

**PERCEPTION OF TAXATION SYSTEM, TAX
JUSTICE, TAX DISCRIMINATION AND TAXATION
UNDERSTANDING OF TAXPAYER COMPLIANCE**
**(Empirical Study on Taxpayers registered in the Grand
Boutique Center Ruko Complex)**

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***Abstrak**– This study aims to examine whether the perception of the taxation system, tax justice, tax discrimination, and understanding of taxation on taxpayer compliance with taxpayers registered in the Grand Boutique Center Ruko Complex area. This research uses descriptive research with a quantitative approach, which is measured using a method based on multiple linear regression with SPSS V.24. The population of this study are registered taxpayers in the Grand Boutique Center Ruko Complex. The sample in this study was determined based on the Convenience sampling method with the number of samples used as many as 100 respondents, data was collected by distributing questionnaires. This research uses descriptive research with a quantitative approach, which is measured using a method based on multiple linear regression with SPSS V.24. The population of this study are registered taxpayers in the Grand Boutique Center Ruko Complex. The sample in this study was determined based on the Convenience sampling method with the number of samples used as many as 100 respondents, data was collected by distributing questionnaires.*

***Kata Kunci:** Persepsi, sistem taxation, justice, discrimination, understanding of taxation, tax compliance*

I. PRELIMINARY

Taxes are compulsory contributions to a state that is compelling, where these contributions are regulated in the tax law. Every tax contribution paid by taxpayers is used by the government for the benefit of the state, such as building public facilities, financing health and education budgets, as well as other productive activities. Seen from the viewpoint of most people who value taxes from the side of the apparatus as a feared "ghost", people even tend to be reluctant to deal with them. On the other hand, the tax authorities are entangled in making various efforts for the sake of larger tax revenue, sometimes creating the impression that they are too far-fetched and do not

heed existing regulations. In addition, regulatory products under the law have been made or amended several times which appear to be only for unilateral interests (Suhardikha, 2006: 3).

Ironically, this is due to the attitude that has emerged from a handful of government / tax officials, including taxpayers who are not praiseworthy. This impression will clearly make it difficult for the tax authorities, in this case the Directorate General of Taxes. This is a difficult condition because on the one hand the tax apparatus is "blasphemous" and on the other hand the government continues to ask that tax revenues increase. This condition has led to the idea of the need for tax reform.

This idea has been initiated by the Directorate General of Taxes since 1983 to anticipate a series of dynamic changes in society as a whole that have implications for the importance of a set of tax rules that bind citizens to comply with them. So it is very important to have the knowledge and ability of taxpayers, better knowledge and understanding of tax laws and regulations should enable taxpayers to fulfill their tax obligations, such as paying the amount of tax, returning within the stipulated period, honestly reporting their taxes, and accurately calculating its tax obligations (Bambang, 2015). Seen from the viewpoint of most people who value taxes from the side of the apparatus as a feared "ghost", people even tend to be reluctant to deal with them.

On the other hand, the tax authorities are entangled in making various efforts for the sake of larger tax revenue, sometimes creating the impression that they are too far-fetched and do not heed existing regulations. In addition, regulatory products under the law have been made or amended several times which appear to be only for unilateral interests (Suhardikha, 2006: 3). Ironically, this is due to the attitude that has emerged from a handful of government / tax officials, including taxpayers who are not praiseworthy. This impression will clearly make it difficult for the tax authorities, in this case the Directorate General of Taxes.

This is a difficult condition because on the one hand the tax apparatus is "blasphemous" and on the other hand the government continues to ask that tax revenues increase. This condition has led to the idea of the need for tax reform. This idea has been initiated by the Directorate General of Taxes since 1983 to anticipate a series of dynamic changes in society as a whole that have implications for the importance of a set of tax rules that bind citizens to comply with them. So it is very important to have the knowledge and ability of taxpayers, better knowledge and understanding of tax laws and regulations should enable taxpayers to fulfill their tax obligations, such as paying the amount of tax, returning within the stipulated time period, honestly reporting their taxes, and being accurate. calculating its tax obligations (Bambang, 2015).

