



THE INFLUENCE OF TAXPAYER'S PERSPECTED BENEFITS, SOCIALIZATION AND INCOME ON TIN OWNERSHIP IN PEMATANG SERAI VILLAGE

Destari Nurlaila Damanik

Taxation, Faculty of Social Science, University of Pembangunan Panca Budi, Jl. Jendral Gatot Subroto Km 4,5 Sei Sikambang, Medan, 20122, Indonesia

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E-mail:

destarinurlaila@dosen.pancabudi.ac.id

ABSTRACT

This study examines whether the variable perceived benefits of taxpayers, tax socialization and mandatory income have an effect on the ownership of a Taxpayer Identification Number. Then the data used in this study are primary data derived from questionnaires in which all questionnaires must first be tested for validity and reliability. Then the data obtained were analyzed using multiple regression analysis, normality test, multicollinearity test, heteroscedasticity test, linearity test, partial test (t test), simultaneous test (f test), coefficient of determination analysis. The results of the study state that the variable benefits felt by taxpayers, tax socialization and taxpayer income have a significant effect on the ownership of a Taxpayer Identification Number (TIN).

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1. Introduction

Taxes are the largest source of state revenue or revenue, to finance state expenditures. One of the goals of the Indonesian government as stated in the preamble to the 1945 Constitution is to promote public welfare. Law of the Republic of Indonesia Number 6 of 1983 concerning general provisions and procedures for taxation as amended several times and the fourth amendment to the Law of the Republic of Indonesia Number 16 of 2009 states that : "Tax is a mandatory contribution to the state owed by people individuals or entities that are coercive in nature based on the law, without receiving direct compensation and are used for the purposes of the State for the greatest prosperity of the people".

One of the obligations of taxpayers is to register to obtain a TIN (Taxpayer Identification Number)[1]. Definition of Taxpayer Identification Number according to [8] : TIN (Taxpayer Identification Number) is a number given to taxpayers as a means of tax administration which is used as a self-identification or identity of the taxpayer in carrying out tax rights and obligations ", and the Taxpayer Identification Number according to [2] : "The Taxpayer Identification Number is a facility in tax administration that is used as a personal identification or identity of the taxpayer". Based on the opinions of the experts above, TIN is a number given to taxpayers as a means of tax administration which is useful as a sign of self-identification or identity of taxpayers in carrying out tax rights and obligations. In the Law of the Republic of Indonesia number 16 of 2009 as amended several times regarding the Taxpayer Identification Number article 2 states that: "Every taxpayer who has met the subjective and objective requirements in accordance with the provisions of the tax laws and regulations is obliged to register himself. at the office of the directorate general of taxes whose work area includes the residence or domicile of the taxpayer and to him an TIN is given.

Table 1.

Destination statement of the directorate general of tax 2015 - 2019					
Indicator	2015	2016	2017	2018	2019
Number of Registeres Taxpayers	32 million	36 million	40 million	42 million	44 million

From the table above, it can be seen that the number of taxpayers from 2015 to 2019 continued to increase, in 2015 there were 32 million registered taxpayers, in 2016 increased to 36 million taxpayers, in 2017 reached 40 million taxpayers, in 2018 increased to 42 million taxpayers and then increased

again to 44 million taxpayers in 2019. One of the taxpayers' compliance can be seen from the ownership of the Taxpayer Identifications Number.

Research conducted by [5] : states that one of the factors that influence taxpayer compliance in fulfilling their tax obligations is the usefulness of TIN. The benefit of the TIN is the benefit obtained by the Taxpayer for the ownership of the TIN. The benefits of TIN include, among others, that taxpayers can pay and report taxes in an orderly manner. According to [9] in her research stated the factors that can affect the ownership of TIN are the understanding of the taxpayer, the perceived benefits of the taxpayer, trust in the tax apparatus, and tax socialization. The results of the study of these factors turned out that all the variables studied had a positive and significant effect on the compliance of MSME owners in having a TIN. Research conducted by [15] states that the income of taxpayers has a partially significant positive effect on the compliance variable of craftsmen in having a TIN.

In this study the researchers tried to develop the results of research from [9] and [15] this research is a study that combines the results of the two studies, namely selecting several variables from each of these studies and combining them into a study that new, with different populations and research sites, namely taxpayers in Pematang Serai Village, Tanjung Pura Langkat.

2. Literature Review

2.1 Taxpayer Identification Number (TIN)

Taxpayer identification number (TIN) is a number given to taxpayers as a means of tax administration which is used as a personal identification or taxpayer identity in exercising their tax rights and obligations [4] .

