Analysis of Personal Spt Report 1770,1770s, 1770ss, in Fiscus Compliance with Payment Tax on Income of Employee in Indonesia Telecommunication Industry (Pt. Pt.Inti Persero)2017 2018

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Abstract---Reducing dependence external financial resources especially overseas program, the Indonesian government is continuously trying to improve the state of financing sources and the development of the country as well as internal development ie Internal sources of development financing comes from government oil and non-oil and gas that is the recipient of tax and non-tax. The study was conducted at PT. Indonesian Telecommunications Industry (Persero) (PT. INTI) which is engaged in the telecommunications industry. the company whose shares / capital is 100% owned by the government. This research was conducted to obtain empirical evidence regarding establishing tax compliance in paying taxes. The research design that used in this study was a survey (survey design). Researchers conducted two stages namely the first stage to test compliance with the submission of tax returns and taxpayers in fulfilling their tax obligations, the second stage was testing of irregularities. The conclution shows that there is a link between the level of compliance before and after the inspection checks. Based on the results of research on the influence of individual characteristics of the taxpayer, the characteristics of the company and ownership structure on the level of tax compliance, which is carried out at 102 taxpayers. There are five factors that make up the individual characteristics of the taxpayer include educational qualifications, family relationships, understanding of the taxpayer, the use of information technology, communication

Keywords---PT. INTI, Tax authorities, Taxpayer, Tax Compliance Levels.

I. INTRODUCTION

The role of domestic revenues and the oil and gas sector is declining as a result of the amount or volume of sales has been determined based on quotas and prices are also determined at international oil and gas prices. Starting in 2008 the Government of the Republic of Indonesia invited all companies and communities to support tax reform starting from Law no. 28/2007 starting June 1, 2008 concerning general provisions and procedures for taxation (KUP) Law No. 36/2008 concerning Income Taxes come into force on January 1, 2009 and Law no. 42/2009 starting January 4, 2010 concerning Value Added Tax and Sales Tax on luxury goods and the Taxation Law year after year there are always changes. The Self Assessment System as the backbone for creating taxpayer compliance in meeting tax obligations. High or low level of public compliance will affect the amount of tax revenue.

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Enforcement efforts will be faced with several obstacles including legislation that is less conducive, low levels of tax compliance, tax administration is not conducive and professionalism of the tax apparatus is low. To overcome these obstacles and efforts to empower the community through the implementation of the Self Assessment System needs to be followed by monitoring measures to achieve the tax policy objectives. In connection with this, a policy is required to improve taxpayer compliance as a comprehensive strategy, among others through tax audits of the Taxation Law (in accordance with the Taxation Law No. 28 of 2007 starting January 1, 2008). The purpose of this study is to prove and analyze about knowing the dominant factors that shape the characteristics of Fiscus compliance, the characteristics of paying taxes and to determine the magnitude of the influence of the characteristics of Fiscus compliance and characteristics of paying taxes.

II. THEORETICAL FRAMEWORK

Pay attention to the requirements that must be met, synonymous with compliance. Tax Compliance is given a simpler limitation is the level of tax compliance with the Tax Regulations. Expected compliance in self assessment is voluntary compliance and not forced compliance. To improve tax compliance in accordance with KMK No. 545 (KMK 04/2000) required fairness and openness in applying tax regulations, simplicity of regulations and taxation procedures and services for taxpayers who are good and fast.

In the circular mentioned that compliant taxpayers are taxpayers determined by the Director General of Taxes as taxpayers who meet certain criteria which include:
1) On time in submitting the Annual Letter of Notification (SPT) in the last two years.
2) In the last year of submission of tax returns for the late period, no more than three tax periods for each type of tax and not consecutive.
3) Late tax return no more than three tax periods for each type of tax and not successively have been submitted not later than the deadline for submitting tax returns for subsequent tax periods;
4) Do not have tax arrears for all types of taxes: (1) unless you have obtained permission to pay in installments or delay tax payments; and (2) does not include tax arrears in connection with a Tax Collection Letter (STP) issued for the last two tax periods.
5) Never convicted of a criminal offense in the taxation field for the past ten years.
6) In the event that the financial statements are audited by a public accountant must be with an unqualified opinion or with a fair opinion with an exception as long as the exception does not affect fiscal profit.

Regard to those indicators above, the company can be select the possibility of the location of the establishment of its branches, taking into account the strengths and weaknesses of each country based on the provisions of its tax legislation. The goal of a tax plan is how to properly understand tax laws, so as to avoid paying taxes that are not supposed to be paid and not avoiding their tax obligations in accordance with applicable law.

