

THE EFFECT OF APPLICATION OF ONLINE TAX SYSTEMS ON COMPLIANCE OF PAYING TAXES AND RESTAURANT TAX TAXES IN BADUNG REGENCY

I Wayan Tama 

Magister Ilmu Ekonomi Program Pascasarjana Fakultas Ekonomi dan Bisnis
Universitas Udayana, Bali, Indonesia
wayantama18@gmail.com

I Made Suyana Utama

Magister Ilmu Ekonomi Program Pascasarjana Fakultas Ekonomi dan Bisnis
Universitas Udayana, Bali, Indonesia

Abstract

This study aims to analyze the influence of taxation policy, understanding taxation regulation on taxpayer compliance of hotel and restaurant tax through the application of online tax system in Badung regency using SEM analysis of Partial Least Square PLS 3.0. The data in this study were collected by using questionnaires. The sample used is 98 respondents taken from hotel and restaurant taxpayers in Badung regency government. The results of the analysis in this study showed that the implementation of taxation policies, the understanding of tax laws, and the implementation of the online tax system have a positive and significant impact on taxpayer compliance of hotel and restaurant tax in Badung regency. Implementation of taxation policy and understanding of taxation regulation have a positive and significant effect to the implementation of online tax system in Badung regency. Understanding of indirect tax laws through the application of the online tax system has a significant effect on taxpayer compliance of hotel and restaurant tax, while the implementation of indirect taxation policy through the implementation of the online tax system has no significant positive effect on compliance to pay hotel taxpayer tax and restaurants in Badung District.

Keywords: Online Tax System, Compliance pay taxes, Taxpayer, Policy

INTRODUCTION

PAD comes from regional retribution, local taxes, results that are different from others. In order to increase regional revenues from the tax sector, the Badung Regency Government needs to awaken the potential of local taxes because the Resources are very important and provide a great deal for regional revenues in Badung Regency. In order to increase revenue from the tax sector, it can be done by intensifying and extending tax collection. The intensification effort is to intensify the tax collection that already exists especially by increasing tax rates. Efforts to increase the burden of new resources.

Badung Regency currently has many tourist objects that are well known to the international world, therefore the acceptance of hotel tax forms is very important. Hotel tax ratio rates in Badung Regency because hospitality is indeed very much among tax facilities that can be used as revenue from local governments from the hotel tax sector. Badung Regency is the center of tourist paradise in Bali Province. In the Badung Regency, there are interesting tourist locations such as Garuda Wisnu Kencana (GWK), Nusa Dua Region, Jimbaran Beach, Kuta Beach, Legian and Sangeh. So, automatically tax taxes in this district are carried out from hotel taxes.

The public's ignorance of taxation rules which is the cause of low public awareness of tax obligations (Yadnyana and Sudiksa, 2011). Environmental factors are one of the low inhibiting factors. Meet the requirements. Environmental factors will greatly affect women who are needed in the environment needed. In an effort to change the environment can be carried out socialization, the process of understanding tax, understanding tax decisions, understanding the imposition of hotel tax rates, understanding in hotel tax regulations. Understanding the taxation system by the community that is balanced with a good tax administration will be more effective with taxes, unnecessary taxpayers, tax taxes and tax arrears. Through a paperless system, efforts to save the environment will be more optimal.

The implementation of e-government through an online tax system can be used as a strategy by the Regent of Badung to view tax data this year with the previous year. The regent of Badung can also see an increase and the amount of tax that has been issued. An online tax payment system will minimize direct contact between the state apparatus and the community, which will narrow the space for criminal acts of corruption. Electronic data and information submitted are also valid data and information. This condition will still be able to improve the quality of governance to better and clean governance. Through the online system, regional taxes are a form of transparency in the administration of government. The online tax system can provide more effective and efficient services for taxpayers who can assist in imagining tax

anytime and anywhere with the information technology entered. This system can be given the convenience and responsibility of taxpayers to pay taxes.

The local tax online system in Badung Regency aims to create payments and deposit taxes to the regional treasury, taxpayer transaction data tax, tax tax by the taxpayer for the local government, acceleration of the delivery of tax data and information and the integration of the tax licensing system. The purpose of implementing an online tax system that is needed by shareholders and adequate infrastructure. The ability to service electronically is currently still an online tax system in Badung Regency. According to Arsana (2013), so that the local government can increase the source of income, especially PAD, the available regional potentials are expected to be maximized well. Based on poverty, the purpose of this study is to analyze the online tax system against tax taxes. Hotel and restaurant tax in Badung Regency.

