

Factors That Affect Taxpayer Compliance with Tax Amnesty as a Moderating Variable on Taxpayers Registered at KPP Pratama Tebing Tinggi

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Abstract: This study aims to examine the variable Influence of Taxpayer Understanding, Tax Sanctions, Tax Amendment, and Modernization of the Tax Administration System Against Taxpayer Compliance with Tax Amnesty as a Moderating Variable on Taxpayers Registered in KPP Pratt Tebing Tinggi. The population of this research is individual taxpayers registered in Tebing Tinggi Tax Office. Sampling using the method of accidental sampling, with a total sample of 100 respondents. The data obtained were analyzed using multiple linear regression analysis, data normality test, multicollinearity test, suitability test, partial test (t-test), partial test (F-test), heterokedasticity and determination test, and moderation test with Residual test approach. The results showed that the understanding of taxpayers, tax sanctions, tax justice, and modernization of the tax system simultaneously had a significant effect on taxpayer compliance. Simultaneously, Tax Amnesty is not a moderating variable, Taxpayer Understanding, Tax Sanctions, Tax Justice and Tax System Modernization towards Taxpayer Compliance. Taxpayer Understanding has a significant positive effect on Taxpayer Compliance, partially Tax Amnesty is not a moderating variable on Taxpayer Understanding on Taxpayer Compliance. Taxpayer Compliance variable. Tax sanctions have a positive and significant effect on taxpayer compliance. Partially Tax Amnesty is not a moderating variable Tax Sanction variable against Taxpayer Compliance variable. Tax Justice has positive and insignificant effect on taxpayer compliance. partially Tax Amnesty is not a moderating variable Tax Justice variable against the variable Taxpayer Compliance. Modernization of the Tax System has a positive and insignificant effect on taxpayer compliance. partially the Tax Amnesty is not a moderating variable moderating the Taxation System variable against the Taxpayer Compliance variable.

Keywords: Taxpayer Compliance, Tax Amnesty, Taxpayer

I. Introduction

Indonesia is still low awareness of paying taxes is a serious problem in realizing the government's tax revenue target is still to be excellent in the state budget, which in the state budget in 2018 reached 72% more is contributed by the reception of Perpajakan. Indicators of low awareness of taxpayers may be seen still not achieving the target of tax revenue over the last 3 years, which ranged from 83% in 2015 and 2016 and increased in 2017 to 91% that can not be denied because of the tax amnesty program. Taxes are one source of revenue for the state in addition to other sources of income, namely oil and gas revenues and non-tax revenues. Tax is one source of government funds to carry out the construction, both central and local governments. Taxes have a very big role and increasingly relied upon for the sake of development and government spending. It is seen in the State Budget (APBN), which indicates that the taxation sector provided the largest contribution to the state revenue. Government seeks continuously to improve the revenue target state in taxes. Tax revenues are the main source of financing and national development to improve the welfare of the community (Nasution, 2019).

Tax revenues are influenced by a country's economic growth because economic growth can increase people's income, so the public has the financial ability to pay taxes. In addition to economic growth, the amount of tax collection, the addition of the taxpayer, and the optimization of resource extraction taxes through tax objects can also increase the tax revenue (Nasution, 2019). Payment of taxes is the embodiment of a state obligation and role of the taxpayer to directly and jointly carry out tax obligations for financing the state and national development. In increasing government

revenues in the tax sector, there are several constraints such as the level of taxpayer compliance is still low, the taxpayer pays the tax becomes due is lower than it should be and is also still a lot of taxpayers who do not report and pay the tax obligations (Rustiyaningsih, 2011). This was due to many people who do not know well even less understanding about taxes as taxpayers who are obedient if you have close tax obligations, namely to settle and report the tax in a timely manner (Nasution, 2019).

Taxes levied under a variety of legal norms to achieve common prosperity. Refusal to pay, resistance or avoidance of tax law violations categorized. Thus the taxpayer will be required to be active in carrying out tax obligations from registering as a taxpayer, compute, calculate, pay, and report using the tax Tax (SPT). The low awareness levels in particular, an area of high cliffs STO kerjah cause is not reached the target of tax income tax in the tax office. Publication of mass media (Medan Bisnis) mentions that 2015 is the STO Tebing Tinggi collect taxes burdened the target of Rp 525 billion, and in the period from January to September just collected Rp 241 billion, or approximately 45.86% of the target.