Currently, the Directorate General of Taxes is developing a support system which is expected to make it easier for taxpayers to calculate, report and pay their taxes, namely with the existence of e-SPT, e-NPWP, drop box, and e-banking. Prior to the current system being developed by the Directorate General of Taxes, taxpayers were required to come to the nearest KPP to report and pay their tax obligations. However, currently, with this new internet-based system, taxpayers do not need to come to the nearest KPP. With this system renewal, the taxpayer's perception of the taxation system will increase along with the ease in carrying out tax obligations (Muhammad Ary Wicaksono, 2014).

The actual number of each tax office can be seen from the number of taxpayers registered at the tax office and compared with the number of taxpayers who submit their SPT during a certain period. The realization amount illustrates the number of taxpayers who are compliant in carrying out their taxation activities. In this case, the tax activities include registering, reporting and paying taxes properly in accordance with the existing systems and regulations. Because Indonesia adheres to a self-assessment system, where taxpayers are required to take an active role in their tax activities, there is a need for a good understanding of taxpayers on existing tax regulations. (Wicaksono, 2014).

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This research was conducted to determine how far the dependent variables such as the taxation system, fairness in taxation, discriminatory treatment by tax officials and a good level of understanding of taxation can affect taxpayer compliance.

Based on the background of the problems encountered by the author, the author takes the research title "Perceptions of the taxation system, tax justice, tax discrimination and tax understanding of taxpayer compliance (empirical studies on taxpayers registered at the Grand Boutique Center Ruko Complex)".

Based on the differences from the results of previous research, it can be concluded that the perception of the taxation system, tax justice, tax discrimination and understanding of taxation on taxpayer compliance is different for each company. Therefore, this study is conducted to analyze how the perception of the taxation system, tax fairness, tax discrimination and the understanding of taxation on taxpayer compliance "empirical study on taxpayers registered in the Grand Boutique Center Ruko Complex".

II. THEORETICAL REVIEW

Previous Research

Putu (2016), conducted research on the Effects of Justice, the Taxation System, Discrimination, and Taxpayer Compliance Costs Regarding Tax Evasion Ethics (Tax Evasion) at Singaraja Tax Office. The purpose of this research is to empirically prove the effect of justice, the tax system, discrimination, and the cost of compliance with taxpayers' perceptions of tax evasion ethics. This research is a quantitative study using primary data obtained from questionnaires and measured using a Likert scale. The sample selection method in this study used incidental sampling. The sample used in this research is an individual taxpayer registered at KPP Pratama Singaraja, totaling 100 people. The data analysis technique used is multiple linear regression analysis using SPSS 17.0 for Windows.

The results of this study indicate that partially justice and the taxation system have a negative and significant effect on taxpayers' perceptions of tax evasion ethics, while discrimination and compliance costs have a positive and significant effect on taxpayers' perceptions of tax evasion ethics. Simultaneously, justice, taxation systems, discrimination, and compliance costs significantly influence taxpayers' perceptions of tax evasion ethics.

Definition of Perception

Perception is a process that is learned through interaction with the environment. A person's perception arises from childhood through interactions with other humans. Rahmat (1990: 64) defines the notion of perception as the experience of objects, events or relationships obtained by inferring information. In terminology, as stated by Purwodarminto (1990: 759), the notion of perception is the direct response of an absorption or the process of someone knowing several things through sensation. Whereas in a large psychology dictionary, perception is defined as a process of observing one's environment by using his own senses so that a person becomes aware of everything in their environment.

Taxation System

The taxation system is a tax collection system which is an embodiment of the dedication and participation of taxpayers to directly and jointly carry out taxation obligations needed to finance state administration and national development. In Indonesia, 3 types of tax collection systems apply, namely the self assessment system, the official assessment system and the withholding assessment system. Self assessment system is where taxpayers are given the freedom to calculate, deposit and report their own taxes to the tax office. The official assessment system is where the government or the tax authorities are given more or full authority to the government to determine how much tax is

imposed and which will be paid by taxpayers to the state. The withholding assessment system is where it is stated that the granting of authority to third parties to determine or deduct the amount of tax given by taxpayers to the tax authorities.

Tax Justice

Justice is an acknowledgment and balanced treatment of rights and obligations. If we acknowledge our right to life, then on the other hand we are obliged to defend our right to life by working hard without harming others. This is because other people also have the right to live like us. If we also recognize the right to life of others, we are obliged to give opportunities to others to defend their rights to live.

