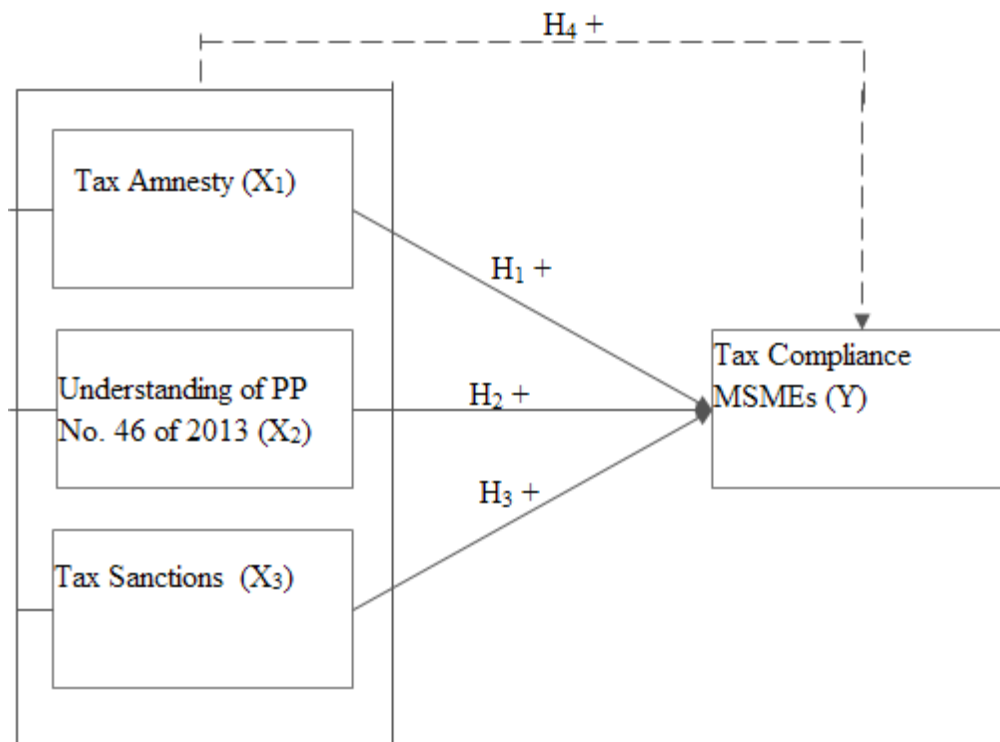
Figure 1. Research Paradigm

Note:

⟶ = The influence of independent variable interaction   partially to the dependent variable

- - - - - - → = The influence of independent variables interaction simultaneously to the dependent variable.

E. Research Hypothesis

Based on the conceptual framework that has been exposed, it can be formulated research hypothesis as follows.

H1   : Tax Amnesty has a positive influence on Taxpayer Compliance of MSMEs in Kotagede's Silver Industry of 2017.

H2   : Understanding of PP No. 46 of 2013 has a positive influence on Taxpayer Compliance of MSMEs in Kotagede's Silver Industry of 2017.

H3   : Tax Sanctions has a positive influence on Taxpayer Compliance of MSMEs in Kotagede's Silver Industry of 2017.

H4   : Tax Amnesty, Understanding of PP No. 46 of 2013, and Tax Sanctions simultaneously have a positive influence on Taxpayer Compliance of MSMEs in Kotagede's Silver Industry of 2017.

CHAPTER III
RESEARCH METHOD

A. Research Design

This study will retrieve the primary data obtained directly from the original source. Primary data were collected to answer research questions. Views of its characteristics, this research include comparative causal research. Comparative causal research is a type of research with problem characteristics of causal relationships between two or more variables. The purpose of comparative causal research is to search for basic answers about causality and investigate cause-and-effect relationships. This research uses quantitative descriptive approach. This approach aims to explain an empirical phenomenon that is accompanied by statistical data, characteristics, and patterns of relationships between variables. Quantitative research is research that emphasises testing theories through measurements of the variables research with numbers and performs data analysis with statistical procedures (Indriantoro, N, S, Bambang & 2009:12). On this research aims to test the influence of the independent variable that is the influence of the tax amnesty, an understanding of PP No. 46 of 2013, and tax sanctions on the dependent variable of MSME Taxpayer Compliance.

B. Place and Time of Research

This research was carried out in micro, small, and medium enterprises (MSME) Industrial Silver Kotagede in Yogyakarta. The time of the research was carried out in December 2017 until March 2018.

C. Population and Sample of Research

The population is a generalisation area consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn a conclusion (Sugiyono, 2011: 119). This research is populated, the population in this research is all the MSME taxpayers classified from silver industry branches in Yogyakarta city, especially in Kotagede Subdistrict as many as 75 business units based on data obtained from official website of MSME of Yogyakarta (http: //umkm.jogjakota.go. id).

D. Operational Variable Definition

1. Dependent Variable

Sugiyono (2016: 64) explains that the dependent variable is the variable that is influenced or which become the result of independent variables. The dependent variable used in this research is the MSME Taxpayer Compliance. According to Big Indonesian Dictionary, the term obedience means submission or obedience to the teachings or rules. The rules that apply in taxation are the Taxation Legislation. Taxpayer compliance can be interpreted as a condition in which the taxpayer obedient in carrying out its tax obligations or not deviate from the applicable tax laws. Indicators for assessing these variables are NPWP Registration, Calculation of Tax Due, Tax Payment, and Reporting Tax Return.

2. Independent Variable

The independent variable is the variable that causes the change of the dependent variable (Sugiyono, 2016: 64). This study uses 3 (three)

independent variables as follows.

a. Tax amnesty

The tax amnesty is the programs of Government policy in the field of taxation which provides elimination of taxes that should have been payable by paying a certain amount of ransom that aims to provide additional tax revenue and opportunities for taxpayers who do not obey the taxpayer becomes obedient

Indicators of these variables are the taxpayer's knowledge about the tax amnesty program, as well as to join an accompaniment taxpayer on tax amnesty program.

b. Understanding of PP No. 46 of 2013

The understanding of taxation is all things related to taxation that is well understood and correct by the taxpayer and can translate and / or apply what has been understood. PP number 46 of 2013 regulates Taxpayers who have certain gross circulation is a taxpayer who meets the criteria of an individual taxpayer or corporate taxpayer does not include a permanent establishment and receives income from business, with a gross turnover not exceeding Rp 4.800.000.000,00 (four billion eight hundred million rupiah) in 1 (one) Tax Year), the understanding of taxation known to the taxpayer is the effect of taking action in accordance with what it knows. If the taxpayer understands taxation then this will increase his compliance in fulfilling obligations. Otherwise, if the taxpayer does not understand taxation, it will decrease his compliance to

meet the obligations. Indicators for assessing this variable is knowledge of PP No. 46 of 2013, knowledge of the tax system in Indonesia, and knowledge Concerning the function of taxation.

c. Tax Sanctions

The sanctions mean the punishment meted out by the courts to the proven guilty of violating the regulations. Regulation or Constitution is signed for someone to do something about what should be done and what should not be done. The legal basis of tax sanctions is regulated in each of the articles of the General Taxation Constitution. Tax sanctions may be imposed if the taxpayer commits an offense especially on the obligations specified in the General Taxation Constitution. Indicators to assess this variable is the taxpayer's knowledge about the existence of tax sanctions and attitudes of taxpayers on tax sanctions.

E. Data Collection Technique and Instruments

1. Data Collection Technique

Data obtained by giving questionnaires to respondents. The questionnaire is a technique of data collection conducted by giving a set of questions or statements written to the respondent to answer (Sugiyono, 2011: 192). Based on the opinion of Indriantoro and Supomo (2000: 154), the questionnaire is the collection of research data on certain conditions may not require the presence of researchers. This research uses a closed questionnaire which is a questionnaire that requires a short answer about the respondent's self and the answer has been provided by the researcher so that respondents only

choose (Sugiyono, 2011: 194). The distribution of research questionnaires conducted by researchers to taxpayers MSME Silver Industries Kotagede in Yogyakarta City. Prior to the implementation of the research, the researcher explains the purpose and purpose of the research to the respondent. After the respondent understands the purpose, the researcher gives an explanation of the ways of filling out the questionnaire. Respondents were given time and were asked to fill in the data as stated in the questionnaire. If the taxpayers MSME who become respondents do not understand or there is a statement that is not clear then it can be asked to researchers.

2. Data Collection Instruments

The research instrument is a measuring instrument used in conducting research. This research used questionnaire instrument. Data were collected from respondents using questionnaires with Likert Scale which will be used to measure Taxpayer Compliance MSME, Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanction. The Likert scale used in this research is four dimension. The four-dimensional Likert Scale is used to avoid the tendency of respondents to answer neutrals for the respondents who hesitate in the answer and to see the tendency of respondents to agree or disagree. The likert scale has two forms of statement, namely: positive and negative statements. Positive statements were scored 4.3,2, and 1. While the form of negative statements is scored 1,2,3, and 4. The form of Likert scale answers consist of strongly agree, agree, disagree, and strongly disagree.

Table 1. A Grid of Research Instruments

No.	Variable	Indicators	Question items	Amount
1.	Taxpayer Compliance (Y)	a. Registration of NPWP.	1,2,3	3
		b. Calculation of Tax Due.	4,5,7	3
		c. Payment of taxes.	6,8*,9	3
		d. SPT Reporting.	10,11,12	3
2.	Tax Amnesty (X1)	a. Taxpayer knowledge related to the tax amnesty program.	1,2,3	3
		b.Taxpayer participation in the tax amnesty program.	4,5,6	3
3.	Understanding of PP No.46 of 2013 (X2)	a. Knowledge of taxpayers related to PP. No. 46 of 2013,	1,2,3	3
		b. Knowledge of Taxation System in Indonesia,	4,5,6,7	4
		c. Knowledge of Taxation Functions.	8,9, 10	3
4.	Tax Sanctions (X3)	a.Taxpayer knowledge about the existence of tax sanctions.	1,2,3,4	4
		b. Taxpayer attitudes towards taxation sanctions.	5,6,7,8	4

*: Negative statement

Source: Rahmanto, B.W (2015) with modifications.

F. Instrument Validity and Reliability

1. Test Data Validity

Test Validity is used to measure valid or not valid questionnaire. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, I, 2011: 52). According Suharsimi Arikunto (2010: 213) validity value can be sought by using product moment correlation formula from Pearson. The formula is as follows:

$$r_{xy} = \frac{N\Sigma XY - (\Sigma X)(\Sigma Y)}{\sqrt{\{(N\Sigma X^2) - (\Sigma X^2)\}\{(N\Sigma Y^2) - (\Sigma Y^2)\}}}$$

Information:
r_{xy} = Product moment correlation coefficient
N = Number of respondents
X = Score item specific item
Y = Total score
ΣX = Total score of the item
ΣY = Total total score
ΣXY = Multiplication of grain score and the total score
ΣX^2 = Number of caudrat scores of points
ΣY^2 = Total kaudrat total score

(Umar, H, 2011: 131)

This analysis is done by correlating each item score with a total score. This test is conducted to measure the accuracy of research instruments to be used. The trial of instrument validity is done by comparing between r count and r table. Criteria are said to be valid if the coefficient of r count exceeds or equal to 0,3 r table (Sugiyono, 2011: 181).

Table 2. Summary of Test Results Validity of Taxpayer Compliance Item

Variable	Items	*Pearson Correlation*	Information
Taxpayer Compliance (TC)	TC 1	0,756	Valid
	TC 2	0,801	Valid
	TC 3	0,845	Valid
	TC 4	0,569	Valid
	TC 5	0,530	Valid
	TC 6	0,808	Valid
	TC 7	0,804	Valid
	TC 8	0,801	Valid
	TC 9	-0,136	Invalid
	TC 10	0,700	Valid
	TC 11	0,802	Valid
	TC 12	0,793	Valid

Source: Primary Data Processed, 2018.

Based on the above table can be concluded that there is 1 item statement on taxpayer compliance variable declared invalid. The statement is number 9. On the item an invalid statement because the value of Pearson Correlation is less than 0,3 r table. So, the statement number 9 is not used.

Table 3. Summary of Test Results of Tax Amnesty Item Validity

Variable	Items	*Pearson Correlation*	Informatins
Tax Amnesty (TA)	TA1	0,810	Valid
	TA2	0,917	Valid
	TA3	0,868	Valid
	TA4	0,900	Valid
	TA5	0,836	Valid
	TA6	0,884	Valid

Source: Primary Data Processed, 2018.

Based on the above table it can be concluded that all statement items on Tax Amnesty variable declared valid. In each item, the value statement of Pearson Correlation is more than 0,3 r table.

Table 4. Summary Test Results Validity Item Understanding PP No.46 of 2013

Variable	Items	Pearson Correlation	Information
Understanding PP No.46 of 2013 (U)	U1	0,825	Valid
	U2	0,896	Valid
	U3	0,835	Valid
	U4	0,717	Valid
	U5	0,856	Valid
	U6	0,907	Valid
	U7	0,812	Valid
	U8	0,667	Valid
	U9	0,810	Valid
	U10	0,743	Valid

Source: Primary Data Processed, 2018.

Based on the above table it can be concluded that all items statement on the variable of Understanding PP No.46 of 2013 declared valid. In each item, the value statement of Pearson Correlation is more than 0,3 r table.

Table 5. Summary of Test Results of Validity of Tax Sanctions Item

Variabel	Butir	Pearson Correlation	Keterangan
Tax Sanctions (TS)	TS1	0,874	Valid
	TS2	0,887	Valid
	TS3	0,911	Valid
	TS4	0,855	Valid
	TS5	0,844	Valid
	TS6	0,871	Valid

Variabel	Butir	*Pearson Correlation*	Keterangan
Tax Sanctions	TS7	0,856	Valid
(TS)	TS8	0,932	Valid

Source: Primary Data Processed, 2018.

