Full Length Research Article

ATTITUDE TOWARD THE BEHAVIOR, PERCEIVED BEHAVIORAL CONTROL, SUNSET POLICY AND CORPORATE TAX COMPLIANCE IN PRIMARY TAX OFFICE PALEMBANG ILIR TIMUR

Mukhtaruddin, *Yulia Saftiana and Ranny Purwihariaty

Accounting Department, Economics Faculty, Sriwijaya University

ARTICLE INFO	ABSTRACT
	The level of tax compliance in Indonesia is still low, as evidenced by the tax gap and the low tax ratio. Therefore, given that the level of tax compliance influence on the increase in tax revenue, it should be required intensive study of the factors that influence the level of tax compliance. This study is aimed to analyse the influence of variable that included in Theory of Planned Behavior (Ajzen, 1991) there are attitude, perceived behavioral control on corporate tax compliance. This study also examined whether the sunset policy influence intentions on corporate tax compliance. Data used in this study are primary data with the instrument used was a questionnaire. The sample used in this study were 180 corporate taxpayers registered in Primary Tax Officees Palembang Ilir Timur. This research uses Structural Equation Modeling (SEM) with AMOS 22. Hypothesis testing results indicate that attitudes and perceived behavioral control effect on corporate tax compliance intentions, while the sunset policy does not affect the intention of corporate tax compliance. The study results also show that perceived behavioral control have no direct influence on corporate tax compliance. Results of the most recent test was the intention has no effect on corporate tax compliance. Limitations of this study, the research sample was just taken out of taxpayers registered in one Primary Tax Office, this study used a survey method that cannot control the respondents if the respondent is not honest, and variables tested only five variables that influences arising out of the variables used cannot be proven scientifically.

INTRODUCTION

The government has an important role in national economic activity although in reality the task of government in the economy just as stabilizers, facilitator, stimulator and regulator. The amount of the government's role in the Indonesian economy is indicated by the presence of the State Budget. Budget is an instrument to manage the expenditure of state revenues in order to finance the implementation of governance and development, achieve economic growth, increase national income, achieve economic stability, and determine the direction and priorities of development in general. Budget lists containing systematic and detailed plan of receipts and expenditures during the fiscal year (January 1 to December 31). Budget, changes in the state budget, and accountability of the state budget every year stipulated by the Law. Budget has two major components, namely the central government budget expenditures and state budget revenues. One component of the state budget revenues are various kinds of taxes.

*Corresponding author: Yulia Saftiana,
Accounting Department, Economics Faculty, Sriwijaya University.

Among the various kinds of taxes, a tax that is a major contribution to the budget is the income tax. One of the real business of government meet revenue targets in the income tax each year is to set the policy by issuing new Tax Law, namely Law No. 36 Year 2008 on the Fourth Amendment of Law Number 7 of 1983 On Income Tax. Thus the Act which will become the basis and legal certainty for all the taxpayer and for the government as a tax collector. The following table 1.1 presents information that describes the development of state revenues derived from various taxes in 2010 - 2014. In 2010, the income tax revenue of Rp357,045 billion from the proceeds of the tax sector, the year 2014 income tax revenue has reached Rp591,621 billion in revenue from the tax sector. So from the above table we can determine the income tax is a major contribution to the tax revenue. However, the increase in income tax revenue has not been proportionally is the contribution of the Personal Income Tax and the company. Based on research Palupi (2010) stated that the current corporate income tax receipts, which reached 70% of total income tax revenue far exceeds the Personal Income Tax receipts are only about 30% of the total income tax revenue. This can happen because the taxpayer is more likely to use a tax consultant even hire employees who deal specifically with

the problem of corporate tax, in contrast to individual taxpayers whose tax affairs tend to take care of themselves.

According to Law number 28/2007 on tax procedures, article 1 point 3, entity is a group of people or capital as a union, whether conducts or not conduct business that includes a limited liability company, limited partnership, other partnership, state-owned enterprises or enterprises with the name and in any form, firm, partnership cooperatives, pension funds, partnerships, associations, foundations, mass organizations, social organizations, political, or other organizations, institutions and other bodies, including collective investment contract and permanent establishment. Taxpayers company was firm as referred to in the Act of tax procedure, including taxpayers, cutting taxes, and the tax collectors, who have rights and tax obligations in accordance with the provisions of the legislation of taxation or liability for subjective and liabilities are objective and have applied to obtain taxpayer identification number (TIN).

influence of ethical attitudes on taxpayer compliance and found that the moral beliefs of individual factors have a major influence significantly on tax compliance. Mustikasari (2007) conducted a study on compliance with corporate taxpayers in industrial firms in Surabaya. Mustikasari research results (2007) are (1) a tax professional who has a positive attitude towards non-compliance, non-compliance with the intention of high taxes; (2) the influence of people around (perceived social pressure) which strongly influence the tax professional intention to behave obediently; (3) tax professionals who have moral obligations, intentions tax noncompliance low or vice versa; (4) the lower the perception of professional tax on its controls will encourage professional tax intend obedient; (5) the lower the perception of control exerted by the professional tax will encourage non-compliant tax professional in carrying out tax obligations bodies represent; (6) tax professional who has the intention of noncompliance low taxes, low tax non-compliance, or vice versa.