Likewise, if viewed from a press release of the Ministry of Finance, Directorate General of Taxation, DJP North Sumatra II, 01 / WPJ.26 / BD.05 / 2018 showed that from 8 KPP, namely Rantau Prapat STO, STO Mulberry, KPP Primary Siantar, Tebing Tinggi STO, STO Sibolga, Balige STO, STO Kabanjahe, and STO range, only STO Rantau Prapat which reached 105.94% of the target charged Rp. 1,082 trillion in 2018. It is menjukkan that KPP High Cliff has not managed to improve understanding and awareness sanki tax on residents who have an advanced subject of taxes, especially income tax. Because of the relationship between the understanding of taxpayers, tax penalties on tax compliance and program tax amnesty that should improve and reach the target of tax revenue, it is necessary to dibut research titled Factors That Affect Taxpayer Compliance With Tax Amnesty As A Moderating Variable On Taxpayers Registered At KPP Pratama Tebing Tinggi .

II. Literature Review

Tax is defined as the contribution which did not receive the services of lead (contra) directly demonstrated and used to pay for general expenses. There are several definitions of tax, according to both experts in the field of taxation or statutory. The definition of tax raised by some experts is as follows According to Law No. 16 of 2009 on the fourth amendment to Law No. 6 of 1983 regarding Provisions and Procedures Umumn in article 1, paragraph 1, which reads Tax is a mandatory contribution to the state owed by individuals or entities that are forced by enactment Act by not getting rewarded directly and used for the purposes of the state and the overall prosperity of the people .

The definition of income under the Act No. 17 of 2000 is: Each additional economic capability received or accrued by a Taxpayer both from Indonesia and outside Indonesia, which can be used for consumption or to increase the wealth of relevant Taxpayer name and in whatever form, According Subekti and Asrori (2003), the definition of income tax is a tax levied against a private person or individuals and entities associated with the income earned or acquired during a tax year. According to Law No. 7 of 1983, Income Taxes imposed on the individual or individuals and entities associated with the income earned or acquired during a tax year. Based on Law No. 36 Year 2008 regarding Income Tax corporate taxpayer in the country with a gross income of up to Rp 50,000,000,000.00 (fifty billion rupiah) got the facilities in the form of tariff reductions of 50% (fifty percent) of the 25% rate (twenty limapersen) imposed on taxable income from the gross income of up to Rp4.800.000.000,00 (four billion, eight hundred million rupiah). The portion of gross income referred to in paragraph (1) may be increased by Ministry of Finance.

Taxpayers are individuals or entities include the taxpayer, withholding and tax collectors, who have the right and obligation of taxation according to the provisions of tax legislation. Thus, under Article 1 paragraph 2 of Law CTP that included taxpayer is as follows: Income tax payers, Value Added Tax Payer, Compulsory sales tax on luxury goods, Compulsory land and building tax, Taxpayers Tax on Acquisition of Land and Building, Stamp Duty Tax Payer.

Knowledge and understanding of tax laws is the process by which the taxpayer know about taxation and apply that knowledge to pay taxes. Suryadi (2006) and Hardiningsih (2011) in his research stated that increasing the tax knowledge through formal and non formal positive impact on the awareness of the taxpayer in paying pajak.Menurut researchers (Hariyanto 2006 in Hardiningsih 2011) found that low levels of taxpayer compliance is due by the taxpayer knowledge and perception of tax and customs officers are still low.

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Basically, the tax penalty imposed to create taxpayer compliance in implementing tax obligations. Therefore, it is important for taxpayers to understand the sanctions of taxation so knowing the legal consequences of what was done or not done. Sanctions tax is a guarantee that the provisions of legislation of taxation (norm taxation), will be followed / observed / adhered to, in other words the tax penalty is a deterrent so that the taxpayer does not violate the norms of taxation (Mardiasmo 2006 in Muliari and Setiawan, 2010). There are 2 kinds of taxation sanctions, namely: Administrative sanctions, Criminal sanctions.