Based on the above table it can be concluded that all items statement on the variable of Tax Sanctions declared valid. In each item, the value statement of Pearson Correlation is more than 0,3 r table.

2. Test Data Reliability

Reliability is an index that indicates the extent to which a measurement result can be trusted. The measurement results can be trusted or reliable only if in several times the implementation of measurements on the same subject group obtained relatively similar results, as long as the aspects measured in the subject has not changed. The way used to test the reliability of the questionnaire is to use the formula coefficient Cronbach Alpha. The instrument is said to be reliable if it has a Cornbrach's Alpha value of $\geq 0,60$ (Sugiyono, 2011: 184). The Cronbach Alpha formula is as follows:

$$r_{11} = \left(\frac{k}{k-1}\right)\left(1 - \frac{\Sigma\sigma^2 b}{\sigma^2 t}\right)$$

Information:
r^{11} = Instrument reliability
k = Number of items statement or question
$\Sigma\sigma b^2$ = Number of variant items
$\sigma^2 t$ = Total Variant

(Umar, H, 2011: 131)

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A questionnaire is said to be reliable or reliable if one's response to a statement is consistent or stable over time. The results of the reliability test can be seen in the following table:

Table 6. Variable Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Tax Compliance (TC)	0,780	Reliabel
Tax Amnesty (TA)	0,810	Reliabel
Understanding PP No.46 of 2013 (PP)	0,782	Reliabel
Tax Sanctions	0,798	Reliabel

Source: Primary Data Processed, 2018.

G. Data Analysis Technique

1. Descriptive Statistics Analysis

The descriptive analysis in this research aims to determine the description of research variables. The variables measured and analyzed in this research are Taxpayer Compliance (Y), Tax Amnesty (X1), Taxation Understanding (X2), and Tax Sanction (X3). Descriptive analysis includes the maximum value, minimum value and mean (mean) of research variables.

2. Prerequisite Analysis Test

Prerequisite Analysis Test used in this study are as follows.

a. Linearity Test

Linieritas test is carried out to know the specifications of the models used are correct or not. "The functions are used preferably shaped linear, cubic or kaudrat (Ghozali, I, 2011:166)". The criteria applied to

determine the linearity is to use the Lagrange Multiplier test, where the test is performed to obtain the value of c^2 count or $(n \times R^2)$. The test is to compare the c^2 count with the c^2 table, if the c^2 count $> c^2$ table, then the hypothesis that the linear model is rejected.

3. Classic Assumption Test

The classic assumption test used in this study are as follows.

a. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one observation to the other (Ghozali, 2011: 139). If the variance of the residual one observation to the other is fixed, then this is called homoscedasticity. A good regression model is that there is no heteroscedasticity. There are several ways to detect heteroscedasticities, such as Park Test, Glejser Test, White Test, and by viewing the Plot Graphs between the predicted value of the dependent variable and its residual. This research uses White test. White Test is performed to regress residual squares (U^2t) with the independent variable, independent variable squared and multiplication (interaction) independent variable. The test is that if c^2 counts $< c^2$ table, the alternative hypothesis of heteroscedasticity in the model is rejected (Ghozali, I, 2011: 143).

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (Ghozali, 2011: 105).

A good regression model should not have a correlation between the independent variables used. To test the existence of multicollinearity in the regression model can be conducted by looking at the tolerance value and the variance inflation factor (VIF). The basis of decision-making in the multicollinearity test is if the tolerance value is greater than 0,10 and the VIF value is less than 10, then there is no multicollinearity in the tested data. Conversely, if the tolerance value is equal to or less than 0,10 and the VIF value is equal to or greater than 10, then there is a multicollinearity of the tested data.

4. Hypothesis Testing

a. Simple Regression Analysis

The steps of simple linear regression analysis are as follows.

1) Make a simple linear regression equation

The formula for making simple linear regression equations is as follows (Sugiyono, 2016: 247).

$$Y' = a + bX$$

Notes:
Y'	= Predicted value
a	= Constant
b	= Regression coefficient
X	= Independent variable value

(Sugiyono, 2011: 247)

2) Finding Coefficient of Determination (R^2)

The coefficient of determination is used to measure the ability of the model in explaining the variation of the dependent variable used

(Ghozali, 2011: 97). The small value of R^2 means that the ability of the independent variable to explain the variation of the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict the dependent variable.

3) Testing Significance of Individual Parameters with t Statistical Test

T test was conducted to test the significance of constants and independent variables with one dependent variable that is by the formula:

$$t = \frac{r\left(\sqrt{n-2}\right)}{\sqrt{1-r^2}}$$

Notes:
t   = The value of t count
r   = Correlation coefficient
n   = The number of samples

(Umar, H, 2011: 132)

The basis of decision-making in t test is by comparing the value of t count with the value of t table . If the value of t_{count} is equal to or greater than t_{table} with a significance level of 5%, then the independent variable individually significantly affects the dependent variable. Whereas if the value of t_{count} is smaller than t_{table} with a significance level of 5%, then the independent variable individually does not significantly affect the dependent variable.

b. Multiple Regression Analysis

The steps of multiple linear regression analysis are as follows.

1) Make a multiple linear regression equations

The formula for making multiple linear regression equations is as follows (Sugiyono, 2016: 253).

$$Y' = a + b_1x_1 + b_2x_2 + b_3x_3$$

Notes:

Y'	= Taxpayer Compliance
a	= Constant
b_{1-4}	= Regression coefficient
x_1	= The value of Tax Amnesty
x_2	= The value of Understanding PP No. 46 of 2013
x_3	= The value of Tax Sanctions

2) Finding Coefficient of Determination (R^2)

The coefficient of determination is used to measure the ability of the model in explaining the variation of the dependent variable used (Ghozali, 2011: 97). The small value of R^2 means that the ability of the independent variable to explain the variation of the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict the dependent variable.

3) Testing Simultaneous Significance with F Statistical Test

The F Statistical Test or F Test is used to explain how far the influence of one independent variable simultaneously in explaining the variation of the dependent variable (Ghozali, 2011: 98). The formula for performing the F test is as follows:

$$F_h = \frac{R^2/k}{(1 - R^2)/(n - k - 1)}$$

Notes:
F_h = Value of F count
k   = Total of the independent variable
R^2 = Multiple correlation coefficients
n   = The number of samples

The basis of decision-making in F test is by comparing the value of F count with the value of F table . If the value of F count is equal to or greater than F table with a significance level of 5%, then the independent variables simultaneously significantly affect the dependent variable. Whereas if the value of F count is smaller than F table with a significance level of 5%, then the independent variables simultaneously do not significantly affect the dependent variable.

CHAPTER IV
RESEARCH RESULT AND DISCUSSION

A. Description of Data

The data used in this research is the primary data collected through a questionnaire that was distributed to the respondents of the study. Respondents in this research are MSMEs in Kotagede's Silver Industry of 2017. This research was conducted in December until March 2018.

The questionnaire distributed is 75 pieces. The survey can be used entirely because the researcher attempts to get the MSME owner to fill out the questionnaire correctly. The table below can see characteristics of the respondent of MSMEs by the type of business.

Table 7. Characteristics of Respondents

No.	Type of business	Quantity	Precentage (%)
1.	Silver Industry	75	100

Source: Primary Data Processed, 2018.

Based on table 7 above, the characteristics of respondents in this study is the type of industrial enterprise, namely the silver industry. Respondents are MSMEs in Kotagede's Silver Industry of 2017 with the amount of 75 or 100%.

B. The Result of Descriptive Statistical Analysis

The variables in this research are described using descriptive statistical analysis. Analysis of this description includes tables of the mean (mean), standard deviation, maximum value, minimum value, and a number of respondents. The following is the result of description analysis.

Table 8. Descriptive Statistics Analysis Results

Variabel.	N	Minimum	Maximum	Mean	Standard Deviation
Taxpayer Compliance	75	13	44	31,94	8,22050
Tax Amnesty	75	6	22	14,94	4,36922
Understanding PP No. 46 of 2013	75	11	37	24,28	7,32002
Tax Sanctions	75	9	32	21,34	6,46264

Source: Primary Data Processed, 2018.

1. Taxpayer Compliance

Tax Compliance in this research is the dependent variable. Taxpayer compliance is a condition in which the taxpayers are obedient and fulfil and carry out obligations and taxation rights following with the provisions of tax laws. Table 8 above shows that taxpayer compliance variable of 75 taxpayers studied has a minimum value of 13, a maximum value of 44, a mean (average) of 34,94, and a standard deviation of 8,22050.

According to Sugiyono (2007: 36), the frequency distribution of Taxpayer Compliance variables can be calculated using the formula Sturges:

a. Determine the total class interval

Class interval = 1 + 3,3 log n

= 1 + 3,3 log 75

= 7,19 rounded 7

b. Determine the class range

Class range = (Maximum Value - Minimum Value) + 1

= (44 - 13) +1

= 32

c. Determine the class interval length

   Class interval length   = Range / Number of Class Interval

   = 32 / 7

   = 4,57

   Based on the above calculations, it can be arranged a table of taxpayer compliance frequency distribution as follows:

Table 9. Taxpayer Compliance Frequency Distribution Table

No.	Class Interval	Frequency	Percentage (%)
1.	13 – 16,5	5	7
2.	16,6 – 21,1	7	9
3.	21,2 – 25,7	6	8
4.	25,8 – 30,3	7	9
5.	30,4 – 34,9	14	19
6.	35 – 39,5	15	20
7.	39,6 – 44,1	21	28
	Jumlah	75	100

Source: Primary Data Processed, 2018.

   Based on table 9 above, it can be described histogram distribution of taxpayer compliance frequency as follows:
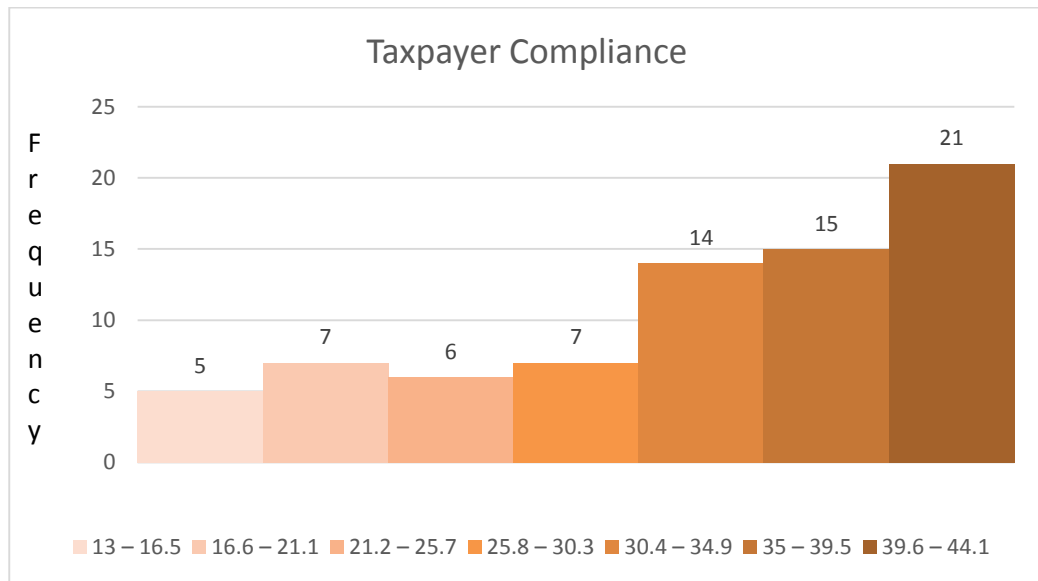
Figure 2. Histogram Distribution of Taxpayer Compliance Frequency

Based on the table and histogram above shows that the largest frequency is located at intervals 39,6 – 44,1, the largest value is 21 with a percentage of 28%. The lowest frequency value is 5 with a percentage of 7%.

Categorization of data on taxpayer compliance variable is made based on the mean and standard deviation. Identification is grouped into normal categories as follows.

Height   = X> {iM + 1 (iSD)}

Medium   = {MI - 1 (SDI)} ≤ X ≤ {MI + 1 (SDI)}

Low   = X <{MI - 1 (SDI)}

The formula to calculate Ideal Mean (iM), Ideal Standard Deviation (iSD), High, Medium, and Low Category are as follows.

Ideal Mean (iM)   = 1/2 (Maximum Score + Minimum Score)

= 1/2 (48 + 12)

= 1/2 (60) = 30

Ideal Standard Deviation   = 1/6 (Maximum Score − Minimum Score)

$$= 1/6 \ (48\text{-}12)$$

$$= 1/6 \ (36) = 6$$

High Category $= X > \{MI + 1(SDI)\}$

$= X > \{30 + 1(6)\}$

$= X > 36$

Medium Caterogory $= \{MI - 1(SDI)\} \le X \le \{MI+1(SDI)\}$

$= \{30 - 1(6)\} \le X \le \{30+1(6)\}$

$= 24 \le X \le 36$

Low Category $= X < \{MI - 1(SDI)\}$

$= X < \{30 - 1(6)\}$

$= X < 24$

Based on the calculation, the frequency distribution tendency of the
Taxpayer Compliance could be seen in the table below.

Table 10. Assessment of Respondents to Taxpayer Compliance

Interval	Category	Frequency	%
x > 36	High	31	41%
24 ≤ X ≤ 36	Medium	29	39%
x < 24	Low	15	20%
Total		75	100%

Source: Primary Data Processed, 2018.

