

## **TAX COMPLIANCE ON SMEs' GOVERNMENT RULE (PP NO. 46/2013): LEARN FROM BAG AND LUGGAGE HOME INDUSTRY IN TANGGULANGIN-EAST JAVA**

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### **ABSTRACT**

*The growth of SMEs in the positive direction to encourage Governments to explore the potential taxes from this field. However, Because The rules that govern them are still are relatively new more Efforts are needed to encourage the success of the program. This study Aimed to analyze the effect of aspects of knowledge, ease of tax administration, and the socialization of PP 46 of 2013 on tax compliance. This study uses primary data is collected through questionnaires in the respondents. Respondents are owners of SMEs products Taxpayer bags and suitcases in Tanggulangin subdistrict, Sidoarjo. Based on statistical analysis of test results Showed that the positive effect on the knowledge aspects of tax compliance. Respondents perceive aspects of knowledge Affect the behavior of the taxpayer (perceived control behavior) in complying with Reviews their tax obligations. The level of knowledge and understanding of the high will be Able to Determine its behavior the better to adhere to PP 46 Year 2013. Meanwhile, the ease of tax administration and socialization PP 46 In 2013 the results have no effect on tax compliance.*

**Keywords:** SME, knowledge, ease of tax Administration, socialization of PP 4 6/2013, tax payers compliance

### **INTRODUCTION**

Development of a country requires enormous funds. In Indonesia, the tax is the backbone of state revenue. In 2015, the revenues outlined in the State Revenue Budget (APBN) is IDR 1793.6 billion, consisting of tax revenues by 67%, non-tax revenues 23%, and 10% of customs and excise tax. It can be seen that taxes has a major role in funding for the development and government spending. Therefore, the Directorate General of Taxation (DGT) has to make extra efforts in achieving the expansion and intensification of tax revenue target.

Efforts to increase the tax revenue can be done either through intensification and extension. Soemitro (1990) describes an attempt extending the tax revenue by increasing the number of taxpayers. While intensification pursued by increasing tax compliance, improving the quality of services to taxpayers, the tax administrative supervision, inspection, investigation, billing and

various law enforcement. In other words, the intensification is an attempt to optimize the existing ones, while the extension is an effort to increase the number of new taxpayers.

One of the areas targeted tax extension DGT is the private sector that has huge potential for income taxes, the Micro, Small and Medium Enterprises (SMEs). In the perspective of the turnover and the size of the profit is much smaller than the big companies. But the business characteristics that often grow like mushrooms in the rainy season, causing the number of SMEs into many and scattered in almost all areas, especially urban and district levels. They have considerable potential to contribute significantly to economic growth. Therefore, the government is trying to optimize the potential that can be explored by minimizing obstacles income tax calculations for the SME. This is done by issuing PP 46 Year 2013. According this regulation, taxation (income tax) shall be final on income received or accrued by the taxpayer with certain restrictions, that is their gross income (turnover) must below IDR 4.8 billion. The slogan of the regulation was one fare, one way, 1% of turnover. The provisions in this regulation is the application of the model in the presumptive tax regime. Presumptive regime is a form of taxation approach applied in the economic actors who still have limited administrative capabilities and bookkeeping (Ibrahim, 2013).

However, Small and Micro Entrepreneurs Association of Indonesia (Himpikindo) complained about the taxation of micro, small and medium enterprises (SMEs) is a burdensome decision even detrimental to MSMEs. Nowadays SMEs are already burdened with a variety of expenses and problems. If enacted PPh1%, will many SMEs out of business. Tax collection will have a wide impact. As employers they would count the additional spending and consequently, the price of the product becomes expensive. In fact, it could reduce the competitiveness. Not only the price of course, the quality will decline because they are more used handmade (handmade). Manufactured using the machine so that in the long term requires a relatively lower cost. In fact, the government should have the vision to encourage SMEs, if this rule is enforced will make SMEs more difficult to develop ([www.republika.com](http://www.republika.com)).

Nevertheless, the policy of Government Regulation (PP) 46 in the long term is the creation of voluntary compliance. When voluntary compliance is established, the next impact is an increase in tax revenue from SMEs. Increase in revenues is expected to arise from the correct payment of SMEs that are already registered, and new SMEs which have registered as taxpayer and implement taxation liabilities. These regulations provide the convenience and simplicity of taxation that are expected to lead to a willingness voluntarily to meet its obligations properly (Ibrahim, 2013).

