

CHAPTER IV

RESULT AND DISCUSSION

This chapter explains the description of the results of the study along with the hypothesis that will be explained at the end of the chapter. The results of the research and discussion are explained individually. This study used a tool that is SPSS 20 software. The following is the explanation of the results of the research.

A. General Description of Research Objects

1. Data Collection Results

The object of research in this study is taxpayers who are in Sleman Regency. Subjects in this study are taxpayers who have boarding houses more than 10 rooms and rented out in Sleman Regency and are willing to fill out questionnaires related to understanding on tax regulations, taxpayer awareness, tax sanctions, tax officer services, and religiosity on taxpayer compliance in paying boarding tax. Based on the survey conducted in November 2018, 60 questionnaires have been distributed, and all of them of which 60 q were obtained and can be continued to be processed by researcher.

Table 4.1
Respondent Based on Fulfilling the questionnaire.

Explanation	Total	Percentage
Questionnaire distributed	60	100%
Questionnaire not returned	0	0%
Questionnaire returned	60	100%
Questionnaire can't be processed	0	0%
Questionnaire can be processed	60	100%

Source : primary data processed, 2018

Based on the table above, it can be seen that all data collected can be continued to be processed, amounting to 60 data because all questionnaires were filled in completely.

2. Characteristic Analysis of Respondent

Of the 60 respondents observed in this study included Gender, Age, Education Level. The following are the results of the frequency distribution of each respondent's characteristics:

Table 4.2
Respondent's Gender Categorization

No	Respondent	Total	Percentage
1	Male	32	53 %
2	Female	28	47%
Total		60	100 %

Source : primary data processed, 2018

Based on table 4.2, it can be seen that the characteristics of respondents based on the gender of the boarding taxpayers residing in the Sleman Regency, the majority are respondents included in the category of men that is as many as 32 respondents (53%).

Table 4.3
Respondent's Age Categorization

No	Age	Total	Percentage
1	< 20 years old	5	8 %
2	20-35 years old	22	37%
3	36-50 years old	22	37%
4	>50 years old	11	18%
Total		60	100 %

Source : primary data processed, 2018

Based on table 4.3, it can be seen that the characteristics of respondents based on boarding taxpayer age in Sleman Regency, the majority of

respondents are included in the category of 20-35 years and 36-50 years which are 22 respondents (37%) respectively.

Table 4.4
Respondent's Educational Background

No	Category	Total	Percentage
1	D3	6	10 %
2	S1	23	38%
3	S2	2	3%
4	S3	1	2%
5	Others	28	47%
Total		60	100 %

Source : primary data processed, 2018

Based on table 4.4 it can be seen that the characteristics of respondents based on the title of boarding tax payers in Sleman Regency, most of them are respondents included in the other categories as many as 28 respondents (47%). Other categories include, SD, SMP, and SMA / SMK.

Table 4.5
Respondent's Major Distribution

No	Category	Total	Percentage
1	Accounting	7	12 %
2	Management	8	13%
3	Agribusiness	5	8%
4	Others	40	67%
Total		60	100 %

Source : primary data processed, 2018

Based on table 4.5, it can be seen that the characteristics of respondents based on respondent's major in Sleman Regency are mostly respondents included in the other categories as many as 40 respondents (67%). Included in the other categories in table 4.5 include SD as many as 9 respondents, SMP as many as 4 respondents, SMA / SMK as many as 10 respondents, Economy as many as 3 respondents, Engineering 4

respondents, Law 3 respondents, Sociology 1 respondent, Geology 1 respondent, Science Computer 2 respondents, Hospitality 1 respondent, Pharmacy 1 respondent, and Shipping Academy 1 respondent.

B. Data Quality Test

1. Test Validity

Validity test (item error test) is a tool to test whether each item has really revealed the factors or indicators being investigated. The higher the validity of a measuring instrument, the more precise the gauge is about the target. Validity testing uses the Pearson's correlation technique. Instrument questions will be said to be valid if each question has a score with a significant value <0.05 .

Based on the validity test that has been presented above, it is known that all questions have a significant value <0.05 , then all the questions in this study are declared valid. Except, for the Tax Sanctions Question Number 3 variable which is worth $0.262 > 0.05$, it means that the question is invalid and will then be deleted for further data processing.

