THE INFLUENCE OF TAX AWARENESS TOWARD TAX COMPLIANCE OF ENTREPRENEURIAL TAXPAYERS AND *CELENGAN PADJEG* PROGRAM AS A MODERATING VARIABLE: A Case Study At The Pratama Tax Office Of Wonosari Town

Suyanto
Universitas Sarjanawiyata Tamansiswa Yogyakarta
iyantsuyanto@gmail.com

Endah Trisnawati
Universitas Sarjanawiyata Tamansiswa Yogyakarta
trisendah22@gmail.com

Abstract

The objectives of this research are to test the tax awareness in relation to the tax compliance and to examine Celengan Padjeg Program which acts as a moderating variable to build a relationship between the tax awareness and the tax compliance. This research was conducted using Convenience sampling consisted of 98 respondents from individual taxpayers in Wonosari, Yogyakarta, Indonesia. The sample was fundamentally based on 95 questionnaires. The data analysis method of this research was a multiple regression analysis and test interactions. The analysis results showed that the tax awareness affected the tax compliance with a significance level of 0,000 (<0,05). The Celengan Padjeg Program influenced the relationship between the tax awareness and the tax compliance significantly and it moderated the relationship between two variables.

Keywords: Tax Awareness, Tax Compliance, Celengan Padjeg Program.

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kesadaran perpajakan terhadap kepatuhan wajib pajak dan pengaruh program Celengan Padjeg yang berperan sebagai variabel moderating pada hubungan antara pengaruh kesadaran perpajakan terhadap kepatuhan wajib pajak. Penelitian menggunakan metode Convinience Sampling dengan sampel sebanyak 98 responden wajib pajak orang pribadi daerah Wonosari Sampel yang dianalisis sebanyak 95 kuesioner. Metode analisis data menggunakan uji selisih nilai mutlak. Hasil analisis menunjukkan bahwa kesadaran perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dengan nilai signifikan 0,000 (<0,05). Program Celengan Padjeg terhadap hubungan antara Kesadaran Perpajakan dan Kepatuhan Wajib Pajak berpengaruh signifikan dan dapat memoderasi hubungan antara kedua variabel tersebut.

Kata Kunci: Kesadaran Perpajakan, Kepatuhan Wajib Pajak, Program Celengan Padjeg

Introduction

Taxes are a major source of revenue for the state to finance the government expenditure and construction, as expressed in the state budget (APBN) whereas the tax revenue is the largest domestic revenue. The government expenditure is more likely to finance the country's increased state revenues, one of which comes from taxes (Widjaja, 2011 in Mandagi et al, 2014). According to Jatmiko (2006), the level of tax compliance in Indonesia remains low and it is characterized by the fact that tax ratio figures are not optimally managed. A tax ratio is a compared ratio between the amount of tax revenue and the Gross Domestic Product (GDP) of a country. This ratio is used to assess the level of tax compliance and payments done by the public in a state (Dewinta and Muchamad, 2012).

Table 1
The Role of Revenue and Tax Ratio toward Gross Domestic Product (GDP)
(Billion Rupiah)

YEAR	DOMESTIC TAX	INTERNATIONAL TRADE TAX	TOTAL REVENUE TAX	TAX RATIO (%) TOWARD (GDP)
2010	694.392,1	28.914,5	723.306,7	11,26
2011	819.752,4	54.121,5	873.873,9	11,77
2012	930.861,8	49.656,3	980.518,1	11,90
2013	1.029.850,1	47.456,6	1.077.306,7	11,86
2014	1.189.826,6	56.280,4	1.246.107	12,38
2015	1.328.487,8	51.503,8	1.379.991,6	12,38

Source: Principal Financial Data of National Budget (APBN)
of Indonesia 2010-2015

Table 1 shows that although the amount of tax revenue has increased, the ratio of tax toward the Gross Domestic Product (GDP) is relatively low compared to ASEAN countries such as Malaysia (16.1%), Singapore (14%), Philippines (12, 9%), and Thailand (16.5%). The low tax ratio results from lower tax receipts, therefore, it is necessary to raise the tax ratio of Indonesia by optimizing the tax revenue to increase the level of taxpayer compliance and by

minimizing the leakage of tax revenue. The amount of tax revenue is affected by the Taxpayer Compliance, but the level of taxpayer compliance in Indonesia is still low, for example, in the area of Gunungkidul as shown in the following table indicating the annual increased level of taxpayer compliance.