Table 1. Tax Revenues Year 2010 s / d 2014 (billion rupiah)

Tax	2010	2011	2012	2013	2014
Tax Revenue	723 307	873 874	980 518	1 148 365	1 310 219
Domestic Tax Revenue	694 392	819 752	930 862	1 099 944	1 256 304
Income Tax	357 045	431 122	465 070	538 760	591 621
Value Added Tax	230 605	277 800	337 584	423 708	518 879
Property and Land Tax	28 581	29 893	28 969	27 344	25 541
Tax on Acquisition	8 026	- 1	0	0	0
Customs	66 166	77 010	95 028	104 730	114 284
Others Tax	3 969	3 928	4 211	5 402	5 980
International Trade Tax	28 915	54 122	49 656	48 421	53 915
Import Tax	20 017	25 266	28 418	30 812	33 937
Export Tax	8 898	28 856	21 238	17 609	19 978

Soure: http://www.bps.go.id

Table 2. Number Taxpayer Registered

Year	Tax Payer Registered	Tax payer report of tax obligation
2010	12.482	3.381
2011	13.319	3.333
2012	14.407	3.710
2013	15.307	3.666
2014	16.177	3.553

Source: Primary Tax Office Palembang Ilir Timur

Based on Table 2, it can be seen that the level of compliance with corporate taxpayers in Primary Tax Office Palembang Ilir Timur from 2010 to 2014 continue to decline, although the number of taxpayers registered in Primary Tax Office Palembang Ilir Timur has increased every year. Broadly speaking, based on the facts that already exist indicate that the level of tax compliance in Indonesia is still low, as evidenced by the tax gap and the low tax ratio. Therefore, given that the level of tax compliance a major effect on the increase in tax revenue, it should be required intensive study the factors that influence the level of tax compliance, in particular corporate taxpayers. Several studies of tax compliance has been conducted by researchers. Ernawati and Purnomosidhi (2011) conducted a study on the influence attitudes, subjective norms, perceived behavioral control and sunset policy on tax compliance intentions as an intervening variable. Ernawati research results and Purnomosidhi (2011) showed that (1) the attitude and perceived behavioral control effect on tax compliance intentions, whereas subjective norm and sunset policy has no effect on tax compliance intentions; (2) the results of the study also shows that the perceived behavior control directly influence tax compliance; (3) the results of the most recent test was the intention effect on tax compliance. Research conducted by Rockers *et al.* (1994) about the

From the explanation above results, the researchers wanted to analyze the factors that influence taxpayer compliance by using behavioral theory. Behavioral theory used in this research is the theory of Planned Behavior (TPB). Mustikasari (2007) states that the TPB models used in the study provide a significant explanation, that the behavior of non-compliance (noncompliance) the taxpayer is influenced by variables attitudes, subjective norms, and perceived behavioral control. Ernawati and Purnomosidhi (2011) states that the TPB developed by Ajzen (1991) are predictive of good behavior because it is balanced by the intention to carry out behavior. TPB can be used to explain the phenomenon or the factors that influence taxpayer compliance. In the TPB, behavior displayed by individuals arise because of the intention to behave. But the difference of this study from previous research is that the researchers did not use subjective norms as one of the variables in this study, because two previous studies have shown that the subjective norm had no significant effect on tax compliance. Ajzen (1991) explains that the model Theory of Planned Behavior is very open to add another predictor variables to predict the intentions and behavior of the object under study. The addition of a variable has been done by some previous researchers. Modifications of this model aims to be

able to explain the prediction of intention and the taxpayer's behavior better. In this study, researchers used one of the variables that come from one of the existing policy of the tax authorities in Indonesia, namely sunset policy. Based on Law No. 28 Year 2007 sunset policy is a policy of tax facilities, which applies only in 2008, in the form of the elimination of tax administration sanction in the form of interest set out in Article 37A of the Act General Provisions and Tax Procedures. However, since the enactment of the Finance Minister Number 91/PMK.03/2015, volume II sunset policy comes into force again on May 4, 2015 until December 31, 2015. Of course with it, the taxpayer will be easier and helped so that taxpayers will contribute more to utilize the sunset policy of volume II of this and will further impact on improving taxpayer compliance. For taxpayers who do not comply with this policy utilizing taxpayer who has not obedient can avoid administrative sanction tax amount can be greater than the staple own tax. Sunset policy departs from the concept of remission of taxes (tax amnesty). Elimination of administrative sanction is expected to raise interest taxpayer's intention with their duties honestly and openly without any administrative sanction for the mistakes that have been made previously. Sunset policy so that it can provide a positive influence on the willingness to pay taxes. Based on the research background, research problem is how to influence attitudes, perceived behavioral control, and the sunset policy on tax compliance in Primary Tax Officees Ilir Palembang Timur.

Literature Study

Theory of Planned Behavior

The theory of planned behavior is a theory about the relationship between attitudes and behavior. This concept was proposed by Ajzen Icek to improve the predictive power of the theory of reasoned action by entering the perceived behavior control. This theory states that the attitude toward the behavior, subjective norms, and perceived behavioral control, together forming individual behavioral intentions and behavior.

Attitudes Toward Behavior

Ajzen (2005) described the attitude toward a behavior is a function that was based on the belief referred to as behavioral beliefs, namely individual belief regarding positive or negative consequences that would be obtained by an individual from performing a behavior (outcome salient beliefs). Although an individual is likely to have a lot of belief about the consequences of doing a behavior, but only a small fraction of the number of such belief to be accessed; where an individual belief regarding the consequences to be gained from doing a behavior or outcome referred to as salient beliefs. Specifically, the planned behavior theory, attitudes toward a behavior (attitude toward the behavior) is defined as the degree of positive or negative assessment of an individual's behavior. Attitude toward the behavior is determined by a combination of individual belief regarding positive or negative consequences from doing a behavior (behavioral beliefs) with subjective values of the individual against any consequences of such behavior (outcome evaluation).