SME contribution to National GDP in the period of 2011 until 2012, was always above 50%. But most of the tax revenue is still dominated by big business instead of SMEs. Government efforts to encourage tax revenues and tax compliance of SMEs by applying the final income tax rates by 1 percent has yet to provide significant results. Until mid 2014, the new revenue potential flown approximately 7 percent. Total tax revenue from SMEs since July 2013 until June 2014 only about IDR 2 trillion. The number is far from its potential of around Rp 30 trillion, assuming the contribution of SMEs to the GDP of Rp 3.000 trillion. ([www.jawapos.com](http://www.jawapos.com)).

Considering the SMEs' potential, then the tax revenue generated SMEs by itself should be high when compliance to pay taxes on individual business owner is also high. Herryanto and Agus (2013) explains that the income tax on SME levied by the self-assessment system which is a system count, deposit and report the tax obligations, if you want to maximize tax revenue through the self-assessment system in addition to trying to increase the number of taxpayers is active, the government also must try to taxpayers increasingly aware and pay tax compliance

that role is essential to the achievement of national development. Binambuni (2013) states that socialization has a major role in improving taxpayer compliance. The results of his study at the United Nations in the village taxpayers Karatung Talaud District Sub Nanusa positive on tax compliance. The study examines the influence of the UN socialization on tax compliance in. Socialization plays an important role in increasing knowledge and awareness of the taxpayer even tax compliance.

Inversely with Binambuni study, Winerungan (2013) study concluded that the socializing influence of taxation, service tax authorities, and tax penalties do not affect the compliance of individual taxpayers in KPP Manado and Bitung. This is because there is a lack of public awareness in these two cities on the importance of taxes for the smooth development in each of the cities which further affect an individual taxpayer compliance. The second reason relates to the dissemination of knowledge is not deep and tax and service from the KPP's employees who are often unsatisfactory.

*Grand theory* used in this study is attribution theory, social learning theory, and the theory of justice. Attribution theory become two part that can make meaning difference from attribution theory. First, the mistake in accomodating external factor than internal factor. Second, the successful service associated with internal factor, while, the failure associated with external factor.

Whereas, social learning theory explain a person can learn from observation and experience (Bandura, 1977 in Robbins, 1996), justice theory in the study as the theory that confirm the tax system in a country has run so fair. If, taxpayer feel unfairness from their exchange from the government about their tax, so, they feel not satisfied and will change their behavior. They will report their income less than their tax appriately.

One area in East Java IMKM as research is Tanggulangin sub district, Sidoarjo regency which is one of the central areas of leather craft in Indonesia. Tanggulangin a small industrial area that produces various types of bags, shoes, slippers, school bags, wallets, jackets, belts, sports bags etc. The products donated largest percentage leather bag worth more than 14 billion (17.42%) the total leather products overall among all leather products in East Java Province ( [www.bi.go.id](http://www.bi.go.id) accessed 10 April 2015). Thus, industrial bags and suitcases in the area Tanggulangin growing quite rapidly.

Therefore, from the explanation theory, a phenomenon that occurs at this time as well as the *research gap* that has been described above, the writer interested to take the problem of how much influence the knowledge, ease of tax administration, and the socialization of PP 46 in 2013 to compliance in paying taxes by taking the object of research is required personal income tax conducting business of industrial bags and suitcases in the district of Sidoarjo regency Tanggulangin.

## **LITERATURE REVIEW**

### **Attribution Theory (*Attribution Theory*)**

Attribution theory explain that people watch out behavior other people, they try to analyze, their behavior are determined by internal or external factor (Robbins, 1996). Behavior that driven by internal factor which influenced their internal condition, whereas, behavior that driven by external factor are influenced by the outside, so that, the behavior of people are influenced by external situation.

### **Social Learning Theory**

Social learning theory is relevant to explain the behavior of taxpayers in fulfilling their duty to pay the tax, People will obey to pay the tax on time, if their observation and their experience, show that the result of tax give the impact to their regency.

### **Justice Theory**

Justice theory in the study to explain the system of tax in the country run based on the law and suitable with the criteria, justice or not. In The context of tax, the justice based on the exchange of the taxpayer and government. The taxpayer accept from government that proportional with their tax pay (Spicer and Lundstendt, 1976). If taxpayer do not agree with government expenditure or they feel not satisfied on their exchange with government. So, they will change their behavior, by reporting their income less than in truth.

Prof. Dr. Rochmat Soemitro, SH explain the tax is a contribution to the people of the state treasury by law (enforceable) with no lead gets services (contra) directly demonstrated and used to pay for general expenses (Mardiasmo, 2011: 1) has a function. Tax very strategic for the ongoing development of a country.