Function of Taxpayer Identification Number (TIN)

According to [11] the functions of the TIN are as follows:

- a. Taxpayer Identification Number is a facility in tax administration that is used as a personal identification or Taxpayer identity, therefore each Taxpayer is only given one Taxpayer Identification Number.
- b. The Taxpayer Identification Number is also used to maintain order in tax payments and in the supervision of tax administration.

Obligation to Obtain TIN Minister of Finance Regulation Number 73/PMK.03/2012 states that those who are required to register and obtain a TIN are:

- a. Married women who are taxed separately based on a separation agreement based on a judge's decision are required in writing.
- b. Individual taxpayers of certain entrepreneurs who have the said place of business in several places.
- c. Individual Taxpayers who do not run a business or work independently, if up to one month they earn income that exceeds the annual PTKP.
- d. Other individual taxpayers who require an TIN can apply to obtain an TIN.

2.2 Benefits for Taxpayers

According to [6] used to measure the benefits of TIN include:

- a. As a sign of self-identification or taxpayer identity, meaning that taxpayers who already have a TIN, it can be used as a taxpayer identification card.
- b. Facilitate administrative management, meaning that taxpayers who have TIN will get ease of administration in the scope of taxation, and tax officials can oversee the fulfillment of tax obligations of each taxpayer through TIN as a means of tax administration.
- c. Facilitate tax services, meaning that taxpayers who make deposits, tax reporting or other matters related to taxes will be recorded and monitored by the tax authorities.

2.3 Tax Socialization

In general, socialization is interpreted as an individual learning process to recognize and appreciate social norms and values so that attitudes are formed to behave in accordance with the demands or behavior of the community. Tax socialization has an important role in its efforts to improve taxpayer compliance. Because through intensive tax socialization, taxpayers can increase their understanding of all matters relating to taxation, including tax functions, regulations, mechanisms, and sanctions that

will be obtained by taxpayers if they do not fulfill their tax obligations.

2.4 Taxpayer Income

According to [10] income is an increase in economic benefits during the reporting period in the form of an inflow or increase in assets, or a decrease in liabilities resulting in an increase in equity that does not come from the contribution of investors. If income is associated with the obligation to have a TIN, individual taxpayers or entities running a business are obligated to register to obtain a TIN no later than 1 month when the business is started, i.e. the time that occurs first between the time of establishment of the business and when the business actually starts. done. The reason for one month when the business starts is when the taxpayer already has income from the business being run

2.5 Research Method

The type of research used in this research is quantitative research. Quantitative research according to [12] is research based on positive philosophy, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of describing and testing predetermined hypotheses and research This method uses multiple linear regression analysis techniques used for research that has more than one variable [3] The equation that says the form of the relationship between the independent variable (X) and the dependent variable (Y) is called the regression equation. The multiple regression equation formula is as follows:

$$\hat{Y} = b_0 + \beta_1 X_1 + \beta_2 X_2$$

3 Result and Discussion

3.1 Descriptive Statistics Test

Table 2.
Descriptive statistical analysis results

	Descriptive Statistics					
	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Manfaat WP	35	17.00	32.00	921.00	26.3143	3.87125
Sosialisasi Pajak	35	10.00	15.00	430.00	12.2857	1.10004
Penghasilan Miliki WP	35	6.00	8.00	250.00	7.1429	.87927
Kepemilikan NPWP	35	7.00	12.00	323.00	9.2286	1.00252
Valid N (listwise)	35					

The table above shows the descriptive statistics of the variables studied. The WP Benefit variable (Taxpayer perceived benefits) has a minimum value of 17, a maximum value of 32, a mean (average) of 26.31 and a standard deviation of 3.87. The tax socialization variable has a minimum value of 10, a maximum value of 15, a mean value of 12.28 and a standard deviation of 1.10. The income variable owned by the taxpayer has a minimum value of 6, a maximum value of 8, a mean value of 7.14 and a standard deviation of 0.87. The variable of ownership of the Taxpayer Identification Number (TIN) has a minimum value of 7, a maximum value of 12, a mean value of 9.22 and a standard deviation of 1.00.

3.2 Validity Test Results

Each question item for the three variables used in the study was declared valid and feasible to be used as research data as a whole. This is because the calculated r value for each item is greater than the r table value.