Basically, a country's taxation system is a reflection of social, economic and public policy established by the government, which is generally in the form of legislation that determines the course of action that must be implemented which is reflected in various decisions issued by relevant agencies (Saudi, 2018). Expansion or change in government economic targets, industrial development, diversification and geographically dispersed economic centers, will cause changes in public policy and should also change tax policy.

III. RESEARCH METHODS

The research design that used in this study is a survey design. According to Ibnu Subiyanto (2004) survey design is a research design with the aim of conducting careful and thorough testing of an object of research based on certain situations or conditions by looking at its suitability with certain statements or values. In addition this research is descriptive and verification. The data used in this study are primary data and secondary data. For withdrawal of research samples sourced from companies of various sectors listed on the JSE and registered as taxpayers at the Tax Office of the Company entering the Jakarta Stock Exchange on the basis of the Indonesian Capital Market Directory 2004. Data from companies as samples were obtained through a questionnaire addressed to the director of finance, as well as data from the Office of Corporate Tax Services Entering the Exchange in the form of secondary data.

Regard to the data collection is done by using a questionnaire, in fact respondents in answering questions are very important in research. The validity of a social research result is very much determined by the measuring instrument used, if the measuring instrument used is invalid and cannot be trusted, then the research results obtained will not describe the real situation. To overcome this, two types of tests are needed, namely the test of

validity and the test of reliability to test the sincerity of the respondents' answers. Based on primary data and secondary data, researchers will analyze using regression analysis and principal component analysis because researchers want to know the magnitude and shape of the structure of influence of individual taxpayer characteristics, company characteristics, and ownership structure on tax compliance and investigate the factors dominant factors affecting the characteristics of individual taxpayers, company characteristics, and ownership structure.

All data is collected and tabulated according to each variable that used in the study. Individual characteristic variable data collected in this study is data with an ordinal measurement scale. To fulfill the data scale requirements in principal component analysis and linear regression analysis in which the data scale of measuring is at least interval scale, for individual characteristic variable data the data is transformed from ordinal measuring scale to interval measuring scale using: Method of Successive Interval. Before conducting a hypothesis test in accordance with the provisions that in the multiple linear regression test classical assumptions must be tested in advance so that research is not biased. Testing multiple regression models in testing hypotheses must avoid the possibility of deviations from classical assumptions. If the data meet the regression assumptions, the estimate (β) obtained will be BLUE (Best Linear Unlimited Estimator). In this study the classic assumption tests used are Multicollinearity Test, Heteroscedasticity Test, Autocorrelation Test, Normality Test and Hypothesis Test.

IV. RESULTS AND DISCUSSION

The Indonesian Telecommunications Industry (PT.Inti Persero) which is engaged in the telecommunications industry is a company whose shares or capital is 100% owned by the government, with the legal basis for the establishment of Government Regulation number 34 of 1974 concerning the State Capital Participation of the Republic of Indonesia for the establishment of Company Companies in the Indonesian Telecommunications Industry. Since it was founded in 1926 until now, the head office of PT. INTI is domiciled in the Post, Telephone and Telegraph Laboratory Complex (PTT) on Jl. Moh. Toha No. 77 Bandung.

Based in Bandung with 695 permanent employees (March 2009 position), PT. INTI (Indonesian Telecommunications Industry) has been active in the telecommunications business for 35 years. INTI's main customers include "THE BIG FOUR" operator or telecommunications in Indonesia; Telkom, Indosat, Telkomsel, and XL. Since the development of the convergence trend of telecommunications and information technology technology, INTI has changed its business orientation and 'which was originally based on pure manufacture into an industry based on systemic solutions, particularly in the field of information systems and technology integration. Over the past two years INTI has handled fixed and cellular network solutions and services and developed products such as IP PBX, NMS (Network Management System), SLIMS (Subscriber Line Maintenance System), NGN Servers, VMS (Video Messaging System), GPA (Devices SNMP-based Monitoring and Controller, Interface Monitoring System for CDMA networks, and Disaster Forecasting and Warning System.

In 2009, PT INTI began looking for business opportunities in the IT industry, including the possibility of joining in an effort to realize one of Indonesia's biggest dreams and challenges today, namely making cheap notebook computers. This is a big challenge for INTI.

A number of questions asked to respondents in the questionnaire will be grouped based on several things. Among them are gender, age, education, occupation, and monthly income with the following qualifications:

Table 1: *Gender of Respondent*

Gender	Frecuency	Percentage %
Male	71	50
Female	71	50
Total	142	100

Source : Human Resource PT. INTI

From the table above it can be seen that half of the respondents are male and female, each as many as 71 people (50%) employees of PT. INTI

Table 2:*Age of Respondent*

Age	Frecuency	Percentage %
20-30 years old	11	7,7
30-40 years old	79	55,6
- 40 years old	52	36,6
Total	142	100

Source: Human resource PT. INTI

From the table above it can be seen that the majority of respondent's ages ranged from 30-40 years are 79 people (33.6%), followed by more than: m 40 years old are 52 people (36.6%), and at least aged 20- 30 years as many as 11 people (7.7%) Employees of PT. INTI.

