

Personal Participation of Individual Taxpayer in the Annual Income Tax Return (SPT) of Income Tax (PPh) During Amnesty Tax Program Periods 1 and 2 by Business Sector In DKI Jakarta Regional Office Directorate General of Taxes

Budi Tri Rahardjo

Faculty of Economics

Krisnadwipayana University Jakarta

Email: buditriahardjo@yahoo.com

Indonesia

Abstract

The Government through the Ministry of Finance of Indonesia has been running the tax amnesty program for six months, from June 2016 to December 2016 or better known as tax amnesty period 1 and period 2. This study aims to identify and analyze mandatory compliance level of individuals based on the business sector located in DKI Jakarta Indonesia. This study using descriptive analysis using data from the ministry of finance of the republic of Indonesia directorate general of taxation unit directorate of technology taxation, 2017 in the area of Jakarta.

The results show that in the regional office of the directorate general of taxes of East Jakarta and the regional office of the directorate general of taxation of Jakarta Special, the participation rate of individual taxpayers in the Regional Office has very low participation level in the Tax Amnesty program and when the SPT correction.

Keywords: Personal Tax Payers, SPT Refunds, Tax Amnesty

1. Introduction

Taxes are the main source of income of APBN used to finance state expenditures, both routine expenditures and development expenditures. Tax aims to improve the welfare of all people through improvement and improvement of public services. Tax allocation is not only for the taxpayers, but also for the benefit of the people who are not obliged to pay taxes. Thus, the tax serves to reduce the gap between the populations that equity welfare can be achieved. To further optimize the state revenue in the taxation sector, various efforts have been made by the Government. At a glance below is an overview of tax revenues plays an important role for macroeconomics and development and economic growth in Indonesia.

Table 1. Budget Deficit 2011-1016 (In Trillion Rupiah)

No	Description	2016					
		Period I			Period II		
		July	August	Sept	Oct	Nov	Dec
1	Article 8 (3) B of the Tax Forgiveness Law (Tax Remuneration Ransom)	130,20	4.816,17	88.790,75	734,45	1.015,52	7.734,32
2	Deposit Article 8 (3) D Forgiveness Tax Act (Termination Examining the Evidence Starters)	0,54	65,66	287,89	44,93	84,14	256,22
3	The deposit of Article 8 (3) C of the Tax Forgiveness Law (Payment of Tax Arrears)	986,76	1.137,06	940,97	0	0	6.911,14
Total		1.117,50	6.018,88	90.019,60	779,38	1.099,65	14.901,68

Source: Tax.go.id, 2017

Based on Table 2, if further elaborated, the acquisition of the second period ransom funds only reaches 9.5 trillion rupiah. This is very much different when compared to the achievement in the first period reached a number of 93.7 trillion rupiah. It describes or indicates that there is a significant decrease in compliance level of corporate and individual taxpayers in implementing tax amnesty program and SPT correction in the second period, from October to December 2016.

2. Literature Review

2.1 Income Tax Act

a. Elucidation of Article 1 (Law No. 36 Year 2008)

This Law regulates the imposition of Income Tax on a tax subject in respect of the income received or accrued in the tax year. The tax subject is taxed upon receipt or income. The tax subject that receives or earns income, in this Law is called Taxpayer. A Taxpayer is taxed on the income received or accrued during one tax year or may also be taxed for income in the taxable year part if his subjective tax obligations are incurred or expired in the tax year. The meaning of "taxable year" in this Act is calendar year, but Taxpayer may use a book year that is not the same as calendar year, throughout the fiscal year covering a period of 12 (twelve) months.

b. Income Tax Subject

According to article 2 (Act No. 36 of 2008), the tax subjects are:

1. a. Personally
 - b. The undivided inheritance as a whole, replacing the rightful ones
2. Agency
3. Permanent Establishment

c. Object of Income Tax

According to article 4 (Act No. 36 of 2008), the Tax Objects are:

- (1) The object of the tax shall be income, is any additional economic capability received or obtained by a Taxpayer, either from Indonesia or from outside Indonesia, which may be used for consumption or to increase the property of the Taxpayer concerned, by name and in any form, including:
 - a. Replacement or compensation in respect of employment or services received or obtained including salaries, wages, benefits, honoraria, commissions, bonuses, gratuities, pensions, or other forms of remuneration, unless otherwise provided in this law;
 - b. Prizes of sweepstakes or work or activities, and awards;
 - c. Operating profit;
 - d. Gain due to sale or due to transfer of property including:

©Center for Promoting Education and Research (CPER) USA, www.cpernet.org

1. Profits due to the transfer of assets to the company, partnership and other entities in lieu of stock or capital participation;
 2. Profits due to the transfer of property to shareholders, allies, or members acquired by the company, partnership, and other entities;
 3. Gains due to liquidation, merger, consolidation, division, split, acquisition, or reorganization by name and in any form;
 4. Profits due to the alienation of property in the form of grants, grants, or donations, except those given to blood relatives in one degree straight lineage and religious body, educational body, social body including foundation, cooperative, or private person who runs micro and small business, the provisions of which shall be further stipulated by regulation of the minister of finance, insofar as there is no relationship to the business, occupation, possession or ownership among the parties concerned; and
 5. Profits due to the sale or transfer of part or all of the mining rights, the sign of participation in financing, or capital in a mining company;
- e. Receipt of tax payments that have been charged as fees and additional payments of tax returns;
 - f. Interest including premium, discount, and reward due to debt repayment guarantee;
 - g. Dividends, by name and in whatever form, including dividends from the insurer to the policyholder, and the distribution of the remaining proceeds of the cooperative's business;
 - h. Royalties or remuneration for the exercise of a right;
 - i. Rent and other income in connection with the use of property;
 - j. Receipt or receipt of periodic payments;
 - k. Gain due to debt relief, except to a certain amount established by government regulation;
 - l. Foreign currency gains;
 - m. The excess difference due to the revaluation of assets;
 - n. Insurance premium;
 - o. Dues earned or obtained by associations of members consisting of taxpayers conducting business or free employment;
 - p. Additional net assets derived from non-taxable income;

- q. Income from sharia-based business;
 - r. Interest payments as referred to in the law regulating the general provisions and procedures for taxation; and
 - s. Surplus of Bank Indonesia.
- 2) The following income may be subject to final tax:
- a. Income in the form of interest on deposits and other savings, interest on bonds and government bonds, and interest on deposits paid by cooperatives to members of individual cooperatives;
 - b. Income in the form of prize drawing;
 - c. Income from stock transactions and other securities, exchange-traded derivative transactions, and stock sale transactions or transfer of equity in the company of a counterpart received by a venture capital company;
 - d. Income from transfers of assets in the form of land and /or buildings, construction services business, real estate business, and land and / or building leases; and
 - e. Certain other income, which is regulated by or under a Government Regulation
- (3) Exempted from tax object are:
- a. Donations or donations, including zakat received by association of zakat agencies or zakat institutions established or endorsed by the Government and received by eligible zakat recipients or compulsory religious contributions to those recognized in Indonesia accepted by the institution religious establishment established or endorsed by the Government and received by eligible beneficiaries whose provisions are governed by or under a Government Regulation; and

Grants received by the blood relatives received by the blood relatives in a straight line of one degree, religious body, educational body, social body including foundation, cooperative, or individual who runs micro and small business, whose provisions are regulated by or based on Regulation of the Minister of Finance, no relationship to business, occupation, possession or control of the parties;
 - b. Heritage;
 - c. Assets including cash deposits received by the entity as referred to in Article 2 paragraph (1) letter b in lieu of shares or in lieu of equity participation;
 - d. Payment from an insurance company to an individual with respect to health insurance, accident insurance, life insurance, dual-use insurance, and scholarship insurance;
 - e. Dividends or shares of profits received or acquired by a limited liability company as a resident Taxpayer, a cooperative, a state-owned enterprise or a regional-owned enterprise, from participation in a business entity established and domiciled in Indonesia provided that:

1. Dividend are from retained earnings; and
2. For a limited liability company, a state-owned enterprise and a regional-owned enterprise receiving a dividend, a shareholding in the entity providing the lowest dividend of 25% (twenty-five percent) of the total paid up capital;
- f. Contributions received or obtained by pension funds whose establishment has been approved by the Minister of Finance, whether paid by employers or employees;
- g. Income from capital invested by pension funds as referred to in letter g, in certain fields stipulated by Decree of the Minister of Finance;
- h. Share of profits received or obtained by members of a limited-liability company whose capital is not divided into shares, partnerships, associations, firms and joint venture, including holders of units of collective investment contracts;
- i. Deleted;
- j. Income earned or obtained by a venture capital company in the form of a profit share of a business partner body established and operating a business or activity in Indonesia, provided that the entity's entity is:
 1. Is a micro, small, medium, or business enterprise operating in business sectors regulated by or based on Regulation of the Minister of Finance; and
 2. Shares are not traded on the stock exchanges in Indonesia.
- k. Scholarships that meet certain requirements whose provisions are further stipulated by or based on Regulation of the Minister of Finance;
- l. The remainder of which is received or obtained by a non-profit body or institution engaged in education and / or research and development field, which has been registered with the agency in charge of it, reinvested in the form of facilities and infrastructure of educational and / or research and development activities, in the maximum of 4 (four) years since the issuance of such remaining balance, whose provisions are further stipulated by or based on Regulation of the Minister of Finance;
- m. Assistance or compensation paid by the Social Security Administering Body to certain Taxpayers, whose provisions are further stipulated by or based on Regulation of the Minister of Finance.