Based on table 10, the high category is at frequency 31 with a percentage
of 41%, the medium category is at frequency 29 with percentage 39%, and low
category at frequency 15 with the percentage of 20%. The result indicates that
the respondent's evaluation of Taxpayer Compliance of MSME is High. The
descriptive results can also be presented in the form of Pie Chart as follows:
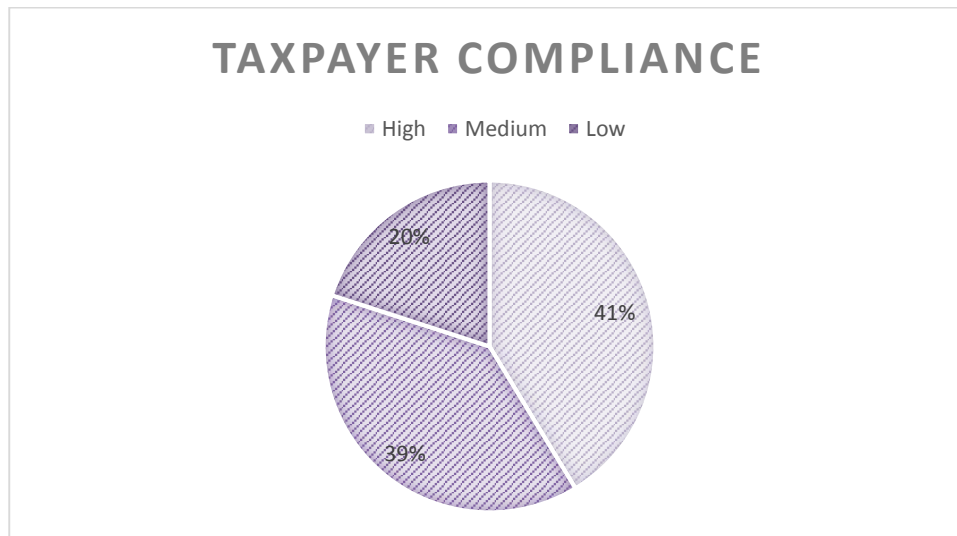
Figure 3. Pie Chart Distribution Frequency Of Taxpayer Compliance

2. Tax Amnesty

The tax amnesty is independent variables. Table 8 shows that the variable tax amnesty from 75 tax payers who have researched the value of a minimum of 6, maximum value amounting to 22, the value of the mean (average) of 14,94.

According to Sugiyono (2007:36) frequency distribution of a variable tax amnesty can be calculated by using the formula, Sturges:

a. Determine the total class interval

   Class interval = 1 + 3,3 log n

                          = 1 + 3,3 log 75

                          = 7,19 rounded 7

b. Determine the class range

   Class range   = (Maximum Value - Minimum Value) + 1

                          = (22 − 6) + 1

                          = 17

d. Determine the class interval length

Class interval length   = Range / Number of Class Interval

= 17 / 7

= 2,4

Based on the above calculations, it can be arranged in table frequency
distribution Tax Amnesty as follows.

Table 11. Tax amnesty frequency distribution table

No.	Class Interval	Frequency	Percentage (%)
1.	6 – 7,4	4	5
2.	7,5 – 9,8	5	7
3.	9,9 – 12,2	17	23
4.	12,3 – 14,6	7	9
5.	14,7 – 17	12	16
6.	17,1 – 19,4	19	25
7.	19,5 – 21,8	11	15
	Total	75	100

Source: Primary Data Processed, 2018.

Based on table 11 above, then the frequency distribution histogram can
be described as the tax amnesty as follows.
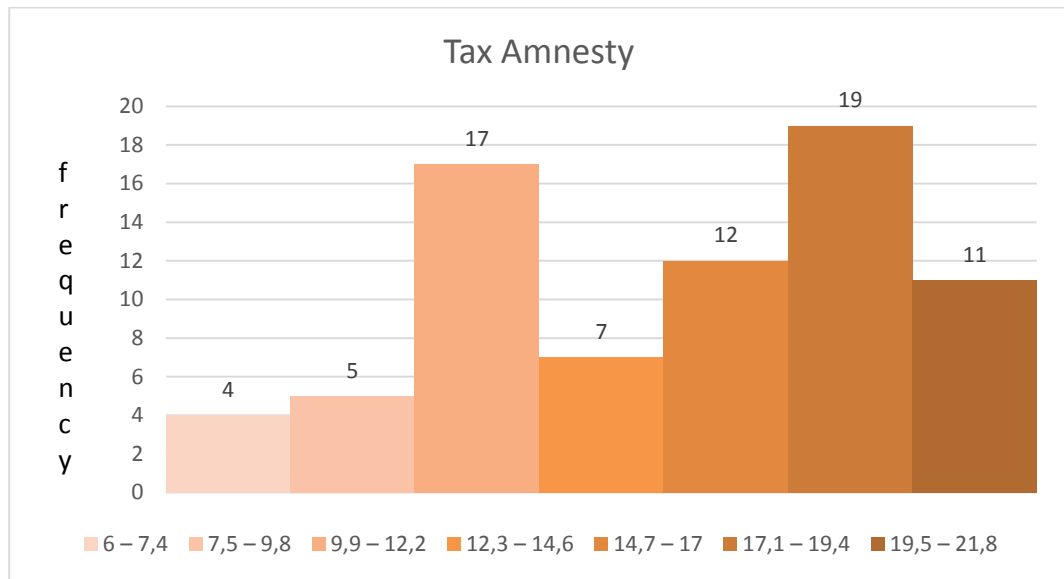
Figure 4. Tax Amnesty Frequency Distribution Histogram

Based on table and histogram above shows that the greatest frequency that is located on the interval $17,1 - 19,4$, the largest value is 19 with a percentage of 25%. The value of the lowest frequency is 4 with a percentage of 5%.

Categorization of data on tax amnesty variable is made based on the mean and standard deviation. Identification is grouped into normal categories as follows.

Height $= X > \{iM + 1\ (iSD)\}$

Medium $= \{MI - 1\ (SDI)\} \leq X \leq \{MI + 1\ (SDI)\}$

Low $= X < \{MI - 1\ (SDI)\}$

The formula to calculate Ideal Mean (iM), Ideal Standard Deviation (iSD), High, Medium, and Low Category are as follows.

Ideal Mean (iM) $= 1/2$ (Maximum Score + Minimum Score)

                         $= 1/2$ (24 + 6)

                         $= 1/2$ (30) = 15

Ideal Standard Deviation = 1/6 (Maximum Score − Minimum Score)

$$= 1/6 \ (24 - 6)$$

$$= 1/6 \ (18) = 3$$

High Category $= X > \{MI + 1(SDI)\}$

$$= X > \{15 + 1(3)\}$$

$$= X > 18$$

Medium Caterogory $= \{MI − 1(SDI)\} \leq X \leq \{MI+1(SDI)\}$

$$= \{15 − 1(3)\} \leq X \leq \{15+1(3)\}$$

$$= 12 \leq X \leq 18$$

Low Category $= X < \{MI − 1(SDI)\}$

$$= X < \{15 − 1(3)\}$$

$$= X < 12$$

Based on the calculation, the frequency distribution tendency of the Tax

Amnesty could be seen in the table below.

Table 12. Assessment of Respondents to Amnesty Taxes

Interval	Category	Frequency	%
x > 18	High	20	27
$12 \leq X \leq 18$	Medium	34	45
x < 12	Low	21	28
Total		75	100

Source: Primary Data Processed, 2018.

Based on table 12, the high category is at frequency 20 with a percentage

of 27%, the category medium at frequency 34 with a percentage of 45%, and low

category at frequency 21 with a percentage of 28%. The result shows the

respondent's assessment on the Tax Amnesty of MSMEs is Medium. Descriptive

results can also be presented in the form of Pie Chart as follows.
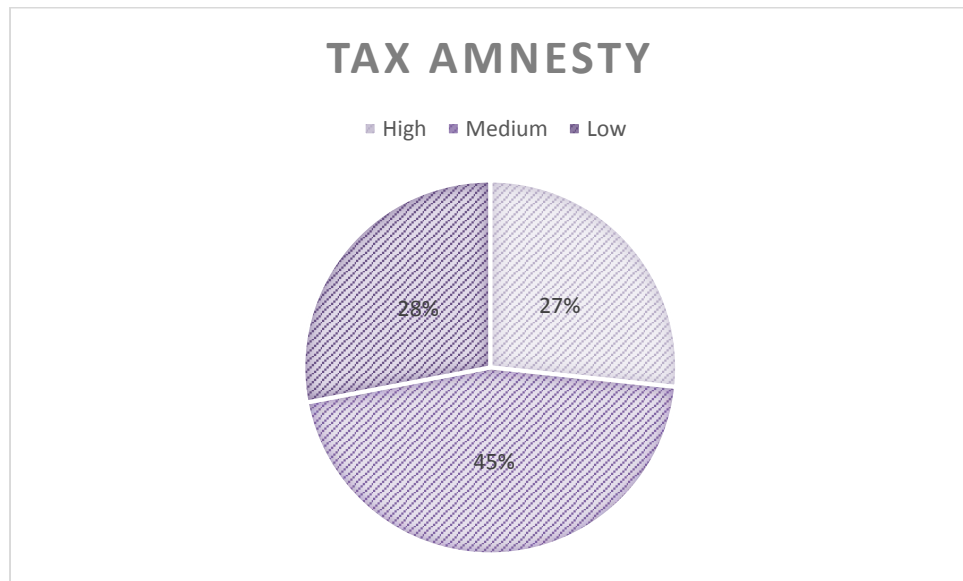
Figure 5. Pie Chart of Tax Amnesty Frequency Distribution

3. Understanding PP No. 46 of 2013

Understanding PP No. 46 of 2013 is independent variables. Table 8 above indicates that a variable understanding PP No. 46 of 2013 from 75 tax payers who have examined the minimum value of 11, the maximum value of 37, mean (average) of 24,28.

According to Sugiyono (2007:36) frequency distribution of a variable understanding PP No. 46 of 2013 can be calculated by using the formula, Sturges:

a. Determine the total class interval

Class interval = 1 + 3,3 log n

= 1 + 3,3 log 75

= 7,19 rounded 7

b. Determine the class range

Class range   = (Maximum Value - Minimum Value) + 1

$$= (37 - 11) + 1$$

$$= 27$$

c. Determine the class interval length

Class interval length   = Range / Number of Class Interval

$$= 27 / 7$$

$$= 3,9$$

Based on the above calculations, it can be arranged table frequency distribution Understanding PP No. 46 of 2013 as follows.

Table 13. Understanding PP No. 46 of 2013 Distribution Table Frequency

No.	Class Interval	Frequency	Percentage (%)
1.	11 – 13,9	4	5
2.	14 – 17,8	19	25
3.	17,9 – 21,7	3	4
4.	21,8 – 25,6	9	12
5.	25,7 – 29,5	20	27
6.	29,6 – 33,4	14	19
7.	33,5 – 37,3	6	8
	Total	75	100

Source: Primary Data Processed, 2018.

Based on table 13 above, then the frequency distribution histogram can be described as the Understanding PP No. 46 of 2013 as follows.
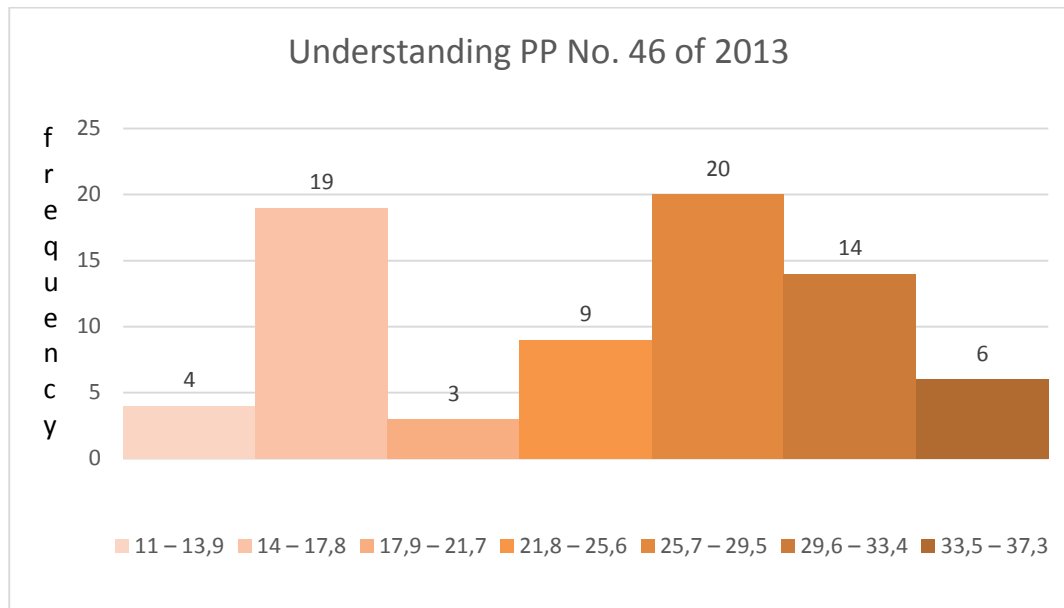
Figure 6. Histogram Distribution Frequency of Understanding PP No. 46 of 2013

Based on table and histogram above shows that the greatest frequency that is situated at intervals of 25,7 – 29,5, the largest value is 20 with a percentage of 27%. The value of the lowest frequency is 4 with a percentage of 5%.

Categorization of data on the variable understanding PP No. 46 of 2013 is based on the mean and standard deviation. Identification is grouped into normal categories as follows.

Height = X> {iM + 1 (iSD)}

Medium = {MI - 1 (SDI)} ≤ X ≤ {MI + 1 (SDI)}

Low = X <{MI - 1 (SDI)}

The formula to calculate Ideal Mean (iM), Ideal Standard Deviation (iSD), High, Medium, and Low Category are as follows.