THEORETICAL BACKGROUND

In the opinion of Ray M. Sommerfeld, who was quoted by R. Mansury, tax is a transfer of resources to the public sector (State) from the private sector, this is because the population is carrying out economic activities in accordance with the laws and regulations they are required to pay taxes in order to meet economic objectives social state. In order to motivate taxpayers to comply with their obligations, the tax authorities apply tax audits and penalties / penalties to taxpayers (Witte and Woodbury, 1985). Based on this, the tax is a country's social and economic goals which can be realized through public expenditure, which is included in the State Budget (APBN).

According to Lumbantoruan (1997), tax administration is a method or procedure for tax collection and application. The role of tax administration proposed by Pandiangan (2008), that tax administration is expected to realize tax regulations, and state revenues in accordance with the mandate of the State Budget. According to Gunadi (2006), in a narrow sense tax administration means service and management regarding the rights and obligations of tax payments, both services and management carried out at the tax office and at the place of the taxpayer, whereas in the broad sense the tax administration consists of organizations or institutions, functions and systems. With regard to functions, tax administration consists of planning, organizing, mobilizing and controlling taxation. Related to the system, tax administration is a set of elements, namely legislation, facilities and infrastructure, and taxpayers, where these three things must be interrelated together in carrying out their functions and duties to achieve certain goals.

Based on research conducted by Karpiana (2004), there are several factors that influence the attitude of taxpayers in their obligations to pay hotel and restaurant taxes in

Badung Regency consisting of factors of legislation and legal sanctions, factors of reward to taxpayers who have carry out their obligations properly, the tax officer service factors, information factors and bureaucratic ease and accountability factors.

Priantara (2004), in his research to determine the effect of taxpayer attitudes on development priorities, attitudes of taxpayers on PHR penalties, the attitude of taxpayers on the service of tax authorities and the attitude of taxpayers to avoidance of PHR to taxpayer compliance. The results showed that the attitude of taxpayers on development priorities has the highest influence on taxpayer compliance.

In Hardika's research (2006) shows taxpayer compliance is influenced by applicable laws and tax regulations, this is because it will significantly affect taxpayer compliance both directly and through the attitude of the taxpayer, tax policy does not directly affect compulsory compliance tax but indirectly influences through the attitude of the taxpayer, tax administration directly affects taxpayer compliance but does not affect taxpayer compliance through the attitude of the taxpayer, the taxpayer's moral has a significant effect on taxpayer compliance, and the attitude of the taxpayer does not significantly influence towards taxpayer compliance.

Ari Kumalayani (2015) states that compliance with paying hotel and restaurant taxes in Badung Regency is influenced by understanding tax regulations, applying tax policies, and facilitating tax administration. Based on this, to be able to increase taxpayer compliance, the government must provide a more intensive understanding, applying tax policies that do not overload taxpayers and renew the existing tax administration system so that compliance with hotel and restaurant taxes in Badung Regency can increase and match with expectations.

Conceptual Framework and Hypotheses

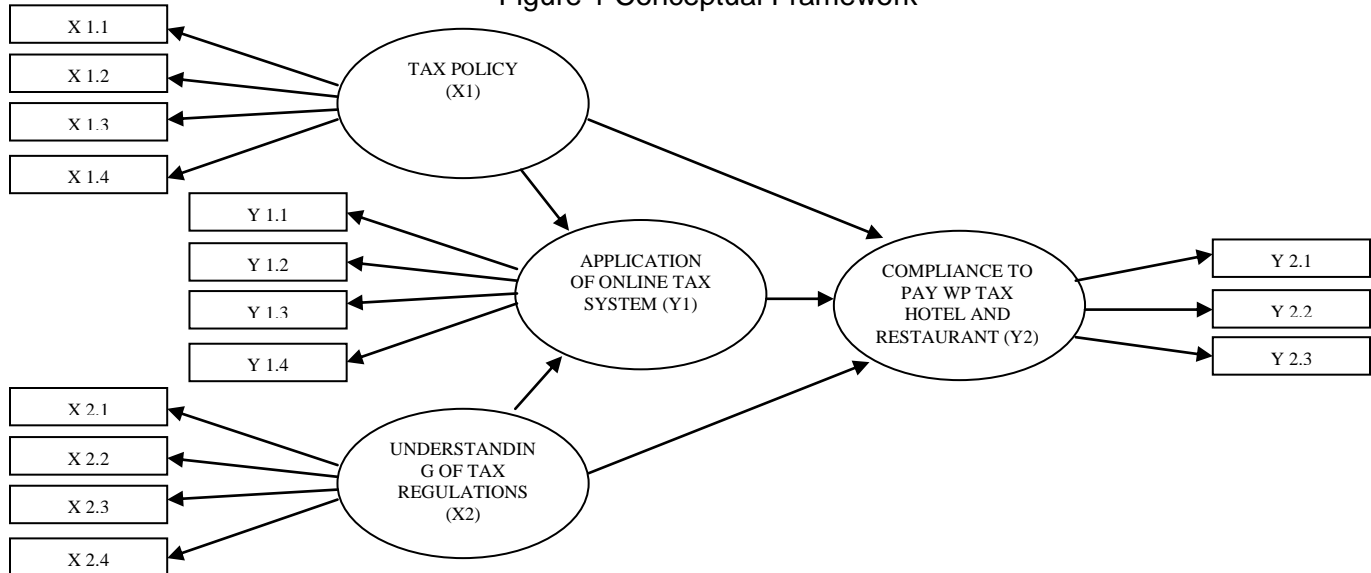
In this study the factors that influence the compliance with paying tax for hotel and restaurant taxpayers in Badung Regency include understanding tax regulations, implementing tax policies and applying the local tax system.