Table 3: Education of respondents.

Education	Frecuency	Percentage %
S3/S2	39	27,5
S1	52	36,6
Diploma	42	29,6
SLTA	9	6,3
Total	142	100

Source : Human Resources PT. INTI

From the table above it can be seen that the majority of S1 education respondents were 52 people (36.6%), followed by diplomas are 42 people (29.6%), S3 / S2 are 39 people (27.5%), and at least educated Senior high school are 9 people (6.3%).

Tabel 4:*Respondent's occupation*

Occupation	Frecuency	Precentage
Civil Servants / BUMN	116	81,7
Private Employee	20	14,1
Entrepreneur	6	4,2
Total	142	100

Source : Human Resources PT. INTI

From the table above it can be seen that the majority of civil servant / BUMN respondent jobs are 116 people (81.7%), followed by 20 private employees (14.1%), and at least 6 people are entrepreneur (4.20%).

Table 5:*Monthly income of respondents*

Income	Frecuency	Precentage
< Rp 2.500.000	24	16,9
Rp 2.500.000 - Rp 5.000.000	53	37,3
> Rp. 5.000.000	65	45,8
Total	142	142

Source : Human Finance Resources

From the table above it can be seen that the majority of respondents 'income is above Rp. 5,000,000 per person 65 (45.8%), followed by an income of Rp. 2,500,000-Rp. 5,000,000 per person 53 people (37.3 °' 0) , and at least earning below Rp 2,500,000 as many as 24 people (16.9%).

The Head of Registrar Bandung Intermediate Tax Service, Tax Examination and Investigation Office is carried out by the functional tax examiner who is responsible directly to the Head of Office overseen by the Team Leader and its members consisting of three staff in carrying out the inspection activities. Investigations remain focused on the type of routine, special and linkage checks.

Based on the data regarding to the decision submit Taxpayers' Tax Returns, they are classified into two categories, for the first category are compliant taxpayers and the second category is non-compliant taxpayers. From these two categories the researchers tried to find a description of trends by calculating the frequency of non-compliant

taxpayers. Thus the measurement scale is normal. After the two categories are determined and a clear picture is obtained, the study tries to relate it to the tax office's treatment of taxpayers, namely the tax audit and payment variables.

Is there a link between tax audits and taxpayer compliance in fulfilling their tax obligations. This is because the researcher sees a difference in the frequency of compliant taxpayers who are not compliant before and after the examination to test the compliance of tax payments.

The next stage the researcher tries to find out whether there is a difference between the amount of tax owed according to the SPT and according to the tax authorities. For the purposes of the data, the measurement scale is ratio. If there are differences, then those differences are used as guidelines for interpretation, whether or not there are irregularities in the payment of taxpayers.

PT.INTI (PERSERO) tax audits for 2012 and 2013 show the following results:

V. ANNUAL SPT OF PPH AND VAT REQUIRED BY AGENCY EXAMINED BY TAX OFFICERS

Table 6:*Tax Payment Table*

No	Tax Paid	Time and Year	Due Date Payment	Due Date Report	Obedient / Disobedient
I	Income Tax				
	- PPh Pasal 21	2017	Date 10 following months	Date 20 months	O
	- PPh Pasal 23 Wapu	2017	Date 10 following months	Date 20 months	O
	- PPh Pasal 23 Waba	2017	Date 10 following months	Date 20 months	O
	- PPh Pasal 25 Badan	2017	Date 10 following months	Date 20 months	O
	- Pasal 4 ant 2	2017	Date 10 following months	Date 20 months	D
	- PPh Pasal 29 Badan	2017	Date 10 following months	Date 20 months	O
II	Import Tax				
	- Income tax	2017	Date 15 following months	Date 20 months	D
	- PPN import	2017	Date 15 following months	Date 20 months	D
	- PPH Pasal 22 Import	2017	Date 15 following months	Date 20 months	D
III	value-added tax				
	- sales VAT	2017	September	End Month	O
	- VAT added	2017	September	End Month	O
IV	Property Tax				
	Property	2017	September	Date 20 months	O
V	Local Tax				
	- Water Tax	2017	September	Date 20 months	D
	- Ads	2017	September	Date 20 months	D
VI	Vehicles				
	- Car	2017	Early Month	Date 20 months	O
	- Motorcycle	2017	Early Month	Date 20 months	O

