DETERMINANT FACTORS OF TAX COMPLIANCE LEVEL OF BOARDING HOUSE BUSINESS OWNERS IN SUPPORTING LOCALLY-GENERATED REVENUE OF SEMARANG

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Abstract

The research aims to examine the influencing factors of tax compliance of boarding house owner. This research uses one dependent variable which is Tax Compliance and seven independent variables which consist of income, environment, tax sanctions, tax services & appeals, tax awareness, perception on transparency of tax usage & allocation, and perception & accountability of efficiency of tax payment system. The primary data collected with questionnaire towards 82 respondents who's elected by a random sampling. Data was analyzed with a multiple linear regression by SPSS version 22. The result showed that: (1) The variables of Income, tax services & appeals, perception on transparency of tax usage & allocation, and perception & accountability of efficiency of tax payment system are significantly influence the tax compliance of taxpayer in Semarang, (2) Variables of environment, Tax sanctions and Tax awareness are insignificantly influence the tax payment of taxpayer in Semarang. Semarang government is expected to be able to increase boarding house tax in order to increase its locally-generated revenue

Keywords: Tax Compliance, Income, Environment, Tax Sanction, Tax Services & Appeals, Tax Awareness.

Abstrak

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi tingkat kepatuhan pajak pemilik usaha kos di Kota Semarang. Penelitian ini menggunakan satu variabel dependen yaitu kepatuhan pajak dan tujuh variabel independen yaitu pendapatan, lingkungan, sanksi pajak, sosialisasi dan pelayanan perpajakan, kesadaran, persepsi penggunaan uang pajak secara transparan dan akuntabilitas dan persepsi efektivitas sistem pembayaran pajak. Jenis data yang digunakan adalah data primer dengan menyebarkan kuesioner kepada 82 responden pemilik kos di Semarang. Responden didapat dengan metode random sampling. Metode analisis penelitian ini menggunakan analisis regresi linear berganda dengan program SPSS versi 22. Hasil penelitian ini menunjukkan bahwa: (1) variabel pendapatan, sosialisasi dan pelayanan perpajakan, persepsi penggunaan uang pajak secara transparan dan akuntabilitas serta persepsi efektivitas sistem pembayaran pajak berpengaruh secara signifikan terhadap kepatuhan pajak pemilik usaha kos di Kota Semarang, (2) variabel lingkungan, sanksi dan kesadaran tidak berpengaruh signifikan terhadap kepatuhan pajak pemilik kos di Kota Semarang. Pemerintah Kota Semarang diharapkan dapat meningkatkan kesadaran warga dalam meningkatkan penerimaan pajak kos untuk meningkatkan pendapatan asli daerah

Kata kunci: *Kepatuhan Pajak, Pendapatan, Lingkungan, Sanksi Pajak, Sosialisasi dan Pelayanan Perpajakan, Kesadaran*

INTRODUCTION

Indonesia is a Unitary State that adheres to the principle of decentralization in the administration of its government, by providing opportunities and freedom to regions to organize autonomy (Setianty, 2012). Since the era of regional autonomy was officially put into effect on January 1, 2001, every region in Indonesia has the right to be creative in order to obtain the source of income used to finance all regional government expenditures. The definition of regional autonomy itself is the authority, rights and obligations of autonomous regions to regulate and manage their own government affairs in their regions by optimizing the various potentials that exist. One of the basic concepts of regional autonomy is the increase in efficiency of regional financial administration and the existence of clear arrangements for state and regional revenue sources.

Revenue referred to is income derived from sources of income, one example is retribution and tax. From the nature of the coercion, until now, tax is the largest source of state revenue. As of November 2017, state revenues from the tax sector had reached a portion of up to 76.4%. This is because tax is a definite source in contributing funds to the state which is a form of community cooperation for state financing.

Up to 2017 state revenue from taxation has reached 1,125.1 trillion rupiah. While non-tax revenue (PNBP) is only contributed IDR 266.7 trillion and the grant was only IDR 3.8 trillion (Ministry of Finance, 2017).

Tax compliance is the most influential factor in arising or decreasing of state revenues in the taxation sector (Supadmi, 2009). Taxpayer compliance is closely related to the perception or awareness of the taxpayer itself. As the largest state revenue, revenues obtained from taxes are used by the government as a means of supporting development with the aim of improving community welfare.