Ideal Mean (iM) = 1/2 (Maximum Score + Minimum Score)

= 1/2 (40 + 10)

= 1/2 (50) = 25

Ideal Standard Deviation = 1/6 (Maximum Score − Minimum Score)

= 1/6 (40 − 10)

= 1/6 (30) = 5

High Category = X > {MI + 1(SDI)}

= X > {25 + 1(5)}

= X > 30

Medium Caterogory = {MI − 1(SDI)} ≤ X ≤ {MI+1(SDI)}

= {25 − 1(5)} ≤ X ≤ {25+1(5)}

= 20 ≤ X ≤ 30

Low Category = X < {MI − 1(SDI)}

= X < {25 − 1(5)}

= X < 20

Based on the calculation, the frequency distribution tendency of the Understanding PP No. 46 of 2013 could be seen in the table below.

Table 14. Assessment of Respondents to Understanding PP No. 46 of 2013

Interval	Category	Frequency	%
x > 30	High	20	27
20 ≤ X ≤ 30	Medium	30	40
x < 20	Low	25	33
Total		75	100%

Source: Primary Data Processed, 2018.

Based on table 14, the high category is at frequency 20 with a percentage of 27%, the medium category is at frequency 30 with a percentage of 40%, and low category at frequency 25 with a percentage of 33%. The results show the respondent's assessment of Understanding PP No. 46 of 2013 is Medium. The descriptive results can also be presented in the form of Pie Chart as follows:
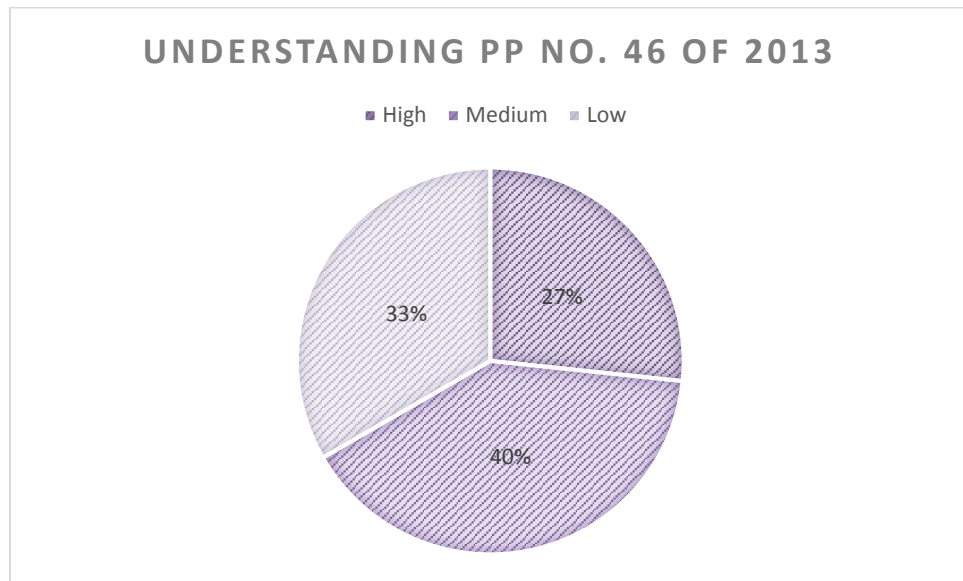
Figure 7. Pie Chart Distribution Frequency Understanding PP No. 46 of 2013

4. Tax Sanctions

Tax sanctions are independent variables. Table 8 shows that the variable Tax Penalties of 75 tax payers who have examined the minimum value of 9, the maximum value of 32, the value of the mean (average) of 21,34.

According to Sugiyono (2007:36), the frequency distribution of Tax Sanctions can be calculated by using the formula, Sturges:

a. Determine the total class interval

Class interval $= 1 + 3,3 \log n$

$= 1 + 3,3 \log 75$

$= 7,19$ rounded 7

b. Determine the class range

Class range $=$ (Maximum Value - Minimum Value) $+ 1$

$= (32 - 9) + 1$

$= 24$

c. Determine the class interval length

Class interval length = Range / Number of Class Interval

$$= 24 / 7$$

$$= 3,4$$

Based on the above calculations, then the frequency distribution tables can be arranged Tax Sanctions as follows.

Table 15. Tax Sanctions Frequency Distribution Table

No.	Class Interval	Frequency	Percentage (%)
1.	9 – 11,4	12	16
2.	11,5 – 14,8	5	7
3.	14,9 – 18,2	4	5
4.	18,3 – 21,6	8	11
5.	21,7 – 25	23	31
6.	25,1 – 28,4	16	21
7.	28,5 – 31,8	7	9
	Total	75	100

Source: Primary Data Processed, 2018.

Based on table 15 above, then the frequency distribution histogram can be described as the frequency of Tax Sanctions as follows.
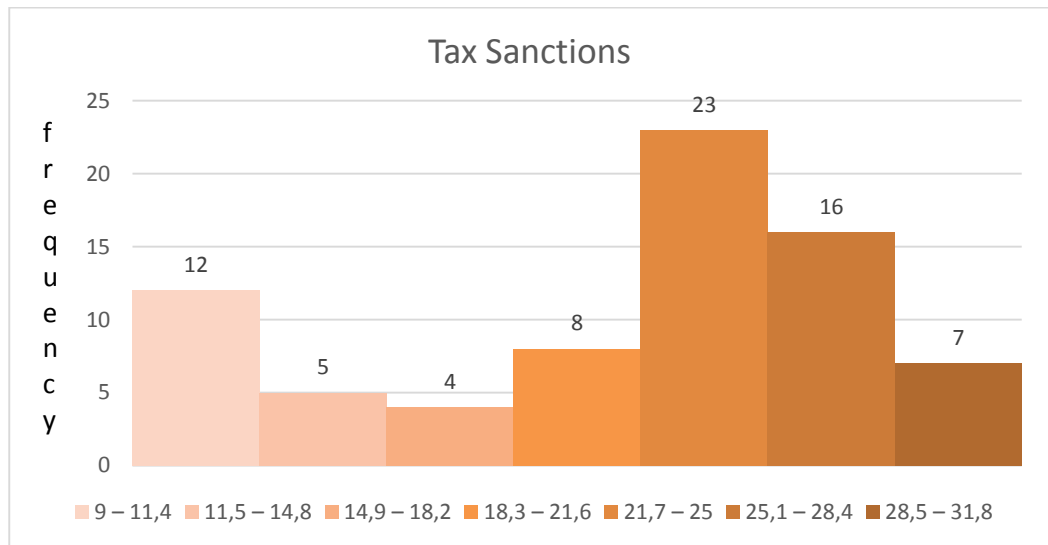
Figure 8. Histogram Frequency Distribution of Tax Sanctions.

Based on table and histogram above shows that the greatest frequency that is located on the interval 21,7 – 25, greatest value was 23 with a percentage amounting to 31%. The value of the lowest frequency is 4 with a percentage of 5%.

Categorization of data on the variable understanding of Taxation Sanctions is made based on the mean and standard deviation. Identification is grouped into normal categories as follows.

Height   = X> {iM + 1 (iSD)}

Medium   = {MI - 1 (SDI)} ≤ X ≤ {MI + 1 (SDI)}

Low   = X <{MI - 1 (SDI)}

The formula to calculate Ideal Mean (iM), Ideal Standard Deviation (iSD), High, Medium, and Low Category are as follows.

Ideal Mean (iM)   = 1/2 (Maximum Score + Minimum Score)

= 1/2 (32 + 8)

= 1/2 (40) = 20

Ideal Standard Deviation = 1/6 (Maximum Score − Minimum Score)

$$= 1/6 \ (32 - 8)$$
$$= 1/6 \ (24) = 4$$

High Category = X > {MI + 1(SDI)}

$$= X > \{20 + 1(4)\}$$
$$= X > 24$$

Medium Caterogory = {MI − 1(SDI)} ≤ X ≤ {MI+1(SDI)}

$$= \{20 - 1(4)\} \leq X \leq \{20 + 1(4)\}$$
$$= 16 \leq X \leq 24$$

Low Category = X < {MI − 1(SDI)}

$$= X < \{20 - 1(4)\}$$
$$= X < 16$$

Based on the calculation, the frequency distribution tendency of the Tax Sanctions could be seen in the table below.

Table 16. Assessment of Respondents to Taxation Sanctions

Interval	Category	Frequency	%
x > 24	High	30	40
16 ≤ X ≤ 24	Medium	27	36
x < 16	Low	18	24
Total		75	100

Source: Primary Data Processed, 2018.

Based on table 16, the high category is at frequency 30 with a percentage of 40%, the medium category is at frequency 27 with a 36% percentage, and low category at frequency 18 with a percentage of 24%. The result shows the respondents' assessment of the MSME Tax Sanction is High. The descriptive results can also be presented in the form of Pie Chart as follows.

Figure 9. Pie Chart Distribution of Frequency of Tax Sanctions

C. Analysis Prerequisite Test

1. Linearity Test Data

Linearity test conducted to determine the relationship between independent variables to dependent variables have a linear relationship significantly or not. Here are the results of linearity test:

Table 17. Linearity Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,047	0,002	-0,040	4,74885213

Source: Primary Data Processed, 2018.

The result of Linearity test through Lagrange Multiplier test can be seen in table 17. Based on the table can be seen that the value of R^2 is 0,002. To calculate the value of c^2 count, then the formula used is the number of samples / population (N) multiplied by value R^2, so the result c^2 count is 0,15 (75 x 0,002). This value is compared with the value of c2 table with df

= 71 and a significance level of 0,05 that is equal to 91,67. Therefore the value of c^2 count is smaller than a c^2 table, it can be concluded that this regression model is linear.

2. **Heteroscedasticity Test**

The heteroscedasticity test aims to test in the regression model there is an unequal variant of the residual one observation to another observation. For testing used White test. White Test is performed to regress residual squares (U^2t) with the independent variable, independent variable squared and multiplication (interaction) independent variable. The test is that if c^2 counts $<c^2$ table, the alternative hypothesis of heteroscedasticity in the model is rejected (Ghozali, 2013: 143). The following is the result of the heterokedastisitas test with SPSS 23:

Table 18. Heteroscedasticity Test Results

C^2 Count	C^2 Table	Conclusion
3,81	95,08	Not Contain Heteroscedasticity

Source: Primary Data Processed, 2018.

Based on the table, it can be concluded that the variable independent used does not occur heteroskedastisitas. It can be seen from the value of c^2 count $<c^2$ table, the c^2 count is obtained from equation $c^2 = n \times R^2$ (Ghozali, 2011). Where n is the population value, and R^2 is R Square whose score is obtained from the White test tested using SPSS 23, then $c^2 = 75 \times 0,508 = 38,1$.

3. Multicolinearity Test

Multicollinearity test aims to test in the regression equation found the correlation between independent variables. If the value of Variance Inflation Factor (VIF) is not more than 10 and Tolerance value is not less than 0,1 then the model can be said free from multicollinearity (Ghozali, 2011: 108). Multicollinearity test results can be seen in the following table:

Table 19. Multicollinearity Test Results

Model	Collinearity Statistics		Conclusion
	Tolerance	*VIF*	
(*Constant*) Tax Amnesty	0,454	2,204	Not Contain Multikolinierits
Understandig PP No. 46 of 2013	0,433	2,309	Not Contain Multikolinierits
Tax Sanctions	0,769	1,300	Not Contain Multikolinierits

Source: Primary Data Processed, 2018.

Based on table 19 above shows that the VIF value of each independent variable is smaller than 10. In addition, the tolerance value is greater than 0,1 so it can be concluded that there is no multicollinearity.

D. Hypothesis Test

A hypothesis test is used to see the inlfuence of the independent variable to dependent variable. Hypothesis test in this research is done by simple linear regression analysis and multiple linear regression analysis. A simple linear analysis is used to test the first, second and third hypotheses to determine the inlfuence of tax amnesty, the understanding of PP No. 46 of 2013 and tax sanctions. The multiple linear regression tests are used to test

the fourth hypothesis that is to know the inlfuence of tax amnesty, the understanding PP No, 46 of 2013, and tax sanction on taxpayer compliance.

1. First Hypothesis Test

H_1: Tax amnesty a positive inlfuence on a Taxpayers Compliance MSME in Kotagede's Silver Industry of 2017.

The first hypothesis testing (H_1) was performed by a simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 20. Summary of Hypothesis Test Results 1

Variable	Koefisien Regresi	t count	Sig.
Constants	19,643	6,379	0,000
Tax Amnesty (X1)	0,823	4,156	0,000
r : 0,437			
r square : 0,191			
N : 75			
Dependent Variable (Y): Taxpayer Compliance			

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 1 is as follows.

$$Y = 19{,}643 + 0{,}823X_1$$

The equation shows that the constants of 19,643, this shows that if the tax amnesty variables (X1) are zero, then the value of the variable Compliance Taxpayers (Y) is the unit of 19,643. The regression coefficients X1 is 0,823 it stated that any increase in the tax amnesty of 1 unit it will improve taxpayers compliance with of 0,823 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,437. The coefficient of determination (r square) of 0,191, this shows 19,1% Taxpayer compliance is influenced by Tax Amnesty, while the rest of 80,9% influenced by other variables outside this study.

As the result of simple linear regression analysis test between Tax Amnesty and Taxpayer Compliance obtained t count bigger than t table that is t count equal to 4,156 and t table equal to 1,666. The result of the t test for the Tax Amnesty variable yields a significance value of 0,000, where the value is less than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that the Tax Amnesty influence the compliance of taxpayers MSME in Kotagede's Silver Industry of 2017.. A simple linear regression equation and r value give a positive result while the significance value is also < 0,05. Then the first hypothesis stating that the Tax Amnesty positive inlfuence on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017 acceptable.