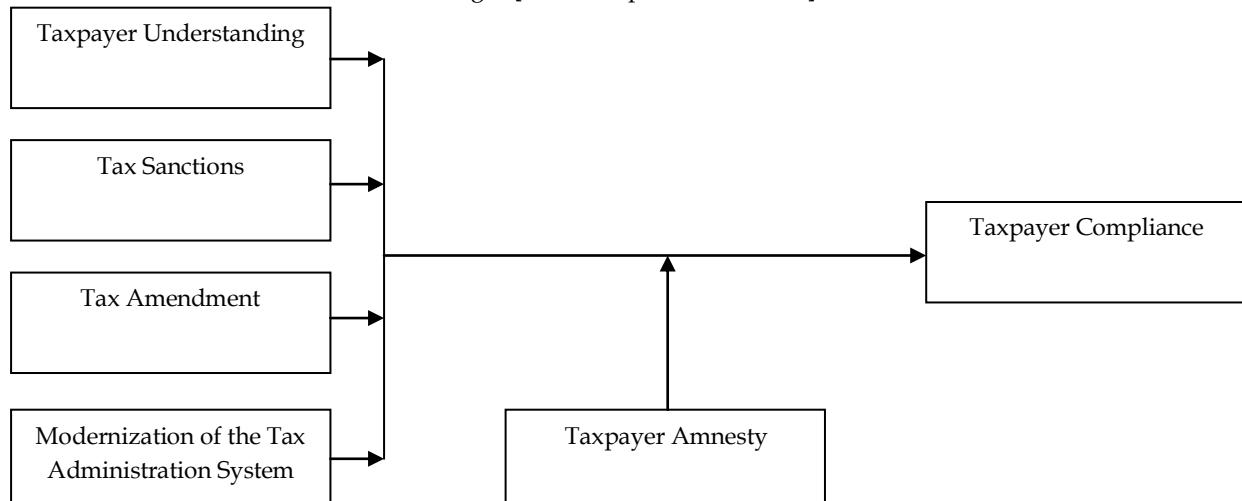
According Brutu and Harto (2012: 2) tax fairness perception is the assessment of a WP OP (individual taxpayer) arising from interests that exists in itself and an assessment of the relevant government tax management. While Adam Smith in Mohammad Zain (2014: 25) The most important principle in the context of tax collection is fairness in taxation which is expressed by a statement that every citizen should participate in government financing.

Modernization Tax System Modernization on taxes through tax services based on information technology is an appropriate solution that can not only provide fast, quality, and reliable, but also supports the creation of simplifying the tax system and help the realization of good governance. Convenience and comfort is offered by the modernization of the taxation system in the form of excellent service that was promised by the Directorate General of Taxation (DGT). It aims to contradict their public stigma against tax over the years. For that service is carried out through one door system (one stop), (Princess, 2016).

Tax collection system used in Indonesia today is a self-assessment system, then the taxpayer should actively fulfill their tax obligations starting from the register, fill out tax returns with honest, good and right to pay off taxes owed. Even though there is the threat of administrative or criminal legal penalties for taxpayers who do not meet their tax obligations, but in reality there are many Taxpayers who do not or not fully meet its obligations. In accordance with the opinion of Mahfud Sidik (Rahayu, 2010: 137-138) explains as follows: "Compliance fulfill tax obligations voluntarily (voluntary of compliance) are the backbone of the Self Assessment system, which the taxpayer is responsible for setting tax obligations and then accurately and timely pay the tax and report".

Law No. 11 Year 2016 on tax forgiveness or tax amnesty that the government formulated a means to improve tax compliance and repatriation. Through the momentum of tax amnesty, the government is totally invites all taxpayers to pay more attention to the fulfillment of tax obligations. Impact of tax amnesty not only obtained from the taxpayer who participated in the program, but also for people who do not follow the program. The entire taxpayers are reminded that there is an obligation that must be carried out routinely as reported SPT. John Hutagaol (2007: 28) states that "Tax Amnesty is a government policy in the field of taxation which provides elimination of taxes that should be owed to pay ransom in a certain amount that is intended to provide additional acceptance of taxes and the opportunity for taxpayers who do not comply (tax evaders) into tax compliance (honest taxpayers) which is expected to encourage increased voluntary compliance taxpayer (taxpayer's voluntarity compliance) in the future ". The conceptual framework constructed to explain the variables that make up the phenomenon and show a causal association between each variable in a study. The conceptual framework of this research can be described as follows:

Fig. 1 [The conceptual framework]



Based on the formulation of the predefined hypothesis in this study are:

1. Taxpayer Understanding, Tax Sanctions, Tax Amendment, and Modernization of the Tax Administration System partial effect and simultaneous Against Taxpayer Compliance?
2. Tax Amanesty able to moderate the relationship Taxpayer Understanding, Tax Sanctions, Tax Amendment, and Modernization of the Tax Administration System Against Taxpayer Compliance?

III. Methodology

This type of research is descriptive research associative. associative research is a study that aims to analyze the relationship between the independent variables on the dependent variable and find a comparison of variables to determine the accuracy in predicting symptom (phenomenon) that exist. The scope of this study is limited only in the discussion Regression analysis model with moderating variables to predict the effects of direct and indirect factors affecting the consciousness of paying taxes and the use of e-filing in reporting tax obligations.

Population is a generalization region consisting of the objects / subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions (Sugiyono, 2014: 80). The population in this study were individual taxpayers registered in the KPP Tebing Tinggi. Sampling using accidental sampling method, the number of samples taken taxpayers encountered KPP Tebing Tinggi instantaneous execution time also questionnaire. Sample size is 220 respondents.

Methods of data analysis used in this study is the method of Multiple Linear Regression Analysis. This method describes a relationship in which one or more variables (the independent variable) affect other variables (the dependent variable).

IV. Results

The study was conducted at the Tax Office Primary High Cliff, Tebing Tinggi. Questionnaire distributed directly to individual taxpayers methods *accidentalsampling* a total of 220 questionnaires. Of the 220 questionnaires distributed, only 101 questionnaires (68.46%) were returned. The whole questionnaire back then examined pengisianya completeness, and can be processed entirely due to the completed by the respondent. Results of this research will be translated in accordance with data analysis techniques that have been established, namely the descriptive statistics, test data quality, classic assumption test, and test research hypotheses.

To make it easier to analyze and view a description or picture of collected data as it is without the intention of making conclusions or generalizations apply to the public, then it should be the data presented in the table. Based on the results of questionnaires that have been collected, we can see a description of the data of the average value, standard deviation, maximum and minimum values as well as the characteristics of respondents by gender, age, education, and tenure. Summary data description questionnaire scores can be seen in Table 1 below :

Table 1
Descriptive Statistics Score Questionnaire

variable name	N	Minimum	maximum	mean	Std. deviation
Taxpayer Understanding	100	29	55	44.14	4989
Tax Sanctions	100	27	50	39.22	4,086
Tax Amendment	100	24	44	38.60	3,052
Modernization of the Tax Administration System	100	10	20	15.59	2,147
Taxpayer Compliance	100	25	50	39.02	3972
Taxpayer Amnesty	100	17	38	33.88	2,779

Sources: Primary data is processed

In Table 1 it can be seen that the lowest score from the respondents' answers to a variable understanding taxpayer is 29 and the highest score of 55 with an average of 44.14, so it can be interpreted that the average respondent has to know and understand the tax laws that already exist. Tax Penalties for variables known that the lowest score of the respondents was 27 and the highest score of 50 with a flat-rata 39.22, so that it can be interpreted that the average respondent is less well understood tax penalties and administrative sanctions Criminal sanctions in the Law on General

Provisions and Procedures. For variable Tax Administration System Modernization in mind that the lowest score of the respondents is 10 and the highest score of 20 with an average of 15.59, so this may mean that on average respondents indicated that less sense with the Service Improvement Tax System Modernization of tax through service taxation based on information technology. For Tax Justice variables in mind that the lowest score of the respondents was 24 and the highest score of 44 with an average of 38.60. Based on Table 1 can also be seen that for an unknown variable Taxpayer Compliance lowest score of the respondents was 25, and the highest score of 50 with an average of 39.02, so this may mean that on average respondents stated that they have fulfilled obligations taxation applicable in Indonesia .. for Amanesty tax variables in mind that the lowest score of the respondents was 17 and the highest score of 38 with an average of 33.88, so that it can be interpreted that the average respondent stated that the tax amnesty gave the advantage to the mandatory tax.