The purpose is not only carried out by the central government but also by the local government. In 2014 the Government of Semarang based on the local regulation (Peraturan daerah) No. 3 of 2011 concerning Hotel Tax, in article 6 has stipulated that short and long term lodging facilities including boarding houses with more than 10 rooms will be subject to a tax rate of 10%. Local tax revenue in this city, especially hotel tax, is still very low and not optimal. Table 1 shows the Target and Realization of Semarang Revenue for the Hotel Tax Category in 2014-2016. The explanation is as Table 1.

Since the enactment of the tax collection in 2014, the target in regional income and expenditure budget was set at 210 million rupiah with the realization of 0 rupiah. In 2015 the budget decreased by 0.05% with the realization that remained the same as the previous year of 0 rupiah. But in 2016 the realization of the hotel tax budget in the category of boarding houses began an increase in revenue of 2.4 million rupiah or only 0.012% of the total of regional income and expenditure budget (APBD) of 200 million rupiah. Whereas if the imposition of board tax can run optimally it is very helpful for locally-generated revenue (PAD) to support regional development. Kahono (2003) said that tax compliance is the most important factor that influences the level of tax revenue in a country. There are two categories of compliance, namely formal and material compliance. Formal compliance is the taxpayer's compliance when reporting tax obligations, while material compliance is compliance of taxpayers if they have carried out their material obligations on the tax debt they have (pay taxes and report them).

The variables contained in this study consisted of one dependent variable namely tax compliance and seven independent variables namely income, environment, tax sanctions, taxation socialization and services, awareness,

perception of the use of tax money in a transparent manner and accountability, and the perception of the effectiveness of the tax payment system. There are 2 theories that underlie the decision making of these independent variables, namely the reasoned action theory and attribution theory. Reasoned action theory is a theory which says that every individual in carrying out an action is based on 3 components, namely the intention to behave, attitude and subjective norms. While attribution theory says that every individual before doing an action always makes a first observation of one's behavior.

Table 1. Target and Actual Income of Hotel Tax in Period of the 2014-2016 (in millions of rupiah)

Category	Target	Actual	Target	Actual	Target	Actual
	2014		2015		2016	
Star Hotel	66,233,000	47,288,914	60,254,606	51,375,553	60,254,606	61,833,774
Budget Hotel	2,180,000	2,421,055	2,083,909	3,004,749	2,083,909	2,818,631
Inn	305,000	28,537	300,000	80,016	300,000	531,664
Pensions Tourism	500,000	582,621	491,485	858,650	491,485	1,004,504
-	-	115,348	-	126,582	-	159,831
Meeting House	72,000	-	70,000	-	70,000	-
Boarding House	210,000	-	200,000	-	200,000	2,400

Source: Bapenda Semarang (2018)

LITERATURE REVIEW

Local Tax

According to the Law Number 16 of 2009 concerning General Provisions and Procedures for Taxation in Article 1 paragraph 1 states "Tax is a mandatory contribution to the state owed by an individual or a compelling body based on the Law, with no get rewards directly and be used for state purposes for the greatest prosperity of the people "

The definition of local tax is a mandatory contribution made or paid by an individual or entity to the regional government without getting a balanced direct reward (Mardiasmo, 2009). Regional taxes have a compelling nature which means that in their collection every taxpayer who has a tax obligation must pay taxes based on the laws and regulations that have been established.

Hotel Tax

In Semarang City Regional Regulation Number 3 of 2011 concerning "Hotel Taxes" means hotel tax is the tax imposed on services provided by the hotel to each hotel customer. Whereas what is meant by hotels are facilities for lodging or resting service providers including other related services at a fee, which includes motels, inns, tourism huts, tourism houses, guest houses, lodging houses and the like, as well as boarding houses with more than 10 rooms.