2. Reliability Test

The purpose of this reliability testing is to test whether the questionnaire distributed to respondents is truly reliable as a measuring device. This test is only carried out on the questions that have been tested for validity and have been declared valid items. To determine the level of reliability of items used Alpha Cronbach's formula. An instrument is declared reliable if the value of Cronbach's Alpha is > 0.7

Tabel 4.7
Reliability Test

Variable	Cronbach's Alpha	Explanation
Tax regulation understanding (X1)	0.760	Reliable
Taxpayer Awareness (X2)	0.762	Reliable
Tax Sanctions (X3)	0.734	Reliable
Tax Authorities Service (X4)	0.724	Reliable
Religiosity (X5)	0.866	Reliable
Taxpayer Compliance (Y)	0.726	Reliable

Source : primary data processed, 2018

The reliability test results show all variables in the study have Cronbach Alpha coefficient > 0.70, it can be concluded that all variables in this study were declared reliable.

C. Data Analysis and Hypothesis Test

1. Descriptive Satatistic Analysis

Descriptive statistics in this study present the amount of data, minimum value, maximum value, mean value and standard deviation as well as the variance of the independent variable and dependent variable. The results of descriptive statistics are shown in Table 4.8

Table 4.8
Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Taxregulations understanding	60	16	37	28.5000	4.51551	20.390
Taxpayer awareness	60	13	25	20.0333	2.89925	8.406
Tax sanctions	60	11	24	20.1667	2.91208	8.480
Tax authorities services	60	15	30	25.0500	3.28543	10.794
Religiosity	60	6	30	25.8333	3.62742	13.158
Taxpayer compliance	60	14	30	24.0333	3.32411	11.050
Valid N (listwise)	60					

Source : primary data processed, 2018

Table 4.8 shows that the number of respondents (n) is as much the tax regulation understanding variable has values ranging from 16 to 37 with an average of 28.5 and standard deviation of 4.51551 and variance of 4.51551. the taxpayer awareness variable has a value ranging from 13 to 25 with an average of 20.0333 and a standard deviation of 2.89925 and a variance of 8.406. Tax sanctions variables have values ranging from 11 to 24 with an average value of 20.1667 and standard deviation of 8.406 and variance of 8.480. The tax authorities services variable has a value between 15 to 30 with an average of 25.0500 and a standard deviation of 3.28543 and a variance of 10.794. The religiosity variable has values ranging from 6 to 30 with an average value of 25.8333 and a standard deviation of 3.62742 and variance 13.158. While the taxpayer compliance variable has values ranging from 14 to 30 with an average value of 24.0333 and standard deviation of 3.32411 and variance of 11.050.

2. Test of Classical Assumptions

The classical assumption test used in this study is the normality test, heteroscedasticity test and multicollinearity test. The following are the results of the test:

a. Normality test

This test is to test whether the observations are normally distributed or not, this test uses Kolmogorov Smirnov. Normality test results can be seen in the table below:

Tabel 4.9
Normality Test

No	Kolmogorov-Smirnov Z	Standard Value	Explanation
1	0.421	0.05	Normally distributed

Source : primary data processed, 2018

Based on Table 4.9 it can be seen that the Kolmogorov Smirnov Z value is $0.421 > 0.05$ so it can be concluded that the data is normally distributed.

b. Multicollinearity Test

Multicollinearity test aims to find out whether in the regression model there is a correlation between independent variables. A good regression model should not have a correlation between independent variables. To determine the presence or absence of multicollinearity, it can be seen from the Inflation Factor (VIF) and tolerance (α) Variance values.

Tabel 4.10
Multicollinearity Test

Variable	Tolerance Value	Base of Tolerance Value	VIF	Base Value of VIF	Explanation
Tax Regulations Understanding	0.421	> 0.10	2.376	< 10	Free from Multicollinearity
Tax Awareness	0.408	> 0.10	2.449	< 10	Free from Multicollinearity
Tax Sanctions	0.491	> 0.10	2.039	< 10	Free from Multicollinearity
Tax Authorities Services	0.572	> 0.10	1.748	< 10	Free from Multicollinearity
Religiosity	0.784	> 0.10	1.275	< 10	Free from Multicollinearity

Source : primary data processed, 2018

Based on table 4.11, it can be seen that the tolerance value > 0.10 and VIF value < 10, there is no multicollinearity.

c. Heteroscedasticity Test

Heteroscedasticity test is used to measure whether in the study there is an inequality of variance between residuals, among one observation to another observation.