2.2. The Law of the Republic of Indonesia concerning General Provisions and Procedures of Taxation

Related to the general provisions and taxation procedures (KUP), the following summarizes some of the legal basis of the taxation KUP, among others as follows:

1. Law No. 16/2000 on the amendment of Law No. 6/1983 concerning General Provisions and Tax Procedures.
2. Decree of the Minister of Finance No. 607 / KMK.04 / 1994 on Procedures for Reducing or Elimination of Administrative Sanctions and Reduction or Cancellation of Tax Assessment dated December 21, 1994.

3. Decree of the Minister of Finance No. 542 / KMK.04 / 2000 concerning Procedures for Reducing or Eliminating Administrative Sanctions and Reduction or Elimination of Tax Assessments. December 22, 2000.
4. Decree of the Director General of Taxes No. KEP-18 / PJ.24 / 1995 Concerning Amendment to Decree of the Director General of Taxes No. KEP-05 / PJ.24 / 1995 dated February 3, 1995 concern form of Tax Collection Letter and Tax Assessment Letter on Income Tax, Value of Goods and Services and Sales Tax on Luxury Goods dated May 5, 1995.

Furthermore, the following kinds of Tax Assessments and Determination:

1. Tax Collection Letter (STP) (Article 14 of Law Number 28 Year 2007)
2. Underpayment Tax Assessment Letter (SKPKB) (Article 13 of Law Number 16 Year 2000)
3. Additional Income Tax Assessment Letter (SKPKBT) (Article 15 of Law Number 28 Year 2007)
4. Overpayment Tax Assessment Letter (SKPLB) (Article 17 of Law Number 16 Year 2000)
5. Tax assessment letters Nil (SKPN) (Article 17A of Law Number 16 Year 2000).

In addition, the following in detail related to the law of the Republic of Indonesia number 6 of 1983 on the general provisions and procedures of taxation as has been several times amended the latest by law number 16 of 2009. Here's the explanation:

1. Article 1 in this law is meant by:

2. Tax is a compulsory contribution to a country that is indebted by an individual or a coercive body under the Act, by not obtaining direct remuneration and used for the purposes of the state to the greatest possible prosperity of the people.

3. Taxpayer is an individual or an entity, including taxpayers, tax-cutters, and tax collectors, who have taxation rights and obligations in accordance with the provisions of tax laws and regulations.

4. The body shall be a group of persons and / or capital which is a unity either doing business or not doing business which includes limited liability company, limited partnership, other company, state-owned or regional-owned enterprise by name and in any form, firms, partnerships, cooperatives, pension funds, associations, associations, foundations, mass organizations, socio-political organizations or other organizations, institutions and other forms of bodies including collective investment contracts and permanent establishments.

5. An entrepreneur shall be an individual or an entity of any kind in the course of business or work of producing goods, importing goods, exporting goods, engaging in trading business, utilizing intangible goods from outside the customs area, engaging in services, or utilizing services from outside the region customs.

6. Taxable Person for VAT purposes is an Entrepreneur who performs the supply of Taxable Goods and / or the delivery of Taxable Services subject to tax under the 1984 Value Added Tax Act and its amendments.

7. Taxpayer Identification Number is a number given to Taxpayers as a means of tax administration that is used as a self-identification or identity of a Taxpayer in exercising his taxation rights and obligations.

8. The Tax Period shall be the period of time for which a Taxpayer may calculate, deposit and report any tax payable within a specified period of time as provided in this Law.

9. The tax year shall be a period of 1 (one) calendar year except if the Taxpayer uses a book year that is not the same as the calendar year.
10. Taxable Year is part of a period of 1 (one) Year of the Tax.
11. Taxes payable are taxes which must be paid at any time, in the Tax Period, in the Fiscal Year, or in the Tax Year in accordance with the provisions of the taxation legislation.
12. Notification Letter is a letter by which the Taxpayer is used to report the calculation and / or payment of tax, tax object and /or nontaxable object, and /or property and obligation in accordance with the provisions of the taxation legislation.
13. Letter of Notification Period is a Notice Letter for a Tax Period.
14. Annual Tax Return is a Notice Letter for a Tax Year or Year of Tax.
15. A Tax Payment Letter is a proof of payment or payment of tax which has been made by using a form or has been done by other means to the state treasury through a payment place appointed by the Minister of Finance.
16. Tax assessment letters are letters of provision covering Tax Underpayment Assessment Letter, Additional Paid Tax Assessment Letter, Tax Assessment Letters Nil, or Tax Overhaul Tax Assessment Letter.
17. Underpayment Tax Assessment Letter is a tax assessment letter that determines the amount of tax principal, the amount of tax credit, the amount of the underpayment of the principal, the amount of administrative sanction, and the amount of tax due.
18. Additional Underpayment Tax Assessment Letter is a tax assessment letter that specifies an additional amount of the established tax.
19. Tax Assessment Letters Nil is a tax assessment letter that determines the amount of tax principal equal to the amount of tax credits or non-taxable taxes and no tax credit.
20. Tax Overpayment Letter is a tax assessment letter that determines the amount of tax overpayment because the tax credit amount is greater than the tax payable or should not be payable.
21. Tax Collection Letter is a letter to conduct tax invoice and / or administrative sanction in the form of interest and /or fine.
22. Forced Letter is a warrant to pay tax debt and tax collection fees.
23. Tax Credit for Income Tax shall be a tax paid by the Taxpayer plus tax principal payable in the Tax Collection Letter because the Income Tax in the current year is not or less paid, plus the withholding or withholding tax, plus the tax on income paid or owed overseas, less the preliminary excess tax return, deducted from the tax payable.
24. Tax Credits for Value Added Tax are Input Tax which may be credited after deducting preliminary excess tax return or after deducted by the compensated tax, deducted from the tax payable.

25. Free employment is the work done by an individual possessing a special skill in an effort to earn an income which is not bound by an employment relationship.
26. Inspection shall be a series of activities to collect and process data, information, and / or evidence that is conducted objectively and professionally based on an inspection standard to test compliance fulfillment of tax obligations and / or for other purposes in order to implement the provisions of the taxation legislation.
27. Initial evidence is a condition, act, and / or evidence in the form of information, writings, or objects that may provide a strong indication that there is or has been a criminal offense in the field of taxation carried out by anyone who may cause a loss to the state income.
28. Examination of Initial Evidence shall be an examination conducted to obtain preliminary evidence of alleged criminal acts in the field of taxation.
29. Taxpayer is an individual or entity responsible for the payment of tax, including a representative exercising the rights and fulfilling the obligation of the Taxpayer in accordance with the provisions of the taxation legislation.
30. Bookkeeping is a recording process undertaken on a regular basis to collect financial data and information covering assets, liabilities, capital, income and expenses, as well as the total cost and delivery of goods or services, which is closed by preparing financial statements in the form of a balance sheet, profit and loss for the tax year.
31. Research is a series of activities undertaken to assess the completeness of the filling of Notice and its appendices including an assessment of the correctness of the writing and its counting.
32. The investigation of criminal offenses in the field of taxation is a series of actions undertaken by the investigator to seek and collect evidence which with such evidence makes the light of criminal offenses in the field of taxation occurring and to find the suspect.
33. Investigator is a certain Civil Servant official within the Directorate General of Taxes who is given special authority as an investigator to conduct an investigation of criminal offenses in the field of taxation in accordance with the provisions of legislation.
34. Decision Letter of Repair is a decision letter correcting write errors, miscalculations, and / or errors in the application of certain provisions in taxation legislation contained in tax assessment letters, Tax Collection Letters, Decision Letter, Decision Letter, Decision Letter Reduction of Administrative Sanctions, Decree on Elimination of Administrative Sanctions, Decision of Tax Decrease, Decision of Tax Assessment Cancellation, Decision of Return of Introduction of Tax Excess, or Interest Reward Decision Letter.
35. The Decision Letter of Objection shall be a decision letter on the objection against a tax assessment letter or against withholding or collection by a third party submitted by the Taxpayer. The Appeal Decision shall be the decision of the tax court of appeal against the objection Letter filed by the Taxpayer.
36. The Decision of the Lawsuit shall be the decision of the Tax Court of Justice in respect of matters which in accordance with the provisions of the taxation legislation may be filed.