The legal basis for imposing hotel taxes in the category of boarding houses in the city of Semarang are as follows:
1. Law Number 28 of 2009 concerning Regional Taxes and Levies
2. Semarang City Regional Regulation Number 3 of 2011 concerning Hotel Taxes

Tax Compliance

While according to the Minister of Finance Decree No. 544 / KMK.04 / 2000, Tax Compliance is the act of a taxpayer in fulfilling his tax obligations in accordance with the provisions of the legislation and the taxation regulations that apply in a country. Compliance itself in practice can be categorized into two, namely:

1. Formal Compliance
2. Material Compliance

Reasoned Action Theory

Reasoned Action Theory developed by Ajzen and Fishben (1975) explained the relationship between beliefs, attitudes, norms individual goals and behavior. Azjen and Fishbein (1980) based on the theory of reasoned explained that action is the intention that someone has in determining the conduct of a behavior. This theory says that there are three underlying components, namely:

1. Intent to behave
2. Attitude
3. Subjective Norm

Attribution

Theory Attribution was first introduced by Heider (1958) regarding attribution of causality. Attribution theory is a theory which states that every individual who observes a person's behavior, they see whether the change in behavior caused is a form of internal or external changes. Behavior caused internally is behavior that is under individual control itself, such as: Ability, Descent, Knowledge. While behavior caused externally is behavior that is outside the individual, such as: Education, Environment, Culture, Social and Economy.

Relationship of Income and Tax Compliance

Variables in this study use indicators of the amount of income derived from principal work (office) and side work (boarding business). Research conducted by Ernawati (2014) showed that income has a positive and significant influence on the level of tax compliance. So that it can be concluded that the increasing of income owned by the taxpayer will increase the taxpayer's compliance.

The relationship of Environmental and Tax Compliance

Environmental is all conditions that are in one room including human beings and their activities. Where the behavior and activities of each individual can influence the survival of other individuals. Environmental variables in this study are used to see individual perceptions of the surrounding environment that can affect the level of individual tax compliance itself. Research conducted by Hidayat (2015) showed that the environment has a positive and insignificant influence on tax compliance. This means that the better the taxpayer's perception of the surrounding environment will increase tax compliance of the taxpayer.

Relationship of Tax Sanction and Tax Compliance

Sanctions are a form of tax law enforcement on tax non-compliance by taxpayers. The existence of these sanctions is expected to minimize the level of taxpayers' non-compliance with their tax debt. Research conduced by Mipraningsih (2016) showed that tax sanctions have a positive and insignificant influence on the level of taxpayer compliance.

Tax sanctions in this case are associated with information on regulatory policies and services provided by the tax authorities. So that it can be concluded that the clearer the information on the regulatory policy that is given will further increase the attention of the taxpayer to the sanctions and furthermore it will lead to an obedient attitude from the taxpayer to pay his tax obligations.

Relationship between Socialization and Taxation Service and Tax Compliance

Socialization and taxation services are a form of business carried out by taxation agencies in an effort to increase tax knowledge from a country's society, especially for all taxpayers in the country. In a study conducted by Hidayati et al (2008), this variable uses indicators of community views regarding the service of cooperative tax officers, enforcing tax rules, working honestly, making taxpayers difficult, disappointing taxpayers and providing clear information.

Research conducted by Wardani & Wati (2018) showed that Taxation socialization had a significant influence on the level of taxpayer compliance. So that it can be concluded that the better the information and services provided by tax officers to taxpayers will lead to the compliance of the taxpayer.

Relationship Awareness and Tax Compliance

Awareness is a condition in which a person knows, recognizes, respects and obeys the prevailing tax provisions and has the sincerity and desire to fulfill his tax obligations (Muliari and Setiawan, 2009). A person's level of awareness can also be linked to the knowledge they have. The higher one's knowledge of their obligations, the higher their level of awareness.

Awareness of tax compliance according to research conducted by Mipraningsih (2016) showed that awareness has a negative and insignificant effect on the level of taxpayer compliance.

Relationship Perception Using Transparent Taxes and Accountability and Tax Compliance

According to Robbins (1996), perception is a process of one's activities in giving an impression, judgment, opinion, understanding, organizing, interpreting situations that may occur and events that give a positive impression or negative.

While transparency is an activity carried out by a person or group (in this case the tax officer) to provide detailed information about taxation.

In this study, information transparency and accountability provided by tax officers are expected to increase the compliance of board taxpayers. According to previous research conducted by Yogatama (2014) the perception of the use of tax money in a transparent and accountable manner has a statistically significant effect on the level of personal taxpayer compliance. So that it can be concluded that the better the perception of taxpayers on the use of tax money that is used properly should further increase taxpayer compliance.