3.3 Reliability Test Results

Cronbach's alpha value of each variable > 0.6, it can be concluded that each variable is declared reliable and suitable for use as research data

3.4 Normality test

Table 3.
ONE-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000

	Std. Deviation	1.48004181
Most Extreme Differences	Absolute	.215
	Positive	.215
	Negative	-.189
Test Statistic		.315
Asymp. Sig. (2-tailed)		.067

Based on the spss output table, it is known that the significance value of Asymp.Sig (2-tailed) is 0.067. This indicates that the value is greater than 0.05 or ($0.067 > 0.05$). So it can be concluded that the data is normally distributed. Thus the assumptions in this regression model have been fulfilled.

3.5 Multicollinearity Test

Table 4.
Multicollinearity Test Results

Model		Coefficients ^a	
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Manfaat WP	.619	1.616
	Sosialisasi Pajak	.988	1.012
	Penghasilan Miliki WP	.613	1.630

Judging from the tolerance value, for the variable of Benefits Perceived by the Taxpayer is 0.619, the Socialization of Taxes is 0.988 and the Income Owned by the Taxpayer is 0.613. By looking at the results of the multicollinearity test above, it is known that all independent variables have a tolerance value > 0.1 . And for the value of VIF, the Taxpayer's Perceived Benefit variable is 1,616, Tax Socialization is 1,012 and the Taxpayer's Income variable is 1,630. By looking at the results of the multicollinearity test above, it is known that all the independent variables have a VIF value < 10 . Based on the basis of decision making in the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity in the regression model.

3.6 Heteroscedasticity Test

Based on the output results, the significance value (sig) for the X1 variable, the significance value (sig) for the Taxpayer Perceived Benefits variable is 0.981. The significance value (sig) for the Tax Socialization variable is 0.719, and the significance value (sig) for Income Owned by Taxpayers is 0.776. Because the significance value (sig) for all variables > 0.05 , according to the basis for decision making in the Glesjer test, it can be concluded that there is no heteroscedasticity symptom in this regression model.

Table 5.
Multiple linear regression test result

Model		Coefficients ^a	
		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	-1.001	1.157
	Manfaat WP	.030	.028
	Sosialisasi Pajak	.793	.079
	Penghasilan Miliki WP	-.043	.125

The regression coefficient of the Taxpayer's Perceived Benefit variable is 0.030, meaning that an increase in the Taxpayer's Perceived Benefit with the assumption that the other independent variables are constant will cause an increase in TIN ownership of 0.030. The regression coefficient of the Tax Socialization variable is 0.793, meaning that an increase in Tax Socialization with the assumption that other variables are constant will cause an increase in TIN Ownership of 0.793. The regression coefficient of the income variable owned by taxpayers is -0.043, meaning that an increase in income owned by taxpayers assuming other variables are constant will cause a decrease in TIN ownership by -0.043.

Table 6
Partial significance test results (t test)

Coefficients^a			
Model		T	Sig.
1	(Constant)	-.865	.393
	Manfaat WP	2.060	.027
	Sosialisasi Pajak	10.058	.000
	Penghasilan Miliki WP	-2.340	.036

Based on the table above, it can be seen that the calculated t value of the Taxpayer's Perceived Benefit variable is 2.060 which is greater than the t-table value ($2.060 > 2.039$) with a significance level below 0.05, which is 0.027 ($0.027 > 0.05$), it can be concluded that the Perceived Benefit variable Taxpayers have a significant effect on Ownership of Taxpayer Identification Numbers (TIN).

The t-count value of the Tax Socialization variable is 10,058 which is greater than the t table value ($10,058 > 2,039$) with a significance level below 0.05, namely ($0.000 > 0.05$), it can be concluded that the Tax Socialization variable has a significant effect on Ownership of Taxpayer Identification Numbers (TIN). The t-count value of the income variable owned by the taxpayer is -2,340, which is greater than the value of the t table ($-2.340 > 2.039$) with a significance level below 0.05, namely ($0.035 < 0.05$), it can be concluded that the income variable owned by the taxpayer has a significant negative effect. on the Ownership of the Taxpayer Identification Number (TIN).

Table 7.
Simultaneous significance test results (f test)

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	26.336	3	8.779	34.734	.000 ^b
	Residual	7.835	31	.253		
	Total	34.171	34			

Based on the table above, the results of the SPSS output above show that the calculated F value is greater than the F table value ($33,743 > 2.91$), with a significant level of 0.000, namely ($0.000 < 0.05$), it can be concluded that the variable Benefits Perceived by Taxpayers, Tax Socialization and Income Owned by Taxpayers simultaneously has a significant positive effect on Ownership of Taxpayer Identification Numbers in Pematang Serai Village.