Table 2
The Number of Registered Individual Taxpayers and The Individual Taxpayers Who Deliver Tax Return Forms (SPT) at The Wonosari-Based Pratama Tax Services Office (KPP)

Year	The number of registered individual taxpayers	The Number of taxpayers who tax return forms (SPT)	Perecntage of the individual taxpayer compliance
2008	15.061	13.725	91%
2009	23.073	19.395	84%
2010	28.667	22.347	78%
2011	31.240	23.193	74%
2012	34.262	22.932	67%
2013	37.957	23.901	63%
2014	42.227	24.387	58%

Source: *KPP Pratama Wonosari, data processed on September 18, 2015*

Table 2 indicates an increasing number of individual taxpayers who register every year, but it is inversely proportional for the level of taxpayer compliance in submitting the yearly tax assessments (SPT). The number of individual taxpayers registered in 2008 was 15,061 and the taxpayers who submitted the yearly tax assessments (SPT) worth as much as 13.725 influenced the taxpayer compliance rate worth 91% in 2008. A decline in the level of taxpayer compliance happened in 2009, with 23.073 individual taxpayers listed only as much as 19.395 taxpayers. They submitted tax returns, so it can be said that the taxpayer compliance rate reached 84% in 2009. Similarly, the level of taxpayer compliance in the scope of the Pratama Tax Office in Wonosari steadily decreases until it reaches the level of 58% in 2014.

If the taxpayers are aware of the obligation to pay taxes, of course, the state revenue from taxes will continue to increase because the number of potential taxpayers tend to grow every year (Nalendro, 2014). The awareness of the taxpayers on the tax function of the state fund is needed to improve the taxpayer compliance (Jatmiko, 2006). The public awareness will encourage more and more people to fulfill their obligation to register as taxpayers, report and pay their taxes properly (Chaerunisak and Suyanto, 2014). Attempts have been made to improve the taxpayer compliance conducted by the Wonosari-based Pratama tax services office (KPP), one of which is to launch the *Celengan Padjeg Program* as the implementation of the Government Regulation No. 46 Year 2013 concerning the income tax from businesses received or accrued by the taxpayers who have a certain gross income. This program has been introduced to the taxpayers since April 1, 2014.

The awareness and taxpayer compliance are important factors to increase the tax revenue; it is necessary to study the factors that influence the tax compliance intensively, in particular individual taxpayers' entrepreneurship. Based on this background, problems in this study arise in the form of questions as follows: (1) Does the awareness of taxation affect the compliance of private entrepreneurship of mandatory individual taxpayer? (2) Does the *Celengan Padjeg Program* strengthen or weaken the effects of taxation on compliance awareness of an individual taxpayer entrepreneurship?

Literature Review

Taxation Awareness

Consciousness is the state of knowing or understanding, whereas taxation is a matter of taxes so that taxation is a state of consciousness to know or understand about taxes (Jotopurnomo and Yenni, 2013). The positive assessment of taxpayers' community toward implementing state functions represented by the government will mobilize the people to comply with obligations to pay taxes (Suyatmin 2004 in Jatmiko, 2006).

According Muliari and Setiawan (2011) awareness of taxation is a condition where a person knows, recognizes, respects and obeys the applicable tax provisions seriously and desires to fulfill his or her tax obligations. While Nugroho (2012) defines consciousness of paying taxes as a form of moral attitude which gives a contribution to the state to support the development of the country and strive to comply with all rules set by the state and can be imposed on the taxpayer.

Rantung and Priyo (2009) examine three main types of consciousness in terms of taxes payment. *First*, tax is a form of participation in supporting the country's development. Taxpayers want to pay taxes because they are not disadvantaged of the tax collected. *Second*, the delayed taxes payment and the reduction of the tax burden are strongly detrimental to the state. Taxpayers want to pay taxes because they understand that the delay in payment of taxes and the reduction of the tax burden over time reduce the financial resources that can lead to delays in the development of the country. *Third*, tax set by law can be forced. The tax compliance will pay the tax because the tax payment has a strong legal foundation and it is an absolute duty of every citizen.

Taxpayers' awareness with regard to the perception of the taxpayers determines the behavior (the perceived behavioral belief) in compliance with paying taxes. The higher the level of awareness of the taxpayers, the taxpayers will be able to determine their behavior better and in accordance with the provisions of taxation so taxpayers have a high compliance rate (Nalendro, 2014). Muliari and Setiawan (2011) state that the higher level of awareness of the taxpayers to understand and implement tax obligations, the taxpayer compliance will be improved.