Relationship of Perception Variables Effectiveness of Tax Payment System to Tax Compliance

Perception of the effectiveness of tax payment system is a process of one's activities in giving impression, judgment, opinion, understanding, organizing, interpreting a situation, events that can give the impression of positive or negative behavior (Sutari , 2013). The relationship between these variables to the level of tax compliance according to previous research conducted by Huda (2015) which states that the perception of the effectiveness of the tax payment system has a positive and significant impact on the level of taxpayer compliance. So it can be concluded that the better the perception of the taxpayer on the effectiveness of the tax payment system will increase taxpayers' compliance.

Hypothesis

Based on a review of relevant previous studies, the hypothesis propose in this study are as follows :
1. Income has positive and significant effect on Tax Compliance
2. Environment has positive and significant effect on Tax Compliance
3. Tax Penalties has positive and significant impact on Tax Compliance

4. Socialization and Services Tax has positive and significant effect on Tax Compliance
5. Awareness has positive and significant effect on Tax Compliance
6. Perception Use Tax Money In Transparent and Accountable has positive and significant impact on the Tax Compliance
7. Perception the effectiveness of the Tax Payment System has a positive and significant effect on Tax Compliance.

RESEARCH METHODS
Population and Sample Determination

The population in this study were 466 taxpayers of formal tax-compliant business owners located in Tembalang and Gunungpati sub-districts. The numbers of sample is 82 which determinated by Slovin sampling formula.

Analysis Method

The analytical method used in this study is multiple linear regression analysis. This analytical method is used in research that has more than one independent variable and is used to process and discuss existing data and test pre-determined research hypotheses. The regression model used in the study is as follows:

$$Y = a + \beta 1X_1 + \beta 2X_2 + \beta 3X_3 + \beta 4X_4 + \beta 5X_5 + \beta 6X_6 + \beta 7X_7 + e \ \dots\dots(1)$$

With the following information:

Y = Tax Compliance
α = Constant
β1- β7 = Regression Coefficient
X_1 = Income
X_2 = Environment
X_3 = Tax Sanction
X_4 = Taxation Socialization and Services
X_5 = Awareness
X_6 = Perception of the Use of Taxes in Transparency and Accountability
X_7 = Perception of the Effectiveness of the Tax Payment System

RESULTS AND DISCUSSION
Validity and reliability test

The value of r table from obtained is 0.1937 Validity test results show that the entire research indicator has a calculated r greater than 0.1937 so it can be concluded that the overall indicator of the research is Valid. Each variable Income, Environment, Tax Sanction, Tax Services & Appeals, Tax Awareness, perception on transparency of tax usage & allocation, and perception & accountability of efficiency of tax payment system found to have a Cronbach Alpha value greater than 0.60. so that the reliability test results for all variables are reliable

Classical Assumption Test Results

Before conducting multiple linear regressions testing, the variables in the study were tested using the classic assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. The test results are as follows:

Normality

Data distribution said to be normal if the significance value> 0.05 (a = 5%). The normality test uses *Kolmogorov-Smirnov* test (Table 2).

Multicollinearity

Each independent variable is said to be correlated if the VIF (*Variance Inflation Factor*) value is <10 and the value *tolerance*> 0.1 (Table 3).

Heteroscedasticity

Variance inequality occurs when the significance value is <0.05 (a = 5%). Heteroscedasticity conducted by 2 tests: glesjer test and park test (Table 4 and Table 5).

The test results of the classic assumption test above show that all variables in the study are declared free from all classical assumption tests. So that the next test can be done, such as the real regression test.

Goodness Fit of Model Test

Test of the goodness of the model is done with F test and the coefficient of determination. Table 6 shows the results of the F statistic. Statistical test from the table, it can be seen that $0.000 < 0.05$ (α=5%) and F statistic $20.231 > 2.10$, it can be concluded that there are significant effect of independent variables on the dependent variable (tax compliance).

Table 7 shows that the adjusted r square value is 0.569 which means that the independent variables are able to explain dependent variable (tax compliance) of 0.569 or 56.9% and the remaining 43.1% is explained by other variables outside the research.