37. A Review Judgment is a Supreme Court decision on a request for a review filed by a Taxpayer or by the Director General of Taxes against an Appeals Decision or Judgment of a Tax Court's legal proceedings.

38. Decision of Return of Introduction Tax Excess is a decision letter that determines the amount of preliminary excess tax return for a particular Taxpayer.

39. Decision Letter of Interest Reward is a decision letter that determines the amount of interest earned to the Taxpayer.

40. The date of shipment is the date of postal stamp, date of facsimile, or in the case of direct submission is the date at the time of the decision letter, or verdict delivered directly.

41. Date received is the date of postal stamp, date of facsimile, or in the case of received directly is the date at the time of the decision letter, or verdict received directly.

2.3 Tax Amnesty Act

Tax amnesty is an attempt made by a country's tax authority to provide an opportunity for the non-compliant taxpayer to report his income and pay taxes voluntarily by providing incentives. Tax amnesty in the short term aims to increase state revenues, while in the long run aims to improve taxpayer compliance.

Tax amnesty is interpreted as an 'extra-ordinary' effort due to the inability of tax authorities to levy tax on income received by taxpayers, generally abroad. Therefore, tax amnesty policies should be designed to attract taxpayers to voluntarily report their property and pay taxes. In addition to incentives, tax amnesty policies offer legal certainty such as taxpayer collateral is not examined in future taxes.

The tax amnesty program should not be seen as a shortcut option to achieve tax revenue targets so that this policy should not be repeated as this may be a disincentive for compliant taxpayers. Tax amnesty program should be accompanied by efforts to improve the tax administration capability in overseeing taxpayers' income and collecting taxes. These programs include enhanced data integration among agencies, single identity number policy, exchange of information, and other policies.

Therefore the purpose of Tax Amnesty under Law number 11 of 2016 is as follows:

1. Accelerate economic growth and restructuring through the transfer of assets, which will affect the increase of domestic liquidity, improvements in the rupiah, decreases in interest rates, and increased investment;
2. Encourage tax reform to a more equitable taxation system and a more valid, comprehensive, and integrated tax database extension; and
3. Increase tax revenue, which will be used for development financing.

Tax Amnesty remains firmly grounded in principle:

1. Legal certainty, namely the implementation of the Tax Forgiveness must be able to realize the order in society through the guarantee of legal certainty.

2. Justice, namely the implementation of Tax Forgiveness upholds the balance of rights and obligations of each party involved.
3. Benefit that is all policy arrangement Tax forgiveness beneficial for the interest of state, nation, and society, especially in advancing public welfare.
4. The national interest, namely the implementation of Forgiveness of Tax prioritizes the interests of the nation, state, and society above other interests.

Benefits or benefits obtained by Taxpayers following Tax Amnesty are:

1. The abolition of tax payable that has not been issued tax assessment, is not subject to tax administration sanctions, and is not subject to criminal sanctions in the field of taxation, for taxation liabilities in the taxable period, Taxable Year, and Fiscal Year, up to the end of the Fiscal Year relating to the obligation of taxation of Income and VAT or PPnBM.
2. The elimination of administrative sanctions in the form of interest, or penalties, for taxation liabilities in the taxable period, Taxable Year, and Fiscal Year, up to the end of the Fiscal Year relating to taxation liabilities of Income and VAT or PPnBM.
3. No tax audit, preliminary proof examination, and Criminal Investigation in Taxation field, for taxation obligation in tax period, Taxable Year, and Fiscal Year, up to the end of Fiscal Year related to the obligation of taxation of Income and VAT or PPnBM.
4. Termination of tax inspection, examination of preliminary evidence, and investigation of Criminal Acts in the Field of Taxation, in the event of a Taxpayer being subject to a tax audit, examination of preliminary evidence, and investigation of Criminal Acts in the Taxation field on taxation obligations, up to the end of the last Taxable Year with the obligation of taxation of Income and VAT or PPnBM.

Furthermore, the following in detail related to the regulation of the Minister of Finance of the Republic of Indonesia no. 118 on the implementation of the Constitution no. 11 of 2016 on tax forgiveness. Here's the explanation:

Article 1. In this Ministerial Regulation the meaning of:

1. The Tax Forgiveness Law is Law Number 11 Year 2016 on Tax Amendment.
2. Tax forgiveness shall be the abolition of tax which should be payable, not subject to sanctions of tax administration and criminal sanctions in the field of taxation, by disclosing the Property and paying the Ransom as stipulated in the Tax Forgiveness Law.
3. Taxpayer is an individual or entity which has taxation rights and obligations in accordance with the provisions of laws and regulations in the field of taxation.
4. Property is an accumulation of additional economic capability in the form of all wealth, tangible or intangible, whether mobile or immovable, whether used for business or not for business, within and /or outside the territory of the Unitary State of the Republic of Indonesia.
5. Debt is the principal amount of unpaid debt relating directly to the acquisition of Property.

6. The tax year shall be a period of 1 (one) calendar year unless the Taxpayer uses a book year not the same as the calendar year.
7. Tax Arrears are the principal amount of unpaid taxes under the Tax Collection Letter in which there is the principal tax due, Tax Underpayment Assessment Letter, Additional Income Tax Assessment Letter, Letter of Decision, Incidental Repayment, Decision Letter of Appeal, Appeal Decision and The Review Judgment which results in the accrued amount of taxes including taxes which should not be returned, as provided in the Law on General Provisions and Tax Procedures.
8. A Ransom is a sum of money paid to the state treasury to obtain Tax Remissions.
9. Criminal Acts in the Field of Taxation is a criminal act as stipulated in the Law on General Provisions and Procedure of Taxation.
10. Statement of Property for Forgiveness of Taxation hereinafter referred to as Statement Letter is a letter used by the Taxpayer to report the Treasury, Debt, Net Worth Value, Calculation and Payments of Atonement.
11. Minister is the minister who conducts government affairs in the field of state finance.
12. Tax Remission Certificate, hereinafter referred to as Certificate, is a letter issued by the Minister as proof of Tax Amendment.
13. Annual Income Tax Return Form hereinafter referred to as SPT Income Last is:
 - a. Annual Income Tax Return for Fiscal Year 2015 for Taxpayers ending in the year ending 1 July 2015 to 31 December 2015;
 - b. Annual Income Tax Return for Fiscal Year 2014 for Taxpayers ending in the year ending 1 January 2015 to 30 June 2015.
14. Annual Income Tax Return Form is income tax return for a tax year or part of the tax year.
15. Data and Information Management is the taxpayer data and information administration system related to Tax amnesty managed by the Minister.
16. Regional Office of the Directorate General of Taxation of Registered Taxpayers hereinafter referred to as the Regional Office of the Directorate General of Taxation of Registered Taxpayers is the Regional Office of the Directorate General of Taxation whose working area includes the Tax Office where the Taxpayer meets the obligation of taxation of Corporate Income Tax or Personal Income Tax.
17. Tax Office where Registered Taxpayer hereinafter referred to as KPP Where Registered Taxpayer is a Tax Office where the Taxpayer meets the obligation of taxation of Corporate Income Tax or Personal Income Tax.
18. Perception Bank is a commercial bank appointed by the Minister to receive a state revenue deposit and under the Tax Forgiveness Law is appointed to receive the deposit of Money and / or funds transferred into the territory of the Unitary State of the Republic of Indonesia in the course of the execution of Tax Amendment.

19. Final Tax Year is the Tax Year which expires on January 1, 2015 until 31 December 2015.

Section 2:

- a. Each Taxpayer is entitled to a Tax Pardon.
- b. A Taxpayer entitled to a Tax pardon as referred to in paragraph (1) shall be a Taxpayer having a duty to submit an Annual Income Tax Return.
- c. If the Taxpayer as referred to in paragraph (1) does not have a Taxpayer Identification Number, the Taxpayer must register first to obtain the Taxpayer Identification Number in the Tax Office whose working area covers the residence or the place of the Taxpayer.
- d. Excluded from the provisions referred to in paragraph (2), namely the Taxpayer who is:
- e. An investigation has been made and the investigation file has been declared complete by the Public Prosecution Service;
- f. In the judicial process; or
- g. Serving a criminal sentence, for Criminal Acts in Taxation.

2.4 Taxpayer Compliance Theory

According to Norman D. Nowak (2004), Taxpayer Compliance has an understanding, namely: "A climate of compliance and awareness of fulfillment of tax obligations, reflected in situations where:

1. The taxpayer understands or seeks to understand all the provisions of the taxation legislation.
2. Fill out the tax form completely and clearly
3. Calculate the amount of tax payable correctly
4. Pay the tax payable on time. "

According to Erard and Feinstein quoted by Nasucha (2006: 111) the notion of taxpayer compliance is a sense of guilt and shame, taxpayer perceptions of fairness and fair tax burden that they bear, and the effect of satisfaction on service government. According to Nurmanto (2010: 138) revealed that compliance taxation can be defined as a circumstance in which the Taxpayer meets all tax obligations and implement taxation rights.