H1: The awareness of taxation has a positive effect on the tax compliance of individual entrepreneurship.

Celengan Padjeg Program

According to *Wikipedia Bahasa Indonesia, celengan* is a common name that refers to the accumulation box or coin savings.

Like *celengan* in general, *Celengan Padjeg* is a program used by taxpayers to save money. This program is a means to facilitate and ease the taxpayer in fulfilling tax obligations by saving each day worth 1% of the turnover, and at the end of the month this amount is deposited to the Bank or the nearest Post Office (pajak.go.id).

The active role of the government to raise the public awareness of tax is required both in the form of counseling and socializing routines or in the form of intensive trainings so that the public awareness to pay taxes can be increased or taxation policies can be used as a means to stimulate or excite the taxpayer in order to implement and raise awareness in paying taxes (Nugroho, 2012). One of the efforts made by the tax office of Wonosari to stimulate the taxpayer is to launch the Celengan Padjeg Program.

This program was launched on April 1, 2014 and is intended for individual taxpayers, entrepreneurs (not employees) or small and medium-sized enterprises practitioners. *Celengan Padjeg* program is actually a part of implementing the Government Regulation No. 46 of 2013 on the Income Tax particularly the income obtained from businesses or accrued by the taxpayers who have a certain gross income.

Torgler (2003) in Aryobimo (2012) argues that a person who is experiencing financial difficulties will feel depressed when he or she is required to pay his or her obligations including taxes. By using *Celengan Padjeg* program, taxpayers will be facilitated and invited to save 1% of their turnover within a day, and after its accumulation within a month, all the savings in the *celengan* are deposited to the bank or the post office (Rosalia, 2014).

This program will facilitate and ease the taxpayers in fulfilling the tax obligations. Therefore, the taxpayer will not be burdened by taxes because the money allocated to pay the tax has been prepared for many days. *Celengan Padjeg* Program is expected to encourage the taxpayer's awareness and willingness to meet obligations.

H2: The *Celengan Padjeg* Program strengthens the awareness of taxation on the tax compliance of individual entrepreneurship.

Taxpayer Compliance

Tax compliance is defined as a circumstance through which taxpayers comply and have the awareness to meet tax obligations (Rustiyaningsih, 2011). According to Gibson (1991) in Jatmiko (2006) compliance is the motivation of a person, a group or an organization to do or not to do things according to predefined rules. Someone's submissive behavior is an interaction between the behavior of individuals, groups and organizations. Mahon (2001) as cited by Adiasa (2013) reveals that compliance is an attitude that is willing to do everything, in which it is based on the awareness and the absence of coercion, which influences a person's behavior as expected. According to Jackson and Miliron (1986), tax compliance is defined as a report of all revenues and pay all taxes based on legal regulations and court decisions.

As to quote Palil (2010), Jackson and Milliron (1986) define that the tax compliance reports all revenues and pay all taxes based on the laws, regulations and court decisions whereas Allingham and Sandmo (1972) propose the notion of tax compliance as "… tax compliance as an issue of 'reporting an actual income' and also claimed that compliance behavior was influenced by a situation whereby taxpayers have to make a decision under uncertainty either taxpayers would enjoy tax savings due to under-reporting income or have to pay tax on the undeclared amount at a penalty rate which is higher than they would have paid had the income been fully declared at the correct time."

To support such notions, Gunadi (2005) in Nurhayati et al (2015) asserts that in terms of the taxpayer compliance, taxpayers are willing to fulfill their tax obligations with respect to regulations without any examination, investigation, warning, or threat and administrative sanctions. Kiryanto (2000) in Aryobimo (2012) states that in the case of taxes, the applicable rules are regarded as the rules of taxation. Thus, in line with the taxpayers' obedience, the sense of taxpayer compliance is an adherence to the provisions of taxation rules required or requested to be implemented.