### **Micro, Small and Medium Enterprises (SMEs)**

In accordance with Law Number 20 Year 2008 on Micro, Small and Medium Enterprises (MSMEs), Definition of SMEs:

- a. Micro is a productive enterprise belonging to individuals and / or entities that meet the criteria of individual businesses Micro as stipulated in this Law;
- b. Small Business is an economic enterprise productive stand-alone, conducted by an individual or business entity that is not a subsidiary or not a branch of the company owned, controlled, or be a part either directly or indirectly from medium or large businesses that meet the criteria of business small as defined in this Act;
- c. Medium Enterprises is a productive economic activities that stand alone, carried out by an individual or business entity that is not subsidiaries or branches of companies owned, controlled, or be a part either directly or indirectly by the Small Business or large enterprise with total net assets or annual sales revenue as stipulated in this Law. Criteria for Micro, Small and Medium Enterprises under section 6 of the Law No.20 of 2008:
- d.

**Table 1. Criteria for Micro, Small and Medium Enterprises**

No.	Criteria	Asset	Omzet
1	Micro business	Max 50 Million	Max 300 Million
2	Small business	> 50M - 500 jt	> 300 jt - 2,5 M
3	Medium Business	> 500 jt - 10 M	> 2,5 M - 50 M

Source: Law No. 20 of 2008

### **The concept of Government Regulation (PP) No. 46 Year 2013**

Government Regulation No. 46 Year 2013 is described in full in the Circular of the General Director of Tax No. SE-42 / PJ / 2013 on the implementation of the Government Regulation No. 46 Year 2013 concerning the income tax on income from business derived by a taxpayer who has a gross turnover particular. Income tax provisions stipulated in Government Regulation (PP) No. 46 of 2013, a government policy which governs the income tax on income from business derived by taxpayers who have a certain gross turnover.

### **Purpose and Policy Objectives**

The aims and objectives of government policy related to notification PP number 46 in 2013 will be:

1. To provide convenience and simplification of tax rules;
2. Educating the society for the orderly administration;
3. Educate the public to transparency;
4. Giving people the chance to contribute in the administration of the State.

The aim:

1. Convenience to the public in implementing taxation;
2. Increased knowledge about tax benefits for society;
3. The creation of conditions of social control in meeting tax obligations.

### **Knowledge Taxpayers**

Knowledge of tax about tax laws relating to the perception of the taxpayer in determining his behavior (*perceived control behavior*) in compliance to pay taxes. The higher the knowledge and understanding the taxpayer, the taxpayer can determine its behavior better and in accordance with the provisions of the tax so that taxpayers have a high level of compliance. However, if the taxpayer does not understand the rules and the process of taxation, then the taxpayer can not determine its behavior appropriately so that the taxpayer owned is low compliance.

### **Principle Ease Of Administration in the collection of taxes**

In taxation, Ease principle of Administration is associated with tax compliance in paying taxes or the payment of tax due. The tax administration system is not effective and efficient will lead to losses that make tax collection was increasingly burden for taxpayers. This will certainly make taxpayers increasingly reluctant to perform his duty as a citizen.

### **Socialization Taxation**

Socialization according Narwoko and Bagong (2004: 54) is the human society individuals master a number of norms in themselves is not because the processes that are natural, but obtained through a process called learning process according to the technical term sociology is socialization.

### **Taxpayer Compliance**

Taxpayer compliance are more measured on the fulfillment of tax obligations ranging from counting, picking, cutting, depositing, to report the tax liability by the taxpayer in accordance legislation applicable tax. The size of the level of compliance of taxpayers the most important is the delivery of SPT, both return period and the Annual Tax Return by the taxpayer. SPT submission becomes the most important measures for the SPT means that the taxpayer has paid tax in accordance with tax legislation. Although taxpayers have a large income, or have to levy taxes or a third party has made bookkeeping according the applicable accounting standards, but if it has not submitted a tax return, then compliance can not be known.

### **RESEARCH METHODS**

The population taken in this study are all owners of Industrial Micro, Small and Medium Enterprises conducting business of industrial bags and suitcases (INTAKO) which is in Tanggulangin districts. Sampling technique in this study is based on the purpose (*purposive sampling*). The criteria used are based on the judgment (*judgment*) certain (Hartono, 2011). The criteria of respondents who selected researchers in the sample as follows:

Individual Taxpayer owner IMKM Bags and Suitcases (INTAKO) in the sub Tanggulangin that its business income under the turnover of 4, 8 Billion.

