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Sosial & Humaniora

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ANALYSIS OF RELATIONSHIP AMONG FACTORS THAT INFLUENCE ATTITUDE TAX PAYER ON TAX PAYER COMPLIANCE

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Abstract

The low tax ratio as comparison between tax revenue and gross domestic product rate of Indonesia compared with other countries indicated low tax payer compliance rate on compulsion to pay tax. The tax payer compliance level is influenced by factors of tax payer attitude and law supremacy. Stronger law supremacy will influence tax payer compliance and attitude in paying tax. The tax payer attitude is influenced by factors of service, socialization and law supremacy. Law supremacy can influence tax payer compliance in direct and indirect manner that in turn influence tax payer attitude and finally his/her compliance. By identifying the extent of socialization, service and law supremacy factors influence on tax payer attitude that will influence tax payer compliance it is expected to give benefit for stakeholder where in this case is taxation general directorate. By identifying which factor that has greater influence it is expected to give more priority in performing influencing activities in improving tax revenue. Tax revenue improvement is expected to be able to improve tax ratio. Tax ratio increase is indication of increased tax payer compliance in performing his duty of paying tax.

Keywords : compliance, attitude, service and law supremacy, tax ratio

INTRODUCTION

Background

Government effort in order to increase national revenue both through tax and non-tax sector have been performed year

by year where annual increase as following table is shown.

Table 1. Composition of State Revenue from 2007 to 2012

Year	Total Revenue	Origin of Revenue	
		Non Tax Revenue	Tax Revenue
2007	706,108	215,120	490,988
2008	979,305	320,604	658,701
2009	847,096	227,174	619,922
2010	992,249	268,942	723,307
2011	1,165,253	286,942	878,685
2012	1,292,053	272,720	1,019,333

Source: Statistic Central Bureau - Monetary Department

Of table above it is shown that every year there is increase of state revenue rate including from taxation. Efforts taken by government in order to increase revenue particularly from taxation is done by various ways, both persuasive by mean to influence

tax payer attitude such as: increasing socialization and tax service so tax payer being more informed about his/her right and duty, taxation service improvement to ease tax payer performing his/her duty to pay tax, or repressive in nature by increasing surveillance

and increasing sanction on any fault in paying tax.

However, as we observe closer, the increased tax revenue as viewed from tax ratio side, i.e. comparison between tax revenue rate and

Gross Domestic Product (GDP) of Indonesia remain small compared with other countries. It can be seen in table 2 of tax ratio growth from 2006 to 2012.

Table 2. Tax Ratio of Indonesia 2006 – 2012

Year	Tax Ratio
2006	13,02%
2007	13,07%
2008	14,06%
2009	11,83%
2010	12,00%
2011	12,59%
2012	12,75%

Source: various sources prepared

The extent of Indonesian tax ratio compared with other countries is listed in table 3 as following:

Table 3. Tax Ratio in several countrief of 2010

Countries	Tax ratio
Australia	30,5%
Austria	43,4%
Belgia	46,8%
Brasil	38,8%
Thailand	17%
Malaysia	15,5%

Source: Harian Bisnis Indonesia ; June 2010

The low tax ratio is also revealed from the low compliance rate of tax payer on his/her duty. It is as stated in press release from Director of Counseling, Service and Public Relation Division of Taxation General Directorate, Kismantoro Petrus.

“Nowadays of 230 millions Indonesian population, there ara about 110 people categorized as active workers. Of the 110 millions, half (about 55 millions) are workers who have income surpassing Non-Tax Revenue threshold. But number of Personal Tax Payer on National Master File (MFN) database of Tax Directorate General is only

registred as many as 20 millions and of the 20 millions only 8.7 millions have delivered information letter (SPT) of Annual Income Tax (PPh) year 2011” (Antara, October 13th 2012).

Based on the condition hence this research want to review further about effect of effort taken by government in form of tax socialization, tax service and law supremacy whether it have been influencing tax payer attitude hence can increase his/her compliance. Based on previous researches there are factors influencing tax payer compliance both derived from the attitude it

self and based on consideration of service, socialization and law supremacy (sanction).

Following are previous researches concerning with tax payer compliance.