Characteristics of taxpayers' obedience based on the Ministry of Finance Regulation No. 192/PMK.03/2007, as follows:

a.   The yearly tax assessments (SPT) within the last three years.

b.   The submission of a late return period in the previous year for tax period of January to November is not more than three times for each type of tax and it is not consecutive.

c.   The late return period as referred to the item b has no time limit and its delivery return period can be done in the next tax period.

d.   No tax arrears for all types of taxes unless it has got permission for installment or delayed tax payments on December 31, a year before the determination of taxpayers' obedience and the tax debt repayment deadline has not expired.

e.   Financial statements audited by a public accountant or government financial agency with an unqualified opinion for three consecutive years, within the provisions drawn up in the form of a form of reports and present a reconciliation of the income of commercial and fiscal taxpayers who submit the yearly tax assessments (SPT) and accountants' opinion on the audited financial statements is also signed by a public accountant in coaching the supervisory government agency of public accountants.

f.   Never been sentenced for a taxation crime, based on court decisions that have permanent legal force in the last five years.

Conceptual Framework

The taxpayer compliance devastating the country considers the acceptance of 84.5% of revenues from taxes. Taxpayers with high taxation awareness will increase the ratio of taxpayer compliance that will influence the state's revenue from the tax sector. In addition, as this study is mainly concerned, other factors can affect the moderating level of taxpayer compliance. This moderating variable is *Celengan Padjeg* Program.

Interactions discussed happen between the taxation awareness and the taxpayer compliance. Further interactions in the *Celengan Padjeg* Program influence the relationship between the

taxation awareness and the taxpayer compliance, then the schematic structure of conceptual framework can be described, as follows:
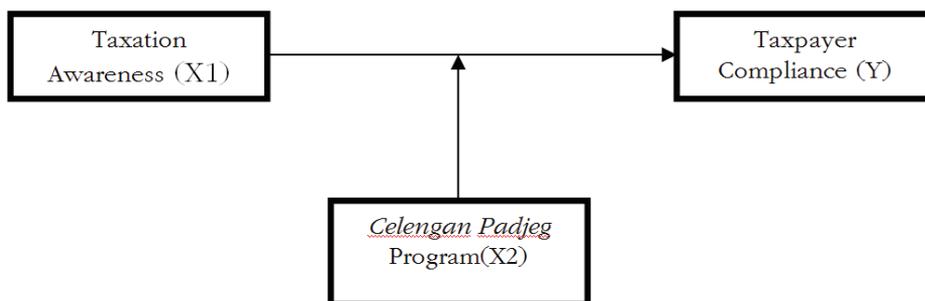

Figure 1 Conceptual Framework

Research Methods

This study is a descriptive analysis using a quantitative research. A quantitative method is an approach to use an experimental study to test the hypothesis to find out a generalization and emphasize a measurement and analysis of causal relationships between variables (Sekaran, 2006, in Fauzie and Dewi, 2014).

Research Variables

According Kerlinger (1998) in Permatasari (2013) variable constructions or traits can have different values. This study uses three main variables called independent variable, dependent variable and moderating variable.

Dependent Variable (Y)   : Taxpayer compliance

Indpendent Variable (X1)   : Taxation awareness

3. Moderating variable (X2)   : *Celengan Padjeg Program*

Operational Definitions

Taxation Awareness

In this study, these variables will be measured using a 5-point

Likert scale ranging from strongly disagree, disagree, neutral, agree to strongly agree.

The following is the summary of an operational definition of taxation awareness.

Table 3
Operational Definition of Taxation Awareness

Variable	Operational Definition	Indicator	Scale
Taxpayer Compliance (X1)	Awareness of a taxpayer is a condition in which the taxpayer knows, understands and implements the provisions of the tax properly and voluntarily (Muliari and Setiawan, 2011).	1. To get the Taxpayer Identification Numbers (NPWP), taxpayers enroll actively and independently to the local tax office.	Ordinal
		2. To understand the laws and tax regulations	
		3. To know the tax function for the state finance	
		4. To delay the tax reduction is very detrimental to the state	
		5. Taxpayers report taxation liabilities in accordance with applicable regulations.	
		6. Calculate, pay, report taxes properly and voluntarily.	
		7. Taxpayers shall submit their tax knowledge to others.	

Celengan Padjeg Program

The variable in this research will be measured using a 5-point Likert scale ranging from strongly disagree, disagree, neutral, agree to strongly agree. Here is the summary of an operational definition of *Celengan Padjeg* Program.

Table 4
Operational Definition of *Celengan Padjeg* Program

Variable	Operational Definition	Indicator	Scale
Celengan Padjeg Program (X2)	*Celengan Padjeg* is a means to save the income to pay the income tax.	1. Taxpayer compliance knows the *celengan padjeg* program. 2. Taxpayer compliance support the *celengan padjeg* program. 3. Taxpayer compliance understands the function of the *celengan padjeg* program. 4. Taxpayer compliance benefits from usind the *celengan padjeg* program functionally.	Ordinal

Taxpayer Compliance

The variable in this research will be measured using a 5-point Likert scale ranging from strongly disagree, disagree, neutral, agree to strongly agree. The taxpayer compliance indicators used as a part of the development done by Nisa and Andri (2014).