According to the Department of Culture and Tourism of Sidoarjo that members of Industrial Cooperative named INTAKO, which initially only sell the production of bags and suitcases, after work over time, is growing rapidly Cooperative hitherto members has reached 320 crafters with their respective expertise. In determining the number of samples by using Slovin formula:

$$\begin{aligned}n &= \frac{N}{1 + Ne^2} \\ &= \frac{320}{1 + (320 \times 0,05^2)} \\ &= \frac{320}{1,8} \\ &= 177,77 \text{ (becomes 177)}\end{aligned}$$

Sampling of research 177 from the population of 320 IMKM will be considered again by the criteria. If the number IMKM registered as a taxpayer does not exceed 200, the samples will be taken over 30 to qualify statistically least 30. After the number of samples deemed sufficient data collection is stopped and subsequent data processing performed. If not enough, then the questionnaire again at taxpayers IMKM owners in the district Tanggulangin.

#### **Data collection technique**

Data collection procedures performed in this study is the engineering questionnaire to collect quantitative data. Distribution of questionnaires will be conducted on 177 respondents, individual taxpayer's owner IMKM on Tanggulangin districts which would then be considered in accordance criteria.

Interviews were conducted to obtain data from respondents before filling out the questionnaire. This interview will assist researchers in determining the target respondents will be examined as well as add information from respondents corresponding problems raised.

#### **Research Instruments**

This study used a structured questionnaire, which a questionnaire in this study are given directly to respondents of statements enclosed to measure variables. Respondent only answered by choosing one answer. Measurement scale used a Likert scale. Likert scale used to measure attitudes, opinions, and perceptions of a person or group of events or social phenomena.

### **RESULTS OF RESEARCH TEST**

Researchers collecting data for seventeen (17) days around the date of June 3 to 19, 2015 by distributing questionnaires research using the method of direct distribution which went respondents directly to distribute questionnaires and collect the questionnaires. The number 177 questionnaires was distributed. Number 154 questionnaires were returned. After checking there are 47 pieces of questionnaires that could not be used because there is data that has not been completed. So a total of 107 questionnaires were aborted as the questionnaire.

**Table 2. Samples and Return**

<b>Explanation</b>	<b>Amount</b>
Questionnaires distributed	177
Questionnaires were not returned	23

Questionnaires were returned	154
Questionnaires were aborted	47
The questionnaire used	107
Rate of Return ( <i>response rate</i> )	87%
Returns are used ( <i>usable response rate</i> )	69.48%

Sources: Primary data are processed, 2015

The composition of the respondents in this study is based on age, education level, gender, type of business and the proceeds from the sale (turnover) are processed yearly from 107 questionnaires as sample in this study:

**Table 3. Composition of Respondents by Age**

Age	amount	percentage
Less than 18 years	0	0
18-30 years	12	11,22
31-40 years	28	26.16
<b>41-50 years</b>	<b>53</b>	<b>49.53</b>
50 years and over	14	13.09
	107	100.00

Source: Questionnaire data were processed, 2015

**Table 4. Composition of Respondents by Education Level**

Level of Education	Amount	Percentage
SD / equivalent	1	0,93
SMP / equivalent	3	2.82
High School / equivalent	27	25.23
D3	23	21.49
<b>S1</b>	<b>49</b>	<b>45.79</b>
S2	4	3.74
	107	100.00

Source: Questionnaire data were processed, 2015

**Table 5. Composition of Respondents by Gender**

Gender	Amount	Percentage
<b>Man</b>	<b>66</b>	<b>61.68</b>
Woman	41	38.32
	107	100.00

Source: Questionnaire data were processed, 2015

**Table 6. Composition of Respondents by Results Sales (Turnover) Annual Business**

Proceeds from sales (turnover)	Amount	Percentage
<b>0-300 Million</b>	<b>59</b>	<b>55.14</b>
301 Million - 2.5 Billion	46	42, 99
2.5 billion - 4.8 billion	2	1.87
4.8 billion â € "50 Billion	0	0
	107	100.00