Perceived Behavior Control

Ajzen (2006) describes the perceived behavioral control as a function that was based on the belief referred to as control

beliefs, namely the belief of individuals regarding the factors supporting or inhibiting to perform a behavior (salient control beliefs). Belief about enabling and inhibiting factors to perform a behavior based on past experience of individual about a behavior, the information of the individual about a behavior that obtained by observation on knowledge of self and others known individuals, and also by many other factors can increase or decrease the individual feelings about the degree of difficulty in performing a behavior. Specifically, the planned behavior theory, perception of control behavior (perceived behavioral control) is defined as the individual's perception of the ease or difficulty to perform a behavior. Perceived behavioral control is determined by a combination of individual belief regarding factors supporting or inhibiting to perform a behavior (control beliefs), with the strength of feeling people will any factors supporting or inhibiting the (perceived power control).

Sunset Policy

Sunset policy is one of the tax facility where the Minister of Finance has issued the Finance Minister Regulation number 91/PMK.03/2015 on the Reduction or Elimination of Administrative Sanctions Delay in submission of the Notice, the Notice of Correction and Late Payment or Tax Collector on April 30, 2015 promulgated since may 4, 2015. in the Ministry of Finance Regulation number 91/PMK.03/2015, the Directorate General of taxation at the request of a taxpayer may reduce or eliminate the administrative sanctions in the event of sanctions imposed because of an oversight of the administration of the taxpayer or not her fault. The administration of limited sanctions on (a) a. Delay in filing Annual Income Tax (VAT) for tax year 2014 and prior and/or return period for the tax period in December 2014 and earlier; (b) Late payment or deposit on underpayment of tax payable by Annual Income Tax Return for tax year 2014 and earlier; (c) Late payment or remittance of tax payable for a period or periods as specified in the tax return period for the tax period in December 2014 and seblumnya; and/or, (d) Rectification performed by the taxpayer of their own accord on Annual Income Tax Return for tax year 2014 and prior and/or return period for the tax period December 2014 and before that resulted in the tax becomes greater debt; conducted in 2015.

Intention Taxpayer Compliance

In the theory of planned behavior is explained that the behavior displayed by individuals arise because of the intention to behave. According to Ajzen emergence intention to behave is determined by three factors: behavioral beliefs, normative beliefs, and belief that a behavior can be implemented.

Taxpayer Compliance

According to the Ministry of Finance Decree number 74/PMK.03/2012 on Procedures for Establishing and Revocation Determination of Taxpayers With Certain Criteria Introduction In Order Refund Excess Tax Payment to be set as a Taxpayer With Certain criteria, taxpayers must meet the following requirements (a) Timely submit the Notice for 3 (three) last tax year are required to be submitted until the end of the year before the year of assessment Taxpayers With Certain Criteria done on time; (b) Not have tax arrears for all types of taxes, except tax arrears licensed tax installment or

payment delay; (c) Financial Statements audited by a public accountant or financial supervisory agencies of government with unqualified opinion for 3 (three) years in a row; and (d) Have never been convicted of criminal offenses in the area of taxation is based on a court decision that has had permanent legal power in a period of 5 (five) years.

Hypothesis Development

Attitudes toward a behavior is defined as the degree of positive or negative assessment of the individual against a behavior (Ajzen, 2005). Mustikasari research results (2007) prove that the positive effect on the attitude of the intention to behave. This is also supported by the results of research and Purnomosidhi Ernawati (2011) proved that attitude positive effect on tax compliance intentions. Based on theory and empirical evidence above, can be developed hypotheses as follows:

H1: Attitude positive and significant impact on tax compliance intention to behave obediently

Perceptions of control behavior (perceived behavioral control) is defined as the individual's perception of the ease or difficulty to perform a behavior (Ajzen, 2006). To perform a behavior that raises tax compliance is influenced by a supporting or inhibiting factors of the environment taxpayer. Mustikasari research results (2007) and Ernawati and Purnomosidhi (2011) proved that the perceived behavior control positive influence on the intention to behave obediently. Based on the theory, explanation and empirical evidence above, can be developed hypotheses as follows:

H2: perceived behavioral control positive and significant impact on tax compliance intention to behave obediently

Sunset policy, which the government in this rule provides for administrative penalties and interest on corporate taxpayers and individual taxpayers who make corrections, both past and annual prior to January 1, 2016. In practice, the implementation of tax amnesty programs in some countries also shows the success and proves that the program could increase the willingness or intention to pay the tax by the taxpayer (Ernawati and Purnomosidhi, 2011). Based on theory, explanation and empirical evidence above, can be developed hypotheses as follows:

H3: Sunset Policy positive and significant impact on tax compliance intention to behave obediently

Ajzen (2005) in Ernawati and Purnomosidhi (2011) says that affect the perceived behavior control, directly or indirectly (via intent) on behavior. This means that perceived behavioral control can directly form the intention to behave obediently on tax compliance. Ernawati research results and Purnomosidhi (2011) proved that perceived behavioral control direct impact on taxpayer compliance. Based on the theory, explanation and empirical evidence above, can be developed hypotheses as follows:

H4: The perceived behavioral control positive and significant impact directly on tax compliance

In the planned behavior theory, explained that the intention to perform a behavior is an indication of the tendency of individuals to perform a behavior and is the direct antecedent of such behavior. Intention to perform a behavior can be measured through three major predictors affecting the intention, that attitude toward the behavior, subjective norm, and perceived behavioral control (Ajzen, 2006). Intention to behave in this study serve as an intermediary variable or intervening variables to create taxpayer compliance. Based on the theories and explanations above, can dikembang hypothesis is as follows:

H5: Intention to behave obediently positive and significant impact on tax compliance
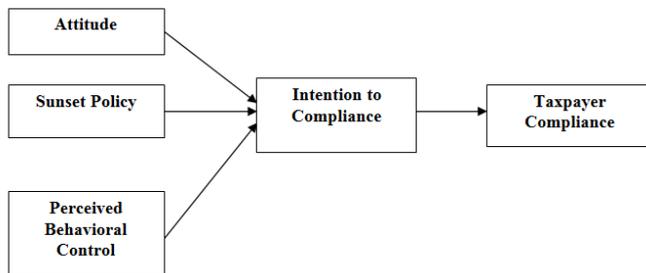
Theoritical Framework

The research model is being replicated form of the hypothesis made by research to be conducted. Based on the research results Mustikasari (2007) prove that the positive effect on the attitude of the intention to behave. This is also supported by the results of research and Purnomosidhi Ernawati (2011) proved that attitude positive effect on tax compliance intentions. Perceived behavioral control that affect directly or indirectly (via intent) on behavior (Ajzen, 1991). Ajzen (1991) state that TPB is open to include additional predictor variable, if it is to improve the prediction of intention or behavior after the original variables are taken into account. So that the sunset policy in this research is the right choice as additional predictors that influence behavior directly through behavioral intentions. Sunset policy departs from the concept of remission of taxes (tax amnesty). Sunset implement government policy to provide tax amnesty and simply to protect the taxpayer. Related research conducted by the tax amnesty Alm and Beck (1998) showed that the tax amnesty always affect tax compliance and willingness to pay taxes. In practice, the implementation of tax amnesty programs in some countries show success and proves that the program could increase the willingness or intention to pay the tax by the taxpayer. Research in Indonesia related to the tax amnesty which is famous for sunset policy conducted by Ratung and Adi (2009) showed that the sunset policy responded positively by the taxpayer, that is by increasing the willingness to pay taxes. According to Ajzen emergence intention to behave is determined by three factors: behavioral beliefs, normative beliefs, and belief that a behavior can be implemented. But in this study normative beliefs is not used as the basis of two previous studies that Mustikasari (2007) and Ernawati and Purnomosidhi (2011) subjective norms no significant effect on tax compliance. So the intention of tax compliance will be influenced by attitudes, perceived behavioral control, and the sunset policy. Based on the above explanation, in this study compiled by the framework in Figure 1.

MATERIALS AND METHODS

Population and Sample

According Sugiyono (2008) population is generalization region consisting of the objects/subjects that have certain qualities and characteristics, defined by the researchers to learn and then drawn conclusions. The population in this study are corporate taxpayers in the Primary Tax Office Palembang Ilir Timur. According Sugiyono (2008) are some of the sample number and characteristics possessed by this population. The samples in this study using a random sampling method. For sampling which is evident in the population taxpayer on

Primary Tax Office Palembang Ilir Timur, researchers established criteria first. Criteria of sampling are (a) Corporate taxpayers registered at the Primary Tax Office Palembang Ilir Timur, (b) Have a Taxpayer Identification Number (TIN). The data obtained from the field survey in this study were analyzed by using the model Structural Equation Modeling (SEM). Therefore, the appropriate sample size when using Maximum Likelihood Estimation techniques in modeling is between 100-200 samples (Ferdinand, 2006). Based on the theory, the samples will be used in this study amounted to 200. When the sample size is too large, for example more than 400, then the method becomes very sensitive so it is difficult to get the size of the size of the goodness-of-fit is good.

Source: Ajzen (2002)

Figure 1. Theoritical Framework

Variable Operational Definition

Attitudes Toward Behavior (ATT)

Attitudes toward a behavior is the aspect of feeling which is owned by the taxpayer that is determined directly by the belief held by the taxpayer to the taxpayer compliance behavior. Indicators of attitudes towards behavior that is used in this study include (a) Willingness to pay taxes in accordance with the actual, (b) Not establish a reserve fund for tax audits, (c) Feelings utilization of tax transparent, (d) Feeling disadvantaged by the tax system, and (e) Contributions to the state. This variable is measured by the 5-point Likert scale. Mathematically, Ajzen (2006) in Mustikasari (2007) gives the formula attitudes in the following equation: $\alpha \ \Sigma \ b_i \ e_i \ AB$, where AB = attitude toward the behavior, b = belief strength, and e = outcome evaluation.

Perceived Behavior Control (PBC)

Perceived behavioral control is the control number that is believed taxpayer that would hamper them in presenting taxpayer compliance behavior. Indicators of perceived behavioral control were used in this study include (a) Examined the possibility of the tax authorities, (b) Possible penalized, and (c) The possibility of reporting by a third party. This variable is measured by the 5-point Likert scale. Ajzen (2006) in Ernawati and Purnomosidhi (2011) provides a formula that perceived behavioral control in the following equation: PBC $\alpha \ \Sigma \ c_i \ p_i$; PBC = perceived behavioral control, c = control beliefs strength, and p = control power beliefs.

Sunset Policy (SUN)

Sunset policy is an administrative sanction tax removal facilities of interest as provided for in Article 37A of Act No. 28 of 2007. However, in 2015 has been reissued volume II sunset policy through the Minister of Finance number 91/PMK.03/2015 which was driven to improve taxpayer compliance and ultimately result in an increase in tax revenues

in Indonesia. This variable is measured by the 5-point Likert scale. In measuring this variable sunset policy, respondents will be asked for his opinion about the three statements represent three indicators of variables sunset policy, the indicators used in this study is an indicator of the sunset policy as stipulated in the Regulation of the Minister of Finance number 91/PMK.03/2015 include (1) the elimination of administrative sanction against the late submission of the notification letter; (2) elimination of administrative sanctions against the rectification of the notification; and (3) elimination of administrative sanction against late payment.