Taxpayer compliance is the fulfillment of taxation obligations undertaken by taxpayers in order to contribute to the development of today which is expected in the fulfillment of voluntary given. Taxpayer compliance becomes an important aspect considering Indonesia's taxation system adopts Self-Assessment system which in its process absolutely gives trust to taxpayer to calculate, pay and report obligation.

The obligations and taxation rights according to Nurmanto above are divided into two compliance including formal compliance and material compliance. This formal and material compliance is more clearly re-identified in the Decree of the Minister of Finance no. 544/KMK.04 / 2000. According to Minister of Finance Decree no. 544/KMK.04/2000. taxpayer compliance can be identified from: "Timely in submitting SPT for all taxes in the past 2 years; has no tax arrears for all types of taxes, unless it has obtained permission to pay or postpone tax payments; has never been sentenced for committing criminal offenses in the field of taxation within the last 10 years; in the last 2 years held the bookkeeping and in the case of the taxpayer had been

examined, the correction on the last examination for each type of tax payable at most 5%, taxpayers whose financial statements for the last 2 years are audited by a public accountant with reasonable opinion without exceptions, or opinions with exceptions to the extent that they do not affect the fiscal loss. "

Formal compliance in accordance with Nurmanto above for example, the deadline of submission of income tax return (SPT Income) Annual on 31 March. If the taxpayer has reported an annual income tax return (SPT Income) before or on 31 March, then the taxpayer has complied with the formal provisions, but the contents do not necessarily meet the material requirements, namely a condition in which the taxpayer substantively meets all material requirements taxation, is according to the contents and soul of the tax law. Material compliance may include formal compliance. A taxpayer who complies with material compliance is a taxpayer who fills in an honest, complete and correct letter of notice in accordance with the provisions and submits it to the KPP before the deadline.

From some of the above understanding can be deduced, the understanding of taxpayer compliance is a taxpayer who obeys and fulfills and performs taxation obligations in accordance with the provisions of tax legislation.

Given the growth of the economy that also means the growth of income, it should add also the obligation to become Taxpayers, because the obligation of taxation is essentially a state obligation for the community in the framework of participation or participation of the people in state financing and national development. It is very important to strive for the obligation is more based on the awareness and compliance of the community that arise and be felt by the Taxpayer. Itself (voluntary compliance), rather than merely as a necessity that will be effective if it is accompanied by coercion or mere sanction. (Ardani, 2010: 42).

According Anggraini (2012:4) Taxpayer compliance is a situation where Taxpayers have awareness to comply with the rules of applicable tax laws and can implement it in real way. Compliance in taxation is divided into two kinds of formal compliance and material. Formal compliance is a condition in which the Taxpayer fulfills the obligation formally in accordance with the provisions of the Tax Law. Material compliance is a condition where the Taxpayer is substantive in accordance with the contents and the spirit of the Tax Law.

Devano and Rahayu (2006: 110) says that tax compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights. There are two kinds of compliance, namely formal compliance and material compliance.

1. Formal compliance is a condition in which the taxpayer fulfills the obligation formally in accordance with the provisions of the Taxation Law.
2. Material compliance is a condition in which the taxpayer substantially or essentially complied with all the provisions of the taxation material, namely according to the contents and also the Tax Law. Material compliance may also include formal compliance.

In the event that the Taxpayer's financial statements are not audited by a public accountant, the Taxpayer must submit a written application not later than 3 months before the end of the financial year to be stipulated as a Compliance Taxpayer insofar as it meets the requirements in letter a to letter e plus the terms:

1. In the last 2 taxable years the books of account as referred to in Article 28 of the KUP Law,
and

2. If in the last 2 years against the Tax Payer has been conducted tax audit, then the fiscal correction for each type of tax payable is not more than 10%.

2.5 Related Theory of Individual Taxpayers

Article 1 paragraph 2 of Law no. 16 Year 2009 General Provisions and Tax Procedures "Taxpayer is an individual, including taxpayers, tax cutters and tax collectors, who have the right and obligation of taxation in accordance with the provisions of the laws and regulations taxation". Taxpayer consists of 2, namely:

1. Effective Taxpayer-An effective taxpayer is a taxpayer who meets his taxation obligations, whether in the form of payment or delivery of the Notice Period (SPT Times) and / or Annual Tax Return (SPT year's) in accordance with the provisions of the taxation legislation.
2. Non-Effective Taxpayers - While Non-Effective Taxpayers are taxpayers who do not meet their tax obligations.

In connection with the above definition, then every person in Indonesia must register themselves to obtain the taxpayer's principal number or commonly called Tax NPWP unless specified in law. The definition of a personal taxpayer is any person or person owning income above the non-taxable income. The taxpayer consists of:

1. Individual Taxpayer

An individual taxpayer is paid by an individual taxpayer who has income from business, an individual taxpayer who has income from a free employment as well as an individual taxpayer who has income from employment.

An individual taxpayer reports his earnings through the Annual Income Tax Form using a self-assessment system. Annual SPT is a letter used by a taxpayer to report the calculation and /or payment of taxes, tax objects and /or non-tax objects, and / or assets and liabilities in accordance with the provisions of the tax legislation in a tax year or part of the tax year.

The self-assessment system is a tax collection that authorizes, trusts, and liabilities to the taxpayer to calculate, calculate, pay and self-report the amount of tax payable. For that, below are the things that the individual taxpayer needs to possess and do:

- Taxpayer
- Choose the Annual Tax Return (SPT)
- Contents of the Annual Tax Return with online tax
- Individual taxpayers who are subject to domestic tax according to the Income Tax Law (PPH) Number 36 Year 2008 are:
 - ✓ Individuals residing in Indonesia, or
 - ✓ Persons who are in Indonesia for more than 183 days within a period of 12 months, or
 - ✓ An individual who in a tax year is in Indonesia and has the intention to reside in Indonesia.

- ✓ Meanwhile, the individual taxpayer subject to foreign tax according to the Income Tax Law (PPh) Number 36 Year 2008 is:
- ✓ An individual who is not resident in Indonesia, or an individual who does not live in Indonesia for more than 183 days within a period of 12 months conducting business or engaging in activities through a permanent establishment in Indonesia.
- ✓ An individual who is not resident in Indonesia, or an individual who does not live in Indonesia for more than 183 days within a period of 12 months who may receive or obtain income from Indonesia, not from conducting business or undertaking activities through a permanent establishment in Indonesia.

Income Tax (Income Tax)

Income Tax Article 21

Withholding tax on income from work, services or activities by name and in whatever form the Taxpayer receives or receives from your employee and is paid every month. Companies usually directly deduct the income of employees and deposit it into the state treasury through a bank of perception.

Income Tax Article 22

Tax collection from Taxpayers who conduct activities in the field of import or from buyers on the sale of goods classified as luxury.

Income Tax Article 23

It is the tax withheld by tax collectors of the taxpayer when transactions involving dividend transactions (shareholder profits), royalties, interest, prizes and awards, rent and other income related to the use of non-land assets or building transfers or services.

Income Tax Article 25

Is a tax installment derived from the amount of income tax payable according to the Annual Income Tax Returns of Income Tax deducted or collected and income tax payable or payable overseas that may be credited?

Income Tax Article 26

It is an Income Tax imposed / deducted on income derived from Indonesia received or obtained by the State Tax Payer (WP) other than a permanent establishment (BUT) in Indonesia.

Income Tax Article 29

When the amount of tax payable by an enterprise in a tax year is greater than the amount of tax credits that have been withheld or levied by another party and that has been paid by itself, the

©Center for Promoting Education and Research (CPER) USA, www.cpernet.org

surplus value of the tax payable (tax payable minus the tax credit) resulted in Income Tax Article 29. This Income Tax must be paid before the Annual Income Tax Return is reported.

Income Tax Article 4 paragraph (2)

This income tax is related to tax withheld from income deducted from interest on time deposits and other savings, interest on bonds and government bonds, saving interest paid by cooperatives, prize drawings, stock transactions and other securities, and other transactions as stipulated in the regulations.

Income Tax Article 15

It is a tax report that relates to the Special Calculation Norm for certain taxpayer groups, such as taxpayers of companies engaged in shipping or international flights, overseas insurance companies, oil, gas and geothermal drilling, foreign trading companies, and companies investing in building-to-deliver.

Value-Added Tax

The following is related to Value Added Tax (VAT) for business entity, among others as follows: VAT is the tax imposed on transactions on taxable goods and services in Indonesia. VAT value is added to the cost of goods or services traded.

Luxury Goods Sales Tax (PPnBM)

PPnBM is a tax imposed on goods or products deemed not as staple goods, and consumed by certain people who are generally high income people, as well as goods purchased to show the status, or if consumed is considered to damage the health and morale of Indonesian society.