Table 4. Result of previous Research

No	Researchers	Title of Research
1	Ni Ketut Muliari & Putu Ery Setiawan	Effect of Perception on Taxation Sanction and Tax Payer Awareness on Tax Payer Reporting Compliance Case Study of KPP Denpasar 2010
2	Novita Miladia	Analysis of factors that influence body tax payer compliance, 2010
3	Yuli Anita Siregar, Saryadi and Sari Listyorini	Effect of Fiskus Service and Taxation Knowledge on Tax Payer Compliance, 2010
4	Nicoleta BĂRBUTĂMIȘU	A Review of Factors for Tax Compliance, 2011

Description:

Research results above reveal following things:

1. Ni Ketut Muliari and Putu Ery Setiawan result conclude that tax payer perception on taxation sanction partially had positive and significant effect on personal tax payer reporting compliance in KPP Denpasar Timur.
2. On her research titled Analysis of Factors that Influence Tax Compliance of Body Tax Payer on Manufacturing Company in Semarang Novita Miladia found that behavior and attitude of the person is very influencing his/her compliance to be higher. The result is consistent with Siahaan (2005) and Mustikasari (2007) findings that tax professional attitude on tax non compliance has positive and significant effect on Body Tax non compliance.
3. Result of Yuli Anita Siregar, Saryadi and Sari Listyorini indicated that 60% of respondents estimate that fiskus service provided by KPP Semarang Tengah tax official is good, hence having positive and significant effect between tax payer

compliance and fiskus service. Service accountability is needed to increase tax payer compliance.

It was also revealed that 99% respondents estimated that taxation knowledge possessed by respondents in Semarang Tengah is very good, hence creating positive and significant effect between taxation knowledge on tax payer compliance. The high tax payer compliance is caused by good knowledge about taxation hence minimizing tax fraudulence potential. Good knowledge among others are caused by tax rules socialization performed by tax office hence knowledge about taxation increase.

4. In her view Nicoleta BĂRBUTĂMIȘU (2011) stated that factors influencing tax obedience are economic and non-economic in nature. Non-economic factors include tax payer attitude, social condition and treatment equality on tax payers. While the economic factors are taxation sanction, possibility for inspection, rate of taxation sanction, rate of tax to be paid,

benefit from paying tax, number of revenue to be gained.

5. Problem Formulation

Problem formulation of research is:

- a. Is there direct effect of socialization on tax payer attitude?
- b. Is there direct effect of socialization on tax payer compliance?
- c. Is there direct effect of service on tax payer attitude?
- d. Is there direct effect of service on tax payer compliance?
- e. Is there direct effect of law supremacy on tax payer attitude?
- f. Is there direct effect of law supremacy on tax payer compliance?
- g. Is there direct effect of attitude on tax payer compliance?

6. Purpose of Research

Based on formulation above, this research has purposes as follow:

- a. To identify direct effect of socialization on tax payer attitude
- b. To identify direct effect of socialization on tax payer compliance
- c. To identify direct effect of service on tax payer attitude
- d. To identify direct effect of service on tax payer compliance
- e. To identify direct effect of law supremacy on tax payer attitude
- f. To identify direct effect of law supremacy on tax payer compliance
- g. To identify direct effect of attitude on tax payer attitude
- h. To identify direct effect of attitude on tax payer compliance

THEORETICAL FRAMEWORK

1. Tax Compliance

Tax compliance is condition where taxpayer has willingness to comply his tax duty. The tax compliance should be in accord with prevailing rules without needs for inspection, investigation, warning, threat, and sanction implementation both legally and administratively. By increased tax payers who comply their tax duty where in turn it will increase state revenue and finally will increase tax ratio.

Tax compliance is consisting of two: formal compliance and material compliance (Nurmantu: 2003):

- a. Formal compliance is a condition where tax payer comply his/her formal duty as stipulated by taxation rules and law. For example, promptness in delivering annual tax informed letter (SPT) of body income tax dated April 30th and for personal tax payer SPT dated March 14th
- b. Material compliance is condition where tax payer meeting all taxation material requirements, that is according to content and substance of tax law. That is tax payer fulfill the SPT in honest, complete and right manner.

