THE INFLUENCE OF TAX MANDATORY UNDERSTANDING, TAX TAXES, TAXES JUSTICE, AND MODERNIZATION OF TAX ADMINISTRATION SYSTEMS ON TAX OBLIGATION COMPLIANCE IN TAX TAXPAYERS REGISTERED IN KPP PRATAMA TEBING TINGGI

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ABSTRACT

The low compliance of taxpayers in Indonesia in carrying out their tax obligations makes it difficult for tax revenues to reach 100% of the target each year. This study aims to examine the variable Influence of Understanding Taxpayers, Tax Sanctions, Tax Justice, and Modernization of the Tax Administration System Against Taxpayer Compliance in Taxpayers Registered at KPP Tebing Tinggi. The population of this study is individual taxpayers registered with the KPP Tebing Tinggi. Sampling using the method of accidential sampling, with a total sample of 100 respondents. The data obtained were analyzed using multiple linear regression analysis, data normality test, multicollinearity test, heterokedasticity test and determination, partial test (t-test), partial test (F-test). The results showed that the understanding of taxpayers, tax sanctions, tax justice, and modernization of the tax system simultaneously had a significant effect on taxpayer compliance. Understanding Taxpayers has a significant positive effect on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance. Tax Justice has positive and insignificant effect on taxpayer compliance. Modernization of the Tax System has a positive and not significant effect on Taxpayer Compliance. This research is expected to provide input to the Fiskus to conduct more active outreach to taxpayers related to the application of the latest regulations in the taxation system in Indonesia, improve tax systems that are more modern and more practical, and provide training in stages. to taxpayers and be consistent.

Keywords: Understanding of Taxation, Tax Justice, Tax Sanctions, Tax System Modernization.

A. INTRODUCTION

The low awareness of the Indonesian people in paying taxes is a serious problem for the government in realizing the target of tax revenue which is still a prima donna in the APBN, which in the APBN 2018 reached 72% more contributed by revenue from Taxation. The indicator of the low awareness of taxpayers can be seen that the tax revenue target for the last 3 years has not been achieved, which is around 83% in 2015 and 2016, and has increased in 2017 to 91% which cannot be denied due

to the tax amnesty program. Taxes are one of the important sources of state revenue in addition to other sources of revenue, namely oil and gas revenues and non-tax revenues. Taxes are one source of government funds for development, both the central and regional governments. Taxes have a very large and increasingly reliable role for the benefit of development and government spending.

This can be seen in the State Revenue and Expenditure Budget (APBN) which shows that the taxation sector provides the largest contribution to state revenue. The government is continuously striving to increase the target of state revenue from the tax sector. Tax revenue is the main source of financing and national development to improve people's welfare. Efforts to maximize tax revenue can not only rely on the role of the Director General of Taxes and tax officers, but also the active role of the taxpayer itself is also needed. Tax revenue is influenced by a country's economic growth because economic growth can increase people's income, thus the community has the financial ability to pay taxes. In addition to economic growth, the amount of tax collection, addition of taxpayers, and optimization of extracting tax sources through tax objects can also increase tax revenue. Tax payments are an embodiment of state obligations and the role of taxpayers to directly and jointly carry out tax obligations for state financing and national development.

In increasing state revenue in the tax sector there are several obstacles including the low level of taxpayer compliance, taxpayers pay the tax owed lower than they should and there are still many taxpayers who do not report and pay their tax obligations. This is due to the fact that there are still many people who do not know well and even do not understand tax as a compliant taxpayer if they have done their tax obligations, namely by paying off and reporting taxes on time. The number of registered taxpayers is 38,651,881 with 17,653,963 of whom must submit tax returns. Of this amount, those who have submitted tax returns for the 2017 tax year are 10,589,648 or only 59.98%. The formal compliance of taxpayers (WP) in the fiscal year 2018 until July 2019 was only 12.3 million or 67.2% of the total taxpayers who were required to submit tax returns as much as 18.3 million (tax.go.id).