Source : Finace Report PT.INTI

Information :
Obedient   =   10
Disobedient   =   6
Total   =   16

The data obtained is presented in the appendix. Then the data is processed in accordance with the desired analysis. Before we move on to testing we see an overview of the level of compliance with SPT submission before the inspection and after the examination below.

x before inspection in 2017

Cum				Valid		Value Tabel
		Value	Frequency	Percent	Percent	Percent
Obedient Factor		.00	6	36.0	36.0	36.0
Obedient		1.00	10	64.0	64.0	100.0
		Total	16	100.0	100.0	
Valid cases	18	Missing cases		0		

Source : Processed Data SPSS 22

x after inspection in 2018

Cum				Valid		Value Tabel
		Value	Frequency	Percent	Percent	Percent
Obedient Factor		.00	6	36.0	36.0	36.0
Obedient		1.00	10	64.0	64.0	100.0
		Total	16	100.0	100.0	
Valid cases	18	Missing cases		0		

Source : Processed Data SPSS 22

From the results above, it can be seen that before inspection 36% of companies were not compliant with taxpayers, the rest complied with PT INTI's obligation to pay taxes on time. Failure to comply will be subject to an administrative fee of Rp. 100,000 (one hundred thousand) and an interest penalty of 2% (two percent) every month a maximum of 24 (twenty four) months or 48% (forty eight percent)

y before einspection in 2017

Cum				Valid		Value Tabel
		Value	Frequency	Percent	Percent	Percent
ObedientFactor		.00	5	32.0	32.0	36.0
Obedient		1.00	11	68.0	68.0	100.0
		Total	16	100.0	100.0	
Valid cases	18	Missing cases		0		

Source : Processed Data SPSS 22

y after inspection in 2018

Cum				Valid		Value Tabel
		Value	Frequency	Percent	Percent	Percent
Obedient Factor		.00	5	32.0	32.0	36.0
Obedient		1.00	11	68.0	68.0	100.0
		Total	16	100.0	100.0	
Valid cases	18	Missing cases		0		

Source : Processed Data SPSS 22

After examining the previous year, we can see that state-owned enterprises (SOEs) always comply with the obligation to pay taxes on time or comply. In testing hypotheses, researchers conducted two stages namely the first stage to test compliance with the submission of tax returns and taxpayers in fulfilling their tax obligations, the second stage was testing of irregularities, namely the difference between the amount of tax owed according to taxpayer's tax return and according to tax authorities without regard to article 8 KUP. In accordance with law No.28 2002 came into force on January 1, 2018.

VI. CONCLUSIONS AND SUGGESTIONS

Based on the results of research on the effect of individual taxpayer characteristics, company characteristics and ownership structure on the level of tax compliance, which is carried out on 102 taxpayers registered at the Office of the Exchange Entering Tax Services, it can be concluded as follows:

1. Basically with the factors forming the 95% trust compliance can be concluded that the existence of an examiner conduct is related to the level of compliance of taxpayers,in other words the examination conduct will affect the level of compliance of taxpayers who will pay taxes.

2. Irregularities committed by taxpayers (PT. INTI) so far are meaningless, meaning that with a 95% confidence level there are indeed irregularities that occur in audits conducted at the time of the corporate tax return and value added tax that is overpaid by the Jakarta SOE tax service office and Article 21 of Income Tax at the tax office in Bandung except at PT. INTI is a lot of irregularities caused by not being able to pay taxes on time by reason of lack of funds to pay taxes.

3. In tax compliance carried out taxpayers have an influence in paying taxes if the taxpayer does not pay taxes, then disobedience means it will harm the country and thereafter there will be a special or alltax or overall tax payment and there will be a change in the level of tax compliance.

   Referring to the conclusions of the research results, and paying attention to the importance of tax compliance for each taxpayer, it is recommended:

1. Operational Suggestions
   a) Improve services to taxpayers in the form of tax administration services and transformation of information or tax information dissemination on taxation laws and implementing regulations. This must be supported by a quality human resource that is reliable.
   b) Improve communication to taxpayers through the Account Representative and tax audits as part of supervision and testing of tax compliance for each taxpayer.

2. Suggestions for scientific development
   a) For the next researcher, it is necessary to develop this research by adding other variables, namely the policy accountability variable. In this policy accountability is one of the prerequisites in realizing good governance. The accountability of this policy relates to the issue of accountability for tax authorities in collecting taxes by including aspects of individual taxpayer characteristics. The intended liability is the responsibility of the tax authority to the public.
   b) Examine the effect of tax administration reforms and organizational accountability on tax compliance. With this research, it is expected that there will be improvements in improving tax administration within the tax authority environment which includes organizational structure, organizational procedures, and organizational strategy.

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