Intention Taxpayer Compliance (INT)

In the planned behavior theory, explained that the intention to perform a behavior is an indication of the tendency of individuals to perform a behavior and is the direct antecedent of such behavior. Intention to perform a behavior can be measured through three major predictors affecting the intention, that attitude toward the behavior, subjective norm, and perceived behavioral control (Ajzen, 2006). Ajzen theory can already be applied in Indonesia because as the two previous studies, Mustikasari (2007) and Ernawati and Purnomosidhi (2011) have managed to do research using research model Icek planned behavior by Ajzen theory. This variable is measured by the 5-point Likert scale. In measuring latent variables intention to behave obediently, respondents will be asked for his opinion about the two statements represent the intentions of two variables, namely: (1) trends; and (2) the decision to comply with tax regulations.

Taxpayer Compliance (TCC)

Based on previous research, Ernawati and Purnomosidhi (2011) using an instrument that refers to the terms of tax compliance in accordance with the Decree of the Minister of Finance number 192/PMK.03/2007 to measure variables taxpayer compliance. Taxpayer compliance in this study was measured by an instrument that refers to the terms of tax compliance according to the Ministry of Finance Decree No.74/PMK.03/2012 on Procedures for Establishing and Revocation Determination of Taxpayers With Certain Criteria in the Context Introduction Excess Return Tax payments to be set as Taxpayers With Certain Criteria. Tax compliance here on; (1) compliance of submission of tax return (filing compliance), (2) payment compliance, and (3) compliance reporting.

Data analysis technique

Validity test

Validity test is used to measure whether or not a legitimate or valid questionnaires. According Ghozali (2009) a questionnaire considered valid if the questions in the questionnaire were able to express something that is measured by the questionnaire. The calculation is done by comparing the value rhitung with rtabel for degree of freedom (df) = n-2, in this case n is the number of samples (Ghozali, 2011). Used a significance level of 5% (95% confidence level). This test will be conducted using SPSS version 22 software.

Reliability test

According Ghozali (2009), reliability is a tool to measure a questionnaire which is an indicator of variables or constructs.

Chi-Square = \CMIN
df= \df
prob = \p
CMIN/DF = \CMINDF
GFI = \GFI
AGFI = \AGFI
RMSEA = \RMSEA
TLI = \TLI
CFI = \CFI
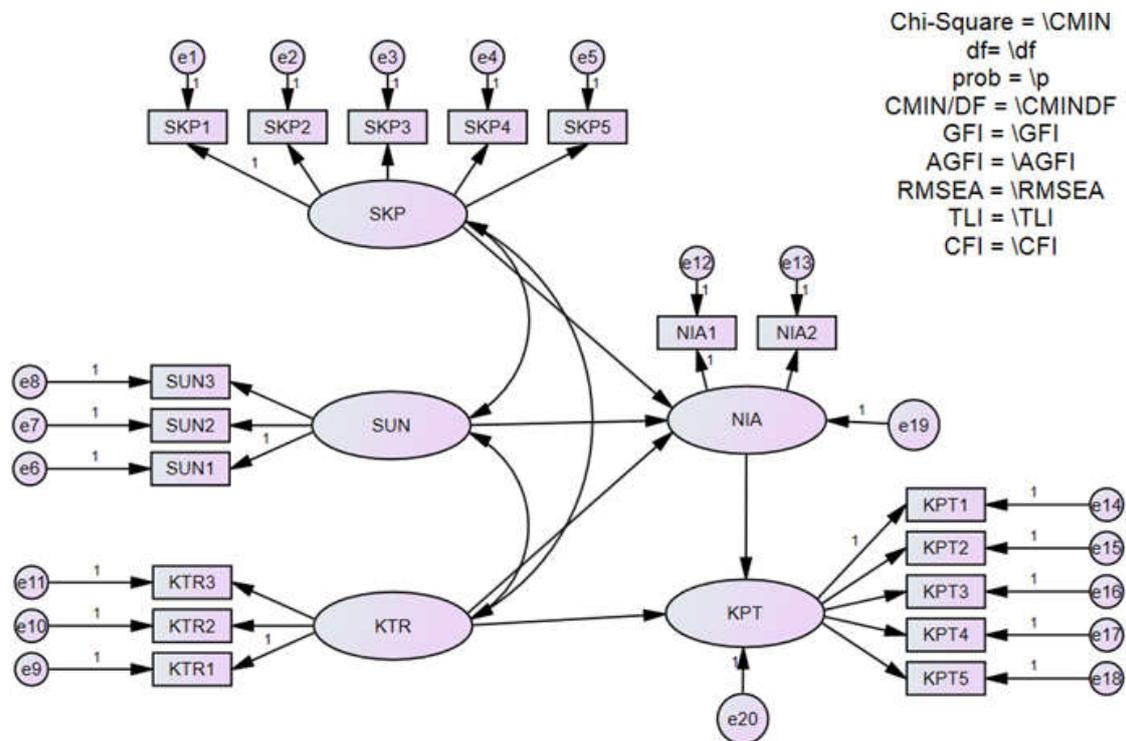
A questionnaire said to be reliable or reliable if someone answers the statement is consistent or stable over time. Reliability test in this study using Cronbach alpha of SPSS software version 22. The measurement indicator of reliability by sekaran (2006) which divides the level of reliability with the following criteria, if alpha or r calculation: (1) Reliability 0.8-1.0 = good; (2) Reliability accepted from 0.6 to 0.799 = moderate; and (3) < 0.6 = less good reliability.