Tax authority data up to July 2019, shows that from the type of taxpayers, WP employees are among the most compliant among other taxpayers with a compliance ratio of 73.6%, while the corporate group is only 57.28% and WP the rich or non-employees are still under 50% or 42.75%. The low level of knowledge and awareness of the public, especially those in the KPP Prata high cliff area, causes the tax revenue target to not be reached at the KPP. The mass media publication (Medan Bisnis) states that in 2015 the Tebing Tinggi KPP was burdened with a target of collecting taxes of Rp. 525 billion, and in the January-September period only Rp. 241 billion was collected or around 45.86% of the target. Likewise, when viewed from a press release from the Ministry of Finance, Directorate General of Tax, Regional Office of North Sumatra DGT II, 01/ WPJ.26 / BD.05 / 2018 which shows that of the 8 KPPs, namely KPP Pratama Rantau Prapat, KPP Pratama Padang Sidempuan, KPP Pematang Siantar Pratama, Tebing Tinggi Primary KPP, Sibolga Pratama KPP, Balige Pratama KPP, Kabanjahe Pratama KPP, and Kisaran Pratama KPP, only Rantau Prapat Pratama KPP reached 105.94% of the target charged to Rp. 1.082 trillion in 2018. Failure to achieve the target of Tebing Tinggi KPP is indicated by several reasons, namely the lack of understanding and knowledge of taxpayers, ignorance of taxpayers will be sanctions if they do not comply with tax obligations, so that many taxpayers are still not compliant in paying and reporting tax obligations. Because there is a link between the

understanding of taxpayers, tax sanctions on tax compliance that should be able to increase and achieve tax revenue targets, it is necessary to research with the title "The Influence of Understanding Taxpayers, Tax Sanctions, Taxation, and Modernization of Tax Administration Systems Against Obligatory Compliance Tax on taxpayers registered in Tebing Tinggi Tax Office ".

B. METHOD

1. Research Material

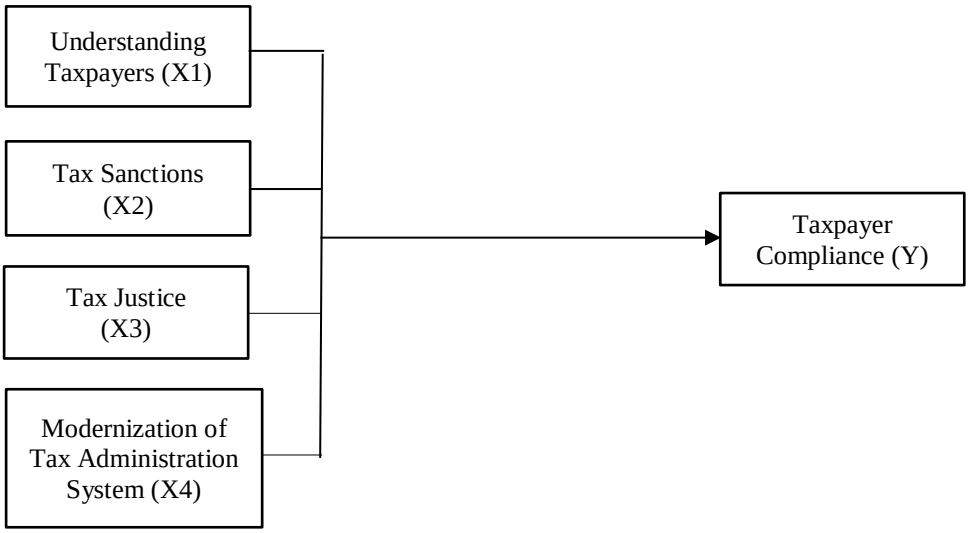
The material used in this study is quantitative / associative research that examines the influence between variables, with independent variable data (X) The Effect of Understanding Taxpayers, Tax Sanctions, Tax Expense, and Modernization of the Tax Administration System, and the dependent variable (Y) namely Obligatory Compliance Tax.

2. Research procedure

The procedure of this research was carried out in several stages, namely pre-research, data analysis, data interpretation and drawing conclusions, as follows:

a. The pre-research stage is carried out by collecting data and then the research phenomena are identified.
b. The second stage is the stage of data analysis by analyzing through descriptive approaches, quantitative analysis of multiple linear regression.
c. The third stage is the interpretation of the data by interpreting the results of the predicted values of each variable and comparing them to the theories and results of previous studies. Interpretation can prove the theory, oppose the theory and develop new theories as a reference for the results of research.

Based on the presentation of the research material, a conceptual framework is created which will be used as a basis for analyzing research data. The conceptual framework in this study is as follows:



3. Observed Parameters

The parameters used in this study are several factors that influence the compliance of taxpayers in reporting annual tax returns, and other tax obligations in Tebing Tinggi Tax Office. The following are presented research parameters in the form of tabulations.