2.6 Obligations and Taxpayer Rights

The obligation of the taxpayer according to Law Number 16 Year 2000 in his book Taxation Theory & Case written by Siti Official, states that:

"The obligation of the taxpayer is:

1. Register to obtain Taxpayer Identification Number (WP);
2. Calculate and pay taxes accordingly;
3. Pick up the letter of notification, fill it out properly and submit it to the KPP within the specified time limit;
4. Submitting bookkeeping / recording;
5. If checked required:
 - a. Shows and /or lends books or records, documents of its nature and other documents relating to income derived, business activities, taxpayer free work or taxable objects of taxation;

©Center for Promoting Education and Research (CPER) USA, www.cpernet.org

- b. Provide an opportunity to enter the place / room to facilitate the examination;
- c. Give the required information."

Furthermore, the right of the taxpayer according to Law Number 16 Year 2000 in his book Taxation Theory & Case written by Siti Official, stated that "The rights of taxpayers are as follows:

1. Submitting objection and appeal letters;
2. Receiving proof of income, correction, and submitting application for delay of entry of Notice;
3. Requesting refund of tax overpayment;
4. Applying for the elimination and reduction of sanctions and correction of incorrect assessment letters;
5. Giving power to others to carry out taxation obligations.

From the right of the taxpayer, the writer can conclude that if the taxpayer income that the amount of loss, the amount of taxes and deductions or tax collection is not as it should, then the taxpayer may file an objection or appeal, apply for the abolition and reduction of sanctions wrong or other rights.

2.7 Tax Payment Obligations

According to Anastasia & Lilis (2014: 1): Self-assessment system is a tax collection system in which the state gives trust, authority, responsibility directly to the public to fulfill its tax obligations, both in calculating the amount of tax payable and tax credit, or reporting.

Furthermore, for an individual taxpayer whose source of income is from business and free employment, the payment of the Income Tax Article 25 shall be divided into:

Monthly Income Tax Installments (Income Tax Article 25).

Payment of Income Tax Article 25 is the payment of Income Tax in installments. This is intended to alleviate the taxpayer's burden in paying the tax payable in one tax year. Taxpayers are required to repay taxes that will be payable at the end of the year by paying the tax installment monthly.

Especially for SME's which is an Individual Taxpayer whose source of income from business and free employment, payment of installment of Income Tax Article 25 is divided into 2, namely:

a. Income Tax Installment Article 25 as Individual Taxpayer of Certain Entrepreneur (OPPT). Individual Taxpayer of a Certain Entrepreneur shall be an individual taxpayer conducting business of selling goods either wholesale or retail and a service delivery business, having one or more business premises including those having a different place of residence. Installment of Income Tax Article 25 Taxpayer OPPT: $0.75\% \times$ total business turnover (turnover) every month from each place of business.

b. Installment of Income Tax Article 25 as an Individual Taxpayer Other than Certain Entrepreneurs (OPPT). Individual Taxpayer Other than a Particular Entrepreneur (OPPT) is an individual who conducts business without going through a place of business such as a free worker or an employee. Income Tax Installment Article 25 as an Individual Taxpayer In addition to certain Entrepreneur: Taxable Income x Rate of Income Tax Article 17 paragraph (1) letters an Income Tax: 12 months.

The tariff of Article 17 paragraph (1) a Law on Income is

Taxable Income Layers	Tax Rates
• Up to IDR 50.000.000	5%
• Above IDR 50.000.000 until IDR 250.000.000	15%
• Above IDR 250.000.000 until IDR 500.000.000	25%
• Above IDR 500.000.000 up to	30%

3. Research Methods

3.1 Research Flow

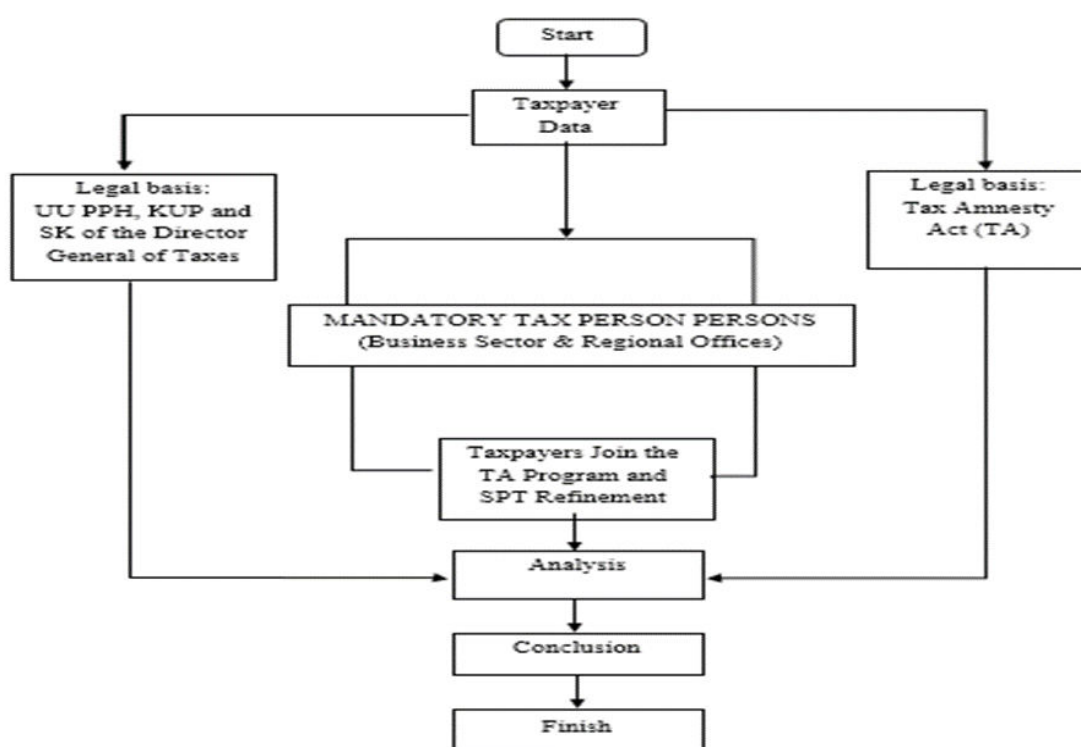


Figure 1. Research Flow

3.2. Data Analysis Technique

The method used is descriptive statistical method, which is one of the types of research methods. Descriptive research methods aim to collect actual detailed information describing existing symptoms, identify problems or examine prevailing conditions and practices, make comparisons or evaluations and determine what others do in the face of similar problems and learn from their experiences for set plans and decisions in the future.

Thus this descriptive research method is used to systematically describe the facts or characteristics of a particular population or field, in this case the field in actual and accurate. Descriptive method not only describe (analytical), but also combine. Not only do the classification, but also the organization. Descriptive research method is essentially looking for theory, not testing the theory. This method focuses on observation and natural mood.

3.3 Research Design

Research conducted is a study based on the classification of Taxpayers (WP), namely focusing intensively on individual taxpayers. In general the steps in conducting this research are as below:

- a. Taxpayer groupings
- b. Analysis of taxpayer participation in the Amnesty Tax Program and SPT improvement.
- c. In-depth analysis is related to taxpayer compliance based on business sector and regional office of Directorate General of Taxation spread all over Indonesia.

3.4 Data Collection Techniques

The data used in this study is secondary data, ie data collected by researchers to answer the problem or research objectives. Secondary data is from the Ministry of Finance of the Republic of Indonesia Directorate General of Taxation Unit Directorate of Taxation Technology located on Jl. GatotSubroto Sector. 40-42, DKI Jakarta.

The researcher got the data related to the number of Individual Taxpayer as of December 31st, 2015, the amount of Individual Taxpayer after the improvement during the tax amnesty period of 1st and 2nd periods, as well as data related to the number of Individual Taxpayers who participated in the tax amnesty program during the period 6 months, is from July to December 2016 where the characteristics of data based on the distribution of regional offices of the Directorate General of Taxes spread across DKI Jakarta Indonesia, business sector, and the number of Individual Taxpayers participating in the 2016 tax amnesty program.

3.5 Data Characteristics

The description of the data in this study is summarized in the following tabulation table:

Table 3. Number of Taxpayers in Jakarta Based on Regional Office of Directorate General of Taxes Up to December 31, 2015.

No	Name of Regional Office of Directorate General of Taxes	Private Taxpayer
1	Office of the DJP area of Central Jakarta	394,425
2	DJP West Jakarta Regional Office	682,260
3	Regional Office of DJP South Jakarta I	258,161
4	DJP East Jakarta Regional Office	1,058,382
5	DJP Regional Office North Jakarta	558,171
6	DJP Jakarta Special Region office	24,826
Total		2,976,225

Source: Ministry of Finance of the Republic of Indonesia Directorate General of Taxation Unit of Technology Directorate, 2017

Based on Table 3 related to Number of Taxpayers in Indonesia (until December 31, 2015) Based on the Regional Office of the Directorate General of Taxation (DJP), it can be concluded several things as follows:

1. Regional Office of the Directorate General of Taxes of East Jakarta with the largest number of individual Taxpayers 1,058,382 Taxpayers.