According to Ministry of Financial Decree (PMK: 192/03/2003) compliant tax payers are:

- a. Those who deliver informed letter for 3 last year on time.
- b. Those who don't have due for all kinds of tax, except tax due that have been permitting to install or postpone.
- c. Financial report is audited by public accountant or government monetary inspection agency with normal opinion without exception for 3 consecutive years.
- d. Those who never been sentenced in taxation field based on court decision with legal force in 5 years duration.

It is said that benefit for compliant tax payer among other is the Compliant Taxpayer will be rewarded with preliminary restitution return meaning that his/her restitution application will be completed not more than a month for PPN and three months for PPh without standard tax inspection.

Therefore it is said that tax compliance can be defined as condition where tax payer complies all tax duties and performs his/her taxation right (Safri Nurmanto in Siti Kurnia Rahayu 2010).

2. Socialization

Socialization or taxation counseling (SE DIP:99/PJ/2011) is an effort and process of providing taxation information to result changes of knowledge, skill and attitude of public, enterprise, official, and government and non-government agencies in order to encourage to understand, aware, care and contribute to perform tax duty.

Therefore, it is clear that the main purpose of socialization is for taxpayer is more compliant in doing his/her tax duty through understanding, awareness, and care on tax hence in the end she/he will contribute to pay tax.

In Setting of Work Planning and Counseling Activity Report of Vertical Unit in DJP environment (SE. DJP: 98/PJ/2011) it is stated that there are several ways to give counseling including:

- a. Direct counseling including seminar, workshop, tax class and
- b. Indirect counseling by using radio and television media

Direct counseling is counseling where counselor can interact with public while indirect counseling is counseling with less or without interaction with public. While goals of counseling are directed to:

- a. Potential tax payer with activity focus on building awareness about taxpayer.
- b. New tax payer with focus to increase understanding and compliance about taxpayer in order to fulfill his taxation duty.
- c. Taxpayer registered with focus to keep commitment to be compliant taxpayer.

3. Service

About Prime Service of Tax General Directorate (SE DJP: 84/PJ/2011) emphasize on importance of service for taxpayer. It shows government seriousness in effort to satisfy taxpayer and in return taxpayer will be more loyal in paying tax.

Boediono (2003) explain that Service is an assistance process to others by specific manner that need sensitivity and interpersonal relationship hence satisfaction and success will be met. While essence of quality public service is following:

- a. Improving quality and productivity of task execution and government agency in public service.
- b. Encouraging the system and service governance effective hence public service can be performed in more meaningful and successful (efficient and effective).
- c. Encouraging growth of creativity, initiative and contribution of public in development and increasing wider society welfare.

It is also mentioned in a research that positive correlation was found between service quality and taxpayer compliance level. Premium service as a satisfying service for customer/public create a need for requirements in order that every service has professional competence quality hence the professionalism competence quality become important and normal aspect in every transaction.

Whereas service quality is influenced by 5 things (Zeithaml: 1990) including:

- a. *Reliability*, a trustworthiness in doing transaction, every explanation can be trusted/competent in his/her field.
- b. Assurance, a confidence on transaction security, not raise a worry
- c. Tangible, a convenience in having transaction related with facilities to be provide
- d. Empathy, a concern given by officer to his/her customers.
- e. Responsiveness, is a response on every problem faced by customer.

4. Law Supremacy

Indonesian Taxation system takes self-assessment system where which based on the system taxpayer is given great trust to calculate, assess, pay and report his/her tax duty. Self-assessment system will be run well if taxpayer performs all his/her tax duty by high compliance level and accompanied with optimum supremacy mechanism by Taxation Directorate General.

As one of law supremacy mechanisms on self-assessment system, Tax Director General is empowered to perform inspection. It is set in Article 29 sub article (1) General Requirement and Tax Governance Law (UU KUP) stating that Tax Director General has authority to perform investigation to test tax duty fulfillment compliance and for other purposes in order to perform tax law and rules requirement.

In order to perform law supremacy on non-compliant taxpayer hence in taxation general requirement (UU RI: 28/2007) have been contained effort about law supremacy in order to inspect tax duty fulfillment compliance. Therefore authorized tax Directorate General perform inspection for:

- a. Testing tax payer in his/her compliance of tax duty fulfillment; and/or
- b. Other purposes in order to perform tax law and rules requirement.