Variable Operations

No	Variable	Definition	Indicator	Skala
1	Understanding Taxpayers	Knowledge and understanding of taxpayers against existing tax regulations	a. knowledge and understanding of sanctions if committing tax violations b. knowledge and understanding of PTKP, PKP and tax rates c. knowledge and understanding of tax regulations through socialisation knowledge and understanding of tax regulations through training.	Likert
2	Tax Sanctions	Views on tax sanctions both Administrative sanctions and Criminal sanctions in the Act on General Provisions and Tax Procedures	a. Criminal sanctions imposed for violators of the tax rules are quite heavy. b. Administrative sanctions imposed on tax law violators are very light. c. The imposition of severe sanctions is one means of educating taxpayers. d. Tax penalties must be imposed on offenders without tolerance. e. Imposition of sanctions for tax violations can be negotiated.	Likert
3	Modernization of the Tax Administration System	Improvement of Services with Taxation Systems Tax modernization through information technology-based taxation services.	a.Simplification of procedures b.Simplification of tax reporting c.Access to Taxation Information d.Increased service facilities.	Likert
4	Tax Justice	The valuation of a WP OP (Personal Taxpayer) arising from an interest that exists in itself and an assessment of the government related to tax management.	a. Asas equality b. Asas certanity c. Asas convenience	
5	Taxpayer Compliance	Awareness of taxpayers in	a.Tax is a form of participation in supporting	Likert

No	Variable	Definition	Indicator	Skala
		understanding their tax obligations that apply in Indonesia.	the country's development. b.Delaying tax payments and reducing the tax burden is very detrimental to the country. c.Taxes are determined by law and can be imposed. d. Paying taxes that are not what they are supposed to pay will harm the country. e. Tax collection is actually felt by themselves but not directly enjoyed by taxpayers. f. Paying taxes will form a plan for the advancement of people's welfare.	
6	Tax Amanesty	Tax amnesty or tax amnesty formulated by the government is a means to increase tax compliance and repatriation	a.Tax Amnesty benefits for taxpayers b.Increased Taxpayer Compliance c. Increased State Revenue d.Disclosure of Taxpayers' assets / repatriation	Likert

4. Data collection technique

The data used in this study are primary data. Data collection using survey methods, namely obtaining data by giving questionnaires to respondents. Respondents in this study are the population of this study are individual taxpayers registered in the Tebing Tinggi Tax Office. The stages in data collection and analysis are as follows:

a. The questionnaire was given to respondents directly to individual taxpayers who were directly met at the Tebing Tinggi KPP environment.
b. Perform a statistical test
c. Perform analysis
d. Make conclusions based on the results of statistical tests and analyzes conducted.

5. Population and Sample

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2014: 80). The population in this study are individual taxpayers registered in Tebing Tinggi Tax Office. Sampling using the method of accidential sampling, namely the number of samples taken each Taxpayer Taxpayer Pratama Binjai which is found immediately when the implementation of questionnaire distribution. The number of samples that were shocked was 100 respondents.

6. Data analysis method

Data analysis method used in this study is the method of Multiple Linear Regression Analysis. In general, regression analysis is basically the study of the dependent variable dependent (bound) with one or more independent variables (free),

with the aim of estimating or predicting population averages or values of known independent variables (Ghozali, 2013). The data analysis model used in this study uses multiple linear regression analysis. The regression equation model is as follows:

$$Y = \alpha + b1X1 + b2X2 + b3X3 + b4X4 + e$$

Information :
Y = Taxpayer Compliance
X1 = Understanding Taxpayers
X2 = Tax Sanction
X3 = Tax Justice
X4 = Modernization of the Taxation System
e = error

7. Validity test

Validity shows the extent to which a measurement tool that measures what you want measured (Situmorang, et. Al., 2014). The validity of the research data can be obtained by using a valid instrument, an appropriate and sufficient number of data sources, and using the correct data collection method (Lubis, 2012). Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. Validity testing is done by conducting a bivariate correlation between each indicator score with the total construct score. Significance test is done by comparing the value of r arithmetic with r table for degree of freedom (df) = n-2, in this case n is the number of samples. (Ghozali, 2013).

8. Reliability Test

Reliability is an index that shows the extent to which a measuring tool can be trusted or reliable (Situmorang, et al., 2010). The reliability test is carried out to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if someone's answer to the question is consistent or stable from time to time. The indicator for reliability testing is Cronbach Alpha, if the Cronbach Alpha value> 0.70 indicates the instrument used is reliable (Ghozali, 2013: 48). The reliability test results of the questionnaire were very dependent on the seriousness of the respondents in answering all the research question items.