Table 8.
Determination test results

Model Summary^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.878 ^a	.771	.749	.50273	.771	34.734	3	31	.000

Based on the table above, it can be seen that the value of the coefficient of determination (Adjusted R Square) is 0.749. This value indicates that the variables perceived benefits of taxpayers, socialization of taxes and income of taxpayers can explain 74.9% of the variable of Ownership of Taxpayer Identification Number (TIN). While 25.1% is explained by other factors not examined in this study.

3.7 The Effect of Benefits Perceived by Taxpayers on Ownership of Taxpayer Identification Numers (TIN) in Pematang Serai Village, Tanjung Pura Langkat

Testing on the effect of the benefits felt by taxpayers on TIN ownership is carried out by using the t-test, the results show that the regression coefficient value shows a positive value, this is in line with research conducted by [7] and [13], this shows that there is a unidirectional and significant

relationship between the benefits felt by the taxpayer and the ownership of the compulsory registration number.

The community in Pematang Serai Village, Tanjung Pura Langkat chose to have a TIN because they felt the benefits of having the TIN, including getting convenience in administrative arrangements that required a TIN for example for applying for credit at a bank, participating in government auctions or for making passports. This proves that if people feel the benefits of having a TIN, it will increase taxpayer compliance in having a TIN.

3.8 The Effect of Tax Socialization on Ownership of a Taxpayer Identification Number (TIN) in Pematang Serai Village, Tanjung Pura Langkat

From the partial test results, it was found that the t value of the tax socialization variable is greater than t table, with a significance level below 0.05, it can be concluded that the tax socialization variable has a significant effect on the ownership of the taxpayer identification number (TIN), this is in line with research conducted by [14]. So, in an effort to improve taxpayer compliance to have a Taxpayer Identification Number (TIN), one of them is by holding tax socialization, because with tax socialization it can increase taxpayers' understanding of all matters relating to taxation, including tax functions, regulations, mechanisms and sanctions that will be obtained by taxpayers if they do not fulfill their tax obligations.

3.9 The Effect of Taxpayer Income on Ownership of Taxpayer Identification Number (NPWP) in Pematang Serai Village, Tanjung Pura Langkat

From the results of the partial test, it shows that the value of t arithmetic is greater than t table, and the test of the taxpayer's income variable has a negative effect on Ownership of Taxpayer Identification Numbers in Pematang Serai Village, Tanjung Pura Langkat. Negative influence in this test can be interpreted because the public's compliance to have a TIN is more influenced by the benefits felt by the taxpayer and the socialization of taxation obtained compared to the income of the taxpayer. So even though the people's income is small, if they feel the benefits of having a TIN and get intense taxation socialization, they will tend to be more obedient in having a TIN and registering themselves as taxpayers.

3.10 The Effect of Benefits Perceived by Taxpayers, Tax Socialization, and Income of Taxpayers on Ownership of Taxpayer Identification Numbers (TIN) in Pematang Serai Village, Tanjung Pura Langkat

Based on the results of hypothesis testing, it was found that the calculated F obtained was greater than the F table with a significance level below 0.05, meaning that the benefits felt by taxpayers, tax socialization and taxpayer income together had a significant effect on the ownership of taxpayer identification numbers in Indonesia. Pematang Serai Village, Tanjung Pura Langkat. This result is supported by the ability of the independent variable in explaining the dependent variable with a fairly good coefficient of determination, which is 74.9%.

4 Conclusions

Based on the results of the research and discussion that have been described previously, the following conclusions can be drawn Benefits felt by taxpayers affect the ownership of taxpayer identification numbers (TIN) in Pematang Serai Village, Tanjung Pura Langkat Tax socialization affects the ownership of the Taxpayer Identification Number (TIN) in Pematang Serai Village, Tanjung Pura Langkat. Taxpayer's income has a significant negative effect on Ownership of Taxpayer Identification Number (TIN) in Pematang Serai Village, Tanjung Pura Langkat. Benefits Perceived by Taxpayers, Tax Socialization and Taxpayer Income affect the Ownership of Taxpayer Identification Numbers (TIN) in Pematang Serai Village, Tanjung Pura Langkat. The Directorate General of Taxation or its staff continues to carry out tax socialization more intensely to the public in order to add more insight to the public in terms of General Provisions and Tax Procedures so that the public understands their tax rights and obligations. It is hoped that further researchers will examine with different variables to add references to any factors that affect the community in terms of taxpayer compliance to have a Taxpayer Identification Number (TIN).

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