Table 2. Normality Test Result

		Unstandardized Residual
	N	103
Normal Parameters	Mean	0.0000000
	Std. Deviation	2.07299725
Most Extreme Differences	Absolute	0.053
	Positive	0.037
	Negative	-0.053
	Test Statistic	0.053
	Asymp. Sig (2-tailed)	0.200

Source : Author's owned work (2018)

Table 3. Multicollinearity Test Result

Model	Collinearity Statistic	
	Tolerance	**VIF**
Income	0.786	1.273
Environment	0.841	1.190
Sanctions Taxes	0.974	1.027
Socialization and Services Taxes	0.695	1.439
Awareness	0.828	1.207
Perception of Use Money Taxes In Transparency and Accountability	0.845	1.184
Perception Effectiveness of Tax System	0.854	1.171

Source : Author's own work (2018)

Table 4. Heteroscedasticity Test Result (Glesjer)

Model	Sig.
Income	0.157
Environment	0.995
Sanctions Taxes	0.505
Socialization and Services Taxes	0.232
Awareness	0.206
Perception of Use Money Taxes In Transparency and Accountability	0.017
Perception Effectiveness of Tax System	0.435

Source : Author's own work (2018)

Table 5. Heteroscedasticity Test Result (Park)

Model	Sig.
Income	0.052
Environment	0.776
Sanctions Taxes	0.924
Socialization and Services Taxes	0.221
Awareness	0.236
Perception of Use Money Taxes In Transparency and Accountability	0.153
Perception Effectiveness of Tax System	0.474

Source : Author's own work (2018)

Table 6. Result of F Test

Sum of Squares	Df	Mean Squares	F	Sig.
653.402	7	93.343	20.231	0.000
438.326	95	4.614		
1091.728	102			

Source: Author's own work (2018)

Table 7. Results of the Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.774	0.599	0.569	2.148

Source: Author's own work (2018)

Tabel 8. Results of Multiple Linear Regression

Model	Unstandardized Coefficients		T	Sig.
Constant	-1.083	2.180	-0.497	0.620
Income	0.227	0.097	2.344	0.021
Environment	0.051	0.105	0.484	0.629
Sanctions Taxes	0.374	0.369	1.012	0.314
Socialization and Services Taxes	0.262	0.063	4.160	0.000
Awareness	-0.139	0.093	-1.492	0.139
Perception of Use Money Taxes In Transparency and Accountability	2.764	0.416	6.652	0.000
Perception Effectiveness of Tax System	1.219	0.410	2.970	0.004

Source : Author's own work (2018)

Hypothesis testing

The results of the estimation of multiple linear regression testing partially are as Table 6. Its shows the results of the t statistic test with a significance level of 0.05 (a = 5%). The elaboration of each influence of each independent variable on the dependent variable in the study are as follows:

Effect of Income on Tax Compliance

Results obtained from testing the independent variables of income to taxpayer compliance obtained a significance value of 0.021 <0.05 (a= 5 %). This concludes that **Hypothesis 1 is accepted**. The model shows that income has a positive effect on taxpayer compliance and a significance value of <0.05 (a= 5%) means that the independent variable of income has a significant influence on tax compliance. This study strengthens the results of research conducted by Kusuma (2015) which showed that taxpayer income has a positive and significant influence on the level of tax compliance. It can be concluded that the higher the income owned by the taxpayer will increase the taxpayer's compliance in paying its tax obligations. According to *Attribution Theory* by Heider (1958) Fritz, external factors from the outside of each individual have an influence on individual decisions in behavior. The external factors in question can be in the form of education, environment, culture, social and economics. Income is categorized as individual external factors in categories economy. A person's ability in economic level can be seen from the level of income he has. The level of income is considered to affect a person's decision to be obedient or not tax compliant. The higher the income will increase tax compliance level and vice versa.

The effect of Environmental on Tax Compliance

Results obtained from testing environmental independent variables on taxpayer compliance obtained a significance value of 0.629> 0.05 (a= 5%). This concludes that **Hypothesis 2 is rejected**. The model shows that the environment has a negative effect on taxpayer compliance and significance value> 0.05 (a= 5%) means that the environmental has no significant influence on tax compliance. According to *Attribution Theory* by Heider (1958), external behavior can be influenced by the surrounding environment in the form of equipment or social influence from others. This means that individuals in carrying out an action can be influenced by situations and conditions. The environment is categorized as an external factor of the individual. The higher the positive encouragement of the environment towards taxpayers will increase taxpayer compliance in paying its tax debt and vice versa. However, the results obtained from this study are not in line with the theory put forward by Fritz. This is because the surrounding environment of the taxpayer (respondent) is not very concerned about the level of taxpayer compliance (respondents), and vice versa. But this study strengthens the research conducted by Anggraeni (2017) which shows that the environment has a statistically negative and insignificant effect on the level of tax compliance.