Source: Questionnaire data were processed, 2015

**Table 7. Validity Test**

Item	Results Correlation	Critical Value	Description Status
	(rhitung)	(rtabel)	
Tax Knowledge variable (X <sub>1</sub> )			
X <sub>1.1</sub>	0775	0.1882	valid
X <sub>1.2</sub>	0733	0.1882	valid
X <sub>1.3</sub>	0740	0.1882	valid
X <sub>1.4</sub>	0779	0.1882	valid
X <sub>1.5</sub>	0751	0.1882	valid
Variable Ease of Tax Administration (X <sub>2</sub> )			
X <sub>2.1</sub>	0761	0.1882	valid
X <sub>2.2</sub>	0752	0.1882	valid
X <sub>2.3</sub>	0776	0.1882	valid
X <sub>2.4</sub>	0838	0.1882	valid
Socialization variable PP 46 Year 2013Â (X <sub>3</sub> )			
X <sub>3.1</sub>	0791	0.1882	valid
X <sub>3.2</sub>	0759	0.1882	valid
X <sub>3.3</sub>	0800	0.1882	valid
X <sub>3.4</sub>	0836	0.1882	valid
Variable Compliance taxpayer (Y)			
Y <sub>1.1</sub>	0840	0.1882	valid
Y <sub>1.2</sub>	0802	0.1882	valid
Y <sub>1.3</sub>	0780	0.1882	valid

Source: Questionnaire data were processed, 2015

**Table 8. Reliability Test**

Variable	Value Cronbach Alpha	Critical value	Information
X <sub>1</sub> : Knowledge	0,812	0.60	reliable
X <sub>2</sub> : Ease of Administration of Taxes	.787	0.60	reliable

X <sub>3</sub> : Socialization PP 46 Year 2013	.807	0.60	reliable
Y: Tax Compliance	0.732	0.60	reliable

Source: Questionnaire data were processed, 2015

**Table 9. Score Outlier**

Observation	ZX <sub>1</sub>	Observation	ZX <sub>3</sub>
76	3.07963	77	4.0423

Source: Data processed, attachments

**Normality Test**

**One-Sample Kolmogorov-Smirnov Test**

		Residual unstandardized
N		105
Normal Parameters <sup>a, b</sup>	mean	,0000000
	Std. deviation	,61595961
Most Extreme Differences	Absolute positive	,049
	negative	-,039
Kolmogorov-Smirnov Z		,505
Asymp. Sig. (2-tailed)		<b>,961</b>

a. Test distribution is Normal.

b. Calculated from data.

Significance value is 0,961 means that the significance value above 0.05 then the normal distribution of data to test knowledge variable (X<sub>1</sub>), Ease of tax administration (X<sub>2</sub>), socialization PP 46 in 2013 (X<sub>3</sub>) toward tax compliance (Y).

**Table 10. Results of Heterokedasitas Test**

Model	unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	Std. Error	beta		
(Constant)	,305	,272		1,119	<b>,266</b>
1 X1	-,030	,078	-,049	-,378	<b>,706</b>
X2	-,006	,075	-,010	-,075	<b>,940</b>
X3	,092	,067	,150	1,370	<b>,174</b>

Source: Data if SPSS

Table above is known that the test results show the significant value heterokedasitas with knowledge variable (X<sub>1</sub>) amounted to 0.706, Ease of tax administration (X<sub>2</sub>) amounted to 0,940, socialization PP 46 in 2013 (X<sub>3</sub>) equal 0,174.K significance value greater arena from 0.05 then there is no problem heterokedasitas.

**Table 11. Multicollinearity Test Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	beta			tolerance	VIF
(Constant)	1,154	,478		2.415	,018		
X1	,299	,137	,252	2,179	,032	,587	1,704
X2	,175	,132	,154	1.322	,189	,576	1,736
X3	,187	,118	,155	1,579	,117	,815	1,227

a. Dependent Variable: Y  
Source: Data if SPSS

The Table 8. above multikolinearity known figure tolerance of two independent variables, namely 0.587 ( $X_1$ ), 0.576 ( $X_2$ ), 0.815 ( $X_3$ ) and the figure is 1,704 VIF ( $X_1$ ), 1.736 ( $X_2$ ) and 1.227 ( $X_3$ ) if the tolerance of more than 0.1 and less than 10 VIF it can be concluded that the regression model did not happen multicollinearity problems.

**Table 12. Multiple Linear Regression Analysis**

No.	variable	Regression Coefficients	Std, Error
1	Knowledge ( $X_1$ )	0299	0137
2	Ease of Tax Administration ( $X_2$ )	0175	0132
3	Socialization PP 46 in 2013 ( $X_3$ )	0187	0118
4	constants	1154	0478

Source: Data if SPSS

Based on Table 8, multiple linear regression equation as follows:

$$Y = 1.154 + 0,175X_1 + 0,229X_2 + 0,187X_3$$

From the equation above can be explained as follows:

The multiple linear regression equation shows the value of  $\alpha$  (constants) of 1.154 and has a positive value. Values are means that if the independent variable is the knowledge, ease of tax administration, and the socialization of PP 46 in 2013 to 0 (zero) or constant, then the taxpayer compliance is equal to 1.154.