9. Classical Assumption Testing

Before testing hypotheses using regression analysis, it is necessary to test classical assumptions which include testing for normality, multicollinearity, heteroscedasticity.

10. Normality test

The purpose of the normality test is used to test whether in the regression model, confounding or residual variables have a normal distribution. A good regression model has a normal or near normal data distribution. One of the easiest ways to see normality is to look at a histogram that compares observational data with distributions that are close to normal distributions. The statistical test that can be used to test residual normality is the Kolgomorov-Smirnov non-parametric statistical test. Decision making by looking at the value of Asymp.Sig. > significant value of 0.05, in other words residual variables are normally distributed (Situmorang, et. al., 2014).

11. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model

should not occur correlation between independent variables. If the independent variables are correlated then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between fellow independent variables is equal to zero. To test the presence or absence of multicollinearity in a regression model one of which is to look at the value of tolerance with its opponent, and the Variance Inflation Factor (VIF). Tolerance measures the variability of selected independent variables that are not explained by other independent variables. So a low tolerance value equals a high VIF value (because VIF = 1/Tolerance), and shows the high colinearity. The cut off value commonly used to indicate the presence of multicollinearity is the Tolerance value ≤ 0.10, or equal to the VIF value ≥ 10. If the tolerance value ≤ 0.10 or equal to the VIF value ≥ 10, it means that there is no multicollinearity between variables in the regression model (Ghozali, 2015).

12. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an unequal variance from the residuals of one observation to another. If the variance from one observation residual to another observation is fixed, then it is called homoscedasticity, and if different, it is called heteroscedasticity. A good regression model is homoscedasticity or heteroscedasticity does not occur (Ghozali, 2015). Detection of the presence or absence of heteroscedasticity is done by looking at the presence or absence of certain patterns on the scatterplot graph between SRESID, and ZPRED, where the Y axis is the predicted Y, and the X axis is the residual (actual Y-predicted Y) that has been standardized. Basic analysis, namely:

a. If there are certain patterns, such as dots that form a regular pattern (wavy, widened and then narrowed), then it indicates that heteroscedasticity has occurred.
b. If there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity.

13. Hypothesis test

The regression equation obtained in a calculation process is expected to be able to estimate the value of the dependent variable well. To find out whether a regression equation is generated either to estimate the value of the dependent variable or not, it can be done by testing the independent variable on the dependent variable, both simultaneously and partially. To find out whether or not there is a direct influence, the influence of taxpayer understanding, tax sanctions, tax justice, and the modernization of the tax administration system to the compliance of taxpayers on taxpayers registered at the Tebing Pratama KPP simultaneously and partially can travel by means of individual significance tests (t test), and simultaneous significance test (F test).

C. RESEARCH FINDING

The study was conducted at the Tebing Tinggi Pratama Tax Office, Tebing Tinggi City. Questionnaires were distributed directly to individual taxpayers with an accidential sampling method of 130 questionnaires. Of the 130 questionnaires distributed, only 100 questionnaires (68.46%) were returned. All returned questionnaires were then checked for completeness, and all of them could be processed because they were filled in completely by the respondents. The results of this study will be described in accordance with predetermined data analysis

techniques, namely descriptive statistics, data quality tests, classical assumption tests, and research hypothesis testing.

1. Descriptive statistics

To make it easier to analyze and see the description or description of data that has been collected as it is without the intention of making inferences that are applicable to the public or generalization, then the data should be presented in a table. Based on the results of filling out the questionnaire that has been collected, data description can be seen from the average value, standard deviation, maximum and minimum values as well as the characteristics of respondents based on gender, age, education, and years of service. A summary description of the questionnaire score filling data can be seen in Table below this:

Statistik Deskriptif Score Quesioner

Nama Variabel	N	Minimum	Maximum	Mean	Std. Deviation
PemahamanWP_X1	100	29	55	44.14	4.989
Sanksi Pajak_X2	100	27	50	39.22	4.086
KeadilanWP_X3	100	24	44	38.60	3.052
ModSisPajak_X4	100	10	20	15.59	2.147
KepatuhanWP_Y	100	25	50	39.02	3.972