2. Regional Office of the Directorate General of Tax West Jakarta with the number of Individual Tax Payers as much as 682,260 Taxpayers.
3. Regional Office of Directorate General of Taxes of North Jakarta with the number of Individual Tax Payers as much as 558.171 Taxpayers.
4. Regional Office of the Directorate General of Taxes of Central Jakarta with the number of Individual Tax Payers as much as 394.425 Taxpayers.
5. Regional Office of Directorate General of Tax South Jakarta 1 with the amount of individual Taxpayer as much as 258,161 Taxpayers.
6. Regional Office of the Directorate General of Taxation Jakarta Special with the number of Individual Tax Payers as much as 24,826 Taxpayers.

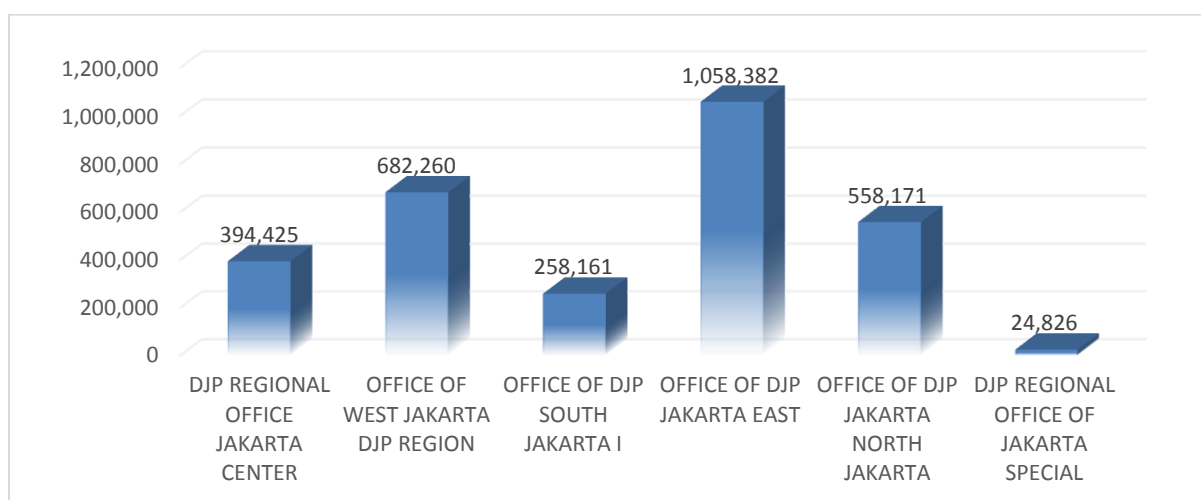


Figure 2. Average Individual Taxpayer in Indonesia by Regional Office of Directorate General of Taxes Up to December 31, 2015

Based on Figure 2, shows that the distribution of individual taxpayers in DKI Jakarta, the most average comes from the Regional Office of the Directorate General of Taxes of East Jakarta and the average taxpayer with the lowest amount comes from the Regional Office of the Directorate General of Taxation Jakarta special. This is in line with the previous description regarding the total number of individual taxpayers based on contributions from each Regional Office of the Directorate General of Taxation.

4. Discussion

The Ministry of Finance and the Allianz Global Wealth Report firmly state that at least the estimated total assets of Indonesian Citizens abroad are at least 11,000 Trillion rupiah, and Bank Indonesia estimate that there are 3.147 Trillion rupiah. The figures are very fantastic, and in fact if it can be managed and utilized properly by the government, then it can contribute significantly and positively to the expansion and equity of welfare in the land of the earth.

Seeing the various problems that have been described above, the government took the initiative to implement a tax amnesty policy that aims to increase tax revenues. Tax Amnesty (Pardon Tax) is a Government program that is expected to encourage economic growth in order to support national development. This program has a

legal basis that is, Law of the Republic of Indonesia Number 11 Year 2016 on Forgiveness of Taxes on July 1, 2016. Therefore, the Taxpayer need not hesitate to participate in the Amnesty Tax program because the law provides an umbrella clear law. Amnesty Tax is the abolition of taxes that should be payable, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by revealing the Treasury and paying the Atonement. This program can be followed by all Taxpayers, Individual Taxpayer, Agency Taxpayer, and Taxpayer of SME's and who has not become a Taxpayer until March 31, 2017. Based on data of Personal Taxpayer based on business sector in DKI Jakarta as follows:

Table 3. Number of Individual Tax Payers by Business Sector in DKI Jakarta Up to December 31, 2015

No	Business Sector	Private Taxpayer
1	Government administration and compulsory social security	9,476
2	Processing industry	20,786
3	Information and communication	4,619
4	Health services and social activities	7,790
5	Financial services and insurance	5,302
6	Educational services	3,611
7	Personal services serving the household; activities that produce goods and Java by households used alone to meet the needs	27,429
8	Leasing services, employment, travel agents and other business support	4,152
9	Professional, scientific and technical services	132,039
10	Culture, entertainment and creations	2,202
11	The activities of international bodies and other international extra bodies	66
12	Other service activities	2,640,217
13	Unclear activity limits	14,367
14	Construction	2,319
15	Water supply, waste management and recycling, waste and waste disposal and cleaning	566
16	Procurement of electricity, gas, steam / hot water and cold air	82
17	Provision of accommodation and the provision of drinking	13,111
18	Wholesale and retail trade; repairs and maintenance of cars and motorcycles	195,349
19	Fishery	1,176
20	Mining and excavation	548
21	Real estate	1,131
22	Transportation and warehousing	8,703
Total		3,095,041

Source: Ministry of Finance of the Republic of Indonesia Directorate General of Taxation Unit of Technology Directorate, (2017)

Based on Table 3 above, the number of taxpayers in DKI Jakarta (s.d 31 December 2015). Based on the Business Sector, it can be concluded as follows:

1. Majority or business sector with the largest number of Individual Tax Payers are in the business sector called other service activities as much as 2,640,217 Taxpayers.
2. Minority or business sector with the lowest number of Individual Taxpayers in the business sector referred to as the activities of international bodies and other international extra entities totaling 66 Taxpayers.

In line with the above points, the following summarized in the table below is related to the average number of taxpayers up to December 2015 by business sector, among others, as follows:

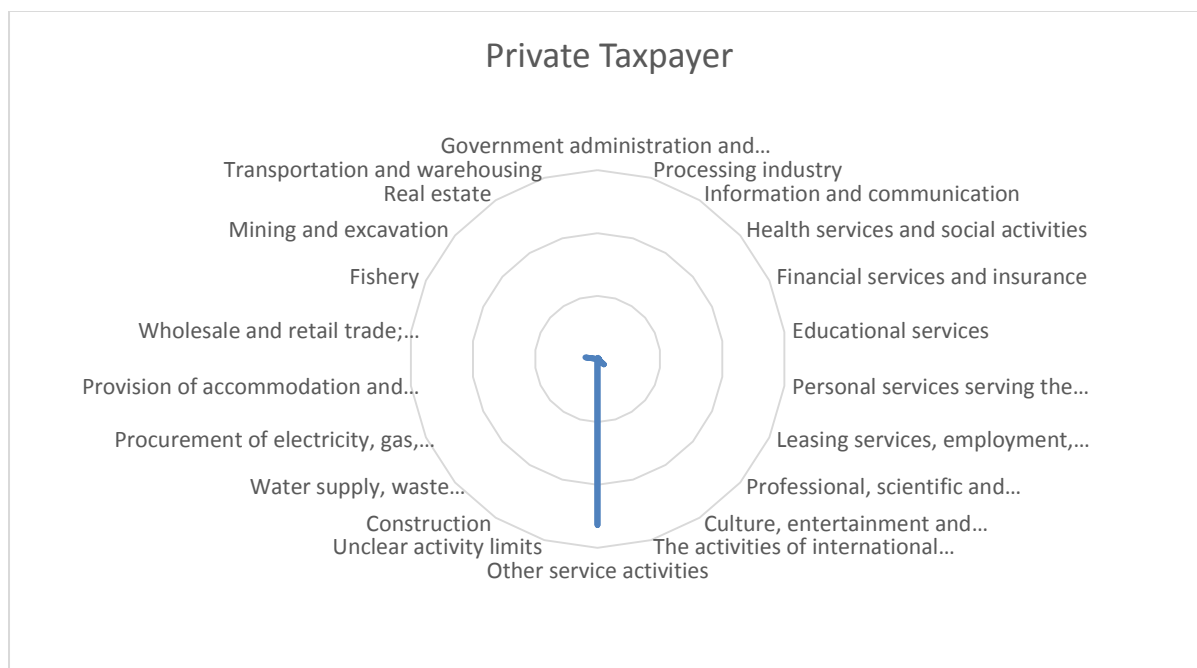


Figure 3. Average Individual Tax Payers in Jakarta Based on Business Sector Up to December 31, 2015

Based on Figure 3 above shows that the distribution of corporate taxpayers in Indonesia, the largest average comes from the large and retail trade business sector; repairs and maintenance of cars and motorcycles and the average taxpayer with the lowest amount comes from the business sector referred to as the activities of international bodies and other extra international entities. This is in line with the previous description regarding the total number of corporate taxpayers based on contributions from each business sector.