The effect Tax Sanction on Tax Compliance

Results obtained from testing the independent variable of tax sanctions on taxpayer compliance obtained a significance value of 0.314> 0.05 (a= 5%). This concludes that **Hypothesis 3 is rejected**. The model shows that tax sanctions has a positive effect on taxpayer compliance and significance value> 0.05 (a= 5%) means that the tax sanction does not have a significant effect on tax

compliance. According to the *Attribution Theory* by Heider (10958), an individual's external behavior is caused by outside influences such as equipment or social influence from others. In the sense that each individual will perform an action if influenced by the situation. Tax sanctions are the influence of an external or external individual, namely from a tax officer who will impose sanctions on every individual who violates the law on tax. So that taxpayers make tax payments due to coercion in the form of sanctions that will be given if they commit a violation, therefore tax penalties can have a significant effect on tax compliance. But the results obtained in this study are not in line with attribution theory. Field facts that occur are because taxpayers (respondents in the study) do not really care about the sanctions that will be given if they violate the rules. Almost all respondents have a response that boarding houses are classified as businesses that are not worthy of tax because the income from each boarding house is different. Another reason, according to respondents, the regulation regarding the imposition of boarding tax is still confusing and not yet firm. This study does not support the research conducted by Santika (2015) who said that tax sanctions have an influence on taxpayer compliance, but strengthens the results of research conducted by Lidya (2013) which shows that tax sanctions have no statistically significant effect on the level of compliance. Tax sanctions in this case are associated with information on regulatory policies and services provided by the tax authorities. So that it can be concluded that the clearer the information on the regulatory policy that is given will further increase the attention of the taxpayer to the sanctions and subsequently will lead to the compliance of the taxpayer to pay his tax obligations.

Effect of Taxation Socialization and Services on Tax Compliance

The results of taxation socialization and services on taxpayer compliance obtained a significance value of 0.000 <0.05 (a= 5%). This concludes that **Hypothesis 4 is accepted**. The model shows that taxation socialization and services has a positive effect on taxpayer compliance and a significance value of <0.05 (a= 5%) means that the independent variables of taxation socialization and services have a significant influence on tax compliance. According to the *Attribution Theory* by Heider (1958), the individual's decision to carry out an action can be influenced by external and internal factors. The tax officer is an external factor of the individual that influences tax information and services. Clear information during socialization and good service will improve good perception and individual awareness of their obligations to pay taxes. The next stage of the individual will be obedient to his tax debt. So it is expected, the better the quality of socialization and the provision of detailed information and good taxation services, it will increase the compliance behavior of the taxpayer. This study strengthens the results of research conducted by Yogatama (2014) which shows that the attitudes and services of tax authorities have a statistically significant effect on the level of personal tax compliance. So that it can be concluded that the better the information and services provided by tax officers to taxpayers, it will lead to the compliance of the taxpayer to its tax obligations.

Effect of Tax Compliance Awareness

Results of awareness on taxpayer compliance obtained a significance value of 0.139> 0.05 (a= 5%). This concludes that **Hypothesis 5 is rejected**. The model shows that awareness negatively affects taxpayer compliance and significance value> 0.05 (a= 5%) means that the independent variables of consciousness does not have a significant influence on tax