Here is the summary of operational definition of the taxpayer compliance.

Table 5
Operational Definition of Taxpayer Compliance

Variable	Operational Defintition	Indicator	Scale
Taxpayer Compliance (Y)	Taxpayer Compliance is obedience to fulfill regulation requirements of taxes under obligations (Kiryanto, 2000 in Aryobimo, 2012)	1. To register as a taxpayer 2. A taxpayer has fill out the tax return forms (SPT) correctly and completely, clearly and issue it on time. 3. The issuance of the tax return forms (SPT) is not latter than 3 periods of taxation for each type of ensuing tax. 4. Taxpayers have never been punished because of a crime in the tax sector within the last 10 years. The have no arrears for all types of taxes. 5. Taxpayers make payments in accordance with the amount of taxes owed. 6. Taxpayers make payments on the spot designated by the Director General of Taxes.	Ordinal

Population Sample and Sampling Techniques

The population used in this study is all individual taxpayers in the working area of the Tax Office of Wonosari who run an entrepreneurship business and have received the *celengan padjeg*. Up to 2014, 130 taxpayers have received the shared *celengan padjeg*. The sample size was determined using a Slovin's formula (Muliari, 2011), as follows:

$$n = \frac{N}{1 + Ne^2} = \frac{130}{1 + (130 \; x \; 0{,}05^2)}$$

$$n = \; 98{,}11 \text{ amounted to 98 samples}$$

Note:

n = sample size

N = population size

e = percentage of loose inaccuracy in this study due to sampling errors that can be tolerated (desirable) amounted to 5%

The samples in this study were conducted by using a Convenience Sampling method. According Kuncoro (2013), Convinience Sampling is a procedure to obtain a sample unit according to the reseaarcher's wishes.

Analysis Method

Quality Test Data

According to Hair et al (1996) in Aryobimo (2012), the quality of the data resulting from of research instruments can be evaluated by using validity and reliability testing. The test is intended to determine the consistency and accuracy of data collected from the use of instruments. Data quality testing procedures are stated as follows:

Validity test

Validity test is used to measure the validity of a questionnaire. A questionnaire considered valid if the questions on the questionnaire were able to reveal something to be measured to the questionnaire. Test validity can be done by looking at the value of Pearson correlation and Sig. If the value is greater than the Pearson correlation of r-critical value, then the item is valid, or if the value of Sig) is less than 0.05, the item is valid with a confidence level of 95% (Kuncoro, 2013).

Test Reliability

Reliability testing is a tool used to measure the questionnaire, which is an indicator of a variable or a construct. A questionnaire is said to be reliable if someone answers the statement consistently or

it is stable over the construct variable or the time variabe. Something is said to be reliable if the value of Crobach Alpha> 0, 60 (Ghozali, 2011).

Classic Assumption Test

Because the hypothesis testing in this study used a multiple regression analysis, then first performed classical assumption consists of normality test done to determine whether the regression model and the variables have a normal distribution (Udayana, 2008). If this assumption is violated, the statistical test for small sample sizes becomes invalid. Probability plot is a reliable method to test whether the variables used have a normal distribution or not. A method compares the cumulative distribution of real data with a cumulative normal distribution. A basis of a decision in a probability plot is data spread around the diagonal line that follows the directions of a diagonal line or histogram graph showing a normal distribution pattern, then the regression model meets the assumption of normality. Meanwhile, if the data are spread far from the diagonal line and do not follow the direction of a diagonal line or a line of histogram does not show a normal distribution pattern, then the regression model does not meet the assumptions of normality (Ghozali, 2011).

Multicollinearity Test

Multicolinearity test aims to test whether or not the regression model has a correlation between independent variables. If it happens, then there is a problem called multicollinearity (multicoll). A good regression model should not have a correlation between independent variables. The detection of multicollinearity is used to see tolerance and Variance Inflation Factor (VIF). If the value has greater tolerance of 0.1 and the value of Variance Inflation Factor (VIF) is smaller than 10, then it does not have multicollinearity. Otherwise, if the tolerance value is less than or equal to 0.1 and the value of Variance Inflation Factor (VIF) is greater than or equal with 10, then there is multicollinearity (Udayana, 2008).