In Table it can be seen that the lowest score of respondents' answers to the Taxpayer Understanding variable is 29 and the highest score is 55 with an average of 44.14, so it can be interpreted that the average respondent already knows and understands the existing tax regulations. For Tax Sanctions variable, it is known that the lowest score of respondent's answers is 27 and the highest score is 50 with an average of 39.22, so this can be interpreted that the average respondent does not understand taxation sanctions both Administrative sanctions and Criminal sanctions in the General Provisions Act and Tax procedure. For the Tax Administration System Modernization variable it is known that the lowest score of the respondent's answer is 10 and the highest score is 20 with an average of 15.59, so this can be interpreted that the average respondent stated that he did not feel Improved Services with the Tax Modernization Taxation System through services information technology based taxation. For Tax Justice variable, it is known that the lowest score of respondent's answers is 24 and the highest score is 44 with an average of 38.60, so this can be interpreted that the average respondent stated that they felt that the tax management by the government had been done fairly. Based on table It can also be seen that for the Taxpayer Compliance variable the lowest score of respondents' answers is 25, and the highest score is 50 with an average of 39.02, so this can be interpreted that the average respondent states that they have fulfilled their tax obligations that apply in Indonesia.

2. Data Quality Test

To state the validity of a data is done by comparing the Correction Item Total Correlation value with the value of r table. If the Correction Item Total Correlation value> r table, then the data is declared valid. For the reliability test of Cronbach's Alpha value if item deleted> 0.70, the variable is declared reliable, (Situmorang, et. Al., 2014: 89).

3. Validity test

The validity test results for the Taxpayer Understanding variable (X1) can be seen in Table below this:

Test Validity of Taxpayer Understanding Variable

Item-Total Statistics					
	Scale Mean if Item Deleted	**Scale Variance if Item Deleted**	**Corrected Item-Total Correlation**	**Squared Multiple Correlation**	**Cronbach's Alpha if Item Deleted**
X11	39.8600	21.455	.589	.636	.834
X12	39.8300	21.314	.652	.720	.830
X13	39.9900	20.454	.638	.553	.828
X14	40.3900	20.624	.661	.681	.827
X15	39.9900	19.707	.584	.600	.832
X16	40.3900	20.402	.586	.588	.832
X17	39.9000	22.697	.274	.271	.855
X18	40.4600	19.200	.642	.597	.826
X19	40.0800	21.125	.529	.418	.836
X10	40.3500	19.785	.517	.371	.840
X111	40.1600	22.924	.378	.252	.853

From the results of the validity test for the Taxpayer Understanding variable (X1) conducted on 48 taxpayer respondents at the Tebing Tinggi Tax Service Office, the value of r table for the sample = 48 with α = 5% was 0.2787, and the results of the validity test in the table 4.3. for the Correction Item Total Correlation value for each statement item greater than 0.2787, all items in question are declared valid. The validity test results for the variable Tax Sanctions (X2) can be seen in Table below this:

Test the Validity of Tax Sanction Variables

Item-Total Statistics					
	Scale Mean if Item Deleted	**Scale Variance if Item Deleted**	**Corrected Item-Total Correlation**	**Squared Multiple Correlation**	**Cronbach's Alpha if Item Deleted**
X21	35.2400	13.477	.494	.440	.740
X22	35.6000	12.303	.490	.348	.743
X23	35.0900	14.063	.550	.488	.737
X24	35.1900	13.650	.614	.600	.729
X25	35.0900	14.426	.500	.536	.744
X26	35.0800	14.903	.321	.452	.761
X27	35.1100	14.725	.551	.556	.744
X28	35.2000	13.899	.563	.394	.735
X29	35.7800	14.315	.279	.438	.799
X210	35.6000	12.990	.450	.465	.748

From the results of the validity test for the variable Tax Sanctions (X2) conducted on 48 taxpayer respondents at the Tebing Tinggi Primary Tax Service Office, the value of r table for the sample = 48 with α = 5% was 0.2787, and the results of the validity test in table 4.4 . for the Correction Item Total Correlation value for each question item greater than 0.2787, all items will be declared valid. The validity test results for the Tax Justice variable (X3) can be seen in Table 4.5. below this :

Test the Validity of Tax Justice Variables

Item-Total Statistics					
	Scale Mean if Item Deleted	**Scale Variance if Item Deleted**	**Corrected Item-Total Correlation**	**Squared Multiple Correlation**	**Cronbach's Alpha if Item Deleted**
X31	35.0800	7.064	.485	.809	.666
X32	35.0900	7.679	.372	.810	.688
X33	34.8200	8.109	.352	.429	.691
X34	34.8500	7.927	.326	.516	.695
X35	34.7500	8.068	.398	.494	.686
X36	34.8000	7.737	.461	.434	.675
X37	34.4600	7.786	.345	.179	.692
X38	34.6900	8.256	.354	.420	.692
X39	34.2500	7.503	.298	.271	.707
X310	34.6100	7.735	.370	.368	.688