Analysis of Structural Equation Model

To test the influence of variables attitudes, perceived behavioral control, and the sunset policy on tax compliance bodies in Primary Tax Office Palembang Ilir Timur used analysis Structural Equation Modelling (SEM). In this study, the data were processed using Analysis of Moment Structure or AMOS version 22. Tests performed include: (1) Evaluation of Structural Equation Model Assumptions. SEM evaluation was conducted on the assumption (a) Sufficiency Sample Assumptions, (b) the assumption of normality, (c) Assumptions Outliers, and (2) Top Evaluation Criteria Goodness of Fit. Structural models categorized as a "good fit", if it fulfills several requirements: (a) Likelihood ratio chi-square statistic ($\chi2$) is low against the degree of freedom, (b) Significance Probability has a minimum required probability level is 0.1 or 0 , 2, but for the probability level of 0.05 is still allowed (Hair et al. 1998), (c) normed Chi Square (CMIN/DF) has a value less than 2 or 3 (Ferdinand, 2006) and (d) Root mean SquareError of Approximation (RMSEA) has a value of < 0.08 indicates a good index to receive suitability model, (e) Goodness of fit index (GFI) has a value close to 1 implies models tested had good compliance with 2006), (f) Adjusted Goodness of Fit Index (AGFI) has recommended values > 0.90, (g) Tucker Lewis Index (TLI) has recommended acceptance of the value is the value > 0.90 and (8) Comparative Fit Index (CFI) has in the range of 0 to 1 and a value close to 1 indicates the model has a good level of fitness. Values reception recommended > 0.90.

RESULTS AND DISCUSSION

Validity test

Validity test is used to measure whether or not a legitimate or valid questionnaires. According Ghozali (2009) a questionnaire considered valid if the questions in the questionnaire were able to express something that is measured by the questionnaire. A valid point statement said if the value r calculation > r table (Ghozali, 2009). The calculation is done by comparing the value r calculation with r table for degree of freedom (df) = n-2, in this case n is the number of samples (Ghozali, 2009). In this study sample size n = 30, df can be calculated and the magnitude of 30-2 = 28, with a significance level of 5% (95% confidence level) in order to obtain r table at 0.306. Validation of the test results can be concluded that all the items have valid questions and as many as 14 items can be analyzed further.

Reliability test

After testing the validity, the next step is to test the reliability. According Ghozali (2009), reliability is a tool to measure a questionnaire which is an indicator of variables or constructs. A questionnaire said to be reliable or reliable if someone answers the statement is consistent or stable over time. Reliability acceptable is between the range of 0.60 to 0.799 and a good reliability is in excess of 0.80 (have now, 2006). Reliability testing variables in this study will be using SPSS version 22, to obtain the value of Cronbach's alpha. Based on Cronbach's Alpha coefficients of each variable can be said that the questionnaire used is reliable, because each variable has a coefficient Cronbach's Alpha ≥ 0.60 (Ghozali, 2006). Based on the criteria of Sekaran (2006), the results of variable intention to behave obediently (INT) and attitudes toward behavior (SKP) has a reliability that is acceptable because the value of its Cronbach's alpha is between 0.60 to 0.79. As for the variable tax compliance (TCC), perceived behavioral control (PBC) and sunset policy (SUN) has a good reliability for Cronbach's alpha coefficient is greater than 0.80. The test

results are identified normality either univariate or multivariate. In univariate for values in c.r skewness, there are nine items that indicate a value above absolute price ± 2.58, while for values in c.r kurtosis, there are five items that indicate a value above absolute price ± 2.58. It can be concluded that the data were not normally distributed by univariate and multivariate are not normally distributed, because the value of 15.023 is greater than the absolute price of 2.58. Analysis of the data that can lead to abnormal refraction interpretation because the value of chi-square analysis results are likely to increase the level of probability that the value will shrink.

Normality test

The data used in this study is what the data presented from the study are derived from primary data based on respondents' answers were so diverse that it is difficult to obtain the data follow a normal distribution perfectly. According to Hair et al. (1998) a large sample size tends to reduce the adverse effects (distortion analysis results) of the non-normality of the data to be analyzed. In addition, the technique Maximum Likelihood Estimates (MLE) used in this study was less affected (robust) to data that is not normal (Ghozali and Fuad, 2005) so that further analysis can still be performed.

Outliers evaluation

Tests for multivariate outliers done using Mahalanobis distance criterion at the level of $p < 0.001$. Mahalanobis distance was evaluated using χ^2 on the degrees of freedom of the number of variables used in the study (Ferdinand, 2006). Testing realibiltas there are four cases were categorized as outliers, but the case should not be issued. This is because the research analysis, if there is no particular reason to issue a case that indicate outliers, then the case must still be included in subsequent analyzes (Ferdinand, 2006).

Suitability Analysis Model (Goodness of Fit)

Evaluate the value of goodness-of-fit of the research model that can be seen that the value of chi-square (χ^2) amounted to 170.139 with a probability of 0.006 indicates this is a good indication. CMIN Value/df of 1,340 is a good indication because it has a value of less than 2. GFI value of 0.903 is a good indication for exceeding 0.90 and AGFI value of 0.869 is indicative marginal. While the index amounted to 0.970 TLI and CFI value of 0.975 is a good indication. RMSEA value of 0,044 is a good indication because it has a value as expected. Measurement of overall goodness-of-fit of the above indicates that the model proposed in this study can be accepted.