This law supremacy is one manifestation of the tax definition it-self, that is obligatory contribution to country owed by person or body which can be forced based on Law and don't get direct reward and is used for country interest for people welfare.

The forcing aspect in Taxation General Requirement is defined in form of inspection and sanction approach if any taxpayer don't meet prevailing taxation requirement.

In order to establish law supremacy then the final stage of inspection act when any fraudulence by taxpayer is identified, then following acts are taken:

- a. Sanction or penalty both in form of interest and raised tax payment rate.
- b. Civil penalty

However taxpayer is still provided opportunity to appeal on tax verdict to directorate general when the defined or that has been collected or cut is not appropriate to taxpayer. Tax payer is also allowed to appeal to the tax court when his/her application is rejected by tax directorate general.

Tax payer may also perform tax management (Erly S: 2011) as instrument to fulfill tax duty in right manner but the tax rate can be pushed as low as possible to obtain profit and liquidity as expected. It is a way to save tax legally. Tax to be paid can be pushed as low as possible without breaking the rules.

5. Attitude

Attitude is "good evaluative statement whether benefiting or not about an object, person or a case (Robbins: 1999). Attitude reflects what person's feeling about something. The feeling is concerning with like or dislike, emotional sense, and tendency to act on several object or ideas.

Taxpayer attitude in this research is on taxpayer sense about tax rule implementation.

This attitude is then reflected in taxpayer behavior including awareness and taxpayer care to pay tax.

Awareness and care of taxpayer need to be developed voluntarily by providing understanding about the necessity of tax for increasing state economy both taken by persuasive manner such as providing understanding about tax benefit (socialization) and providing good service.

Considering that awareness and care of taxpayer voluntarily is in fact hard to be embodied as described in background above then awareness and care must be enforced by

tax law that is enforcing but they are not performing the prevailing requirement.

But it is the voluntary awareness and care of taxpayer the most important thing to develop by tax directorate general to increase national revenue. It is better than enforcing nature where it will create contra productive attitude by taxpayer such as by performing tax fraud.

Based on analysis above and previous findings writer makes thinking framework in form of research model framework scheme as operational application from several variables as follows:

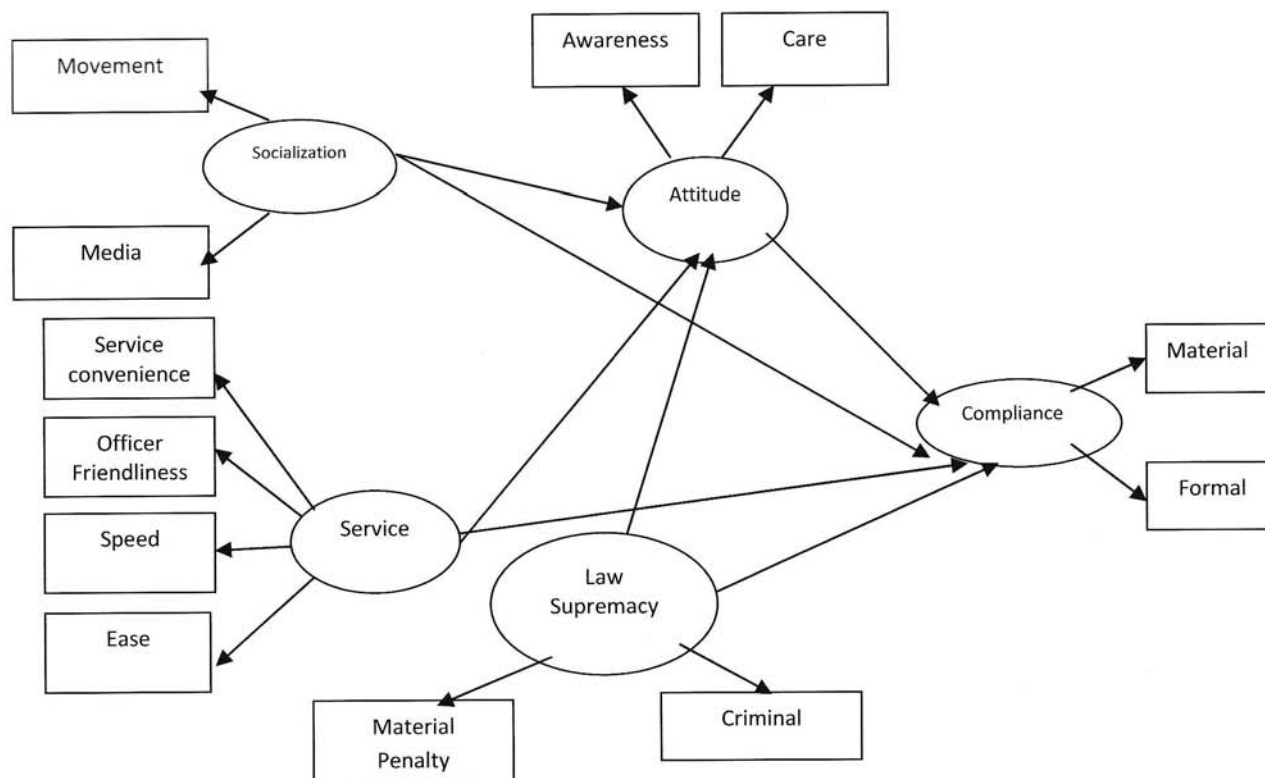


Figure 1. Research Model Framework

Research Method

1. Research Variable

The research variables are::

- a. Taxpayer attitude

Attitude is a feeling or assessment reaction on object where taxpayer attitude is her/his behavior reflected from his/her awareness and care to pay tax.

b. Tax Socialization

Tax socialization is effort of Tax Directorate General to provide understanding, information and counseling to public in general and particularly taxpayer concerning with all things related with taxation and law.

c. Tax service

Tax service is service quality of tax office including service convenience, officer friendliness, speed, and service feasibility.

d. Law supremacy

Law supremacy is legal act for non compliant taxpayers.

e. Compliance

Compliance is condition where taxpayer meet all tax duties including formal and material compliance.

2. Research Population and Sample

Research population is tax payer residing in SIER Surabaya area of 110 companies. While sample size according to Sekaran (2006:23) where confidence level of

5% will obtain sample size with following calculation:

$$n = \frac{N}{1 + Ne^2}$$

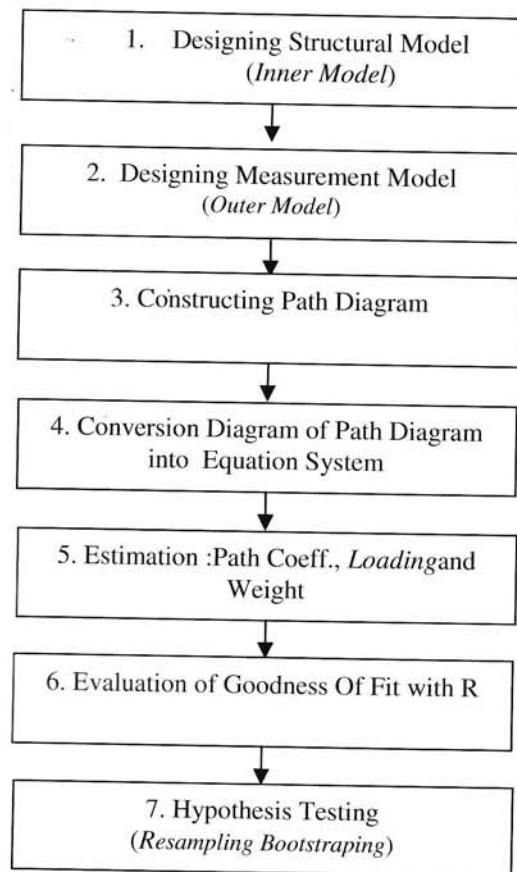
Population of research was 110 then sample size or respondents is 86-87 companies. Data collection technique used in this research is by directly asking question in form of questionnaire to company.

Of 110 companies as population, part of them were sent question lists and the remaining was distributed when seminar performed that involve part of 110 companies. Of 110 question lists distributed 95 were returned and 87 samples were prepared.

3. Data Analysis Technique

Data were analyzed by using Structural Equation Modeling (SEM). Therefore, sample size is fix if using Maximum Likelihood Estimation in modeling when sample between 100-150 is considered adequate. (Santos 2011).