Tax Discrimination

Based on Law No. 39 of 1999 concerning Human Rights Article 1 paragraph (3), discrimination is any limitation, harassment or exclusion that is directly or indirectly based on human differences on the basis of religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, and political beliefs, which result in unemployment, deviation or elimination of recognition, implementation or use of human rights and basic freedoms in life, both individually and collectively in the political, economic, legal, social, cultural and aspects of life another. Discriminatory behavior in terms of taxation is an action that causes reluctance of taxpayers to fulfill their tax obligations. If the higher the level of discrimination in taxation, the tax evasion behavior tends to be considered ethical behavior (Putu, 2016).

Tax Understanding

According to Hardiningsih (2011) understanding taxpayers of taxation regulations is the way taxpayers understand taxation. A taxpayer can be said to be obedient in taxation activities, it is necessary to fully understand tax regulations, including knowing and trying to understand tax laws, how to fill in tax forms, how to calculate taxes, how to report SPT, and always pay taxes on time.

Relationship Between Variables and Hypothesis Development

-Taxation System Perception of Taxpayer Compliance

Perception of the tax system is an impression that arises by the taxpayer against the stem of tax payments. Perception yang positively encourage waib PAJ ak more willing to mem pay taxes, while a negative perception will have the opposite effect. Modernization of tax service is expected to be shortly ingkatkan tax compliance because it can facilitate payment and tax reporting. According Fahluzy (2014), an perception on the effectiveness of the tax system affects po acquisitive against tax compliance. Waj ib system considers tax per pajakan made by the Office of P invite or the DGT have effectiveness in helping and easing the taxpayer to report and pay taxes.

So, the better the taxpayer's perception of tax pay compliance. Then increase compliance wajib taxes to pay taxes. Based on the description above, the first hypothesis appears as follows:

H1: Perception of the taxation system affects taxpayer compliance.

-Perception of Tax Justice on Taxpayer Compliance

According to Aristotle, justice is an action that lies between giving too much and too little which can be interpreted as giving something to everyone according to giving what is due. Meanwhile, according to Frans Magnis Suseno justice is a condition between humans who are treated equally, in accordance with their respective rights and obligations. (Wahyuningratri, 2018) shows that tax justice affects the level of taxpayer compliance. Based on this, the hypothesis proposed in this study are as follows:

H2: Perception of Tax Justice has an impact on taxpayer compliance.

-Perceptions of Tax Discrimination on Taxpayer Compliance

Discrimination in taxation can be in the form of tax regulations made by the government that are unfair, in the sense that these regulations benefit certain parties, or discrimination in terms of actions against all taxpayers. The community needs a provision that they accept fair behavior in tax collection by the state. When there is discriminatory behavior committed by tax officials, it will bring bad thoughts to tax officials, so that it can make taxpayers commit tax fraud. Discrimination carried out by the government can affect people's actions, where the government that differentiates the layers of society can motivate people to commit tax evasion. The higher the level of tax discrimination by the government will spur the act of tax evasion to be considered correct, and conversely the lower the level of discrimination, the act of tax evasion is not correct (Pratiwi, 2019).

H3: Perception of Tax Discrimination affects taxpayer compliance .

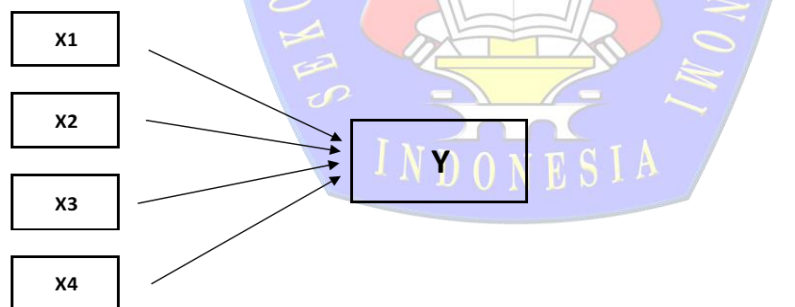
-Perception of Tax Understanding of Taxpayer Compliance

Taxpayers who do not understand tax regulations clearly tend to become disobedient taxpayers. That the more the taxpayers understand the tax regulations, the more they will understand the sanctions they will receive if they neglect their tax obligations. Where taxpayers really understand, they will know administrative sanctions and criminal sanctions in connection with SPT and NPWP. It is hoped that the taxpayer's understanding of the tax rules and provisions that apply in Indonesia will improve tax compliance.

