

## Pengaruh uniformity dan kesamaan persepsi, serta ukuran perusahaan terhadap kepatuhan pajak (minimalisasi biaya kepatuhan pajak pada perusahaan masuk bursa)

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### Abstrak

[Biaya kepatuhan dan kepatuhan pajak menjadi tolok ukur efisiensi suatu sistem perpajakan. Namun, hubungan antara kedua variabel tersebut dan faktor-faktor yang mempengaruhinya belum mendapat banyak perhatian para peneliti, terutama di Indonesia yang sistem perpajakannya menganut sistem self-assessment. Dalam penelitian ini, faktor uniformity dan kesamaan persepsi, serta ukuran perusahaan, diuji pengaruhnya terhadap biaya kepatuhan pajak, dan selanjutnya secara simultan dilakukan pula pengujian atas pengaruh biaya kepatuhan pajak tersebut terhadap kepatuhan pajak. Adapun, hasil uji empiris ini selanjutnya digunakan untuk mengetahui biaya kepatuhan pajak minimal jika dilakukan intervensi (pembenahan) terhadap unsurnya untuk mendapatkan tingkat kepatuhan pajak tertinggi. Biaya kepatuhan pajak dan kepatuhan pajak merupakan nilai tukar antara wajib pajak dan fiskus dalam trade off pemenuhan kewajiban pajak. Konsep yang diturunkan dari Teori Pertukaran Sosial Homans ini menguatkan teori transaction cost dalam melihat fenomena biaya kepatuhan pajak yang timbul dalam suatu kondisi terdapatnya informasi asimetris, perilaku oportunistik, dan bounded rationality. Kondisi tersebut relevan untuk dianalisis mengingat sistem self-assessment yang dianut menempatkan fiskus sebagai pemangku kebenaran legalitas fiskal, sementara wajib pajak sebagai pemangku kebenaran praktek komersial. Untuk menganalisis biaya kepatuhan pajak, indikator yang diteliti dan digunakan adalah direct money cost, time cost, dan psychological cost, sementara indikator kepatuhan pajak yang diteliti dan digunakan adalah kepatuhan formal, kepatuhan material, dan pelaporan. Selanjutnya, indikator uniformity dan kesamaan persepsi adalah beda tetap, beda waktu, serta beda persepsi, dan indikator ukuran perusahaan adalah penjualan, aktiva, dan ekuitas. Obyek penelitian adalah perusahaan masuk bursa di Jakarta (Bursa Efek Jakarta). Peneliti mengambil seluruh populasi sebagai sumber data, dan pengumpulan data dilakukan melalui penyebaran kuesioner. Adapun, dari hasil data collecting, jawaban kuesionernya yang kembali dan dianggap lengkap, mencapai 250 perusahaan dari total 339 perusahaan masuk bursa di Jakarta (Bursa Efek Jakarta). Selanjutnya, teknik analisis statistik yang digunakan adalah structural equation modeling (SEM). Teknik ini digunakan karena mampu menganalisis model rumit yang mempunyai alur berjenjang (path analysis) serta mampu mengkonfirmasi faktor-faktornya dan pengaruh antar faktor sesuai konstruksi teori yang dibangun. Sedangkan, untuk mengetahui tingkat biaya kepatuhan pajak minimal jika dilakukan intervensi, penelitian ini menggunakan teknik program linier (linear programming). Penelitian ini menghasilkan simpulan, setelah model persamaan struktural yang diajukan diterima secara statistik (valid), yaitu: 1) semakin besar uniformity dan kesamaan persepsi, maka semakin kecil biaya kepatuhan pajak; 2) semakin besar ukuran perusahaan, maka semakin besar biaya kepatuhan pajak; 3) semakin besar biaya kepatuhan pajak yang harus ditanggung oleh wajib pajak, maka semakin kecil kepatuhan pajaknya; dan 4) hasil minimalisasi biaya kepatuhan pajak menunjukkan hasil bahwa kondisi kepatuhan pajak dapat mencapai tingkat tertinggi pada tingkat 70.15% pada kondisi biaya kepatuhan pajak rata-rata per tahun adalah sebagai berikut: direct money cost pada tingkat 0,02 % dari penjualan, time cost selama 4,3 bulan, dan psychological cost pada skala 3,5

(dari skala 1 sampai dengan 5, yaitu antara sedang dan tenang). Dari penelitian ini diambil simpulan bahwa biaya kepatuhan pajak yang menjadi beban wajib pajak dalam sistem self-assessment memiliki potensi trade off (pertukaran) antara biaya kepatuhan pajak dan kepatuhan pajak dari wajib pajak dan fiskus. Selanjutnya, biaya kepatuhan pajak (dalam kondisi informasi a-simetris, perilaku oportunistik, dan bounded rationality) cenderung meningkat manakala uniformity dan kesamaan persepsi semakin rendah, dan ukuran perusahaan semakin besar. Adapun, simpulan berikutnya dari penelitian ini adalah belum terangkatnya tingkat kepatuhan pajak maksimal (yakni, 100%) walaupun upaya pembenahan untuk menekan biaya kepatuhan pajak dilakukan. Dari simpulan ini diinterpretasikan bahwa terhadap sistem perpajakan di Indonesia masih perlu dilakukan pembenahan secara mendasar dan komprehensif, karena faktor trade off antara biaya dan kepatuhan yang melekat dalam sistem pemungutan pajak dapat mempengaruhi penerimaan pajak. Pembenahan bisa dimulai dengan memperhatikan potensi dua faktor penting yang berpengaruh terhadap biaya kepatuhan pajak, yaitu uniformity dan kesamaan persepsi, serta ukuran perusahaan.;