In analyzing research data preparation is done by using Component Based Structural Equation Modeling (Ghozali: 2008) while data calculation is performed using Smart Partial Least Square (PLS) instrument is shown in figure 2. As final part of the analysis is evaluation and hypothesis testing in steps 6 to 7:



RESULT ANALYSIS

1. *Composite Reliability*

Tabel 5. *Composite Reliability*

Konstruk	<i>Composite Reliability</i>
Attitude (X_1)	0.915
Socialization (X_2)	0.941
Service (X_3)	0.864
Law Supremacy (X_4)	0.868
Compliance (Y)	0.960

Source: primary data prepared *composite reliability* result indicates satisfied value of Attitude (X_1) 0.915, *composite reliability* of Socialization (X_2) 0.941, *composite reliability* of Service (X_3) 0.864, *composite reliability* of Law Supremacy (X_4) 0.868 and for Compliance Variable (Y) is 0.960.

The requirement is when composite reliability value > 0.80 interpreted as very satisfied (Ghozali, 2008).

2. *Inner Model test or structural model test*

This test is used to evaluate relationship among latent constructs as

hypothesized in research. Based on PLS

output, following figure is obtained:

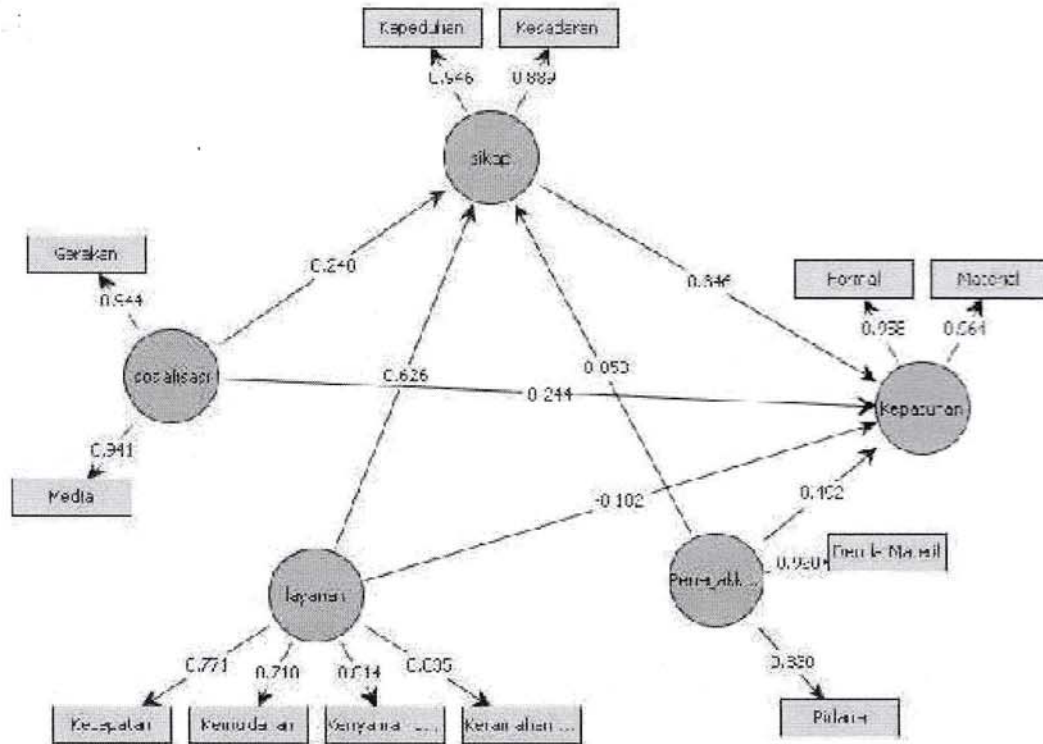


Figure 3.PLS Research Model

Source: primary data prepared

Result of figure 3 inner weight value above indicates that service quality is influenced by employee satisfaction. Attitude is influenced by socialization and service. While taxpayer

compliance is influenced by socialization, law supremacy and attitude as shown in hypothesis testing.