Value  $\beta_1$  of 0,299 actually mean when there is an increase of knowledge ( $X_1$ ), variable ease of tax administration and socialization PP46 in 2013 is considered constant, aka n an increase taxpayer compliance by 0.299.

Value of  $\beta_2$ , 0.175, it's mean an increase ease of tax administration ( $X_2$ ), the variable knowledge and socialization PP46 in 2013 held constant, there will be increase taxpayer compliance by 0.175.

The value of  $\beta_3$  0.187 if there is an increase socialization of PP 46 of 2013 ( $X_3$ ), the variable knowledge and ease tax administration considered constant, there will be an increase in compliance tax payer as 0.187.

**Table 13. Value Coefficient of Determination  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,457 <sup>a</sup>	,208	,185	,625040581262385

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: SPSS Data Processing

The independent variables are knowledge ( $X_1$ ), ease of tax administration ( $X_2$ ), and the socialization of PP 46 in 2013 ( $X_3$ ) is able to describe a changing variable taxpayer compliance by 20,8% (see R Square 0208) while the remaining 70.2% (100% -20.8%) is explained by other variables besides knowledge, ease of tax administration, and the socialization of PP 46 in 2013. The results of this analysis indicate that the regression model used for this analysis technique suitable, therefore, for future researchers suggested to use a model other analytical techniques such as correlation analysis. Therefore, 70.2% is influenced by other variables; researchers can then add another variable and increase research or observations.

**Table 14. Hypothesis Partial Test Results**

Model	unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	Std. Error	beta		
(Constant)	1,154	,478		<b>2.415</b>	<b>,018</b>
X1	,299	,137	,252	<b>2,179</b>	<b>,032</b>
X2	,175	,132	,154	<b>1.322</b>	<b>,189</b>
X3	,187	,118	,155	<b>1,579</b>	<b>,117</b>

Source: SPSS Data Processing

According to the table 14, in the can test the following hypotheses:

1. Effect of knowledge ( $X_1$ ) on tax compliance, verifiable, acceptable to the level of sig.  $0.032 < 0.05$ : significantly positive
2. The influence of Administrative ease taxes ( $X_2$ ) on tax compliance, verifiable, acceptable to the level of sig.  $0.189 > 0.05$ : not significant .
3. The influence of Socializing PP 46 Year 2013 ( $X_3$ ) on tax compliance, verifiable, acceptable to the level of sig.  $0.117 > 0.05$ : not significant

The following will discuss whether knowledge, ease of tax administration and socialization PP 46 in 2013 effect partially on tax compliance.

## DISCUSSION

### Influence Knowledge toward Taxpayer Compliance

The results of this study shown that knowledge taxpayer positive effect on tax compliance. These results were obtained from the coefficient is positive 0.032 with a significance value of

0.032 is below 0.05, which means significant. The positive effects can be interpreted that the higher knowledge of the taxpayer, the higher level of tax compliance.

Based on the distribution of the answers and observations made in the field shows that the knowledge held by WP IMKM bags and suitcases Tanggulangin districts has been good, it can be seen from the average indicator of high socialization of 3.67. One indicator of the mean value of the highest knowledge is knowledge of tax regulations related to the business taxpayer is 3.87 where as businesses IMKM bags and suitcases on Tanggulangin subdistrict of Sidoarjo regency, taxpayers need to know the tax laws related to its business. The questionnaires have been distributed can also note that the average respondent, the owners IMKM bags and suitcases have a level of education that is high enough that S1 as many are 49 people. This means that basically the owners IMKM bags and suitcases have tax knowledge is quite high, which can be seen from the answers to the questionnaire that has a mean with high category and level of education respondents on average S1 so that they are more familiar and aware of tax laws related efforts including PP 46 in 2013 itself.

Knowledge related to the perception of tax the taxpayer can determine the behavior of the taxpayer (*perceived control behavior*) in complying with their tax obligations. If the level of knowledge and understanding of the higher then the taxpayer can determine the behavior to better adhere to PP 46 Year 2013 that pay taxes at the rate of 1% of turnover.

Attribution theory can amplify the phenomenon in which the information search process because the individual perceives dispositional traits (character) on the environmental situation. Lack of information of an individual will encourage individuals find the information needed. This means that when a person informed of the new tax rules that form the simplification of the tax calculation of the PP 46 in 2013 and was required to pay taxes, then the person was informed the new rules and he must pay taxes. Therefore to get this information then the taxpayer will be willing to pay taxes, or has the intention to fulfill their tax obligations and be obedient in paying taxes.