2. Second Hypothesis Test

H_2: Understanding PP No. 46 of 2013 has a positive influence on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017.

The first hypothesis testing (H_2) was performed by a simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 21. Summary of Hypothesis Test Results 2

Variable	Koefisien Regresi	t count	Sig.
Konstanta	22,323	7,160	0,000
Understanding PP No. 46 of 2013 (X2)	0,396	3,218	0,002
r : 0,352			
r square : 0,124			
N : 75			
Dependen Variable (Y): Taxpayer Compliance			

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 2 is as follows:

$$Y = 22{,}323 + 0{,}396\ X_2$$

The equation shows that the constant is 22,323, it indicates that if the variable of Understanding PP No. 46 of 2013 (X2) is considered zero, then the value of Taxpayer Compliance variable (Y) is 22,323 units. The value of the regression coefficient X2 is 0,396 it states that any increase of Understanding PP No. 46 of 2013 for 1 unit will increase Taxpayer Compliance by 0,396 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,352. The coefficient of determination (r square) of 0,124, this shows 12,4% Taxpayer compliance is influenced by the Understanding PP No. 46 of 2013, while the rest of 87,6% influenced by other variables outside this study.

On the result of simple linear regression analysis test between Understanding of PP No. 46 of 2013 with Taxpayer Compliance obtained t count greater than t table that is t count of 3,218 and t table of 1,666. The result of the t test for the variable of Understanding PP No. 46 of 2013 produces a significance value of 0,002, where the value is smaller than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that Understanding PP No. 46 of 2013 has an influence on Taxpayer Compliance of MSMEs in Kotagede's Silver Industry of 2017. A simple linear regression equation and r value give a positive result while the significance value is also <0,05. Then the second hypothesis which states that the Understanding PP No. 46 of 2013 have a positive effect on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017 acceptable.

3. Third Hypothesis Test

H_3: Tax Sanctions have a positive influence on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017.

The third hypothesis test (H_3) was performed by simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 22. Summary of Hypothesis Test Results 3

Variabel	Koefisien Regresi	t count	Sig.
Constant	10,041	5,124	0,000
Tax Sanctions (X3)	1,026	11,666	0,000
r	: 0,807		
r square	: 0,651		
N	: 75		
Variabel Dependen (Y): Tax Compliance			

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 3 is as follows.

$$Y = 10{,}041 + 1{,}026\ X_3$$

The equation shows that the constant is 10,041, it shows that if the Tax Sanction (X3) variable is considered zero, then the taxpayer compliance variable (Y) is 10,041 units. The value of regression coefficient X3 is 1,026 it states that any increase of Tax Sanction of 1 unit will increase Taxpayer Compliance of 1,026 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,807. The coefficient of determination (r square) of 0,651, this shows 65,1% Taxpayer compliance is influenced by Tax Sanctions, while the rest of 34,9% influenced by other variables outside this study.

In the test results of simple linear regression analysis between Taxation Sanction with Taxpayer Compliance obtained t count bigger than t table that is t

count equal to 11,666 and t table equal to 1,666. The result of the t test for the Tax Sanctions variable yields a significance value of 0,000, where the value is less than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that the Tax Sanctions inlfuence the Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017. A simple linear regression equation and r value give a positive result while the significance value is also $< 0,05$. Then, the third hypothesis which states that Tax Sanctions have a positive effect on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017 acceptable.

4. Fourth Hypothesis Test

H4: The influence of tax amnesty, understanding PP No. 46 of 2013, and tax sanctions together have a positive influence on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017.

The fourth hypothesis test (H4) was performed by multiple linear regression analysis. The result of multiple linear regression analysis can be seen in the table below:

Table 23. Summary of Hypothesis Test Results 4

Information	Koefisien Regresi
Constans	8,841
Tax Amnesty	0,464
Understanding PP No. 46 of 2013	-0,222
Tax Sanctions	1,011
R *Square* = 0,679 F Count = 50,082 Sig F = 0,000	

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 4 is as follows.

$$Y = 8,841 + 0,464X_1 - 0,222X_2 + 1,011X_3$$

Based on the equation, it can be concluded that individually Tax Amnesty variable provides coefficient value 0,464, Understanding PP No. 46 of 2013 variable provides a value of -0,22, and the Tax Sanctions variable provides a value of 1,011. The coefficient of determination R Square (R^2) is 0,679. It shows that 67,9% Taxpayer Compliance in Yogyakarta City is influenced by Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions, while the rest of 32,1% influenced by other variables outside this study.

In the test results of multiple linear regression analysis obtained F count greater than F table that is F count of 50,082 and F table of 2,73 with a value of significance 0,000, where the value is smaller than 0,05. Based on the results obtained in this multiple linear regression tests, it can be concluded that Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions simultaneously influence the Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017.

Then the fourth hypothesis stating that the Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions simultaneously positively inlfuence the Taxpayer Compliance MSME in in Kotagede's Silver Industry of 2017 is acceptable.

E. Discussion

1. The Influence of Tax Amnesty on Taxpayer Compliance

The results of this study support the first hypothesis, which states that the Tax Amnesty positive influence on Taxpayer Compliance MSMEs in Kotagede's Silver Industry of 2017. It is shown the value of regression coefficient of 0,823 states that each increase of 1 unit will increase taxpayer compliance of 0,823 units. The value of t count > t table (4,156> 1,666) with a significance of 0,000 smaller than 0,05 indicating that the Tax Amnesty positively Influence the taxpayer's compliance MSME in Kotagede's Silver Industry of 2017. Thus it can be concluded the first hypothesis in this study is acceptable.

The results of this study indicate the coefficient of determination R Square (r^2) of 0,191. This means that taxpayer compliance MSMEs Kotagede Silver Industry in the Yogyakarta City is influenced by tax amnesty only amounted to 19,1%. This can be caused by the respondent MSMEs Industrial Silver Industries which follow the tax amnesty merely is that the respondent has not reported all the wealth. Although the tax amnesty is only followed by respondents that haven't published all his wealth, most of the respondents had the knowledge and understanding of the tax amnesty. The knowledge of the respondent related to the tax amnesty is about the reporting of the property, the understanding of the enforcement of ransom tariff for the respondent following the tax amnesty, the understanding of tax amnesty that is exempted from administrative sanction and criminal sanction in the field of taxation and

utilize it to increase state revenue. Therefore, the tax amnesty has a positive influence on the respondents, but only 19,1% because the respondents merely following the tax amnesty is only the respondents who have not reported all their assets.

The primary factor determining the success of the tax amnesty is the awareness and honesty of the community, especially the Taxpayer, to perform the obligations by the applicable provisions. This can be realised with the related government agencies or from the KPP Pratama to conduct socialisation related overall tax amnesty to Taxpayers MSME. Socialization is undertaken to provide knowledge and understanding of the tax amnesty. Thus it is expected that the MSME taxpayer has an excellent understanding to report all the possessed property to improve Taxpayer compliance MSME in Yogyakarta City, especially silver industry in Kota Gede.

The results of this study are consistent with research conducted by Lucia (2017) entitled "Presentation of Tax Amnesty and Compliance of Individual Taxpayer Compliance at Tax Office Primary Magelang". The research proved that Tax Amnesty had a positive effect on Taxpayer Compliance. Tax amnesty is a government policy in the field of taxation that provides the abolition of taxes that ought to owe by paying a ransom in a certain amount which aims to provide additional tax revenue and opportunity for the non-compliant Taxpayer to be a compliant Taxpayer. The application of tax amnesty is expected to encourage increased voluntary compliance of taxpayers in the future.

2. The Influence of Understanding PP No. 46 of 2013 on Taxpayer Compliance

The results of the study support the hypothesis that the variables Understanding PP No. 46 of 2013 has a positive influence on Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017. It shows the value of regression coefficient of 0,396 states that each increase of 1 unit will increase taxpayer compliance of 0,396 units. The value of t arithmetic> t table (3,218> 1,666) with a significance of 0,002 smaller than 0,05 indicating that Understanding PP No. 46 of 2013 has a positive influence on Taxpayer Compliance. Thus it can be concluded that the second hypothesis in this study is acceptable.

The results of this study indicate the coefficient of determination R Square (r^2) of 0,124. This means that taxpayer compliance MSMEs in Kotagede's Silver Industry of 2017 influenced by an understanding of PP. 46 of 2013 by 12,4%. This can be caused by respondents of MSMEs Kotagede Silver Industry who do not understand related PP No. 46 of 2013, the respondents only know the tariff PP. 46 years 2013 and so far just pay taxes without knowing about the applicable tax regulations, respondents also difficulty in making payment taxation because there is no system of recording in detail, respondents even do not understand the preparation of financial reporting. But for respondents who understand PP No. 46 of 2013, they do not object to the regulation because with the rule, and their tax payment is not difficult because they need to multiply 1% with the resulting turnover.

Therefore, understanding PP No. 46 of 2013 have a positive influence on responders, but only 12,4% because some respondents do not understand the PP No. 46 of 2013.

To improve Taxpayer Compliance MSME needed a mature understanding of the related taxation, for which the Government should be active in socializing the related taxation PP No. 46 of 2013, it is necessary to have a systematic recording of financial training so that the Taxpayers MSME can to prepare their financial statements so that in their tax payment they can do it quickly.

The results of this study are consistent with research conducted by Burhan, H.P. (2015) stating that the perception of taxpayers regarding the implementation of PP No. 46 2013 has a positive and significant influence on Taxpayer Compliance, and Pamuji, A.R, et al (2014) which states that the understanding of taxation influence positively and significantly to Taxpayer Compliance. Taxpayer knows understanding taxation is the influence to perform actions by what they know. Understanding of PP No. 46 of 2013 means the taxpayer MSMEs understand taxation and PP No. 46 of 2013.

3. The Influence of Tax Sanctions on Taxpayer Compliance

The result of the research supports the third hypothesis that the variable of Tax Sanction has a positive influence on Taxpayer Compliance MSMEs in in Kotagede's Silver Industry of 2017. It is shown the value of regression coefficient of 1,026 states that each increase of 1 unit will increase taxpayer compliance of 1,026 units. The value of t count > t table (11,666 >

1,666) with significance 0,000 smaller than 0,05 indicating that Tax Sanction have the positive and significant influence on Taxpayer Compliance. Then, it can conclude the third hypothesis in this study is accepted. The results of this study showed the coefficient of determination R Square (r^2) is 0,651. This means that taxpayer compliance MSMEs Kotagede Silver Industry in Yogyakarta city is influenced by tax sanctions only amounted to 65,1%. This is because MSME respondents of Kotagede Silver Industry feel that the sanction was given is quite burdensome if they do not pay their tax obligation, the respondent tries to avoid having trouble related to taxation, they will be difficult if the tax officer come to them and ask the unpaid tax, therefore the respondent is motivated to pay their tax obligations, other than that the respondent is a personal paying attention to the profits, if often gets sanction in paying taxes, they will think that it is very harmful to the material (if in the form of penalty) time and good name (if criminal), when it happened the possibility of the respondent will lose the trust of the other party, which is very influential on the continuity of his business.

The existence of tax sanctions, then preventative measures undertaken by the Government to suppress the taxpayer compliance is already successful. Tax Sanctions made in more detail, then no gap violations can be done, then taxpayer compliance will increase.

The result of this research is in line with research of Imaniati (2016) which states that tax sanction has the positive and significant effect on taxpayer compliance. Tax penalties are required to punish any taxpayer who

violates established rules. In the Taxation Act, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions may be imposed if the Taxpayer commits an offence, especially on the obligations laid down in Law No. 28 of 2007 on General Provisions and Procedure of Taxation (UU KUP) can be in the form of administrative sanction interest, penalty and increase. Criminal sanctions can sentence to prison. Tax penalties specified because it can motivate taxpayers to carry out their obligations dutifully. Because taxpayers will meet their tax obligations if it considers that the tax penalty would be more detrimental to the taxpayer. If tax sanctions are imposed strictly for the taxpayer in violation then it will further increase taxpayer compliance.

4. **The Influence of the tax amnesty, an understanding PP No. 46 of 2013, and Tax Sanctions on Taxpayer Compliance.**

The results of this study support the fourth hypothesis, Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanctions simultaneously have a positive influence on taxpayer compliance MSMEs in Kotagede's Silver Industry of 2017. This shows the results of multiple regression tests by doing the F test then obtained the value of F count of 50,082 > F table 2,73 with a significance of 0,000 where the value is smaller than 0,05, it can be concluded that the Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanctions simultaneously influence the Taxpayer Compliance.

The results of this study showed the coefficient of determination R Square (R^2) is 0,679. It shows that as much as 67,9% Taxpayer Compliance

MSMEs Kotagede Silver Industry in Yogyakarta City of 2017 is influence by the Tax Amnesty, Understanding PP No. 46 of 2013, Taxation Sanctions. Thus it can be said that the level of Taxpayer Compliance MSMEs Kotagede Silver Industry in Yogyakarta of 2017 is high.

Tax amnesty will influence Taxpayer Compliance if MSMEs of Kotagede Silver Industry in Yogyakarta City respond positively to the existence of tax amnesty program will increase its impact on taxpayer compliance. Otherwise, if the response of MSMEs of Kotagede Silver Industry in Yogyakarta City responds negatively, it will reduce its influence on taxpayer compliance. Understanding of PP No. 46 of 2013 is to understand the PP number 46 of 2013, which is about taxpayers who have gross circulation does not exceed 4,8 billion. Taxpayer Compliance MSME of Kotagede Silver Industry in Yogyakarta City will increase if they have an understanding of PP No. 46 of 2013 are positive. However, if the taxpayer of MSMEs Kotagede Silver Industry in Yogyakarta City has a knowledge of PP No. 46 of 2013 that is not good, then it will not affect taxpayer compliance. Tax Sanction will influence Taxpayer Compliance MSME of Kotagede Silver Industry in Yogyakarta City, and if MSMEs of Kotagede Silver Industry in Yogyakarta City respond well to tax sanction, it will increase taxpayer compliance. Otherwise, if MSMEs of Kotagede Silver Industry in Yogyakarta City react negatively to tax sanction then it will not influence taxpayer compliance.