H4: Perception of Tax Understanding affects taxpayer compliance .

Conceptual Framework

Based on the research framework, it can be described as follows:



Information :

X1 : Perception of the Taxation System

X2 : Perceptions of Justice

X3 : Discrimination Perception

X4 : Perception of Taxation Understanding

Y : Tax Compliance

→ : Taxation System Perception, Tax Justice, Tax Discrimination, and Tax Understanding of Taxpayer Compliance

III. RESEARCH METHOD

Research Strategy

This research was conducted using a survey method. The main data of this research were obtained through field research, researchers obtained direct data from the first party (primary data). In this study, the subjects of the study were taxpayers who were in the Grand Boutique Center Ruko Complex. The questionnaire data collection method was carried out by using personally administered questionnaires, in which the questionnaire was submitted and collected directly by the researcher. The sampling method was convenience sampling, that is, sampling was conveniently carried out by selecting free samples at will.

Type of Data

The data used are quantitative data in the form of distributed questionnaires.

Research variable

According to Sugiyono (2014: 38) research variables are an attribute or nature or value of people, objects or activities that have certain variations that are determined by researchers to be studied and then draw conclusions.

a. Independent Variable (X)

According to Sugiyono (2014: 38) research variables are an attribute or nature or value of people, objects or activities that have certain variations that are determined by researchers to be studied and then draw conclusions.

1. Independent Variable (X 1)

The Taxation System (X1) is a tax collection system that involves several parties, such as the government as a tax collector, taxpayers and third parties. Indonesia in its tax system uses a self-assessment system, where taxpayers play an active role in calculating, reporting and paying their taxes (Yezzie, 2017).

2. Independent Variable (X 2)

Tax Justice (X2) is a condition in which the distribution of tax imposition in meeting the needs of public spending has paid attention to and applied every aspect, dimension and principle of taxation based on the principle of justice. Or in other words, in Tax Law, justice is stated as follows: The principle of justice says that tax must be fair and equitable. Taxes are imposed on private persons in proportion to their ability to pay the tax and also according to the benefits they receive from the state (Yezzie, 2017)

3. Independent Variable (X 3)

Tax Discrimination (X3) Danandjaja in Rahman (2013: 54) discrimination is unequal treatment of individuals, or groups, based on something, usually categorical in nature, or specific attributes, such as based on race, ethnicity, religion, or class membership. social class. Tax discrimination is the existence of an unfair treatment by the tax authorities on taxpayers against individuals or groups, based on something that is usually categorical in nature such as religion, ethnicity, political beliefs or social classes related to taxation.

4. Independent Variable (X 4)

Tax understanding (X3) is a process of changing the attitude and behavior of a taxpayer or group of taxpayers in an effort to mature humans through teaching and training efforts. Knowledge and understanding of tax regulations is the process by which taxpayers understand taxation and apply that knowledge to pay taxes (Yezzie, 2017).

b. Dependent Variable (Y)

The dependent variable is the variable that is affected or which is the result of the independent variable. In this study, the dependent variable is Taxpayer Compliance. According to Sugiono (2014:

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59) The dependent variable is often referred to as output, criterion, antecedent. In Indonesian it is often referred to as the dependent variable. The dependent variable is a variable that affects or becomes the result, because of the independent variable. In SEM (Structural Equation Modeling) / structural equation modeling, the dependent variable is referred to as an endogenous variable.

Data source

Field Study

For the purposes of this study, using primary data with data collection techniques using a questionnaire. The questionnaire is distributed directly to respondents who are in the Grand Boutique Center Ruko Complex. The number of samples to be taken is 100 respondents.

Data Analysis Methods

Data Processing Method

The method of analysis used in this research is quantitative data analysis method. Data analysis used in this research is multiple linear regression. Before conducting multiple linear analysis, descriptive statistical tests and classical assumptions were first performed.

- **Descriptive Statistic Test**

Descriptive statistics are used to provide information about the characteristics of the main research variables and a list of respondents' demographics. Descriptive statistics provide an overview or description of data seen as *mean*, standard deviation, variant, maximum, minimum, sum, *range*, *kurtosis* and *skewness* (slope distribution) (Ghozali, 2011: 19). Priyatno (2010: 12) explains that descriptive analysis describes a summary of research data such as *mean*, standard deviation, variation, mode, etc. *Skewness* and *kurtosis* were also measured to describe the distribution of data whether normal or not.