compliance. According to *Theory of Reasoned Action* (Ajzen and Fishben, 1975) before carrying out an action, the individual will be based on rational thinking about the benefits to be gained after carrying out the action. In addition there are 3 basic components that strengthen the thinking of each individual, namely norms, attitudes and individual behavior and trust. Awareness can be categorized as a component of individual attitudes and behaviors. The awareness a person has about his obligations comes from within himself. Relevant to this research, the conscious attitude contained in the taxpayer regarding the importance of making tax payments is considered to be very influential on his decision to carry out his tax obligations. The higher the level of awareness will increase the compliance of the taxpayer itself. This research is not in line with the research conducted by Tiraada (2013) which showed that awareness has a positive and significant influence on the level of tax compliance. In this study the results of negative and insignificant influences are allegedly caused by the still low awareness of the taxpayer in paying his tax debt. Field facts that occur are basically taxpayers aware of the importance of taxes on the development process and state revenues. In addition, taxpayers are aware that delaying tax payments will harm the state. However, this is closed with the perception of the taxpayer boarding about not having a tax business charged with taxes and the tariff imposed is very burdensome. Taxpayers consider that their decision to obey or disobey the boarding tax will not affect daily life because the regulations are not yet firm and clear regarding the application of this tax
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Effect of Transparent Perception of the Use of Taxes and Accountability on Tax Compliance

Results of the perception of the use of tax money transparently and accountability for taxpayer compliance obtained a

significance value of 0.000 <0.05 (a= 5%). This concludes that **Hypothesis 6 is accepted**. The model shows that the perception of the use of tax money transparently and accountability has a positive effect on taxpayer compliance and a significance value of <0.05 (a= 5%) means that the independent variable perception of the use of tax money transparently and accountability has a significant influence on tax compliance. According to the *Reasoned Action Theory* put forward by Ajzen and Fishben (1975), there are 3 basic components that influence a person in action, namely norms, attitudes and behaviors and beliefs. Perception of the use of tax money is one form of trust that taxpayers have on tax officers, including the government. The high and low level of taxpayer trust can be encouraged by the attitude given by the officer. The attitude referred to here is in the form of detailed information about the use of tax they pay (transparency). The more detailed information provided will further increase the taxpayer's trust in officers. With the high level of trust, it is expected that it will affect the level of compliance of the taxpayer itself to his obligation to pay taxes. This study strengthens the results of research conducted by Yogatama (2014) which shows that the perception of the use of tax money in a transparent and accountability manner has a statistically significant effect on the level of compliance of individual taxpayers. properly increasing the taxpayer's compliance in paying its tax obligations.

Effect of Perception of Effectiveness of Tax Payment System on Tax Compliance The

Results obtained from testing the independent variable perception of the effectiveness of the tax payment system on taxpayer compliance obtained a significance value of 0.004 <0.05 (a= 5%). This concludes that **Hypothesis 7 is accepted**. The model shows that the

perception of the effectiveness of the tax payment system has a positive effect on taxpayer compliance and a significance value of <0.05 (a= 5%) means that the independent variable perception of the effectiveness of the tax payment system has a significant influence on tax compliance. According to the *Attribution Theory* by Heider (1958), the individual's decision to perform an action can be influenced by internal or external factors. The effectiveness of the tax payment system is established and determined by the relevant tax apparatus. Tax officials are an external factor of the individual. categorized as an external factor that is capable of giving effect to the obedient or non-compliant attitude of the taxpayer to carry out his obligation to pay taxes. The high level of effectiveness of the tax payment system is expected to make it easier for taxpayers to carry out their obligations. The ease felt by the taxpayer indirectly will increase the positive perception of tax debt. So that taxpayers will be happy to fulfill their tax obligations and increase tax compliance. This study strengthens the results of research conducted by Yogatama (2014) which shows that the perception of the effectiveness of the tax payment system has a statistically significant effect on the level of taxpayer compliance. So it can be concluded that the better the perception of the taxpayer on the effectiveness of the tax payment system, the more taxpayers' compliance will be in paying their tax obligations**.**

CONCLUSIONS AND SUGGESTIONS
Conclusions

Based on the results of research conducted shows that the independent variables that significantly affect tax compliance are income, socialization and taxation services, perception of the use of tax money transparently and accountability and perception of the effectiveness of the tax payment system. While environmental variables, tax sanctions and awareness have an insignificant influence on the level of formal tax compliance of boarding house business owners in Semarang.

Suggestion

Based on the conclusions obtained in the research, several suggestions were proposed to complete the results of the study as follows:

The government should be more aware and clarify the imposition of tax rates based on the ability of taxpayers to pay their tax debt (income) and the government must look at the difference in the ability of the community to receive information, which can then be classified in the community's ability to implement the socialization mechanism,

The government must be more concern in Improving the system and institutional performance, especially to the community that has limitations in the management of online-based technology.

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