Table 6. R square (inner model)

	R-square
Attitude	0.598
Socialization	
Service	
Law Supremacy	
Compliance	0.701

R-square value of socialization, service and law supremacy on attitude is 0.598 indicating that contribution of socialization, service, and law supremacy variable on attitude of 59.8%.

R-square value of socialization, service and law supremacy variables on taxpayer compliance is 0.701 indicating that contribution of socialization, service and law supremacy variables is 70.1%.

3. Hypothesis Testing

Untuk menjawab Hipotesis penelitian dapat dilihat t-statistic pada tabel 2 berikut ini:

Tabel 7. Tabel Antar Konstruk

	Original estimate	sample mean of subsamples	t statistic	Notes
Sosialisasi → Sikap	0.248	0.227	2.036	Significant
Layanan → Sikap	0.626	0.642	8.818	Significant
Penegakan hukum → Sikap	0.050	0.042	0.317	Not Significant
Attitude → Compliance	0.346	0.347	3.229	Significant
Socialization → Compliance	0.244	0.254	2.662	Significant
Service → Compliance	-0.102	-0.085	1.015	Not significant
Law Supremacy → Compliance	0.492	0.488	6.404	Significant

Source: primary data prepared

First hypothesis stating that "socialization has direct effect on taxpayer attitude" is accepted." it is indicated from positive path coefficient of 0.248 with T statistic value of 2.036 or greater than significance level (α) determined of 1.98.

This result indicated that the higher socialization of KPP party the higher taxpayer attitude to be compliant on his/her duty. The most significant influence of socialization on compliant tax payer attitude indicates that socialization program of KPP is effective.

Second hypothesis stating that "service has direct effect on taxpayer attitude" is accepted. it is seen from positive path coefficient of 0.627 by T statistic of 8.818 or greater than significance level (α) determined of 1.98.

This result indicates that the higher service from KPP party the higher taxpayer attitude to be compliant on his/her duty. Significant service influence on compliant tax payer attitude indicates that service by KPP is in accord with tax payer attitude.

Third hypothesis stating that "law supremacy has direct effect on tax payer attitude" is rejected. It is seen from positive path coefficient of 0.050 by T statistic value of

0.317 or smaller than significance level (α) of 1.98.

Law supremacy has no negative and significant effect on taxpayer attitude. It is indicating that higher law supremacy will decrease taxpayer attitude on his/her duty by various ways.

Fourth Hypothesis stating that "attitude has direct effect on Taxpayer" is accepted. it is indicated from negative path coefficient of 0.346 with T statistic value of 3.229 or greater than significance level (α) of 1.98. it is indicating that the higher taxpayer attitude is, the higher his/her tax compliance.

Fifth Hypothesis stating that "socialization has direct effect on Taxpayer attitude" is accepted. It is indicating from positive coefficient of 0.244 with T statistic value of 2.662 or greater than significance level (α) of 1.98. It is indicating that the higher socialization by KPP, the higher taxpayer attitude level is.

Sixth hypothesis stating that "service has direct effect on taxpayer compliance" is rejected. Service has no positive and significant effect on taxpayer compliance. It is seen from negative coefficient path of -0.102

with T statistic value of 1.015 or smaller than significance level (α) of 1.98.

This result indicates that service have no direct effect on taxpayer compliance. It is indicating that the higher service is provided by KPP, the lower taxpayer compliance is.

Seventh Hypothesis stating that "law supremacy has significant and positive effect on taxpayer compliance" is rejected. It is indicated from positive path coefficient of 0.492 and T statistic of 6.404 or smaller than significance level (α) of 1.98.

It is indicating that law supremacy enforced by KPP have not been showing positive result to increase taxpayer compliance.

CONCLUSION AND SUGGESTION

Conclusion

Based on research result following conclusions are drawn:

1. Socialization has significant and direct effect on tax payer attitude of 0.248, indicating that every increasing socialization effort will increase tax payer attitude. Thus first hypothesis stating "socialization has direct effect on tax payer attitude" is accepted.
2. Service has positive and significant effect on attitude of 0.626, indicating that every increase in service will increase tax payer attitude. Thus second hypothesis stating "service has direct effect on tax payer attitude" is accepted.
3. Law supremacy has no positive and significant effect on tax payer of 0.050, indicating that every decrease in law supremacy will directly decrease tax payer attitude. Thus third hypothesis stating "Law Supremacy has direct effect on tax payer" is rejected.
4. Taxpayer attitude has significant and positive effect on tax payer compliance of 0.346 indicating that every increase in taxpayer attitude will increase tax payer

obedience. Thus fourth hypothesis stating "attitude has direct effect on taxpayer compliance" is accepted.