From the results of the validity test for the Tax Justice variable (X3) conducted on 48 taxpayer respondents at the Tebing Tinggi Primary Tax Service Office, the value of r table for the sample = 48 with α = 5% was 0.2787, and the results of the validity test in table 4.5 . for the Correction Item Total Correlation value for each question item greater than 0.2787, all items will be declared valid.
The validity test results for the Tax System Modernization (X4) variable can be seen in Table below this :

Table Test the Validity of the Tax System Modernization Variable

Item-Total Statistics					
	Scale Mean if Item Deleted	**Scale Variance if Item Deleted**	**Corrected Item-Total Correlation**	**Squared Multiple Correlation**	**Cronbach's Alpha if Item Deleted**
X41	11.6400	2.899	.703	.851	.804
X42	11.6300	2.963	.711	.852	.804
X43	11.8400	2.560	.628	.580	.842
X44	11.6600	2.469	.750	.644	.780

From the results of the validity test for the Tax System Modernization (X4) variable conducted on 48 taxpayer respondents in the Tebing Tinggi Tax Service Office, the value of r table for the sample = 48 with α = 5% is 0.2787, and the results

of the validity test in the table 4.6. for the Correction Item Total Correlation value for each question item greater than 0.2787, all items will be declared valid. The validity test results for the Taxpayer Compliance variable (Y) can be seen in Table below this :

Table Test Validity of Taxpayer Compliance Variables

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Y1	35.0400	12.221	.599	.682	.795
Y2	35.0900	13.234	.443	.453	.812
Y3	35.2500	12.048	.693	.611	.784
Y4	35.1500	12.977	.639	.680	.794
Y5	35.0800	14.680	.436	.332	.842
Y6	35.0900	13.456	.568	.634	.802
Y7	35.0800	11.994	.687	.668	.785
Y8	35.0700	12.005	.569	.591	.799
Y9	35.1600	13.550	.611	.591	.801
Y10	35.1700	14.163	.349	.479	.831

From the results of the validity test for the variable Taxpayer Compliance (Y) conducted on 48 taxpayer respondents at the Tebing Tinggi Tax Service Office, the value of r table for the sample = 48 with α = 5% is 0.2787, and the results of the validity test in the table for the Correction Item Total Correlation value for each question item greater than 0.2787, all items will be declared valid.

4. Reliability Test

Of all the questions that have been tested for validity and declared valid, then further reliability is tested. Based on Table 4.3. up to Table, the results of testing the value of Cronbach's Alpha if deleted items are all above 0.70, then based on the results of the analysis all items are declared reliable.

5. Classic assumption test

a. Normality Test

Normality test aims to test whether in the regression model, the independent variable and the dependent variable both have normal distribution or not. A good regression model is one that has a normal or near normal distribution. By using the Kolmogorv-Smirnov approach the data normality can be seen as follows.

Kolmogorov Smirnov normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	3.36760887
Most Extreme Differences	Absolute	.093
	Positive	.073
	Negative	-.093
Kolmogorov-Smirnov Z		.926
Asymp. Sig. (2-tailed)		.357

In Table it can be seen that the Asymp.Sig (2-tailed) value is 0.357 and this value is above the significant value of 0.05, it can be concluded that the residual variables for the Equation Model are normally distributed, so it can be concluded that the data in this study are normally distributed.

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). Multicollinearity can be seen from the value of Tolerance and Variance Inflation Factor (VIF). If the Tolerance Value is below 0.10, or the Variance Inflation Factor is above 10, then multicollinearity occurs. A good model should not occur correlation between independent variables. The multicollinearity test results for the Equation Model of this study can be seen in Table below this.