The results of the Heteroscedasticity test can be seen in the following table:

Table 4.11
Heteroscedasticity Test

No	Variable	Significant Value	Alpha Significant	Heteroscedasticity
1	Taxregulations understanding	0.093	> 0.05	No
2	Taxpayer awareness	0.733	> 0.05	No
3	Tax sanctions	0.122	> 0.05	No
4	Tax authorities services	0.686	> 0.05	No
5	Religiosity	0.469	> 0.05	No

Source : primary data processed, 2018

Based on table 4.10 it can be seen that the probability value is greater than 5%, thus there is no heteroskedasticity in the variable.

3. Multiple Linear Analysis

To test the effect of taxpayer awareness, service quality, tax sanctions and knowledge of taxation on boarding house taxpayer compliance, multiple linear regression analysis was used. In the multiple linear regression analysis model will be tested simultaneously (F test) or partially (t test). The provisions of the significance test for F test and t test are if profitability ($p \leq (0.05)$) means that all independent variables simultaneously or partially have a significant effect on taxpayer compliance.

The summary of the results of the multiple linear regression analysis that has been done is as follows:

Table 4.12
The result of Regression Test

Variable	B	Std. Error	T	Sig t	Explanation
(Constant)	-39.267	38.791			
Tax regulations understanding	0.281	0.136	2.064	0.044	Accepted
Taxpayer awareness	0.668	0.188	3.558	0.001	Accepted
Tax sanctions	0.334	0.15	2.234	0.03	Accepted
Tax authorities service	0.074	0.188	0.392	0.697	Rejected
Religiosity	0.094	0.119	0.795	0.43	Rejected
F	16.887				
Sig F	0.000				

Source : primary data processed, 2018

Based on table 4.12 the regression model is formulated as follows :

$$Y = -39.267 + 0.281 \text{ TRU} + 0.668 \text{ TA} + 0.334 \text{ TS} + 38.791$$

a. Simultaneous Regression Test (F test)

Based on Simultaneous Regression, obtained F-count value of 16.887 > F-table of 2.40 with probability (0.000) < α (0.05), Tax Regulations Understanding, Taxpayer Awareness, Tax Sanctions, Tax Authorities Service, and Religiosity simultaneously able to have positive effect for Taxpayer Compliance.

b. Partial Regression Test (t test)

Based on the t test that has been carried out in the multiple linear regression test, the direction and influence of each independent variable has been produced on the independent variable. Here are the results:

1) Hypothesis 1 Test Result

Based on partial regression test, the obtained t-count value is $2.064 > t$ -table of 2.004 with regression coefficient (beta) 0.281 with probability (0.044) $< \alpha$ (0.05), so it can be concluded that knowledge of taxation affects taxpayer compliance. This proves that the higher the knowledge of taxpayers influences taxpayers to obey in paying the tax in Sleman Regency.

2) Hypothesis 2 Test Result

Based on partial regression test, the obtained t-count value is $3.558 > t$ -table of 2.004 with regression coefficient (beta) 0.668 with probability (0.001) $< \alpha$ (0.05) it can be concluded that the awareness of taxpayers has a significant positive effect on taxpayer compliance . This shows the higher awareness of taxpayers from taxpayers, the higher their compliance with paying boarding taxes in Sleman Regency.

3) Hypothesis 3 Test Result

Based on partial regression test, the obtained t-count value is $2.234 > t$ -table of 2.004 with regression coefficient (beta) 0.334 with probability (0.03) $< \alpha$ (0.05) it can be concluded that taxation sanctions have a significant positive effect on taxpayer compliance. This shows the higher

strict tax sanctions given, the taxpayer will be more obedient to pay boarding tax in Sleman Regency.

4) Hypothesis 4 Test Result

Based on partial regression test, the obtained t-count value is 0.392 < t-table of 2.004 with regression coefficient (beta) 0.074 with probability (0.697) > α (0.05) it can be concluded that the quality of service of tax authorities does not have a significant positive effect on taxpayer compliance. This shows that the better the quality of tax authorities services, the more it will not be able to improve taxpayer compliance in Sleman Regency.