The whole of the questions that have been tested for validity. From the test results revealed the entire statement is reliable and valid, it can be seen from the results of testing the value of Cronbach's Alpha if item deleted entirely above 0.70, then based on the results of the analysis of whole grains otherwise reliable.

Coefficient determination test is performed to determine how far the model's ability to explain the independent variable. The following table shows the results of determination coefficient test for Model Equation 1.

Table 2
Test Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.527a	.277	.247	3447	

Sources: Primary data is processed

Based on Table 5 shows that the value of Adjusted R Square with coefficient determination test is equal to 0.277, or 27.7% variable Understanding Taxpayer, Tax Penalties, Justice Tax and Tax System Modernization able to explain the Taxpayer Compliance variable while the rest of 72.3% is explained by other factors that are not in ikutsertakan in this study.

Partial Test Results (t test) showed how much influence each independent variable or partially (Understanding Taxpayer, Tax Penalties, Tax Justice, and Modernization Tax System) on the dependent variable Taxpayer Compliance. T test results are shown in Table 3 below:

Table 3
t test

Coefficients ^a					
Model	B	unstandardized Coefficients	standardized Coefficients	t	Sig.
1 (Constant)	10 269	6,313		1,627	.107
Taxpayer Understanding	.312	.075	.392	4,148	.000
Tax Sanctions	.227	.092	.233	2,474	.015
Tax Amendment	.139	.119	.107	1,166	.246
Modernization of the Tax Administration System	.047	.169	.025	.277	.782

a. Dependent Variable: Taxpayer Compliance

Sources: Primary data is processed

Based on t Test Results Table 6 above, it is known that:

1. Understanding Variable Taxpayers (X1) positive and significant impact on the Taxpayer Compliance (Y) as seen from the t value (4.148) > t table (1.985) with a significance level of 0.000 < 0.05.
2. Tax Penalties variable (X2) positive and significant impact on the Taxpayer Compliance (Y) as seen from the t value (2.474) > t table (1.985) with a significance level of 0.000 < 0.05.
3. Variable Tax Justice (X3) and no significant positive effect on the Taxpayer Compliance (Y) as seen from the t value (1.166) < t table (1.985) with a significance level of 0.246 > 0.05.
4. Variable Modernization Tax System (X4) and no significant positive effect on the Taxpayer Compliance (Y) as seen

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from the t value (0.277) $< t$ table (1.985) with a significance level of $0.782 > 0.05$.

F test is used to determine whether there is influence jointly (simultaneously) the independent variable (free) to the dependent variable (dependent). The following table shows the test results for Model F Equation 1.

Table 4
F Test

ANOVA^a					
Model	Sum of Squares	df	mean Square	F	Sig.
1	Regression	4	108 313	9116	.000a
	residual	95	11 881		
	Total	99			

Sources: Primary data is processed

In Table 4 it can be seen that the results of the ANOVA test or F test for model Equation 1 gives a calculated F value of 9.116 is greater than F table of 2.47, with a significance level of 0,000 is far below 0.05, then H0 rejected and H1 accepted , This means that the variable understanding of Taxpayers, tax penalties, Tax Justice and Modernization Tax System simultaneously (simultaneously) significantly affects the Taxpayer Compliance.

Simultaneous Significance test (Test F) is used to describe the influence of independent variables on the dependent variable after entering moderator variables into the model by using residual test. The results of simultaneous significance test (Test F) Absolute Differences can be seen in Table 5 below:

Table 5
Test F Variable Moderation

Model	Coefficients					Sig.
	Coefficients unstandardized		standardized Coefficients			
	B	Std. Error	beta	t		
1	(Constant)	3,002	1,966		1,527	.130
	Taxpayer Compliance	-.035	.050	-.070	-.693	

a. Dependent Variable: AbsRes_All

Sources: Primary data is processed

Based on Table 5 above it can be seen that the coefficient value of moderation parameters using residual test simultaneously / concurrently -0035 with signifikasni $0.459 > 0.05$, which means that simultaneous Tax Amnesty is not a variable moderating variables Understanding Taxpayer, Tax Penalties, Justice Tax and Tax System Modernization to variable Taxpayer Compliance.