Table 4. Number of Individual Tax Payers in DKI Jakarta by Business Sector by Tax Refund and Taxpayer following Tax Amnesty Period 1 and 2.

NO	REGIONAL OFFICE	CATEGORES	TAXPAYER	FOLLOW THE SPT POLICY	TAX AMNESTY 1	TAX AMNESTY 2
1	DIP REGIONAL OFFICE JAKARTA NORTH	FISHERY	49	3	139	107
		MINING AND EXCAVATION	47	0	46	21
		PROCESSING INDUSTRY	3,472	4	181	49
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	16	0	27	10
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	108	2	283	84
		CONSTRUCTION	243	0	46	19
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	42,074	6	121	39
		TRANSPORTATION AND WAREHOUSING	1,528	0	56	27
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	2,824	690	179	65
		INFORMATION AND COMMUNICATION	498	2	24	19
		FINANCIAL SERVICES AND INSURANCE	789	0	19,763	5,541
		REAL ESTATE	131	0	188	84
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	1,412	0	0	0
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	481	0	0	0
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	1,876	0	0	0
		EDUCATION SERVICES	732	0	0	0
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	943	0	0	0
		CULTURE, ENTERTAINMENT AND CREATION	276	0	0	0
		OTHER SERVICES ACTIVITIES	494,772	0	1	0
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	4,731	0	0	0
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	10	0	0	0
ACTIVITIES NOT EXAMINED BY LIMITATION	109	0	0	0		
TOTAL	558,171	707	21,054	6,065		
2	OFFICE OFFICE DIP JAKARTA EAST	FISHERY	232	2	744	818
		MINING AND EXCAVATION	140	2	28	22
		PROCESSING INDUSTRY	4,247	0	34	52
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	43	5	10	9
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	111	0	42	21
		CONSTRUCTION	1,104	11	27	10
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	35,859	2	164	94
		TRANSPORTATION AND WAREHOUSING	4,352	24	23	18
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	2,558	1	71	40
		INFORMATION AND COMMUNICATION	753	1,599	18	7
		FINANCIAL SERVICES AND INSURANCE	1,381	8	278	127
		REAL ESTATE	445	4	17	17
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	3,573	0	8,217	4,657
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	14,876	0	46	0
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	5,713	8	50	32
		EDUCATION SERVICES	1,231	0	4	4
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	2,384	0	368	216
		CULTURE, ENTERTAINMENT AND CREATION	803	0	2	1
		OTHER SERVICES ACTIVITIES	981,286	29	2	3
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	7,230	0	41	11
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	10	2	3,238	2,778
ACTIVITIES NOT EXAMINED BY LIMITATION	2,231	0	92	47		
TOTAL	1,058,382	1,697	13,516	9,025		
3	OFFICE OF DIP SOUTH JAKARTA I	FISHERY	59	0	12	0
		MINING AND EXCAVATION	15	0	5	4
		PROCESSING INDUSTRY	1,114	1	233	176
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	4	0	6	5
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	43	2	45	30
		CONSTRUCTION	211	0	9	7
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	9,414	5	27	5
		TRANSPORTATION AND WAREHOUSING	377	0	14	9
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	1,175	1	92	50
		INFORMATION AND COMMUNICATION	256	0	8	4
		FINANCIAL SERVICES AND INSURANCE	1,068	8	8	1
		REAL ESTATE	96	1	7	1
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	1,649	521	88	46
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	290	3	9	8
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	178	2	3,478	1,652
		EDUCATION SERVICES	1,099	0	45	23
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	632	4	6	4
		CULTURE, ENTERTAINMENT AND CREATION	260	0	1	2
		OTHER SERVICES ACTIVITIES	231,129	0	60	43
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	3,133	27	1	0
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	7	2	0	2
ACTIVITIES NOT EXAMINED BY LIMITATION	6,854	3	19	8		
TOTAL	258,161	592	4,160	2,076		
4	DIP REGIONAL OFFICE JAKARTA CENTER	FISHERY	80	0	7	2
		MINING AND EXCAVATION	317	1	4	3
		PROCESSING INDUSTRY	2,828	2	168	130
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	10	0	0	0
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	31	0	0	1
		CONSTRUCTION	226	30	11	12
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	50,040	1	1,382	1,379
		TRANSPORTATION AND WAREHOUSING	779	5	20	18
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	2,437	1	71	67
		INFORMATION AND COMMUNICATION	553	2	37	10
		FINANCIAL SERVICES AND INSURANCE	622	0	73	20
		REAL ESTATE	185	4	30	9
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	2,401	1	273	307
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	717	4	50	27
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	680	0	15	8
		EDUCATION SERVICES	542	6	33	10
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	1,446	776	278	76
		CULTURE, ENTERTAINMENT AND CREATION	268	3	20	15
		OTHER SERVICES ACTIVITIES	323,582	1	10,168	3,262
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	5,892	1	158	68
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	17	0	28	16
ACTIVITIES NOT EXAMINED BY LIMITATION	1,071	13	2	0		
TOTAL	394,425	851	13,328	5,233		
5	JP REGIONAL OFFICE OF JAKARTA SPECIAL	FISHERY	5	0	0	0
		MINING AND EXCAVATION	0	66	0	0
		PROCESSING INDUSTRY	0	0	0	0
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	0	0	0	0
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	0	0	0	0
		CONSTRUCTION	0	0	0	0
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	10	0	0	161
		TRANSPORTATION AND WAREHOUSING	0	0	135	0
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	0	0	0	0
		INFORMATION AND COMMUNICATION	2	0	0	0
		FINANCIAL SERVICES AND INSURANCE	0	0	0	0
		REAL ESTATE	0	0	0	0
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	10	0	0	0
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	0	0	0	0
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	0	0	0	0
		EDUCATION SERVICES	1	0	0	0
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	0	0	0	0
		CULTURE, ENTERTAINMENT AND CREATION	0	0	0	0
		OTHER SERVICES ACTIVITIES	24,779	0	0	0
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	1	0	0	0
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	9	0	0	0
ACTIVITIES NOT EXAMINED BY LIMITATION	9	0	0	0		
TOTAL	24,826	66	135	161		
6	OFFICE OF WEST JAKARTA DIP REGION	FISHERY	301	1	591	561
		MINING AND EXCAVATION	31	50	2	13
		PROCESSING INDUSTRY	9,124	1	10	13
		ELECTRICAL PROCUREMENT, GAS, UAP / HOT WATER AND COLD AIR	19	5	78	32
		WATER SUPPLY, WASTE MANAGEMENT AND RECYCLING, CLEANING AND CLEANING OF WASTE AND WASTE	273	2	4,573	3,983
		CONSTRUCTION	235	8	101	47
		LARGE AND RETAIL TRADE, REPAIRATION AND MAINTENANCE OF CAR AND MOTORCYCLE	57,962	0	197	149
		TRANSPORTATION AND WAREHOUSING	1,667	5	149	45
		SUPPLYING OF ACCOMMODATION AND SUPPLYING OF DRINKING EAT	3,817	0	286	79
		INFORMATION AND COMMUNICATION	2,527	1	60	19
		FINANCIAL SERVICES AND INSURANCE	1,442	2	539	181
		REAL ESTATE	274	6	47	43
		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	4,168	1	54	9
		RENTAL SERVICES, EMPLOYMENT, TRAVEL, AGENTS AND OTHER BUSINESS SUPPLIERS	788	1,192	92	38
		GOVERNMENT ADMINISTRATION AND SOCIAL SECURITY ASSURANCE	1,029	11	509	125
		EDUCATION SERVICES	906	0	46	16
		HEALTH ADN SERVICES SOCIAL ACTIVITIES	1,885	3	29,081	7,900
		CULTURE, ENTERTAINMENT AND CREATION	495	0	347	131
		OTHER SERVICES ACTIVITIES	584,669	0	4	0
		PERSONAL SERVICE SERVICES HOUSEHOLD, ACTIVITIES WHICH PRODUCE GOODS AND JAVA BY HOUSEHOLD USED OWN TO MEEET	6,842	1	2	0
		INTERNATIONAL AGENCY ACTIVITIES AND OTHER INTERNATIONAL AGENCIES	13	0	33	28
ACTIVITIES NOT EXAMINED BY LIMITATION	3,493	0	0	0		
TOTAL	682,260	1,289	36,822	13,396		

Based on Table 4 shows that the distribution of individual taxpayers in DKI Jakarta, the most average comes from the business sector of other service activities and the average Taxpayer with the lowest amount comes from the business sector referred to as the activities of international bodies and other extra international entities. This is in line with the previous description of the total number of individual taxpayers based on contributions from each business sector.