Heteroskidastity Test

Heteroskidastity test aims to test whether or not the data in the regression model have inequality residual variance from one observation to another observation. If the variance of the residuals of the observations to other observations remains, it is called homoscedasticity and if different, it is called heteroscedasticity. A good regression model can be either homoscedasticity or heteroscedasticity (Udayana, 2008). Heteroskidastity can be detected by using the test of Spearman. This test is performed by means of the independent variables that correlate with unstandardized residual value. If the value of significance between independent variables of unstandardized residuals is greater than 0.05, then there is no problem with heteroscedasticity (Priyatno, 2013).

Hypothesis Testing

Hypothesis testing is done by a Moderated Regression Analysis to test the absolute difference. In this research, there are two regression models, namely:

$$Y = \alpha + \beta_1 X_1 + \varepsilon$$
$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 (\beta_1 X_1 - \beta_2 X_2) + \varepsilon$$

Note:

Y	= Taxpayers' obedience
α	= Konstanta
β	= Regression Coefficient
X_1	= Taxpayers' awareness
X_2	= *Celengan Padjeg* Program
	= error

According Ghozali (2011), the accuracy of the regression function in assessing the actual value can be measured from the goodness of fit. Statistically it can be measured based on the statistical t value, the value of the F statistics and the coefficient of determination.

Research Result

Validity And Test Reliability

Results of calculations show that all items can be said to be valid, because all the questionnaire items have a value greater the Pearson correlation of critical r and have sig. less than 0.05. Reliability testing shows that all variables is reliable because the crobach's alpha value for each variable is greater than 0.60 or 0.727 for the variable tax awareness, for Celengan Padjeg Program each variable is greater than 0,854 to 0,806 of taxpayer compliance.

Classic Assumption Test Normality Test, multicoloniarity, Heteroskidastity

Normality test is taken to measure whether or not the variables used in the study namely taxation awareness (X1), *Celengan Padjeg* Program (X2) and txpayer compliance (Y) have a normal distribution. The method used to test the normality is to look at the probability plot.

Figure 2
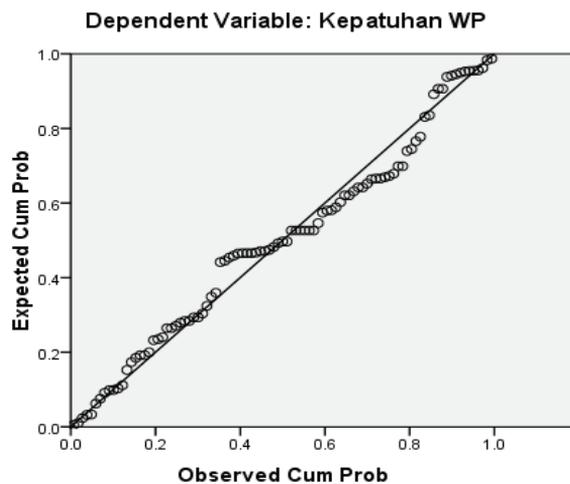**Normality Test Result**

Based on the test results, the data are spread around the diagonal line and follow the direction of the diagonal line. In addition Kologorov-Smirnov test to ensure the reading of probability plot graph, Ghozali (2011) emphasizes that data are normally distributed if they have a significance value > 0.005 as shown in Table 1.5 Kolmogorov-Smirnov value of 0.910 with a significance level of 0.379. It can be concluded that the data in this study are normally distributed.

Table 6
Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.16485469
Most Extreme Differences	Absolute	.093
	Positive	.088
	Negative	-.093
Kolmogorov-Smirnov Z		.910
Asymp. Sig. (2-tailed)		.379
a. Test distribution is Normal		

Source: Primary Data processed in 2015

Multicolinearity test results indicate that there is no problem with the multicoll of regression model used in the research. Tolerance value is greater than 0.1 and the variance inflation factor (VIF) is under 10. The tolerance value for the variable tax consciousness is worth 0.883; The Celengan Padjeg Program variables are 0,854 and 0.942 for the interaction among these variables. VIF value for the tax awareness variable is 1,133, the Celengan Padjeg Program variables is worth 1.171 and the interactions between the independent variables are equal to 1.062.