- **Data Quality Test**

To test the data quality of this primary data, the researchers used validity and reliability tests.

a. Validity test

Test the validity of this using the *Pearson Correlation* is by calculating the correlation between the values obtained from the questions. If the *Pearson Correlation* obtained has a value below 0.05, it means that the data obtained is valid. And for testing all data collected the results are valid. Validity test can be seen in Ms file. Excel.

b. Reliability Test

Reliability is a measuring tool for measuring a questionnaire which is an indicator of a variable or construct. This reliability test is used to test the consistency of data within a certain period of time, namely to determine the extent to which the measurements used can be trusted or relied upon. These variables are said to have *Cronbach alpha* value greater than 0.70, which means that the instrument can be used as a reliable data collector, namely the measurement results of the relative coefficient if repeated measurements are carried out. This reliability test aims to see consistency (Ghozali, 2011: 48).

- **Classic Assumption Test**

The classical assumption test is carried out first before carrying out the multiple linear regression analysis test. The classical assumption test in this study consists of data normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test.

a. Normality test

The normality test is to see whether the residual value is normally distributed or not. A good regression model is one that has a residual value that is normally distributed. As it

is known that the t test and f test assume that the residual value follows a normal distribution, if this assumption is violated then the statistical test will be invalid normally.

b. Autocorrelation Test

The autocorrelation test aims to test whether in a regression model there is a correlation between the confounding error in period t and the error in period t-1. To be able to determine the presence of autocorrelation is done by using the Durbin-Watson (DW) method.

c. Multicollinearity Test

This test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not have a correlation between independent variables (multicollinearity does not occur) (Ghozali, 2009: 91). *Multicollinearity* test was seen from the *tolerance* and *variance inflation factor* (VIF) values . A regression model that is free from multicollinearity has a VIF value less than 10 and has a *tolerance* value greater than 0.1 (Ghozali, 2009: 92).

d. Heteroskedasticity Test

The heteroskedasticity test can be seen by using a graph plot between the predicted value of the dependent variable (ZPRED) and its residual (SRESID). If the plot graph shows a point pattern such as a point that is wavy or widens then picks up, it can be concluded that there is homokedasticity, heteroskedasticity does not occur (Ghozali, 2005: 105).

- Multiple Linear Regression Analysis

This study uses multiple linear regression analysis because there is one dependent variable and more than two independent variables. The method of analysis is multiple linear regression models. According to Sugiyono (2014: 277) that: "Multiple linear regression analysis intends to predict how the situation (ups and downs) of the dependent variable (criterion), if two or more independent variables as predator factors are manipulated (increase and decrease in value). So multiple regression analysis will be carried out if the number of independent variables is at least 2".

- Hypothesis Testing

a. Partial Test (T Test)

The t test aims to determine the effect between the independent variable and the dependent variable partially. To find out whether there is a significant effect of each variable. The value of $t_{arithmetic}$ is used to test whether these variables significantly influence the dependent variable or not. A variable will have a significant effect if the $t_{calculated}$ value of the variable is greater than the t_{table} .

b. Simultaneous Test (Test F)

The simultaneous test (F test) aims to show whether all the independent variables included in the regression equation / model simultaneously affect the dependent variable. To conclude whether the model is included in the goodness of fit category or not, we must compare the value of f_{count} with the value of the table with $df (k-1, nk)$. If $f_{count} > f_{table}$ then H_0 is rejected and H_a is accepted, which means that there is a significant effect. The results of the F test can also be seen in the ANOVA table.

IV. ANALYSIS AND RESEARCH RESULTS

Validity test

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1. Validity Test Results: Taxpayer Compliance

Tabel 4.1.