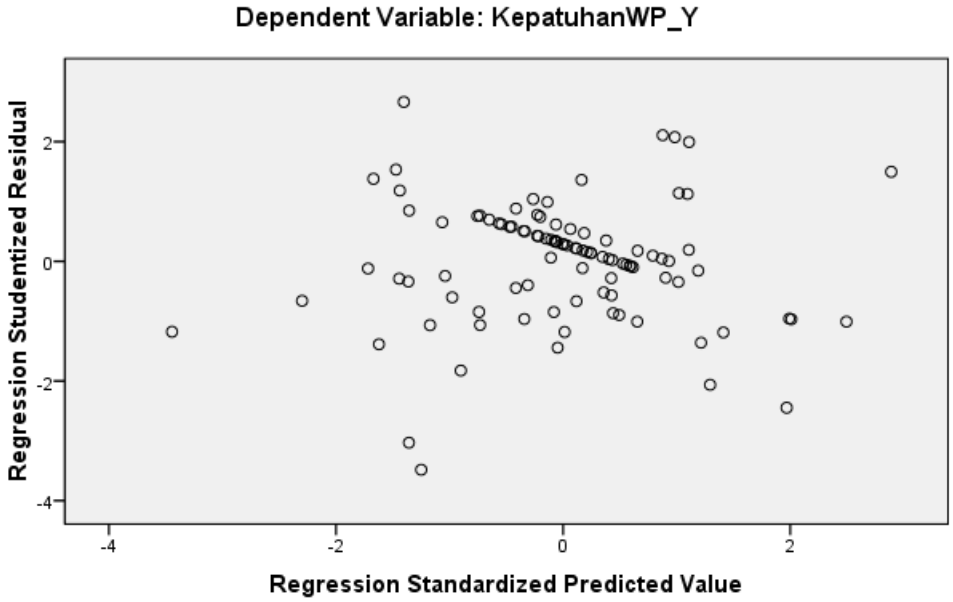
Table Multicollinearity Test

Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	(Constant)		
	PemahamanWP_X1	.839	1.192
	SanksiPajak_X2	.843	1.186
	KeadilanWP_X3	.805	1.242
	ModSisPajak_X4	.915	1.093
	TaxAmnesty_Z	.860	1.163

In Table it can be seen that the VIF value for all independent variables of the Research Equation Model is below 10, and the Tolerance value is above 0.10, it can be concluded that all independent variables are not affected by multicollinearity.

c. Heteroscedasticity Test

Heteroscedasticity test results for the Equation Model in this study can be seen in Figure the following.



In Figure can be seen the points spread randomly do not form a specific pattern that is clear and spread above or below zero on the Y axis, this means there is no heteroscedasticity in the Research Model.

d. Hypothesis test

1) Determination Coefficient Test

The coefficient of determination test is done to find out how far the model's ability to explain the independent variables. Table The following shows the results of the coefficient of determination test.

Tabel Test the Coefficient of Determination

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.527[a]	.277	.247	3.447
a. Predictors: (Constant), ModSisPajak_X4, SanksiPajak_X2, KeadilanWP_X3, PemahamanWP_X1				
b. Dependent Variable: KepatuhanWP_Y				

Based on Table it can be seen that the value of Adjusted R Square with the coefficient of determination test is 0.277 or 27.7% variable Understanding Taxpayers, Tax Sanctions, Tax Justice and Tax System Modernization is able to explain the Taxpayer Compliance variable while the remaining 72.3% is explained by other factors not included in this study.

2) Partial Significance Test (t Test)

Partial Test Results (t test) shows how much influence each of the independent variables or partially (Understanding Taxpayers, Tax Sanctions, Tax Justice, and Modernization of the Taxation System) on the dependent variable Taxpayer Compliance. T Test results can be seen in the following Table.

Table Uji t

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.269	6.313		1.627	.107
	PemahamanWP_X1	.312	.075	.392	4.148	.000
	SanksiPajak_X2	.227	.092	.233	2.474	.015
	KeadilanWP_X3	.139	.119	.107	1.166	.246
	ModSisPajak_X4	.047	.169	.025	.277	.782
a. Dependent Variable: KepatuhanWP_Y						

Based on Table t Test Results above, it is known that:

a) Taxpayer Understanding Variable (X1) has a positive and significant effect on Taxpayer Compliance (Y), it can be seen from the value of t arithmetic (4,148)> t table (1,985) with a significance level of 0,000 <0.05.
b) The variable Tax Sanction (X2) has a positive and significant effect on Taxpayer Compliance (Y), it can be seen from the value of t arithmetic (2.474)> t table (1.985) with a significance level of 0.000 <0.05.
c) Tax Justice Variable (X3) has a positive and not significant effect on Taxpayer Compliance (Y), it can be seen from the t value (1.166) <t table (1.985) with a significance level of 0.246> 0.05.
d) The Tax System Modernization Variable (X4) has a positive and insignificant effect on Taxpayer Compliance (Y) as seen from the t value (0.277) <t table (1.985) with a significance level of 0.782> 0.05.