The compliance cost and the tax compliance are two tools commonly used to measure the efficiency of a tax system. Those variables and the other factors influencing them, however, are not an interesting subject for scholars, especially the Indonesians, whose tax systems refer to the self-assessment system. In this thesis, the uniformity factor and common perception as well as the company size's influence on the tax compliance cost were tested. Simultaneously, a test on the influence of the tax compliance cost toward the tax compliance was also conducted. This empirical test, on the next step, was used to estimate the minimum tax compliance cost in order to get the optimum tax compliance rate if an intervention on the factors was done. The tax compliance cost and the tax compliance are an exchange rate between the tax payers and the tax officer in trading of the tax-paying fulfillment. The concept taken from the Social exchange theory of Homans supported the transaction cost theory in viewing the phenomenon of the tax compliance cost deriving from an asymmetrical information condition, opportunistic behavior, and bounded rationality. This condition was relevant to analyze considering that the self-assessment system positioned the tax officer as the fiscal-legal authority and the tax payers as the commercial practice authority. To analyze the tax compliance cost, the indicators applied in the research were direct money cost, time cost, and psychological cost, while the tax compliance indicators applied were the formal and material compliance as well as the reporting. Furthermore, the uniformity indicator and the common perception were regarded as constant, chronic, and perceived difference while the indicators of the company size were the sale, assets, and equity. The objects of the research were the companies listed in the Jakarta stock-exchange market. The writer took all the population as the data resource through a number of surveys as the data collection. At this step, the writer received two hundred and fifty complete-returned questioners of total 339 companies listed in the Jakarta stock-exchange market. The writer applied a statistical-analytical technique called the structural equation modeling (SEM) since this technique was well-known to be able to analyze a complex model with a path analysis and to confirm the factors and the inter-factor's influence in regard to theoretical construction. The writer also applied the linear programming technique to find out the minimum rate of the tax compliance cost under an intervention. When the structural equation model was statistically accepted as valid, the research of the thesis concludes: 1) the higher rate of the uniformity and the common perception, the smaller rate the compliance tax cost; 2) the bigger the company size, the bigger the tax compliance cost; 3) the higher the tax compliance cost taken by tax payers, the smaller the tax compliance; and 4) the result of minimizing the tax compliance cost showed that the tax compliance condition could reach a peak at the level of 70.15 percent on the following average yearly condition: direct money cost at the level of 0.02 percent of

sale, time cost for 4.3 months, and psychological cost at 3.5 scale (of one to five scale, between timid and relax). The thesis also concludes that the tax compliance cost of the tax payers in the self-assessment system brings a trade off potential between the compliance tax cost and the tax compliance of the tax payers and the tax officer. Moreover, the tax compliance cost, in the condition of asymmetrical information, opportunistic behavior, and bounded rationality, had an increasing trend when the uniformity and common perception decrease and when the company size get bigger. Finally, the thesis concludes that the tax compliance rate was not maximum i.e. one hundred percent, despite the intervention. Therefore, it is interpreted that the Indonesian tax system need a basic and comprehensive regulation because of the trade off factor between the cost and the inherent compliance in tax collection system that influence the tax revenue. A regulation can start by giving more attention to the three important factors which influence the tax compliance cost namely uniformity, common perception, and the company size., The compliance cost and the tax compliance are two tools commonly used to measure the efficiency of a tax system. Those variables and the other factors influencing them, however, are not an interesting subject for scholars, especially the Indonesians, whose tax systems refer to the self-assessment system. In this thesis, the uniformity factor and common perception as well as the company size's influence on the tax compliance cost were tested. Simultaneously, a test on the influence of the tax compliance cost toward the tax compliance was also conducted. This empirical test, on the next step, was used to estimate the minimum tax compliance cost in order to get the optimum tax compliance rate if an intervention on the factors was done. The tax compliance cost and the tax compliance are an exchange rate between the tax payers and the tax officer in trading of the tax-paying fulfillment. The concept taken from the Social exchange theory of Homans supported the transaction cost theory in viewing the phenomenon of the tax compliance cost deriving from an asymmetrical information condition, opportunistic behavior, and bounded rationality. This condition was relevant to analyze considering that the self-assessment system positioned the tax officer as the fiscal-legal authority and the tax payers as the commercial practice authority. To analyze the tax compliance cost, the indicators applied in the research were direct money cost, time cost, and psychological cost, while the tax compliance indicators applied were the formal and material compliance as well as the reporting. Furthermore, the uniformity indicator and the common perception were regarded as constant, chronic, and perceived difference while the indicators of the company size were the sale, assets, and equity. The objects of the research were the companies listed in the Jakarta stock-exchange market. The writer took all the population as the data resource through a number of surveys as the data collection. At this step, the writer received two hundred and fifty complete-returned questioners of total 339 companies listed in the Jakarta stock-exchange market. The writer applied a statistical-analytical technique called the structural equation modeling (SEM) since this technique was well-known to be able to analyze a complex model with a path analysis and to confirm the factors and the inter-factor's influence in regard to theoretical construction. The writer also applied the linear programming technique to find out the minimum rate of the tax compliance cost under an intervention. When the structural equation model was statistically accepted as valid, the research of the thesis concludes: 1) the higher rate of the uniformity and the common perception, the smaller rate the compliance tax cost; 2) the bigger the company size, the bigger the tax compliance cost; 3) the higher the tax compliance cost taken by tax payers, the smaller the tax compliance; and 4) the result of minimizing the tax compliance cost showed that the tax compliance condition could reach a peak at the level of 70.15 percent on the following average yearly condition: direct money cost at the level of 0.02 percent of sale, time cost for 4.3 months, and psychological cost at 3.5 scale (of one to five scale, between timid and

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