Hasil Pengujian Validitas : Kepatuhan Wajib Pajak

PERTANYAAN	R hitung	R tabel (1%, N-2=98)	Sig.
Y1	0.210	0.1996	0.002
Y2	0.242	0.1996	0.029
Y3	0.213	0.1996	0.038
Y4	0.270	0.1996	0.038
Y5	0.219	0.1996	0.031
Y6	0.215	0.1996	0.043
Y7	0.210	0.1996	0.040
Y8	0.288	0.1996	0.004

Sumber: Output SPSS (data diolah)

From the research results, it can be seen that all statements used to describe the dependent variable have a value of r count greater than r table and the significance value of each statement used to describe the dependent variable has a value smaller than the specified significance level of 0.05. Based on these results, it can be concluded that all statements are declared valid and can be used to describe the taxpayer compliance variable.

2. Validity Test Results: Perception of the Taxation System

Tabel 4.2.

Hasil Pengujian Validitas : Persepsi Sistem Perpajakan

PERTANYAAN	R hitung	R tabel (1%, N-2=98)	Sig.
X11	0.484	0.1996	0.000
X12	0.201	0.1996	0.045
X13	0.234	0.1996	0.019
X14	0.262	0.1996	0.009
X15	0.264	0.1996	0.008

Sumber: Output SPSS (data diolah)

From the research results can be seen all the statements used to describe the variables in the dependent has a value greater than rtabel rhitung and the significance of each statement that is used to describe the variable i dependent has a smaller value than the significance level set at 0.05. Based on these results, it can be concluded that all statements are declared valid and can be used to describe the tax system perception variables.

3. Validity Test Results : Tax Justice

Tabel 4.3.
Hasil Pengujian Validitas : Keadilan Pajak

PERTANYAAN	R hitung	R tabel (1%, N-2=98)	Sig.
X21	0.243	0.1996	0.015
X22	0.213	0.1996	0.033
X23	0.26	0.1996	0.009
X24	0.216	0.1996	0.031
X25	0.233	0.1996	0.020
X26	0.257	0.1996	0.010
X27	0.225	0.1996	0.025
X28	0.234	0.1996	0.003

Sumber: Output SPSS (data diolah)

From the research results can be seen all the statements used to describe the variables in the dependent has a value greater than rtabel rhitung and the significance of each statement that is used to describe the variable i dependent has a smaller value than the significance level set at 0.05. Based on these results, it can be concluded that all statements are declared valid and can be used to describe the tax justice variable.

4. Hasil Pengujian Validitas: Diskriminasi Pajak

Tabel 4.4.
Hasil Pengujian Validitas : Diskriminasi Pajak

PERTANYAAN	R hitung	R tabel (1%, N-2=98)	Sig.
X31	0.228	0.1996	0.022
X32	0.229	0.1996	0.022
X33	0.233	0.1996	0.020

Sumber: Output SPSS (data diolah)

From the research results can be seen all the statements used to describe the variables in the dependent has a value greater than rtabel rhitung and the significance of each statement that is used to describe the variable i dependent has a smaller value than the significance level set at 0.05. Based on these results, it can be concluded that all statements are declared valid and can be used to describe the tax discrimination variable.

5. Validity Testing Results : Understanding Taxation

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Tabel 4.5.
Hasil Pengujian Validitas : Pemahaman Perpajakan

PERTANYAAN	R hitung	R tabel (1%, N-2=98)	Sig.
X41	0.241	0.1996	0.016
X42	0.276	0.1996	0.005
X43	0.200	0.1996	0.046
X44	0.298	0.1996	0.003
X45	0.258	0.1996	0.010
X46	0.219	0.1996	0.028
X47	0.203	0.1996	0.043

Sumber: Output SPSS (data diolah)

Of all the statements submitted to describe the dependent and independent variables. It is known that the rcount value is greater than the r table and has a smaller significance value than the specified significance level, namely 0.05. Based on these results, it can be concluded that the ten statements submitted to describe each of the dependent and independent variables are valid and can be used in research.

Reability Test

The results of the reliability test in the table above show that the Cronbach value of each variable has a value of more than .60.

Classic assumption test

- Normality Test

The Kolmogorov - Smirnov (KS) normality test can be seen in Table 4.7 below.

Tabel 4.7
Hasil Uji Normalitas Kormogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters^{a,b}	Mean	0
	Std. Deviation	1.84101741
Most Extreme Differences	Absolute	0.039
	Positive	0.033
	Negative	-0.039
Test Statistic		0.039
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Sumber: Output SPSS (data diolah)

The Kolmogorov-Smirnov test results above indicate that the Asymp Sig (2-tailed) value shows a value of 2 which is greater than the significance value of 0.05. Thus, it can be concluded that the regression model has normally distributed data.