One important element in improving tax compliance is the knowledge of the taxpayer to the tax rules, the higher the knowledge of taxes owned by the taxpayer, the higher the compliance, because when knowledge of taxes owned by the taxpayer is high, then the taxpayer will be obedient and understanding the importance of paying taxes for state financing.

Tax compliance is very important, because at this time Indonesia adopts a *self-assessment*, which in this system a taxpayer is required to calculate and report their own tax obligations, and therefore knowledge is very important because without the knowledge of tax, the taxpayer will not be able to calculate and report the liabilities. This is in line with this study that the knowledge received by the taxpayer can affect a taxpayer more aware of the importance of taxes in state financing so that taxpayers can take the attitude and behavior to comply in paying taxes. Knowledge of taxation owned by the taxpayer will determine the level of tax compliance. This is supported by research Daughter (2013) and ihsan (2013) that there is influence between knowledge taxpayers on tax compliance.

#### **Ease Effect of Tax Administration Against Taxpayer Compliance**

The result of this research is the ease of tax administration had no effect on tax compliance. These results were obtained from the level of sig. 0.189 yes it is more than 0.05, which means insignificant. This suggests that the ease of tax administration in PP 46 in 2013 had no effect on tax compliance districts Tanggulangin Sidoarjo district.

Based on the distribution of the answers and observations made in the field shows that the ease of tax administration role in PP 46 in 2013 had no effect on tax compliance, it can be from the respondents' answers to the statements given in the questionnaire that as many as 47

respondents on average answered does not agree with the statement whether the calculation of income tax by multiplying 1% of the turnover facilitate WP IMKM in calculating income tax. But on the other side as much as 49 respondents on average answered agree with the statement that the use of recording as the basis for tax calculation can facilitate taxpayers to calculate the tax, 50 respondents agreed that the deposit facilitate taxpayers to pay taxes and 47 respondents agreed that reporting in PP 46 2013 WP facilitate IMKM in pay and report the taxpayer. From the above in t-test result in that the ease of tax administration had no effect on tax compliance.

Tax administration plays an important role in a country's tax system. Success or failure of the government in tax collection depends on the efficiency and effectiveness of the implementation of the tax administration. Levying taxes, the principle of *ease of administration* is associated with tax compliance in paying taxes or pay the tax payable, with the ease of tax administration is expected taxpayers feel comfortable in feeling comfort in carrying out the tax obligations, from the comfort created is expected to be a lot more to make taxpayer to carry out the tax obligations according the rules that apply.

The background of the issuance of PP 46 in 2013 is to facilitate SMEs in calculating the tax is only by multiplying the turnover at the rate of the final tax is 1%. However, results of this study show that the ease of tax administration had no effect on tax compliance. This means that although the PP 46 Year 2013 provides ease of administration to the taxpayer of the tax, but it has no effect on tax compliance.

One of the important principles of taxation which is justice. in the presence of a fair taxation policy, can convince people that they pay taxes in accordance with the portions. people would consciously carry out the whole of the tax obligations, This is consistent with research Nurmantu (1998) and Sutari (2013) which states that the taxation policy in the form of ease of tax administration had no effect on tax compliance because the policy is not in accordance with justice and it is still not yet effective and help taxpayers to meet taxation liabilities. PP 46 in 2013 is presenting the ease of tax administration. However, setting of final budget 1% considered unfair to taxpayers for each IMKM in determining the profit margin in the business is not the same, especially if the taxpayer IMKM is lossing, they do not get tax compensation, and still have to pay tax in accordance PP 46 in 2013, namely 1% of the turnover.

### **Influence of Socialization of PP 46 in 2013 Against the Taxpayer Compliance**

The results of this study is that Socialization PP 46 Year 2013 has no effect on tax compliance. These results were obtained from 0.117 significance value is above 0.05, which means not significant. This shows that despite the respondent has gained socialization PP 46 in 2013 from the tax office, electronic and print media, but it has no effect on tax compliance.

Based on the distribution of the answers and observations made in the field shows that the socialization of PP 46 in 2013 in the run up to now is still not effective, it can be seen from the average of respondents are 49 respondents answered less agreed on a statement that the respondent never get socialization PP 46 Year 2013 dari KPP, print media or electronic media, as many as 47 respondents agreed with the statement that it is easier to understand the socialization held the tax office, 51 respondents disagree with the statement that it is easier to understand the dissemination through electronic and print media, as well as 50 the average respondent answered agree on statement that socialization of tax can help taxpayers in understanding the regulations of taxation. From the above it can be concluded that the socialization held less evenly so that not all WP IMKM breathing h get socialization, socialization held the tax office more easily understood than the dissemination using print or electronic media as well as socializing invitation now felt

able to help taxpayer in understanding the tax laws. But from the results mentioned above, the t-test result that socialization PP 46 in 2013 had no effect on tax compliance.