5. Socialization has significant and positive effect on tax payer compliance of 0.244 indicating that every increase in socialization will increase taxpayer obedience. Thus fifth hypothesis stating "socialization has direct effect on tax payer compliance" is accepted.
6. Service has significant and negative effect on tax payer compliance of -0.102, indicating that every increase in service will not directly increase taxpayer compliance. Thus sixth hypothesis stating "Service has direct effect on taxpayer" is rejected."
7. Law supremacy has positive and significant effect on taxpayer attitude of 0.492, indicating that every increase in law supremacy will increase taxpayer compliance. Thus seventh hypothesis stating "Law supremacy has direct effect on taxpayer compliance" is accepted.

Suggestions

1. More persuasive effort to change taxpayer attitude is needed. Although they are compliant because of law supremacy but they are still less concerning the importance of complying their tax duty.
2. Service factor has no direct effect on taxpayer compliance level but the service has provided positive effect on awareness and concern to pay tax. Continuous effort is needed from taxation directorate general to deliver service patiently to encourage better attitude in form of taxpayer compliance.

Research Limitation

This research has limitations including due to tax payer who manages tax problem more than one person where there is

possibility tax payer who receives tax socialization may not have direct relationship with tax officer hence he/she cannot provide

accurate assessment on service provided by the officer.

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PETUNJUK BAGI PENULIS

1. Naskah berupa hasil penelitian, kajian atau karya ilmiah yang belum dipublikasi oleh media cetak lain. Naskah diserahkan dalam bentuk cetakan (print out) dalam kertas A4 dengan format program MS Word, 1 ½ spasi, font Times New Roman, minimal 5 halaman dan maksimal 30 halaman.
2. Sistematika naskah hasil penelitian :
 - judul, nama penulis, lembaga tempat menulis
 - abstrak sebanyak 75-200 kata dan 3-5 kata kunci (diutamakan dalam bahasa Inggris)
 - pendahuluan : latar belakang, masalah dan tinjauan teori
 - metode dan/ atau bahan penelitian
 - hasil dan bahasan
 - kesimpulan dan saran
 - daftar pustaka
3. Sitasi/kutipan acuan sumber ditulis dengan nama penulis dan tahunnya, misalnya :
 - Mendelsohn dan Gorzalka (1987) telah mengembangkan ruang uji khusus untuk mempelajari perilaku seksual tikus ...
 - Beberapa penulis (Patterson, 1982; Shallice & Warrington, 1980) melaporkan kasus-kasus gangguan membaca ...
4. Pustaka acuan sedapat mungkin ditulis sesuai tata tulis yang baku untuk disiplin ilmu yang mendasari penulisan. Untuk tulisan psikologi, misalnya dapat diacu *Publication Manual of American Psychological Association* (1983, atau yang lebih baru), misalnya :
 - a. Buku dengan satu penulis :
Flavell, J.H. 1985. *Cognitive Development*. New Jersey: Prentice Hall.
 - b. Buku dengan dua buah atau lebih penulis :
Martinez, J.L., Kesner, R.P. 1986. *Learning and Memory. A Biological View*. San Diego: Academic Press.
 - c. Karya dalam antologi/kumpulan tulisan/buku :
Loconczy, M.F., Davidson, M., Davies, K.L. 1987. The dopamine hypothesis of schizophrenia. In H.Y. Meltzer (Ed.) *Psychopharmacology: The third generation of progress* (pp. 715-726). New York: Raven Press.
 - d. Artikel dalam jurnal profesional :
Rapoport, J.L. 1989. The biology of obsessions and compulsions. *Scientific American*, 260 (3), pp. 63-69.
 - e. Artikel dalam harian:
Nadesul, H. 19 Juli, 1991. *Hypercaninophobia complex*. *Suara Pembinaan*, h.16.

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