The MSMEs of Kotagede Silver Industry in Yogyakarta City respond to Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanctions are positive, their compliance level is high. Although not all respondents know tax amnesty and understanding PP No. 46 of 2013, the respondents understand about tax sanctions. Respondents of MSMEs Kotagede Silver Industries who follow the tax amnesty are only respondents who have not reported all their assets. As for the understanding of PP No. 46 of 2013 respondents only know the tariff PP No. 46 of 2013 and so far only pay taxes without knowing about the applicable tax regulations, respondents also difficulty in making payment taxation because there is no system financial statement in detail, respondents even do not understand the preparation of financial reporting. But for respondents who understand the PP No. 46 of 2013, respondents do not mind the existence of the regulation because with the reality of the regulation then their tax payments do not feel difficult because it only needs to multiply 1% with the resulting turnover. Meanwhile, in responding to tax sanctions, respondents are afraid of any sanctions given either in administrative or criminal form. In addition, respondents are personal who pay attention to the benefits, if often get sanction in paying taxes, they will think that it is very harmful to the material (if in the form of penalty) time and good name (if criminal), if it happens to the possibility of respondents will lose confidence from other parties, which is very influential on the continuity of his business.

Therefore, the Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanctions simultaneously have a positive influence on MSME Taxpayer Compliance of Kotagede Silver Industry in Yogyakarta City.

F. Research Limitation

This research has several limitations, the following limitation of research conducted.

1. Time limitations of authors and difficulties in meeting the owners of MSMEs directly cause the length of the research, and there are some questionnaires filled by employees not by the owner directly.

2. Instruments used in this research using a survey so that the data collected only describes the opinion of the taxpayer as the object of study.

3. The findings of this research prove that also Influence of Tax Amnesty, Understanding PP No.46 of 2013, and Tax Sanctions, other factors influence the MSME taxpayer compliance. The tax amnesty of 19,1% can only explain taxpayer compliance, Understanding of PP 46 the year 2013 of 12,4%, and Tax Sanctions of 65,1% so there are many other factors outside this study that can explain the dependent variable Taxpayer Compliance.

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results of research and the discussion in the previous chapter, it can be concluded as follows.

1. The tax amnesty has a positive influence on an MSME taxpayer compliance in Kotagede's Silver Industry of 2017. It can be seen from the regression coefficient is positive amounted to 0,823. The value t count > t table (4,156 > 1,666) and the significance of 0,000 less than 0,05. This indicates that if the tax amnesty is good then the Taxpayer Compliance will increase anyway.

2. Understanding PP No. 46 of 2013 have a positive inlfuence on taxpayer compliance MSME in Kotagede's Silver Industry of 2017. It can be seen from the regression coefficient is positive of 0,396. The value t count > t table (3,218 > 1,666) with significance 0,002 smaller than 0,05. This indicates that if Understanding PP No. 46 of 2013 is good then Taxpayer Compliance will increase as well.

3. Tax sanctions have a positive influence on MSMEs taxpayer compliance in Kotagede's Silver Industry of 2017. This can be seen from the value of positive regression coefficient of 1,026. Value t count> t table (11,666> 1,666) with significance 0,000 smaller than 0,05. This indicates that if the Tax Sanction is good then Taxpayer Compliance will increase as well.

4. The tax amnesty, an understanding of PP No. 46 of 2013 and Taxation Sanctions simultaneously have a positive influence on MSME Taxpayers

Compliance in Kotagede's Silver Industry of 2017. This is shown the results of the value of F count 50,082 > F table of 2,73 with significance 0,000 < 0,05. So, the better tax amnesty, understanding PP No. 46 of 2013, and Taxation Sanctions, it also will be getting better MSME Taxpayer Compliance in Kotagede's Silver Industry.

B. Suggestions

Based on the results of research and limitations of this study, the researchers can provide suggestions as follows.

1. For the Government

a. The Government as a regulation or regulations regarding taxation, other than regulatory the Government should review whether new regulations are adhered to by all target. This is done so that the increasing taxpayer compliance and provide a higher tax revenue.

b. The government should increase tax dissemination of tax rates and tax provisions in Indonesia so that the taxpayer's understanding of public taxation is increasing. Based on the research scores, the lowest score on the variables of Understanding on PP No.46 of 2013 is in the statement "I understand the PP No.46 of 2013 on Final Income Tax 1% is reserved for entrepreneurs with gross turnover of less than or equal to Rp. 4.8 Billion ", this shows that the low level of understanding of taxpayers about PP No.46 of 2013.

c. Tax sanctions should be increased to be better socialized to taxpayers so that taxpayers can understand matters relating to the implementation of tax

sanctions and the causes of the imposition of a tax sanction on taxpayers. In addition, the government must also enforce strict sanctions. Based on the research score, the lowest score on the variable Tax Sanctions is the statement "I know the kinds of violations that will be imposed administrative sanctions". From these results, it can be seen that the knowledge of taxpayers is still low.

2. For Taxpayers MSME

a. Based on the research results, taxpayer compliance needs to be improved again. From the results of questionnaire items statement 8 varibale taxpayer compliance is the statement "I always pay income tax payable on time" has the lowest score. From these results can be seen that the Taxpayer of SMEs Industries Perak Kotagede still pay income tax payable not on time. To that end, they should increase their tax compliance by paying their income tax payable in a timely manner.

b. Need for in-depth socialization about PP No.46 of 2013 to the MSME taxpayer. Based on the research scores, the lowest score on the variables of Understanding on PP No.46 of 2013 is in the statement "I understand the PP No.46 of 2013 on Final Income Tax 1% is reserved for entrepreneurs with gross turnover of less than or equal to Rp. 4.8 Billion ", this shows that the low level of understanding of taxpayers about PP No.46 of 2013.

3. Further Researchers

a. For further researchers interested in conducting studies in the same field can add independent or dependent variables that have the possibility of

influence on the taxpayer's perception of tax amnesty, understanding PP No. 46 of 2013, taxation sanctions, and taxpayer compliance or may use unused variables in this study, so that new variables can be found that will improve taxpayer compliance.

b. Further research on the population and the sample should preferably be added and expanded so that research can be generalized to them well.

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APPENDICES

Appendix 1. Questionnaire Research Instrument

Pengantar Penelitian

Perihal : Permohonan Pengisian Kuesioner

Kepada Yth. Bapak/Ibu/Saudara/i Responden UMKM

Di Tempat

Dengan hormat,

Sehubungan dengan skripsi yang berjudul **"Pengaruh Amnesti Pajak, Pemahaman Perpajakan Tentang PP No.46 Tahun 2013, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Pada Usaha Mikro, Kecil, Menengah di Kota Yogyakarta"**, saya mengharapkan kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dengan mengisi kuesioner ini secara lengkap dan sesuai dengan keadaan yang sebenarnya. Semua data yang masuk dijamin **kerahasiaannya** dan hanya akan digunakan untuk kepentingan penelitian ini saja.

Atas kesediaan Bapak/Ibu/Saudara/i dalam menjawab kuesioner ini, saya sampaikan terima kasih.

Hormat Saya,

Dimas Ahmad Prasetyo

(CP: 085725240225)

Peneliti

Kuesioner Penelitian

Bagian I: Data Responden

Isilah dengan lengkap data dibawah ini dengan jawaban yang sebenarnya.

Identitas Responden

Nama   : …………………………………   (boleh tidak diisi)

Jenis Kelamin : ☐ Laki-laki ☐ Perempuan

Jenis Usaha   : ☐ Industri Perak

Omset   : ☐ > Rp. 4,8 Miliar

                            ☐ < Rp. 4,8 Miliar

                            ☐ = Rp. 4,8 Miliar

Terimakasih

Peneliti

Bagian II:

Mohon baca dengan teliti dan cermat untuk setiap pernyataan berikut ini dan berilah tanda *check list* **(√)** pada kolom yang telah disediakan sesuai dengan kondisi anda saat ini.

Keterangan:
STS   : Sangat Tidak Setuju
TS   : Tidak Setuju
S   : Setuju
SS   : Sangat Setuju

Kepatuhan Wajib Pajak (Y)

No.	Pernyataan	Pilihan Jawaban			
		STS	TS	S	SS
1.	Setiap Wajib Pajak yang memiliki penghasilan wajib mendaftarkan diri untuk memperoleh NPWP.				
2.	Sebagai Wajib pajak saya harus mempunyai NPWP yang digunakan sebagai identitas.				
3.	Saya mendaftarkan diri untuk memperoleh NPWP atas kemauan sendiri				
4.	Saya melakukan pencatatan atas pendapatan yang saya terima dari usaha saya.				
5.	Pencatatan administrasi keuangan merupakan bagian penting dari usaha saya.				
6.	Saya melakukan pembayaran pajak berdasarkan catatan pendapatan yang saya miliki.				
7.	Saya menghitung pajak yang harus di bayar sesuai dari penghasilan yang diterima.				
8.	Saya selalu membayar pajak penghasilan yang terutang dengan tepat waktu.				
9.	Saya tidak membayar pajak karena tidak tahu.				
10.	Saya selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan.				
11.	Saya menyampaikan SPT Tahunan (Surat Pemberitahuan) ke Kantor Pelayanan Pajak tepat waktu sebelum batas akhir.				
12.	Saya selalu mengisi SPT Tahunan sesuai dengan ketentuan perundang-undangan.				

Amnesti Pajak (X₁)

No.	Pernyataan	Pilihan Jawaban			
		STS	TS	S	SS
1.	Saya mengetahui program Amnesti Pajak,				
2.	Mengikuti Amnesti Pajak merupakan alternatif untuk meningkatkan kepatuhan Wajib Pajak dalam membayar pajak,				
3.	Pemerintah telah menyalurkan informasi Amnesti Pajak secara menyeluruh.				
4.	Mengikuti Amnesti Pajak merupakan cara saya menjadi Wajib Pajak yang taat				

No.		STS	TS	S	SS
5.	Kejujuran dalam deklarasi harta sangat penting dalam mengikuti amnesti pajak				
6.	Mengikuti Amnesti Pajak merupakan wujud kepatuhan wajib pajak untuk meningkatkan ketaatan membayar pajak.				

Pemahaman Tentang PP No.46 Tahun 2013 (X$_2$)

No.	Pernyataan	Pilihan Jawaban			
		STS	TS	S	SS
1.	Saya memahami PP No. 46 Tahun 2013 tentang Pajak Penghasilan Final 1% wajib dilaksanan sejak 1 Juli 2013,				
2.	Saya memahami PP No. 46 Tahun 2013 tentang Pajak Penghasilan Final 1% dikhususkan untuk pengusaha dengan peredaran bruto kurang atau sama dengan Rp. 4,8 Miliar,				
3.	Saya memahami PP No. 46 Tahun 2013 tentang Pajak Peghasilan Final 1% adalah Pajak Penghasilan yang bersifat Final.				
4.	Saya memahami sistem perpajakan yang ada di Indonesia adalah self assesment system (menghitung,memperhitungkan, menyetorkan dan melapor sendiri).				
5.	Saya melakukan perhitungan, menyetor dan melaporkan pajak terutang sendiri.				
6.	Saya memahami PP No. 46 Tahun 2013 berlaku bagi usaha yang saya jalankan				
7.	Tarif pajak yang ada saat ini telah sesuai dengan usaha yang saya jalankan.				
8.	Pajak merupakan penerimaan Negara yang terbesar.				
9.	Pajak berfungsi untuk membiayai pengeluaran-pengeluaran untuk kepentingan umum.				
10.	Pajak berfungsi sebagai alat pengatur untuk melaksanakan kebijaksanaan pemerintah dalam bidang sosial dan ekonomi.				

Sanksi Perpajakan (X$_3$)

No.	Pernyataan	Pilihan Jawaban			
		STS	TS	S	SS
1.	Jika saya tidak memenuhi kewajiban perpajakan maka saya akan menerima sanksi.				
2.	Saya mengetahui macam-macam pelanggaran yang akan dikenakan sanksi administrasi.				
3.	Saya mengetahui macam-macam pelanggaran perpajakan yang akan dikenakan sanksi pidana.				
4.	Wajib pajak wajib mengetahui sanksi perpajakan.				
5.	Saya akan selalu menghindari perilaku yang akan mengakibatkan saya menerima sanksi perpajakan.				
6.	Dengan adanya sanksi saya lebih taat membayar kewajiban perpajakan.				
7.	Sanksi pajak diperlukan untuk menghindari kerugian negara karena tidak tertibnya wajib pajak.				
8.	Adanya sanksi perpajakan, saya sangat mendukung.				