Heteroskidastity is tested using Spearman test. Based on these tests, all variable have a significance value greater than 0.05 so it can be concluded that the models used are not impaired heteroskidastity (Priyatno, 2013). The significant value for taxation awareness is 0.323, the Celengan Padjeg Program is 0.355 and 0.349 of Interaction X1_X2.

Hypothesis Test Results

Table 6
Test results of coefficient determination (R²)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.699ª	.489	.483	2.593

a.   Predictors: (Constant), taxation awareness
b.   Dependent Variable: taxpayer compliance

Source: Primary Data Aanalyzed in 2015

Based on the feasibility assessment regression model (Goodness of fitness) to test the hypothesis 1, the value of the coefficient of determination (R2) shows the number of 0,483 or 48.3% of Taxpayer Compliance Awareness influenced by taxation. The first hypothesis testing results show that the first hypothesis is accepted. Taxation awareness variable has t value of 9.426. This figure is greater than the value of t table (1.985) that has a significance level of 0.000. The test results for two hypotheses demonstrate the value of the coefficient of determination (R2) of 0.628. This figure is greater than the value of the coefficient of determination before the Celengan Padjeg Program variable, amounting to 0,483. The Simultaneous Parameter Test (Test F) shows the calculated F value of 53.862 with a significance level of 0.000. F count is larger than F table (3.10), then with the results of the regression model can be used to predict the Taxpayer Compliance.

Table 7
Partial Test Result (t test) Hypothesis 2
Coefficientsᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
B	Std. Error	Beta			
1 (Constant)	30.226	.341		88.642	.000
Tax awareness	2.269	.242	.629	9.392	.000
Celengan Padjeg Program	1.215	.246	.337	4.949	.000
Interaction X1_X2	1.384	.301	.298	4.594	.000

a. Dependent Variable: Taxpayer's Obedience

   T test results show a t value worth 9,392, which means t > t table (9.392 > 1.6614) and has a significance level of 0.000. This indicates that the awareness of taxation can influence taxpayers. T value for *Celengan Padjeg* Program is 4.949 with a significance value of 0.000. The Interaction of X1_X2 has a t value of 4.594 with a significance level of 0,000. Thus, it can be concluded that the Celengan Padjeg Program has a moderating variable.

Conclusions

Based on the analysis of 95 respondents in the scope of the Tax Office of Wonosari used as the sample in this study, it can be concluded that there is a positive effect on the taxation awareness of Taxpayer Compliance. This means that the higher the level of awareness of taxation, the higher is the level of Taxpayer Compliance. These results are similar to studies conducted by Muliari and Setiawan (2011), Dewinta (2012), and Nalendro (2014). Variables of Celengan Padjeg Program strengthen the relationship between the Taxation Awareness of Taxpayer Compliance. This study has several limitations. First, the study was conducted only in the scope of the Tax Office of Wonosari, so this study only reflects the perception

of taxpayers on the tax office services. Second, the research data are derived from the opinions of the respondents who are outside the control of researchers resulting in possible biases due to non-conformity with the actual situation.

Bibliography

Adiasa, Nirawan. 2013. Pengaruh Pemahaman Peraturan Pajak terhadap Kepatuhan Wajib Pajak dengan Preferensi Risiko sebagai Variabel Moderating. *Skripsi* Tidak Dipublikasikan, Fakultas Ekonomi Universitas Negeri Semarang.

Allingham, Michael G and Agnar Sandmo. 1972. Income Tax Evasion: A Theoretical Analysis. *Journal of Public Economics 1 North-Holland Publishing Company*

Aryobimo, Putut Tri. 2012. Pengaruh Persepsi Wajib Pajak tentang Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak dengan Kondisi Keuangan Wajib Pajak dan Preferensi Risiko sebagai Variabel Moderating (Studi Empiris terhadap Wajib Pajak Orang Pribadi di Kota Semarang).Skripsi Tidak Dipublikasikan, Fakultas Ekonomika dan Bisnis Universitas Diponegoro.

Chaerunisak, Uum Helmina dan Suyanto. 2014. Pengaruh Sistem Pelayanan Pajak dan Kepatuhan Wajib Pajak Orang Pribadi terhadap Penerapan Self Assessment System di Kantor Pelayanan Pajak Pratama Bantul. *Jurnal Akuntansi*, Vol.2 No.1 Juni 2014.

Dewinta, Rinta Mulia dan Muchamad Syafruddin. 2012. Pengaruh Persepsi Pelaksanaan Sensus Pajak Nasional dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta. *Diponegoro Journal Of Accounting*, Vol. 1, No 2, Tahun 2012, Hal. 1-9.