5) Hypothesis 5 Test Result

Based on partial regression test, the obtained t-count value is 0.795 < t-table of 2.004 with regression coefficient (beta) 0.094 with probability (0.43) > α (0.05) can be concluded that religiosity does not have a significant positive effect taxpayer compliance. This shows the more religious a taxpayer, it does not guarantee that it will be able to increase taxpayer compliance in Sleman Regency.

c. Determinant Coefficient Test (R^2)

Table 4.13
Determination Test Result

No	Variables	Adjusted R Square
1	Tax Compliance (Dependent)	0.574
2	Tax Regulations Understanding	
3	Tax Awareness	
4	Tax Sanctions	
5	Tax Authorities Services	
6	Religiosity	

The influence of taxpayer awareness, service quality, tax sanctions and knowledge of taxation simultaneously on taxpayer compliance is shown by the Adjusted R Square value of 0.574. That is, 57.4 % of taxpayer compliance can be influenced by the Tax Regulations Understanding, Taxpayer Awareness, Tax Sanctions, Tax Authorities Service, and Religiosity. While it could be influenced by other variables out of this research for about 43%

Tabel 4.14
Hypothesis Test Result Resume

No	Hypothesis	T- Calcu lation	T-table	Test Value Result	Sig	B	Explanation
1	Tax Regulations Understanding has positive effect to Taxpayer Compliance	2.064	>2.004	0.044	<0.05	0.281	Accepted
2	Taxpayer Awareness has positive effect to Taxpayer Compliance	3.558	>2.004	0.001	<0.05	0.668	Accepted
3	Tax Sanctions has positive effect to Taxpayer Compliance	2.234	>2.004	0.03	<0.05	0.334	Accepted
4	Tax Authorities Services has positive effect to Taxpayer Compliance	0.392	<2.004	0.697	<0.05	0.074	Rejected
5	Religiosity has positive effect to Taxpayer Compliance	0.795	<2.004	0.43	<0.05	0.094	Rejected

Source : primary data processed, 2018

D. Discussion

1. The Effect of Tax Regulations Understanding on Taxpayer Compliance

The results of this study indicate that knowledge of taxation has positive effects to taxpayer compliance. This is proved by the value of t count of 2.064 with a probability (0.281). Thus this research is not consistent with research conducted by Irianingsih (2015) which states that knowledge of taxation has a negative effect on taxpayer compliance. But this research is in line with Tene

(2016), Rahmanto (2015), Kusuma and Supadmi (2016) and Punarbhawa and Aryani (2013).

Taxpayers who have understanding of taxation regulation will tend to fulfill their obligations to pay taxes, because they have already understood the existing tax regulations, procedures for payment, percentage of tax payments, until to what taxes they pay will be used for what. That way, every taxpayer who already understands it will be willing and happy to pay taxes.

Rahmanto (2015) defines that understanding tax regulations provides a positive contribution in improving taxpayer compliance, especially boardinghouse taxpayers in Sleman Regency. Taxpayers who have a good understanding of tax regulations will tend to be obedient in carrying out their tax obligations. That means, the better understanding of taxpayer regulations regarding taxation, the more boardinghouse tax compliance in Sleman Regency will be.

2. The Effect of Taxpayer Awareness on Taxpayer Compliance

The results of this study indicate that taxpayer awareness has a positive effect on taxpayer compliance. This is proven by the value of t count of 3.558 with probability (0.668). Thus, the results of this study are in line with the research conducted by Tene (2016), Rahmanto (2015), Kusuma and Supadmi (2016), and Muliari and Setiawan (2010), who state that the awareness of taxpayers has a significant positive effect on motorcycle taxpayer compliance, but this study is not in line with the study that has been done by Heryanto and Toly (2013).

Taxpayer awareness depends on each individual, either from how he sees other people behaving or how he carries out awareness based on what he has experienced. By having a high level of awareness, the individual will volunteer fulfill his obligation to pay the boarding tax that has been obliged to him since he owns a boarding house of more than 10 rooms and are rented out.

Taxpayer Awareness in fulfilling their tax obligations will have an impact on the level of tax compliance. This shows that the more aware of the taxpayer, the higher the tax revenue in this case the boardinghouse tax in Sleman Regency. The results of this study are supported by research conducted by Manik Asri (2009) who finds out that awareness of taxpayers has a positive effect on compliance with taxpayer reporting. If awareness of taxpayers increases, then taxpayer compliance will increase (Nugroho, 2006).