3) Simultaneous Significance Test (Statistical Test F)

F test is used to determine whether there is an influence together (simultaneously) the independent variable (free) on the dependent variable (bound). Table The following shows the following F test results.

Table Uji F

ANOVA[b]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	433.253	4	108.313	9.116	.000[a]
	Residual	1128.707	95	11.881		
	Total	1561.960	99			
a. Predictors: (Constant), ModSisPajak_X4, SanksiPajak_X2, KeadilanWP_X3, PemahamanWP_X1						
b. Dependent Variable: KepatuhanWP_Y						

In Table It can be seen that the results of the ANOVA test or F test for the Model that produces a calculated F value of 9.116 is greater than the F table of 2.47, with a significance level of 0.000 well below 0.05, then H0 is rejected and H1 is

accepted. This means that the variable Understanding Taxpayers, Tax Sanctions, Tax Justice and Tax System Modernization simultaneously (simultaneously) significantly influence the Taxpayer Compliance.

D. DISCUSSION

Based on the results of the study, simultaneously known the significance value of F for the Equation Model in this study amounted to 0,000 <0.05, so it can be concluded that Understanding Taxpayers, Tax Sanctions, Tax Justice, and Modernization of the Tax System simultaneously has a significant effect on Taxpayer Compliance. The results of this study are in line with Noviana's (2015) perceptions of individual taxpayers about tax sanctions and awareness of taxpayers simultaneously having a significant effect on taxpayer reporting compliance.

1. Effects of Taxpayer Understanding on Taxpayer Compliance

Partial test results are also known that the value of t arithmetic (4,148)> t table (1,985) with a significance level of 0,000 <0.05, so it can be concluded that the understanding of taxpayers has a significant positive effect on taxpayer compliance. The higher the understanding of each taxpayer of taxation rules, the higher the level of compliance, especially for taxpayers who are registered at KPP PratamaTebing Tinggi.

2. Effect of Tax Sanctions Against Taxpayer Compliance

Partial test results are also known that the value of t arithmetic (2.474)> t table (1.985) with a significance level of 0,000 <0.05, so it can be concluded that the Tax Sanction has a positive and significant effect on Taxpayer Compliance. The higher each taxpayer knows the sanctions in taxation, the higher the level of compliance, especially for taxpayers registered in Tebing Tinggi Tax Office.

3. Effect of Tax Justice on Taxpayer Compliance

Partial test results are also known that the value of t arithmetic (1.166) <t table (1.985) with a significance level of 0.246> 0.05, so it can be concluded that Tax Justice has a positive and not significant effect on Taxpayer Compliance. The higher each taxpayer feels justice in the taxation system, it will provide a higher level of compliance, but with the insignificant research results it can also be concluded that there are still many taxpayers who feel that the taxation justice system is not optimal, especially for registered taxpayers of individuals at KPP Pratama Tebing Tinggi.

4. Effect of Tax System Modernization on Taxpayer Compliance.

Partial test results are also known that the value of the t value (0.277) <t table (1.985) with a significance level of 0.782> 0.05, so it can be concluded that the Modernization of the Tax System has a positive and not significant effect on Taxpayer Compliance. The higher each taxpayer feels that the taxation system has been developed in a modern and appropriate technological development, it will provide a higher level of compliance, but with the insignificant results of this study it can also be concluded that many taxpayers feel that the use and modernization of the taxation system has not been maximized , especially for taxpayers registered with Tebing Tinggi Tax Office.

5. Conclusions

Based on the results and discussion of research that has been done, it can be concluded as follows:

a. That Understanding Taxpayers, Tax Sanctions, Tax Justice, and Modernization of the Tax System simultaneously has a significant effect on Taxpayer Compliance.
b. Understanding Taxpayers has a significant positive effect on Taxpayer Compliance.
c. Tax sanctions have a positive and significant effect on taxpayer compliance.
d. Tax Justice has positive and insignificant effect on taxpayer compliance.
e. Modernization of the Tax System has a positive and insignificant effect on taxpayer compliance.

6. Research Limitations

a. The independent variables studied were only 4 (four), while there were still many similar variables in other studies that were not included in this study.
b. Taking sampling using accidential sampling, so it is less able to generalize the state of the population well.
c. Questionnaires are distributed to respondents by being entrusted and there is no direct assistance in filling them out.

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