Fauzie, Aji dan Dewi Kusuma Wardani. 2014. The Influence of Application of Modernization in Taxation Administration System Toward The Level of Tax Payer Compliance (Study of KPP Pratama Bantul Individual Tax Payers). *Jurnal Akuntansi*, Vol. 2 No. 1 Juni 2014

Ghozali, Imam. 2011. Ekonometrika Teori, Konsep dan Aplikasi dengan SPSS 17. Semarang: Badan Penerbit Universitas Diponegoro.

Jatmiko, Agus Nugroho. 2006. "Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus dan Kesadaran

Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Empiris Terhadap Wajib Pajak Orang Pribadi Di Kota Semarang)". *Tesis* Tidak Dipublikasikan, Program S2 Magister Akuntansi Universitas Diponegoro.

Jotopurnomo, Cindy dan Yenni Mangoting. 2013. "Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan fiskus, Sanksi Perpajakan, Lingkungan Wajib Pajak Berada terhadap Kepatuhan Wajib Pajak Orang Pribadi di Surabaya". *Tax & Accounting Review,* Vol. 1 No.1, 2013.

Kuncoro, Mudrajad. 2013. *Metode Riset Untuk Bisnis & Ekonomi Bagaimana Meneliti dan Menulis Tesis?* Jakarta: Erlangga.

Mandagi, Chorras dkk. 2014. Pengaruh Pemeriksaan Pajak terhadap Tingkat Kepatuhan Wajib Pajak Badan Dalam Memenuhi Kewajiban Perpajakan pada KPP Pratama Manado. *Jurnal EMBA*, Vol. 2 No. 3 September 2014.

Muliari dan Setiawan, N.K. dan P.E. Setiawan. 2011. "Pengaruh Persepsi tentang Sanksi Perpajakan dan Kesadaran Wajib Pajak pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Denpasar Timur". *Jurnal Akuntansi dan Bisnis: Fakultas Ekonomi Universitas Udayana,* Vol. 6 No. 1

Nalendro, Tantra Ikhlas. 2014. Faktor-Faktor yang Mempengaruhi Kepatuhan Membayar Pajak Orang Pribadi yang Berwirausaha dengan Lingkungan sebagai Variabel Moderasi. *Skripsi* Tidak Dipublikasi, Fakultas Ekonomika dan Bisnis Universitas Diponegoro.

Nugroho, Rahman Adi. 2012. Faktor-Faktor yang Mempengaruhi Kemauan Untuk Membayar Pajak dengan Kesadaran Membayar Pajak sebagai Variabel Intervening (Studi Kasus Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas yang Terdaftar di KPP Pratama Semarang Tengah Satu). *Skripsi* Tidak Dipublikasi, Fakultas Ekonomika dan Bisnis Universitas Diponegoro.

Nurhayati, Nunung dkk. 2015. Influence of Tax Officer Service Quality and Knowledge of Tax on Individual Taxpayer Compliance In Tax Office (Kpp) Bojonagara Bandung. *International Journal of Applied Research*.

Palil, Mohd Rizal. 2010. Tax Knowledge and Tax Compliance Determinants in Self Assessment System in Malaysia. Thesis Department of

Accoungting and Finance Birmingham Business School The University of Birmingham.

Rantung, Tatiana Vanessa dan Priyo Hari Adi. 2009. Dampak Program Sunset Policy terhadap Faktor–Faktor yang Mempengaruhi Kemauan Membayar Pajak. Makalah Simposium Nasional Perpajakan II. Tersediadi:http://priyohari.files.wordpress.com/2010/02/dampak-sunset-policy.pdf (diunduh pada 24 April 2015).

Rosalia, Sandra. 2014. Ada Celengan Padjeg di KPP Pratama. Berita Online, tersedia di: http://www.sorotgunungkidul.com/berita-gunungkidul-7337-ada-celengan-padjeg-di-kpp-pratama.html (diakses pada 24 April 2015).

Rustiyaningsih, Sri. 2011. *Faktor-faktor yang mempengaruhi Kepatuhan Wajib Pajak.*Widya Warta No.2 Tahun XXXV/ Juli 2011.

Udayana, IBN. 2008. Pelatihan Statistik dengan SPSS, V 12.00. Tidak Dipublikasikan, Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa.

www.pajak.go.id (retrieved April 24, 2015)

www.wikipedia.org (retrieved May 2, 2015)