Appendix 2. Test Data Validity and Reliability

1. Taxpayer Compliance

No Resp	No Butir											Total
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q10	Q11	Q12	
1	3	3	2	3	3	2	2	2	3	2	2	27
2	3	3	3	2	2	3	3	3	3	3	3	31
3	3	3	3	3	3	3	3	3	3	3	3	33
4	3	3	3	3	3	3	3	3	3	3	3	33
5	4	3	3	3	4	3	3	3	3	3	4	36
6	3	3	3	3	3	3	3	3	3	2	3	32
7	3	3	2	3	3	3	3	3	3	3	2	31
8	3	3	3	3	3	3	3	3	3	3	3	33
9	3	3	3	3	3	3	3	3	3	3	3	33
10	3	3	3	3	3	3	3	2	4	4	4	35
11	3	3	3	3	4	3	4	3	3	3	3	35

12	3	3	3	3	3	3	3	3	3	3	3	33
13	3	3	3	3	3	4	4	3	3	4	3	36
14	3	3	4	3	4	3	3	3	3	3	3	35
15	2	2	2	2	2	2	2	2	3	2	2	23
16	4	4	4	4	4	4	4	4	3	3	3	41
17	3	3	3	3	2	2	2	2	2	2	2	26
18	3	3	3	3	2	2	3	3	2	3	3	30
19	3	3	3	4	4	4	4	4	3	3	4	39
20	1	2	2	4	4	3	3	3	3	2	2	29
21	3	3	2	2	4	4	4	2	2	2	4	32
22	2	1	2	3	4	2	2	2	2	2	2	24
23	2	2	2	2	2	3	3	2	2	2	1	23
24	3	3	4	4	4	4	4	3	3	4	4	40
25	1	1	1	1	1	2	2	2	2	2	2	17
26	3	3	3	4	4	4	4	4	4	4	4	41
27	2	1	2	3	4	2	2	2	2	2	2	24
28	3	3	3	3	4	3	3	4	4	4	4	38
29	3	4	4	4	4	4	3	3	3	3	3	38
30	1	1	1	4	4	2	1	2	2	2	2	22
31	4	4	3	3	3	4	4	2	3	2	3	35
32	4	4	2	3	3	3	3	1	2	2	3	30
33	4	4	4	3	3	3	3	4	4	4	4	40
34	4	4	4	4	4	4	4	4	4	4	4	44
35	3	3	3	3	3	3	2	2	2	3	3	30
36	3	3	2	3	3	3	3	2	2	3	3	30
37	3	3	3	3	3	3	3	2	2	3	3	31
38	4	4	2	3	3	3	3	2	2	3	4	33
39	3	3	2	3	4	4	4	3	3	3	3	35
40	3	3	2	3	3	3	3	3	3	3	3	32
41	3	3	3	4	4	4	4	4	4	4	4	41
42	3	3	2	3	3	3	3	3	3	3	3	32
43	3	3	3	3	3	2	2	2	2	2	3	28
44	3	3	3	3	3	2	3	3	3	3	3	32
45	4	3	3	4	4	4	3	3	3	3	4	38
46	1	1	2	1	2	1	1	1	1	1	1	13
47	3	3	3	4	4	3	4	3	3	3	4	37
48	3	3	4	4	3	4	4	3	3	4	4	39
49	3	4	4	4	3	4	4	4	3	4	4	41
50	1	1	2	2	2	2	1	2	2	1	1	17
51	4	4	4	3	3	4	3	3	4	4	4	40
52	3	3	4	4	4	4	3	3	4	4	4	40

53	1	1	1	2	2	2	1	2	2	2	2	18
54	3	3	4	4	4	4	3	3	3	3	3	37
55	3	4	4	3	4	4	3	3	3	3	3	37
56	2	2	2	1	1	1	1	2	2	1	1	16
57	2	2	1	1	1	1	2	2	1	1	2	16
58	3	3	4	4	4	4	4	3	4	4	4	41
59	3	4	4	4	4	4	3	3	4	4	4	41
60	2	1	2	2	2	2	2	1	2	2	2	20
61	4	4	4	3	4	4	3	3	4	3	3	39
62	2	2	1	1	1	1	2	2	1	1	2	16
63	4	4	4	4	4	4	3	3	3	3	4	40
64	2	1	1	1	2	2	2	1	2	2	2	18
65	4	4	4	4	4	4	3	3	3	4	4	41
66	4	4	3	3	4	4	3	3	3	3	3	37
67	1	1	2	2	1	2	2	2	2	2	2	19
68	3	4	3	4	4	4	3	3	4	3	4	39
69	2	2	1	2	2	2	1	1	2	2	2	19
70	4	4	4	4	4	4	3	3	4	3	3	40
71	1	1	2	2	1	1	2	2	2	1	1	16
72	3	4	4	4	4	4	3	3	4	4	4	41
73	4	4	4	4	4	3	3	3	3	3	3	38
74	3	4	3	4	4	4	3	3	4	3	4	39
75	3	4	3	4	4	4	3	3	4	3	4	39

2. Tax Amnesty

Resp	No Butir						Total
	Q1	Q2	Q3	Q4	Q5	Q6	
1	2	2	2	2	2	2	12
2	3	2	2	2	2	3	14
3	3	3	3	3	3	3	18
4	3	3	3	3	3	3	18
5	3	3	3	3	4	3	19
6	3	3	3	3	3	3	18
7	2	2	2	3	3	3	15
8	2	2	2	3	3	3	15
9	3	3	3	3	3	3	18
10	2	4	3	4	4	4	21
11	3	3	2	3	3	3	17
12	4	4	4	3	3	3	21
13	3	3	3	3	4	4	20

14	3	3	3	3	3	3	18
15	2	2	2	2	2	1	11
16	3	3	3	3	3	3	18
17	2	2	2	2	2	2	12
18	3	3	2	2	3	3	16
19	3	4	3	4	3	4	21
20	2	2	3	2	2	3	14
21	2	3	3	3	3	3	17
22	1	1	1	2	2	2	9
23	1	1	2	2	3	2	11
24	3	3	4	4	4	4	22
25	3	3	3	3	3	3	18
26	3	3	4	3	3	3	19
27	3	3	3	3	3	3	18
28	2	2	2	2	1	2	11
29	3	4	4	3	3	3	20
30	1	1	1	1	1	1	6
31	4	2	2	2	3	2	15
32	2	2	2	1	3	2	12
33	3	3	1	3	3	3	16
34	3	3	2	3	3	3	17
35	3	3	1	3	3	3	16
36	3	3	3	3	3	3	18
37	2	2	2	2	2	2	12
38	3	3	1	3	3	3	16
39	3	3	2	2	2	2	14
40	3	2	2	2	2	2	13
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43	3	3	3	3	3	3	18
44	3	2	2	2	3	2	14
45	2	1	2	2	1	1	9
46	2	2	2	1	2	1	10
47	3	3	4	3	3	3	19
48	1	1	2	2	2	2	10
49	3	3	4	3	3	3	19
50	3	2	3	3	3	2	16
51	1	1	2	2	2	2	10
52	1	1	2	2	2	2	10
53	3	3	3	3	4	4	20
54	3	3	4	3	3	3	19

55	3	3	4	3	3	3	19
56	2	1	1	1	2	2	9
57	3	2	3	2	2	2	14
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59	3	3	4	3	3	3	19
60	1	1	2	1	2	1	8
61	3	3	4	4	3	3	20
62	1	1	1	2	1	1	7
63	3	4	4	3	3	4	21
64	2	1	1	2	2	1	9
65	2	2	1	2	2	1	10
66	3	3	4	3	3	3	19
67	1	1	2	2	2	2	10
68	2	1	1	2	2	2	10
69	2	1	1	1	1	1	7
70	3	4	4	3	3	4	21
71	1	1	2	1	1	1	7
72	1	1	2	2	2	2	10
73	1	1	2	2	2	2	10
74	3	3	4	3	3	3	19
75	3	4	4	3	3	4	21

3. Understanding PP No. 46 of 2013

No Resp	No Butir										Total
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	
1	2	2	2	3	3	2	2	3	2	3	24
2	3	3	3	3	3	3	3	2	3	3	29
3	3	3	3	3	3	3	3	3	3	3	30
4	3	3	3	3	3	3	3	2	3	3	29
5	3	3	3	4	3	3	4	3	3	3	32
6	2	2	2	2	3	2	3	3	3	3	25
7	2	2	2	3	3	3	2	3	2	2	24
8	3	3	3	3	3	3	2	2	3	3	28
9	3	2	3	3	3	3	3	3	4	2	29
10	3	2	2	2	3	3	2	3	3	3	26
11	3	2	2	3	3	3	3	3	3	3	28
12	3	3	3	3	3	3	3	3	3	3	30
13	3	3	3	3	4	3	3	4	4	4	34
14	3	3	3	2	3	3	3	3	3	3	29

15	2	1	2	2	2	2	2	3	3	3	22
16	3	3	3	3	4	3	4	3	3	4	33
17	3	2	3	3	3	2	2	2	3	3	26
18	2	3	3	3	3	3	2	3	3	3	28
19	3	3	3	3	4	4	4	3	3	3	33
20	2	1	2	1	2	1	2	1	1	3	16
21	2	2	2	3	2	2	2	1	3	3	22
22	2	1	2	2	2	1	1	1	1	1	14
23	1	1	1	1	2	1	1	2	2	2	14
24	3	3	3	4	3	3	3	1	3	3	29
25	3	3	3	2	3	3	2	3	3	3	28
26	2	2	2	3	3	2	3	1	3	3	24
27	3	3	3	3	3	3	4	4	4	4	34
28	2	1	1	2	2	1	2	1	2	1	15
29	3	4	4	3	3	3	3	3	3	3	32
30	2	1	2	1	2	2	2	2	2	2	18
31	2	3	3	4	4	4	2	2	2	2	28
32	1	2	2	3	3	2	2	2	2	2	21
33	3	3	4	4	4	4	1	2	2	2	29
34	2	4	3	4	4	4	4	4	4	4	37
35	2	3	3	3	4	4	1	2	2	2	26
36	3	3	3	3	3	3	2	3	3	3	29
37	3	3	3	3	3	3	2	4	4	4	32
38	3	3	3	4	4	4	2	2	2	2	29
39	2	3	3	3	3	3	3	3	3	2	28
40	3	3	3	4	4	4	4	2	2	2	31
41	2	3	3	3	3	3	3	4	4	4	32
42	2	3	3	3	3	3	3	3	3	3	29
43	3	3	3	4	4	4	2	4	3	3	33
44	3	3	3	4	4	4	4	4	4	1	34
45	1	1	2	1	1	1	1	1	1	1	11
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47	1	1	1	2	2	2	2	1	1	2	15
48	1	2	1	2	1	2	2	2	1	1	15
49	3	3	3	3	3	3	1	3	3	4	29
50	1	1	2	1	2	1	1	1	2	2	14
51	2	1	1	2	1	1	2	1	1	1	13
52	1	2	1	2	2	1	2	2	1	2	16
53	3	3	3	3	2	3	2	2	2	3	26
54	3	4	3	3	3	3	3	3	3	3	31
55	3	3	3	4	3	3	3	3	3	3	31

56	2	1	2	2	1	1	2	2	2	2	17
57	2	1	2	2	2	2	2	1	1	1	16
58	1	1	1	1	1	2	2	2	1	1	13
59	3	3	4	4	3	4	4	3	3	3	34
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67	2	1	2	2	2	1	2	2	2	2	18
68	1	1	2	2	1	2	2	1	2	2	16
69	2	2	2	1	1	2	1	1	1	1	14
70	3	2	3	2	2	3	3	4	4	4	30
71	1	1	1	2	2	2	1	2	1	1	14
72	1	1	1	1	1	1	3	2	2	2	15
73	1	1	1	1	1	1	3	2	2	2	15
74	2	2	2	3	3	2	3	3	2	3	25
75	3	2	3	2	2	3	3	4	4	4	30

4. Tax Sanctions

No Resp	No Butir								Total
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	
1	3	2	2	3	3	3	3	2	21
2	3	3	3	3	3	3	3	3	24
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4	2	2	2	3	3	3	2	2	19
5	3	3	3	4	4	3	3	4	27
6	3	3	3	3	3	3	3	3	24
7	3	3	3	2	2	2	2	2	19
8	3	3	3	3	3	3	3	3	24
9	4	3	3	3	3	3	3	3	25
10	2	2	2	3	3	2	3	3	20
11	3	2	2	3	3	3	3	3	22
12	3	3	3	3	3	3	3	3	24
13	4	3	3	3	4	3	3	4	27
14	2	2	2	2	3	3	3	2	19
15	1	2	1	2	3	2	2	1	14
16	4	4	4	4	4	4	4	4	32

17	2	2	2	3	3	3	3	2	20
18	3	2	3	3	3	3	3	2	22
19	3	4	4	3	4	3	3	3	27
20	2	1	1	2	3	2	1	1	13
21	2	2	3	3	3	3	3	3	22
22	2	3	3	3	2	2	2	2	19
23	1	1	1	1	1	1	2	1	9
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27	2	2	2	3	3	2	2	2	18
28	3	3	4	4	4	4	4	4	30
29	3	4	3	4	4	3	4	4	29
30	1	1	1	2	2	2	1	1	11
31	3	1	2	4	4	4	2	2	22
32	2	2	2	2	3	3	3	1	18
33	4	2	2	3	4	4	4	3	26
34	4	4	2	3	3	3	3	3	25
35	3	2	2	3	3	3	3	3	22
36	3	3	2	3	3	3	3	3	23
37	3	3	3	4	4	4	4	3	28
38	3	3	2	3	3	3	3	2	22
39	3	2	2	3	4	3	3	3	23
40	3	3	3	4	3	3	3	3	25
41	3	3	3	3	4	4	4	4	28
42	3	3	3	4	4	4	3	3	27
43	3	3	2	4	4	3	3	3	25
44	3	3	3	3	3	4	3	3	25
45	3	3	4	4	2	2	2	2	22
46	1	1	1	1	2	2	1	1	10
47	3	3	3	3	4	3	3	3	25
48	3	4	4	3	3	3	4	4	28
49	4	3	4	4	4	2	2	2	25
50	1	1	2	1	1	2	1	2	11
51	2	2	2	2	2	3	2	2	17
52	3	4	3	4	4	4	4	4	30
53	2	2	2	1	2	2	1	2	14
54	3	3	3	3	4	4	3	3	26
55	2	2	2	1	2	2	2	2	15