Path Coefficient Analysis

This analysis views of the significance of the amount of regression weights model that can be three lines that have a causal relationship is not significant, which influence sunset policy on the intention of taxpayer compliance to behave obediently, influence behavior control are perceived on tax compliance, and the effect of intention to behave adherence to compliance the taxpayer is evident from the path coefficient with the value of CR smaller than 1.96 or level of significance test the hypothesis that greater than 5%. This analysis also shows the magnitude of the total effect, the direct effects and the indirect effect of one variable to another variable. The

results of the analysis of the three types of effects can be seen in a row that there are similarities between a direct effect to the total effect of the perceived behavioral control (PBC) on the intention of taxpayer compliance to behave obediently (INT) amounted to 0,414, sunset policy (SUN) to tax compliance intention to behave obediently at -0.065, attitude (ATT) on tax compliance intention to behave obediently (INT) of 0.383, and intention to behave obediently (INT) on tax compliance (TCC) of 0,242. There are also similarities between the indirect effect of the total effect of the sunset policy variables (SUN) to the tax compliance intention to behave obediently at -0.016, and attitude (ATT) on tax compliance intention to behave obediently (INT) of 0.093. As for the perceived behavioral control (PBC) on tax compliance (TCC) has the effect of a total of 0,024, the direct effect of -0.076, and the indirect effect of 0,100.

Effect of attitude on taxpayer compliance

This hypothesis aims to test whether attitudes (ATT) has an influence on tax compliance intention to behave obediently (INT). Based on the calculation, the value of C.R. amounting to 2,642 significant at $p < 0.05$, while its direct effect can be seen by 0.383 it can be concluded that the hypothesis 1 is accepted. It means the attitude intention to behave obediently has positive and significant impact on tax compliance. The results are consistent with previous research conducted by Bobek and Hatfield (2003), Ernawati and Purnomosidhi (2011), and Mustikasari (2007). Attitudes toward tax compliance beliefs shaped by taxpayers on tax compliance which includes everything that is known, it is believed and experienced the taxpayer regarding the implementation of tax laws. This indicates that the taxpayer who has a positive attitude toward tax compliance, high adherence intention or vice versa if negative attitudes towards tax compliance, the lowest adherence intention. This shows that in general the taxpayer in Primary Tax Office Palembang Ilir Timur positive attitude on tax compliance, meaning that as individuals they support the tax compliance as a form of contribution to the country. Attitude is the tendency to behave in certain ways to the attitude object (Jalaluddin, 1992). Attitudes towards an object is in favor or partiality (favorable) or does not support or impartial (unfavorable) on the object. So, one would tend to behave according to what it supports. If he has the support of tax compliance attitude then it will behave obediently in the running of the tax obligations. Conversely, if a person has an attitude does not support the tax compliance then it will behave not comply in performing their tax obligations. The results of this study different from the results of research conducted by Hidayat and Nugroho (2010). According to the results, the higher a person's attitude to comply with the tax, then the people's intention to comply with the tax decreases. No significant influence of attitude on the intentions indicate that one's intention to do something is not solely guided by its attitude towards something.

Effect Perceived Control Behavior on Taxpayer Compliance

This hypothesis aims to test whether the perceived behavior control (PBC) has an influence on tax compliance intention to behave obediently (NIA). Based on the calculation, the value of C.R. amounting to 3.369 significant at $p < 0.05$, while the direct impact of 0,414, it can be concluded that the second hypothesis is accepted. This means that the perceived

behavioral control does have a positive and significant impact on tax compliance intention to behave obediently. The results are consistent with previous research conducted by Bobek and Hatfield (2003), Ernawati and Purnomosidhi (2011), and Mustikasari (2007). Perceived behavioral control is the control number that is believed to encourage taxpayers to display the tax compliance behavior. The influence of perceived behavioral control on the intentions of significant shows that one's intention is dominated by the extent of the person's perception of the control they have to behave. It supports the statement Ajzen (1991) which says that the perceived behavior control affect the intent based on the assumption that control the behavior perceived by the individual will have implications on a person's motivation. Perceived behavioral control is the control of outside influence compliance behavior of the taxpayer. This indicates that the stronger the perception of corporate taxpayers on the strength of the control system of taxation applied in Indonesia, the greater the tax compliance intention to behave obediently, or vice versa. The results of this study do not correspond with the results of research conducted by Hidayat and Nugroho (2010). According to research conducted by Hidayat and Nugroho (2010), the greater the perception of control that is owned by someone, it will reduce the people's intention to adhere to the tax. The influence of perceived behavioral control on intentions were not significant indicates that the person's intentions are not dominated by the extent of the person's perception of the control they have to behave.

Effect Sunset Policy on Taxpayer Compliance

This hypothesis aims to test whether the sunset policy (SUN) has an influence on tax compliance intention to behave obediently (INT). Based on calculations that have been done before sunset policy variables have a marked negative path coefficient of -0.065 with a value C.R. amounting to -0.573 and acquired a significance probability (p) of 0.567 greater than the significance level (α) which is set at 0.05, it can be concluded that the hypothesis 3 is rejected. Thereby sunset policy and no significant negative effect on tax compliance intention to behave obediently. The results of this study are also consistent with studies conducted by Ernawati and Purnomosidhi (2011). The sunset policy has not responded by the taxpayer as a favorable policy so cannot stimulate intention taxpayer compliance. This is due to lack of knowledge and understanding of the taxpayer on tax laws that exist in Indonesia, one of which is the sunset policy. In fact, if the taxpayer has the knowledge and understanding of the rules of taxation, especially the sunset policy which is an administrative sanction tax removal facilities of interest as provided for in Article 37A of Act No. 28 of 2007, it will provide benefits to the taxpayer itself. It also will provide benefits to the government, which will ultimately increase tax revenue in Indonesia over the years. Based on the facts that there's sunset policy cannot stimulate the perception of taxpayers to bring up the intention to behave obediently. With the results of this study showed that the lower the perception of corporate taxpayers on sunset policy as favorable policies, the lower the tax compliance intention to behave obediently, or vice versa. Directly effect of Behavior Perceived Control on the Taxpayer Compliance. This hypothesis aims to test whether the perceived behavior control (PBC) have an influence on tax compliance (TCC). Based on calculations where the value C.R. amounting to -0.818 not significant at $p < 0.05$, while their direct influence is equal to -,076 it can be