Tax revenue needed to finance the implementation of the government and development, therefore the Government continues to explore the potential tax as optimal as possible and also improve taxpayer compliance. However, these efforts face many obstacles include a lack of public awareness to pay taxes, not optimal socialization and services in the areas of taxation and less disbelief taxpayer to the government in the management of tax revenue. In terms of public finances, if the government can show the public that the tax administration is done correctly and in accordance with the wishes of the taxpayer, the taxpayer likely to comply with tax rules. On the contrary, if the government can not show the use of tax transparency and accountability, so taxpayers would not pay his taxes properly.

Social learning theory explain that person can learn from their observation and experience. People will obey pay the tax on time, if they observe and experience by themselves. The tax can contributes to build their district. If the levy tax money does not make a real contribution to the region. Then the taxpayer will be less likely to be adherent obligations in paying taxes.

The study's findings that the socialization of PP 46 in 2013 had no effect on tax compliance in accordance with the results of research Winerungan (2013). This is because socialization is done is still not evenly distributed, so there are many taxpayers IMKM who do not get the socialization and socialization provided through electronic and print media is still not effective because the taxpayers still feel that socialization through print media and electronic ineffective to give understanding by the taxpayer IMKM against PP 46 in 2013 through awareness is still lacking and taxpayers still do not feel any reciprocity for their environment over tax money so that the average taxpayer has not obey the tax laws, especially PP 46 in 2013.

#### **CONCLUSIONS AND SUGGESTIONS**

Based on analysis of the relationship aspects of knowledge, ease of tax administration, and the socialization of PP 46 in 2013 against the all compliance of taxpayer IMKM bags and suitcases in the District Tanggulangin, note that:

Tax knowledge related to the perception of the behavior of the taxpayer (*perceived control behavior*) in complying with their tax obligations. The level of knowledge and understanding that high would be able to determine its behavior to better adhere to PP 46 Year 2013 that pay taxes at the rate of 1% of omset. The majority respondent agrees to know the rules of taxation related to its business, apart from the total of 49 respondents also have a background in S1 education.

This research also showed different results from the relationship between the ease of tax administration that has no effect on tax compliance. The background of the issuance of PP 46 In 2013 one of them to provide ease of administration taxpayer in paying taxes, but this should not affect the compliance. Indications of problems lies in the principle of taxation is a major that is justice. the perception of respondents linked policies of tax be fair, will effectively convince people to pay taxes owed in accordance with its obligations. Final regulation of tarif 1% considered unfair to taxpayers for each IMKM in determining the profit margin in the business is not the same, especially if the taxpayer IMKM the loss, they do not get tax compensation, and still have to pay tax in accordance PP 46 in 2013 ie 1% of turnover. Neither aspect of socialization organized by the tax Office deemed the respondent was uneven, so not all WP IMKM never get socialization. A form of socialization, held by the Tax Office is felt more easily understood by the respondents than using the print or electronic media. Thus, of the results of regression statistics, note that the socialization of PP 46 in 2013 had no effect on tax compliance.

## **SUGGESTION**

Based on the research results and observations that have been conducted by researchers can provide some suggestions as follows:

1. For taxpayers owner IMKM Industrial Bags and Luggage in the district Tanggulangin
  - a. Improve knowledge of PP 46 in 2013 to more actively seek the tax information was either asked to officers KPP or through the mass media and shall register with both the amount of the turnover of the business to determine the amount of taxes to be paid properly and improve compliance in paying taxes consciously because taxes are very important for the state in development financing and expenditure.
2. For Local General Director Taxes
  - a. To improve taxpayer compliance, the Directorate General of Taxes need to improve the understanding of the general public of the importance of paying taxes among others by conducting socialization efforts taxation more attractive, innovative and not rigid with materials related to the ease of tax administration in PP 46 in 2013, sanctions taxation, and rights and obligations as a taxpayer as well as the basics of CTP-related legislation so that the taxpayer will be more aware and concerned to report their tax liabilities. The tax authorities are also expected to increasingly frequent counseling in various places so the more people who understand taxation which could make them realize the importance of paying taxes .
  - b. Multiply and appeal in the form of electronic media. Media information third frequently accessed by the taxpayer with a background of low levels of education and effort is busy developing an electronic media that is derived from television and radio.

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