Multicollinearity test

The multicollinearity test results can be seen from the tolerance and *variance inflation factor* (VIF) values as shown in Table 4.8. the following.-Uji Multikolinearitas Hasil uji multikolinearitas dapat dilihat dari nilai tolerance dan variance inflation factor (VIF) seperti yang ditunjukkan pada Tabel 4.8. berikut ini.

Tabel 4.8.
Hasil Uji Multikolerasi

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Sistem_Pajak	0.853	1.173
	Keadilan_Pajak	0.922	1.085
	Diskriminasi_Pajak	0.878	1.139
	Pemahaman_Pajak	0.97	1.031

a. Dependent Variable: Kepatuhan_WP

Sumber: Output SPSS (data diolah)

The multicollinearity test results above show that the tolerance value of each independent variable has a value of more than 0.1 and each VIF value of each variable is less than 10. Thus, it can be concluded that the regression model does not have multicollinearity problems, so the regression model existing fit for use in research. The multicollinearity test results above show that the tolerance value of each independent variable has a value of more than 0.1 and each VIF value of each variable is less than 10. Thus, it can be concluded that the regression model does not have multicollinearity problems, so the regression model existing fit for use in research.

Autocorrelation test

The results of the Autocorrelation test using the Durbin Watson test can be seen in table 4.9.

Tabel 4.9.
Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 ¹	0.105	0.068	1.87938	1.93

a. Predictors: (Constant), Sistem_Pajak, Keadilan_Pajak, Diskriminasi_WP, Pemahaman_WP

b. Dependent Variable: Kepatuhan_WP

Sumber: Output SPSS (data diolah)

The autocorrelation test aims to test whether in a regression model there is a correlation between the confounding error in period t and the error in period $t-1$. To be able to determine the presence of autocorrelation is done by using the Durbin-Watson (DW) method. The results of the Autocorrelation test using the Durbin Watson test can be seen in table 4.9.

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Heteroscedasticity test

The results of the heteroscedasticity test in this study can be seen in Figure 4.10. below this.

Tabel 4.10.
Hasil Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.019	1.628		1.855	0.067
	Sistem_Pajak	0.039	0.052	0.081	0.74	0.461
	Keadilan_Pajak	-0.023	0.054	-0.045	-0.428	0.669
	Diskriminasi_Pajak	-0.058	0.048	-0.13	-1.205	0.231
	Pemahaman_Pajak	-0.049	0.061	-0.082	-0.798	0.427

a. Dependent Variable: abs_res

Sumber: Output SPSS (data diolah)

In table 4.9 . above, it can be seen that the three variables have a sig value > 0.05. So it can be concluded that there are no symptoms of heteroscedasticity in the regression model used in this study.

Multiple Linear Regression Analysis

This research test using multiple regression analysis model (*multiple regression analysis*). Multiple linear regression analysis intends to predict how the state (rise and fall) of the dependent variable, if two or more independent variables as a prediator factor are manipulated (increase or decrease in value). So multiple regression analysis will be carried out if the number of independent variables is at least 2 (Sugiyono, 2014: 277).

Tabel 4.11.
Hasil Uji Signifikan Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.394	2.804		5.847	0
	Sistem_Pajak	0.048	0.09	0.056	0.533	0.0359
	Keadilan_Pajak	0.033	0.093	0.036	0.353	0.0272
	Diskriminasi_Pajak	0.032	0.083	0.04	0.383	0.017
	Pemahaman_Pajak	0.314	0.105	0.294	2.987	0.0404

a. Dependent Variable: Kepatuhan_WP

Sumber: Output SPSS (data diolah)

When poured into the equation proposed, the following will be presented :

$$KWP = 16,394 + 048X_1 + 033X_2 + 032X_3 + 0,314X_4$$

From the regression equation above, several things can be interpreted, including the following:

- From the regression equation presented above, it can be seen that the constant value is 16.394 which means, if the variable perception of the tax system, tax justice, tax discrimination and understanding of taxation is considered constant or zero, the value of the taxpayer compliance level will be 16.394. If the taxation perception variable has a value of 1 unit and the tax justice variable, tax discrimination and tax understanding are considered constant or zero, the taxpayer compliance variable will increase by 0.48 units.
- The tax system variable has a significant value of 0.039, this value is smaller than 0.05 ($0.0359 > 0.05$). It can be concluded that the tax system (X1) affects taxpayer compliance in the area of the grand boutique center shop complex. The results of the study state that partially the taxation system on taxpayer compliance is seen based on a significant value smaller than 0.05.
- The Tax Justice variable has a significant value of 0.0272, this value is smaller than 0.05 ($0.0272 > 0.05$). It can be concluded that justice (X2) affects taxpayer compliance in the area of the grand boutique center shop complex. The result of the research states that there is a partially positive influence between tax justice on taxpayer compliance seen based on a significant value less than 0.05.
- The Tax Discrimination Variable has a significant value of 0.017, this value is smaller than 0.05 ($0.017 > 0.05$). It can be concluded that tax discrimination (X3) has a significant effect on taxpayer compliance in the area of the grand boutique center shop complex.
- The Tax Understanding variable has a significant value of 0.0404, this value is less than 0.05 ($0.0404 > 0.05$). It can be concluded that tax understanding (X4) significantly affects taxpayer compliance in the area of the grand boutique center shop complex.

Simultaneous Test (F-test)

Tabel 4.12.
Hasil Uji Heteroskedastisitas

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	39.445	4	9.861	2.792	.031 ^b
	Residual	335.545	95	3.532		
	Total	374.99	99			

a. Dependent Variable: Kepatuhan_WP

b. Predictors: (Constant), Sistem_Pajak, Keadilan_Pajak, Diskriminasi_Pajak, Pemahaman_WP

Sumber: Output SPSS (data diolah)

Based on table 4.1 2 above, it can be seen that the calculated F value obtained is 2.792 with a significance level of 0.000. Due to the significance level of less than 0.05, it can be said that the

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variable system perpa jak late , tax fairness, tax discrimination and understanding taxation simultaneous and significant effect on tax compliance.

Determination Coefficient Test

Tabel 4.13.
Hasil Uji Koefisien Determinasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 ^a	0.105	0.068	1.87938	1.93

a. Predictors: (Constant), Sistem_Pajak, Keadilan_Pajak, Diskriminasi_Pajak, Pemahaman_WP

b. Dependent Variable: Kepatuhan_WP

Sumber: Output SPSS (data diolah)

Table 4.1 3 is the result of testing the coefficient of determination in the study. From the test results that have been done, it is known that the *R-Square* value is 0.105 or 10.5 %. This means that the dependent variables studied, namely the perception of the taxation system, tax justice, tax discrimination and understanding of taxation, affect the level of taxpayer compliance by 10.5%. The remaining 89.5 % is influenced by other factors not explained in the study. From these results it is also known that the value of *R-Square* is close to 1, this indicates that the variable tax system perception, tax justice, tax discrimination and understanding of taxation is very good in explaining the variable level of taxpayer compliance.

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the analysis and discussion that has been done , the authors conclude the results of the analysis in the study as follows:

1. The tax system perception variable has a positive and significant effect on taxpayer compliance. This proves that the better the tax system is, the more compliance it will be in taxation .
2. The tax justice variable has a positive and significant effect on taxpayer compliance. The results of the study state that tax justice has a positive and significant effect on compliance. In this case, the Government must anticipate a very basic problem that is always encountered in the collection and allocation of tax funds, namely how to achieve tax justice.
3. Tax discrimination variable, the results of the study state that there is a partial positive effect between tax discrimination on taxpayer compliance compliance. The community needs a provision that they accept fair behavior in tax collection by the state. When there is discriminatory behavior committed by tax officials, it will bring bad thoughts to tax officials, so that it can affect taxpayer compliance.
4. The perception variable of tax understanding has a positive and significant effect on taxpayer compliance. This is supported by the ability of taxpayers to calculate the amount of tax borne, so that taxpayers do not feel disadvantaged.

Suggestion

This research has been well designed, but the results of this study still have limitations, therefore there are several suggestions that need to be put forward to improve further research, including:

1. Future research is expected to add other independent variables, add moderating or intervening variables which aim to determine other variables that can affect the dependent variable.
2. Adding the number of independent variables that can affect taxpayer compliance, such as allocation accuracy, information technology and different cultures.

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