Partial Significance test (t test) using Residual test or a test to determine whether a variable moderator (Tax Amnesty) able to moderate the influence of the independent variables on the dependent variable partially. Significance Test Results Partial (t test) Test Residual for Taxpayer Understanding variable can be seen in Table 6 below:

Table 6
Understanding Variable t Test Taxpayer Understanding

Model	Coefficients ^a					Sig.
	Coefficients unstandardized		standardized Coefficients			
	B	Std. Error	beta	t		
1	(Constant)	1,858	2,079		.893	.374
	Taxpayer Compliance	.000	.053	-.002	-.016	

a. Dependent Variable: AbsRes

Sources: Primary data is processed

Based on Table 6 above it can be seen that the coefficient value of moderation parameters using the partial residual test/ himself with signifikasni $0.000 > 0.05$, which means that the partial Tax Amnesty is not moderating variable

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variable to variable Understanding Taxpayer Taxpayer Compliance. Significance Test Results Partial (t test) Test Residual for Tax Sanctions can be seen in Table 7 below:

Table 7
Tax Penalties t Test Tax Sanctions

Model	Coefficientsa			t	Sig.
	B	Std. Error	standardized Coefficients beta		
1 (Constant)	36 569	2,695		13 570	.000
Taxpayer Compliance	-.069	.068	-.101	-1003	.318

a. Dependent Variable: TaxAmnesty

Sources: Primary data is processed

Based on the above Table 7 it can be seen that the coefficient value of moderation parameters using the partial residual test his / her own -0069 with signifikasni 0.318> 0.05, which means that the partial Tax Amnesty is not moderating variable variable to variable Tax Sanctions Taxpayer Compliance. Significance Test Results Partial (t test) Test Residual for Tax Justice variable (X3) can be seen in Table 8 below:

Table 8
Tax Justice t Test Variable Tax Amendment

Model	Coefficientsa			t	Sig.
	B	Std. Error	standardized Coefficients beta		
1 (Constant)	3,520	1,961		1,796	.076
Taxpayer Compliance	-.047	.050	-.094	-.938	.351

a. Dependent Variable: AbsRes

Sources: Primary data is processed

Table 8 Based on the above it can be seen that the coefficient value of moderation parameters using the partial residual test his / her own -0047 with signifikasni 0.351> 0.05, which means that the partial Tax Amnesty is not moderating variable variable to the Tax Justice Taxpayer Compliance. Significance Test Results Partial (t test) Test Residual for Tax Systems Modernization variable (X4) can be seen in Table 9 below:

Table 9
Variable t test Modernization Tax System

Model	Coefficientsa			t	Sig.
	B	Std. Error	standardized Coefficients beta		
1 (Constant)	1,969	2,077		.948	.346
Taxpayer Compliance	-.004	.053	-.007	-.073	.942

a. Dependent Variable: AbsRes

Sources: Primary data is processed

Based on Table 9 di above can be seen that the value of coefficient moderation parameters using the partial residual test his / her own -0004 with signifikasni 0.942> 0.05, which means that the partial Tax Amnesty is not moderating variable variable Tax System Modernization of the Taxpayer Compliance variables.

V. Conclusion

Based on the conclusion of the study, the following are suggestions suggestion in this study: Needs to be disseminated more actively to the taxpayer specifically listed on KPP Tebing Tinggi related to the application of the rules on new regulations that apply to the taxation system in Indonesia and the use of income tax sector in building the State, so that taxpayers are increasingly aware that income taxes have been done equitable and for the welfare of the people.

Necessary to improve the tax system more modern services more and more practical, as well as providing direct training gradually to taxpayers especially those listed in Tebing Tinggi KPP associated with the calculation and tax reporting system that has been based applications and online systems. For further research, need to be expanded population and sample research, especially observation time or period of the fiscal year further expanded tax.

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