Number of Taxpayers in Jakarta who make correction of Tax Amendment and Tax Amnesty period 1 and 2 based on Regional Office of Directorate General of Taxes, it can be as follows:

1. Majority or Regional Office of Directorate General of Taxes with the largest number of Individual Taxpayers is in the Regional Office of Directorate General of Tax South Jakarta 1 as many as 1.858.382 taxpayers.
2. Majority or Regional Office of the Directorate General of Taxes with the lowest number of individual taxpayers is in the Regional Office of the Directorate General of Taxation Jakarta Special as many as 24,826 Taxpayers.
3. Majority or Regional Office of the Directorate General of Taxes with the number of Individual Tax Payers following the most tax reconciliation is in the Regional Office of the Directorate General of Tax South Jakarta 1 as many as 1,697 Taxpayers.
4. Majority or Regional Office of the Directorate General of Taxation with the lowest number of Individual Tax Payers following the tax correction shall be in the Regional Office of the Special Directorate General of Taxes as many as 66 Tax Payers.
5. Majority or Regional Office of the Directorate General of Taxes with the number of Individual Tax Payers who follow Tax Amnesty Period 1 most are in the Regional Office of the Directorate General of Tax North Jakarta 21.054 taxpayers.
6. Majority or Regional Office of the Directorate General of Taxes with the lowest number of Individual Tax Payers who follow Tax Amnesty Period 1 most are in the Regional Office of the Directorate General of Taxes Jakarta Special 135 Taxpayers.
7. Majority or Regional Office of the Directorate General of Taxes with the number of Individual Tax Payers who follow the Tax Amnesty Period 2 most are in the Regional Office of the Directorate General of Tax West Jakarta 13,396 Taxpayers.
8. Majority or Regional Office of the Directorate General of Taxes with the number of Individual Tax Payers who participate in Tax Amnesty Period 2 lowest in the Regional Office of the Directorate General of Taxation Jakarta Special as many as 161 Taxpayers.

5. Conclusions and Recommendation

5.1 Conclusion

The research undertaken aims to know and analyze the level of compliance mandatory individuals. From the results of analysis and discussion, it can be drawn some conclusions, as follows:

Based on the Regional Office of Directorate General of Taxes, it can be concluded several things as follows:

1. Regional Office of the Directorate General of Taxes of East Jakarta with the largest number of individual Taxpayers 1,058,382 Taxpayers.
2. Regional Office of the Directorate General of Tax West Jakarta with the number of Individual Tax Payers as much as 682,260 Taxpayers.
3. Regional Office of Directorate General of Taxes of North Jakarta with the number of Individual Tax Payers as much as 558.171 Taxpayers.
4. Regional Office of the Directorate General of Taxes of Central Jakarta with the number of Individual Tax Payers as much as 394.425 Taxpayers.
5. Regional Office of Directorate General of Tax South Jakarta 1 with the amount of individual Taxpayer as much as 258,161 Taxpayers.
6. Regional Office of the Directorate General of Taxation Jakarta Special with the number of individual taxpayers as much as 24,826 Taxpayers Regional Office of the Directorate General of Tax North Jakarta with the number of individual taxpayers as much as 558.171 Taxpayers.

Based on the Business Sector, it can be concluded several things as follows:

1. Majority or business sector with the largest number of Individual Tax Payers are in the business sector called other service activities as much as 2,640,217 Taxpayers.
2. Minority or business sector with the lowest number of Individual Taxpayers in the business sector referred to as the activities of international bodies and other international extra entities totaling 66 Taxpayers.

5.2 Recommendation

1. The Directorate General of Taxation shall be able to increase the socialization or publication related to the SPT and Tax Amnesty refinement program in the Regional Office of the Directorate General of Taxes of East Jakarta and the Regional Office of the Directorate General of Taxation of Jakarta Special, so that the level of participation of both individual taxpayers in the Regional Office may increase. Looking at the results of the study, the Regional Office has a very low amount of participation in both the Amnesty Tax Program and the SPT rectification. Researchers suggest that the application of socialization via print or online media to the Taxpayers in the Regional Office.
2. The Directorate General of Taxation shall actively and intensively communicate with the bonds or associations of the types of business sectors of procurement of electricity, gas, steam / hot water, and cold air, the business sector referred to as government administration and compulsory social security, activities not yet clear limits , and the activities of international bodies, in order to be able to embrace individual Taxpayers from those business sectors whose purpose is to enable them to participate in the Annual Tax Returns (SPT) and Tax Amnesty (TA).

References

Alm James, Vazquez Jorge Martinez and Wallace Sally, 2009, Do Tax Amnesty Work? The Revenue Effect of Tax Amnesties during The Transition In The Russian Federation, Journal Of Economic Analysis & Policy.

Allingham, M. G., & Sandmo, A. (1972). Income Tax Evasion: A Theoretical Analysis. *Journal of Public Economics*, 1 324.

Alm, James, (2013). Expanding the Theory of Tax Compliance from Individual to Group Motivations: Department of Economics, Tulane University New Orleans, LA.

Alm, James. Erich Kirchler & Stephan Muehlbacher (2012). Combining Psychology and Economics in the Analysis of Compliance: From Enforcement to Cooperation, *Economic Analysis & Policy*, Vol. 42 no. 2, September 2012, http://www.eap-journal.com/archive/v42_i2_02-Alm_et_al.pdf

Bose Pinaki and Jetter Michael, 2012, Liberalization and Tax Amnesty in a Developing Economy, *Journal Of Economic Modelling*

Bayer C Ralph, Oberhofer Harald and Winner Hannes, 2015, The Occurrence Of Tax Amnesties: Theory And Evidence, *Journal Of Public Economics*

Braithwaite, V., Murphy, K., & Reinhart, M. (2007). Taxation Threat, Motivational Postures and Responsive Regulation. *Law and Policy*, 1.

Brotodihardjo, S. (2003). *Pengantar Ilmu Hukum Pajak*. Bandung: PT Refika Aditama.

Dwi Sunar Prasetyono, 2011, *Panduan Lengkap Tata Cara Perhitungan Pajak Penghasilan & Petunjuk Pengisian SPT*, Jakarta : Laksana.

Feld, Lars P., & Bruno S. Frey (2007). Tax Compliance as the Result of a Psychological Tax Contract: The Role of Incentives and Responsive Regulation. *Law & Policy*, Vol. 29, No. 1, January 2007, http://www.bsfrey.ch/articles/449_07.pdf

Fuadi, Arabella Oentari & Yenni Mangoting (2013) Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM, Program Akuntansi Pajak Program Studi Akuntansi Universitas Kristen Petra.
<http://studentjournal.petra.ac.id/index.php/akuntansi-pajak/article/view/438>

Gunadi. (2005). Fungsi Pemeriksaan Terhadap Peningkatan Kepatuhan Pajak (Tax Compliance). *Jurnal Perpajakan Indonesia*, Vol. 4, No.5: 4-9.

Erly Suandy. 2011. *Perencanaan Pajak*. Edisi 5. Salemba Empat Jakarta.

Farida Ida and Prawira Adi, 2015, The Effect Of Granting Tax Amnesty To Tax Revenue. *Research Journal of Finance and Accounting*.

Litina Anastasia and Palivos Theodore, 2015, Corruption, Tax Evasion And Sosial Value, *Journal Of Economic Behavior & Organization*.

Laury, S., & Wallace, S. (2005). Confidentiality and Taxpayer Compliance. *National Tax Journal*, 58, 3.

Misu, N. B.-. (2011). A Review of Factors for Tax Compliance. *Fascicle I. Economics and Applied Informatics*, 1/2011.

Supriyati&Nurhidayati,(2008).*PengaruhPengetahuanPajak Dan PersepsiWajibPajakTerhadapKepatuhanPajak*. JurnalAkuntansiDanTeknologiInformasi, Vol. 7 No. 1.

Mardiasmo. 2011. *Perpajakan. EdisiRevisi 2009*. Yogyakarta :Andi.

Safri Nurmantu. 2005. *Dasar-dasar Perpajakan*. Jakarta: Kelompok Yayasan Obor.

Siti Kurnia Rahayu. 2006. *Perpajakan Indonesia Konsep & Aspek Formal*. Yogyakarta: Graha Ilmu.

Siti Resmi. 2008. *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat.

Supramono. 2010. *Perpajakan Indonesia*. Yogyakarta: Andi.

Undang-undangRepublik Indonesia yang terkaitdenganPerpajakan. Pajak.go.id

Keputusan Menteri Keuangan Nomor 235/KMK.03/2003 tanggal 3 Juni 2003.

Widyaningsih, Aristanti. 2011. *Hukum Pajak dan Perpajakan*. Bandung: Alfabeta.

Waluyo dan Wirawan B.Ilyas. 2003. *Pengantar Perpajakan Indonesia*. Jakarta: Salemba Empat.

Waluyo. 2011. *Perpajakan Indonesia Buku II*. Salemba Empat: Jakarta