3. The Effect of Tax Sanctions on Taxpayer Compliance

The results of this study indicate that tax sanctions has a positive effect on taxpayer compliance. It is proved by the value of t count of 2.234 with a probability (0.334). Thus the results of this study are in line with those conducted by Tene (2016); Rahmanto (2015); Kusuma and Supadmi (2016); Putri and Jati (2012) and Tiraada (2013) that states tax sanctions have a significant positive effect on taxpayer compliance, but this study is not in line with the research conducted by Winerungan (2013).

Tax Sanctions that are explicitly applied to taxpayers will increase taxpayer compliance. Taxpayer compliance increases due to the taxpayers who understand the tax law that will automatically choose to be obedient compared

to taxation sanctions which are more detrimental to them. With the implementation of tax sanctions that are firm and in accordance with the violations committed, it is expected that the deterrent effect can result in taxpayers being disciplined in fulfilling their tax obligations and will have an impact on increasing hotel taxpayer compliance in Sleman Regency.

The implementation of tax sanctions is good so that taxpayers carry out their obligations to pay taxes, so that they can avoid sanctions if the taxpayer does not fulfill his obligation to pay his tax. The application of strict tax sanctions can force taxpayers who do not punctually or who do not want to pay taxes to obey to pay their taxes to avoid sanctions that will be imposed.

4. The Effect of Tax Authorities Service on Taxpayer Compliance

The results of this study indicate that service quality does not have a positive effect on taxpayer compliance. This is proved by the value of t count of 0.392 with a probability (0.074). This research is not in line with the research conducted by Kusuma and Supadmi (2016), Putri and Jati (2013) and Lestari (2016) who stated that the service quality of tax authorities has a significant positive effect on taxpayer compliance, consistent with the research conducted by Tene (2016), Winerungan (2013), Andreas and Savitri (2015).

The effect of tax authorities services on individual taxpayer compliance is explained by attribution theory proposed by Heider (1980) which is used to interpret, explain and predict a person's behavior. According to Pohan (2016: 547) what is meant by Fiscal services is consistently provided services in the form of providing convenience in the best service and providing service

assistance and enlightenment how to properly understand tax rules and administrative procedures (assist to comply).

Taxpayers who will pay their taxes have the right to get satisfactory service from tax officials, because with the services that are provided well it will give a good impression to the taxpayers. However, it still does not affect taxpayers in paying their taxes especially boarding taxes because they feel that regulations imposed by the Sleman regional government are still not fair and evenly distributed evenly to every boarding house owner, it is expected that the exclusive boarding house should be taxed even though the room is less than 10 but it should be underlined that the facilities are complete and the rent cost is also fantastic.

5. The Effect of Religiosity on Taxpayers Compliance

The results of this study indicate that religiosity does not have positive effect on taxpayer compliance. This is proved by the value of t count of 0.795 with a probability (0.094). This research is not in line with the research conducted by Utama and Wahyudi (2016), Retyowati (2016), Anggraeni (2016), and Torgler (2012), the results of the taxpayers who have high religiosity, the taxpayer will try to comply with tax regulations. But this research is in line with Ermawati and Afifi (2018) and Tahar and Rahman (2014).

Religiosity is related to understanding religion. The taxpayer's religious understanding has not determined the taxpayer's actions, especially in terms of paying taxes it depends on the understanding about religion and implementing

religion in each taxpayer. In addition, with the understanding of religion Taxpayers have not been able to control the behavior of taxpayers to comply with the rules relating to taxes. However, with the increased understanding of religion, it sometimes changes the viewpoint / perception of taxpayers regarding taxation so that it prioritizes its relationship with God compared to the relationship between humans and humans as leaders so as to reduce compliance in paying taxes.

The results of this study are in line with Tania (2012) and Masfufah (2013). That research state that understanding religion does not affect its actions in paying taxes even though the level of religious understanding / religiosity of taxpayers is high. It also explains that compliance pays taxes from each person so that religiosity does not reflect his intention to obey to pay taxes was not accepted because basically humans have a relationship with God to direct themselves in life. So that they do not fall into things that violate his rules.