56	2	1	1	1	1	2	1	1		10
57	1	1	1	2	2	1	1	1		10
58	2	2	3	3	3	2	2	2		19
59	3	3	4	3	3	4	4	4		28
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61	4	4	4	3	3	4	3	3		28
62	1	1	1	1	2	2	2	1		11
63	3	3	4	3	3	3	3	4		26
64	1	1	2	1	1	2	2	2		12
65	3	4	4	3	3	3	4	4		28
66	3	2	2	3	4	3	3	3		23
67	1	1	1	2	2	1	1	2		11
68	3	4	3	4	4	3	3	3		27
69	1	1	1	2	2	1	1	2		11
70	4	4	4	4	4	3	3	3		29
71	1	1	2	1	1	2	1	1		10
72	3	4	3	3	3	4	3	3		26
73	2	2	3	2	3	4	4	4		24
74	4	4	4	4	4	3	3	3		29
75	1	1	2	1	1	2	1	1		10

Appendix 3. Validity and Reliability Test Results

1. Taxpayer Compliance

a. Validity Test

Correlations

		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	TOTAL
Q1	Pearson Correlation	1	,857**	,764**	,212	,210	,502**	,593**	,519**	-,185	,446*	,548**	,622**	,756**
	Sig. (2-tailed)		,000	,000	,261	,265	,005	,001	,003	,327	,013	,002	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q2	Pearson Correlation	,857**	1	,807**	,320	,157	,647**	,664**	,601**	-,235	,550**	,559**	,572**	,801**

	Sig. (2-tailed)	,000		,000	,084	,408	,000	,000	,000	,211	,002	,001	,001	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q3	Pearson Correlation	,764**	,807**	1	,444*	,300	,595**	,616**	,622**	-,079	,495**	,640**	,586**	,845**
	Sig. (2-tailed)	,000	,000		,014	,107	,001	,000	,000	,677	,005	,000	,001	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q4	Pearson Correlation	,212	,320	,444*	1	,714**	,403*	,253	,520**	-,243	,338	,349	,301	,569**
	Sig. (2-tailed)	,261	,084	,014		,000	,027	,177	,003	,196	,068	,058	,106	,001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q5	Pearson Correlation	,210	,157	,300	,714**	1	,460*	,327	,387*	-,290	,283	,247	,438*	,530**
	Sig. (2-tailed)	,265	,408	,107	,000		,010	,077	,035	,120	,130	,187	,015	,003
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q6	Pearson Correlation	,502**	,647**	,595**	,403*	,460*	1	,876**	,636**	-,278	,473**	,591**	,637**	,808**
	Sig. (2-tailed)	,005	,000	,001	,027	,010		,000	,000	,138	,008	,001	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q7	Pearson Correlation	,593**	,664**	,616**	,253	,327	,876**	1	,665**	-,212	,444*	,618**	,653**	,804**
	Sig. (2-tailed)	,001	,000	,000	,177	,077	,000		,000	,261	,014	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q8	Pearson Correlation	,519**	,601**	,622**	,520**	,387*	,636**	,665**	1	-,225	,614**	,639**	,583**	,801**
	Sig. (2-tailed)	,003	,000	,000	,003	,035	,000	,000		,232	,000	,000	,001	,000

	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q9	Pearson Correlation	-,185	-,235	-,079	-,243	-,290	-,278	-,212	-,225	1	-,168	-,105	-,289	-,136
	Sig. (2-tailed)	,327	,211	,677	,196	,120	,138	,261	,232		,374	,582	,121	,474
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q10	Pearson Correlation	,446*	,550**	,495**	,338	,283	,473**	,444*	,614**	-,168	1	,734**	,592**	,700**
	Sig. (2-tailed)	,013	,002	,005	,068	,130	,008	,014	,000	,374		,000	,001	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q11	Pearson Correlation	,548**	,559**	,640**	,349	,247	,591**	,618**	,639**	-,105	,734**	1	,719**	,802**
	Sig. (2-tailed)	,002	,001	,000	,058	,187	,001	,000	,000	,582	,000		,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
Q12	Pearson Correlation	,622**	,572**	,586**	,301	,438*	,637**	,653**	,583**	-,289	,592**	,719**	1	,793**
	Sig. (2-tailed)	,000	,001	,001	,106	,015	,000	,000	,001	,121	,001	,000		,000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30
TOTAL	Pearson Correlation	,756**	,801**	,845**	,569**	,530**	,808**	,804**	,801**	-,136	,700**	,802**	,793**	1
	Sig. (2-tailed)	,000	,000	,000	,001	,003	,000	,000	,000	,474	,000	,000	,000	
	N	30	30	30	30	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

b. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,780	12

2. Tax Amnesty

a. Validity Test

Correlations

		Q1	Q2	Q3	Q4	Q5	Q6	TOTAL
Q1	Pearson Correlation	1	,802**	,726**	,564**	,509**	,611**	,810**
	Sig. (2-tailed)		,000	,000	,001	,004	,000	,000
	N	30	30	30	30	30	30	30
Q2	Pearson Correlation	,802**	1	,798**	,788**	,644**	,729**	,917**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000
	N	30	30	30	30	30	30	30
Q3	Pearson Correlation	,726**	,798**	1	,704**	,621**	,652**	,868**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000
	N	30	30	30	30	30	30	30
Q4	Pearson Correlation	,564**	,788**	,704**	1	,812**	,846**	,900**
	Sig. (2-tailed)	,001	,000	,000		,000	,000	,000
	N	30	30	30	30	30	30	30
Q5	Pearson Correlation	,509**	,644**	,621**	,812**	1	,789**	,836**
	Sig. (2-tailed)	,004	,000	,000	,000		,000	,000
	N	30	30	30	30	30	30	30

		Q1	Q2	Q3	Q4	Q5	Q6		TOTAL
Q6	Pearson Correlation	,611**	,729**	,652**	,846**	,789**	1		,884**
	Sig. (2-tailed)	,000	,000	,000	,000	,000			,000
	N	30	30	30	30	30	30		30
TOTAL	Pearson Correlation	,810**	,917**	,868**	,900**	,836**	,884**		1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		
	N	30	30	30	30	30	30		30

**. Correlation is significant at the 0.01 level (2-tailed).
 *. Correlation is significant at the 0.05 level (2-tailed).

b. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,810	6

3. Understanding PP No. 46 of 2013

a. Validity Test

Correlations

		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	TOTAL
Q1	Pearson Correlation	1	,743**	,795**	,574**	,665**	,777**	,656**	,409*	,629**	,506**	,825**
	Sig. (2-tailed)		,000	,000	,001	,000	,000	,000	,025	,000	,004	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q2	Pearson Correlation	,743**	1	,879**	,676**	,739**	,825**	,653**	,469**	,629**	,623**	,896**

	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,009	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q3	Pearson Correlation	,795**	,879**	1	,587**	,632**	,748**	,585**	,424*	,581**	,555**	,835**
	Sig. (2-tailed)	,000	,000		,001	,000	,000	,001	,020	,001	,001	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q4	Pearson Correlation	,574**	,676**	,587**	1	,594**	,631**	,587**	,207	,555**	,398*	,717**
	Sig. (2-tailed)	,001	,000	,001		,001	,000	,001	,272	,001	,029	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q5	Pearson Correlation	,665**	,739**	,632**	,594**	1	,788**	,697**	,595**	,608**	,633**	,856**
	Sig. (2-tailed)	,000	,000	,000	,001		,000	,000	,001	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q6	Pearson Correlation	,777**	,825**	,748**	,631**	,788**	1	,677**	,619**	,697**	,551**	,907**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000	,002	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q7	Pearson Correlation	,656**	,653**	,585**	,587**	,697**	,677**	1	,452*	,629**	,606**	,812**
	Sig. (2-tailed)	,000	,000	,001	,001	,000	,000		,012	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q8	Pearson Correlation	,409*	,469**	,424*	,207	,595**	,619**	,452*	1	,580**	,512**	,667**
	Sig. (2-tailed)	,025	,009	,020	,272	,001	,000	,012		,001	,004	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Q9	Pearson Correlation	,629**	,629**	,581**	,555**	,608**	,697**	,629**	,580**	1	,622**	,810**
	Sig. (2-tailed)	,000	,000	,001	,001	,000	,000	,000	,001		,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30

Q10	Pearson Correlation	,506**	,623**	,555**	,398*	,633**	,551**	,606**	,512**	,622**	1	,743**
	Sig. (2-tailed)	,004	,000	,001	,029	,000	,002	,000	,004	,000		,000
	N	30	30	30	30	30	30	30	30	30	30	30
TOTAL	Pearson Correlation	,825**	,896**	,835**	,717**	,856**	,907**	,812**	,667**	,810**	,743**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	30	30	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

b. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the
procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,782	10

4. Tax Sanctions

a. Validity Test

Correlations

		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	TOTAL
Q1	Pearson Correlation	1	,789**	,816**	,645**	,667**	,750**	,658**	,776**	,874**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30

		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	TOTAL
Q2	Pearson Correlation	,789**	1	,899**	,683**	,670**	,662**	,680**	,784**	,887**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30
Q3	Pearson Correlation	,816**	,899**	1	,718**	,641**	,758**	,713**	,803**	,911**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30
Q4	Pearson Correlation	,645**	,683**	,718**	1	,771**	,750**	,724**	,797**	,855**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30
Q5	Pearson Correlation	,667**	,670**	,641**	,771**	1	,787**	,691**	,781**	,844**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000
	N	30	30	30	30	30	30	30	30	30
Q6	Pearson Correlation	,750**	,662**	,758**	,750**	,787**	1	,746**	,749**	,871**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000
	N	30	30	30	30	30	30	30	30	30
Q7	Pearson Correlation	,658**	,680**	,713**	,724**	,691**	,746**	1	,837**	,856**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000	,000
	N	30	30	30	30	30	30	30	30	30
Q8	Pearson Correlation	,776**	,784**	,803**	,797**	,781**	,749**	,837**	1	,932**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,000
	N	30	30	30	30	30	30	30	30	30
TOTAL	Pearson Correlation	,874**	,887**	,911**	,855**	,844**	,871**	,856**	,932**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

b. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excludeda	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,798	8

Appendix 4. Description of Research Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
amnesti pajak	75	6,00	22,00	14,9333	4,36922
pemahaman tentang pp46 tahun 2013	75	11,00	37,00	24,2800	7,32002
sanksi pajak	75	9,00	32,00	21,3333	6,46264
kepatuhan perpajakan	75	13,00	44,00	31,9333	8,22050
Valid N (listwise)	75				

Appendix 5. Test Prerequisite Analysis

a. Linearity Test Data

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,047a	,002	-,040	4,74885213

a. Predictors: (Constant), X32, X12, X22

b. Heteroscedasticity Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,713a	,508	,457	31,22076

a. Predictors: (Constant), X1X2X3, X32, amnesti pajak, pemahaman
perpajakan tentang pp46 tahun 2013, sanksi pajak, X22, X12

c. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	8,841	2,302		3,841	,000		
	amnesti pajak	,464	,188	,246	2,469	,016	,454	2,204
	pemahaman perpajakan tentang pp46 tahun 2013	-,222	,115	-,198	-1,936	,057	,433	2,309
	sanksi pajak	1,011	,098	,795	10,365	,000	,769	1,300

a. Dependent Variable: kepatuhan perpajakan

Appendix 6. The Results of Hypothesis Test

a. The First Hypothesis

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	amnesti pajak[b]	.	Enter

a. Dependent Variable: kepatuhan perpajakan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,437[a]	,191	,180	7,44271

a. Predictors: (Constant), amnesti pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,643	3,079		6,379	,000
	amnesti pajak	,823	,198	,437	4,156	,000

a. Dependent Variable: kepatuhan perpajakan

b. The Second Hypothesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	pemahaman perpajakan tentang pp46 tahun 2013^b	.	Enter

a. Dependent Variable: kepatuhan perpajakan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,352^a	,124	,112	7,74552

a. Predictors: (Constant), pemahaman perpajakan tentang pp46 tahun 2013

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,323	3,118		7,160	,000
	pemahaman tentang pp46 tahun 2013	,396	,123	,352	3,218	,002

a. Dependent Variable: kepatuhan perpajakan

c. The Third Hypothesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	sanksi pajak^b	.	Enter

a. Dependent Variable: kepatuhan perpajakan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,807^a	,651	,646	4,89041

a. Predictors: (Constant), sanksi pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,041	1,960		5,124	,000
	sanksi pajak	1,026	,088	,807	11,666	,000

a. Dependent Variable: kepatuhan perpajakan

c. The Fourth Hypothesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	sanksi pajak, amnesti pajak, pemahaman tentang pp46 tahun 2013^b	.	Enter

a. Dependent Variable: kepatuhan perpajakan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,824^a	,679	,666	4,75419

a. Predictors: (Constant), sanksi pajak, amnesti pajak, pemahaman tentang pp46 tahun 2013

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3395,899	3	1131,966	50,082	,000^b
	Residual	1604,768	71	22,602		
	Total	5000,667	74			

a. Dependent Variable: kepatuhan perpajakan

b. Predictors: (Constant), sanksi pajak, amnesti pajak, pemahaman tentang pp46 tahun 2013

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,841	2,302		3,841	,000
	amnesti pajak	,464	,188	,246	2,469	,016
	pemahaman tentang pp46 tahun 2013	-,222	,115	-,198	-1,936	,057
	sanksi pajak	1,011	,098	,795	10,365	,000

a. Dependent Variable: kepatuhan perpajakan