concluded that the hypothesis 4 was rejected. This hypothesis aims to test whether the perceived behavior control (PBC) have an influence on tax compliance (TCC). Based on the test results of hypothesis 4, we know that the perceived behavior control and no significant negative effect directly on tax compliance. The results are consistent with research conducted by Hidayat and Nugroho (2010) and Mustikasari (2007). But unlike the results of research conducted by Bobek and Hatfield (2003) and Ernawati and Purnomosidhi (2011). Ajzen (2005) in Ernawati and Purnomosidhi (2011) says that affect the perceived behavior control, directly or indirectly (via intent) on behavior. This means that perceived behavioral control can directly form the intention to behave obediently on tax compliance. But behavior raised could be contrary to the intention of the individual. This happens because the conditions on the ground are not likely to bring the behavior was intended so quickly will affect the individual's perceived behavioral control. Perceived behavioral control that has been changed will affect the behavior displayed so that no longer the same as that intended.

No significant results of a study of the perceived behavioral control variables affect this compliance means perception taxpayer control over its controls are not able to drive to behave obediently. The lower the perception of control exerted by the taxpayer, then the lower the tax compliance in implementing taxation liabilities. The value of the direct effect of perceived behavioral control were not significant indicates that the taxpayer compliance behavior is not solely influenced by the perception of the control they have. Then there is another factor that is important is the capability of low self-esteem causes a person's perceived behavioral control, although high, will be able to make the people's intention to adhere to low taxes. In the end, one's intention may be manifested in the behavior depends on whether or not the actual real control field. That is, one's intention to comply can be realized into a non-compliant behavior if supervision by the tax authorities on the ground is weak. If the system of supervision by the tax authorities is strong, then the level of perceived behavioral control will go down quickly and it will show a different behavior from that intended. Thus, although initially perceived level of control a person's height, can only lead to lower tax compliance behavior.

Effect Intent on Taxpayer Compliance

This hypothesis aims to test whether the intention to behave obediently (INT) has an influence on tax compliance (TCC). Based on calculations where the value C.R. amounting to 1,579 is not significant at $p < 0.05$, while their direct influence is 0,242, it can be concluded that the hypothesis is rejected 5. Thus the intention to behave obediently insignificant on tax compliance. The results of this study are not consistent with studies conducted by Bobek and Hatfield (2003), Ernawati and Purnomosidhi (2011), and Mustikasari (2007). The results of this study indicate that if the taxpayer had the intention low tax compliance, tax compliance is very low weight and vice versa. In other words, the behavior of tax compliance intention is not necessarily influenced by the taxpayer. Not supported hypotheses 5 described in the Theory of Planned Behavior (TPB), Ajzen (2006) states that the more positive attitudes toward behavior and subjective norms, the greater the perceived control a person, the stronger one's intention to bring out certain behaviors. Finally, according to the real conditions on the ground control (actual behavior control) such intention

will be realized if the opportunity arises. But otherwise, the behavior may appear at odds with the intentions of the individual. This happens because the conditions on the ground are not likely to bring the behavior was intended. Then Ajzen (1988) also stated that the intention to behave the intermediate variables in shaping behavior. This means, in general, people act in accordance with the intention or tendency. But the intention or tendency depends on trends and decisions taxpayer. The trend is the inclination or the taxpayer's personal tendency obedient or disobedient in implementing taxation liabilities. The decision is a personal decision that selected taxpayers to comply or not comply with tax laws. So this Ajzen also reinforce the notion that one's intention is manifested in behavior. If the taxpayer has the intention of high tax compliance, tax compliance of its body height and vice versa

Conclusions and Recommendations

Conclusion

From the results of research on the impact of attitude, perceived behavioral control, and the sunset policy on tax compliance in Primary Tax Officee Palembang Ilir Timur and based on the results of the analysis conducted by researchers in the previous section can be concluded as follows:

- Taxpayer who has a positive attitude toward tax compliance, high adherence intention or vice versa if negative attitudes towards tax compliance, the lowest adherence intention.
- The stronger the perception of corporate taxpayers on the strength of the control system of taxation applied in Indonesia, the greater the tax compliance intention to behave obediently, or vice versa.
- The lower the perception of corporate taxpayers on sunset policy as favorable policies, the lower the tax compliance intention to behave obediently, or vice versa.
- The lower the perception of control exerted by the taxpayer, then the lower the tax compliance in implementing taxation liabilities.
- If the taxpayer has the intention low tax compliance, tax compliance is very low weight and vice versa.

Suggestion

Some of the considerations that need to be considered in developing and expanding this research are:

- The population can be expanded by selecting taxpayers listed in Primary Tax Office or large, or by comparing the level of tax compliance in Primary, Madya, and Big.
- For further research is expected to use the interview survey in addition to the questionnaire, it aims to avoid any response bias.
- Add or change other variables, it is intended that the respondent can give a real answer.

Research limitations

This study has some limitations that need to be considered for future research. Limitations include:

- The research sample is only taken from taxpayers registered in Primary Tax Office Palembang Ilir Timur, making it less able to represent the perception or understanding of the level of compliance with corporate taxpayers in other regions.
- The limitations inherent in survey methods that researchers could not control the respondents if the respondent is not honest in answering questions.
- The variables tested in this study only five variables, namely the attitude toward the behavior, control behavioral perceived, sunset policy on the intention of taxpayer compliance to behave obediently and tax compliance so that influences arising outside variables that cannot be proven scientifically.

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