In accordance with the formulation of the problem and the literature review that has been proposed, the following hypotheses can be formulated:

- 1) Government policy, understanding tax regulations, and the application of an online tax system have a positive effect on compliance with paying tax for hotel and restaurant taxpayers in Badung Regency.
- 2) Government policy has a positive effect on compliance with paying taxes for hotel and restaurant taxpayers through the implementation of an online tax system in Badung Regency.

- 3) Understanding tax regulations has a positive effect on compliance with paying taxes on hotel and restaurant taxpayers through the application of an online tax system in Badung Regency.

Figure 1 Conceptual Framework



RESEARCH METHODOLOGY

Data types can be divided into quantitative and qualitative data. Quantitative data are types of data in the form of numbers including data on accommodation and restaurant facilities in Bali Province per district / city in 2013-2017, data on realization of Hotel and Restaurant Tax revenues in 2016 and the number of hotel and restaurant taxpayers in Badung Regency in 2017. Qualitative data is data that cannot be expressed in the form of numbers, namely data obtained through questionnaires given to taxpayers. Data sources are divided into two, namely primary data and secondary data. The primary data in this study is information collected from respondents using a questionnaire. The data is data regarding the taxpayer's response to tax laws and regulations, tax policy, tax administration. Secondary data in this study were obtained from the Badung Regency Regional Revenue Agency in the form of data on 2017 hotel and restaurant taxpayers, data on realization of Hotel and Restaurant Tax revenues in 2016. Other secondary data was obtained from the Bali Provincial Tourism Office in the form of data on the number of accommodation and restaurants in Bali Province per district / city in 2013-2016. The population in this study are all hotel and restaurant taxpayers in Badung Regency. The number of hotel and restaurant taxpayers in Badung Regency as of December 2017 is 3,829 taxpayers. The Slovin formula is used to determine the number of samples with a limited population so that

in this study the Slovin formula is used, the calculation of the number of taxpayer samples for $N = 3,829$ and $e = 10\%$ as follows:

$$\begin{aligned} n &= \frac{3829}{1 + 3829(0,10)^2} \\ &= \frac{3829}{39,29} \\ &= 97,45 \sim 98 \text{ WP} \end{aligned}$$

The number of samples based on the Slovin formula calculation is 98 taxpayers. Because the sample distribution is very heterogeneous, the number of samples for each stratum is carried out purposively. Purposive Sampling Techniques Sampling this method uses the criteria that have been chosen by the researcher in choosing a sample. Data collection in this study uses the following techniques.

- 1) Observation: This method is carried out by going directly to the research location to observe and record it, by looking at and analyzing the amount of Hotel and Restaurant Tax payments in 2018 before maturity.
- 2) Questionnaire: This technique is used by asking the respondent to fill out a questionnaire or a list of questions that have been prepared to obtain information about compliance with paying taxpayers as well as taxpayers' responses to laws and tax regulations, tax policies, tax administration. For respondents who do not understand the purpose of the questionnaire given, it is guided or interviewed.
- 3) In-depth interviews: In-depth interviews are the process of looking for information in an in-depth, open, free manner with problems focused in research. The interview was conducted by asking a number of questions that were previously compiled to ask the informant as a reference and the nature was not binding so that many new questions emerged during the interview. The informants referred to include taxpayers who are the resource persons to explain the subject matter sought.

Data measurement is carried out based on operational definitions that have been formulated and elaborated in the questions / statements on the questionnaire as research instruments. The assessment uses a Likert scale with 5 (five) scales, namely 1 strongly disagree and 5 strongly agree.

The model in this study was analyzed by structural equation modeling or Structural Equation Modeling (SEM) based on components or variants (component based) better known as (PLS). Structural Equation Model (SEM) is a statistical technique to test a series of complex relationships simultaneously and in stages. Complex relationships are built with one or more dependent and independent variables. The use of SEM techniques allows a variable to be a

construct variable or a latent variable formed by several indicators. SEM technique allows the existence of a tiered causality relationship that is a variable plays a dual role as an independent variable in a relationship, and also the variable can be a dependent variable in another relationship (Suyana, 2014).

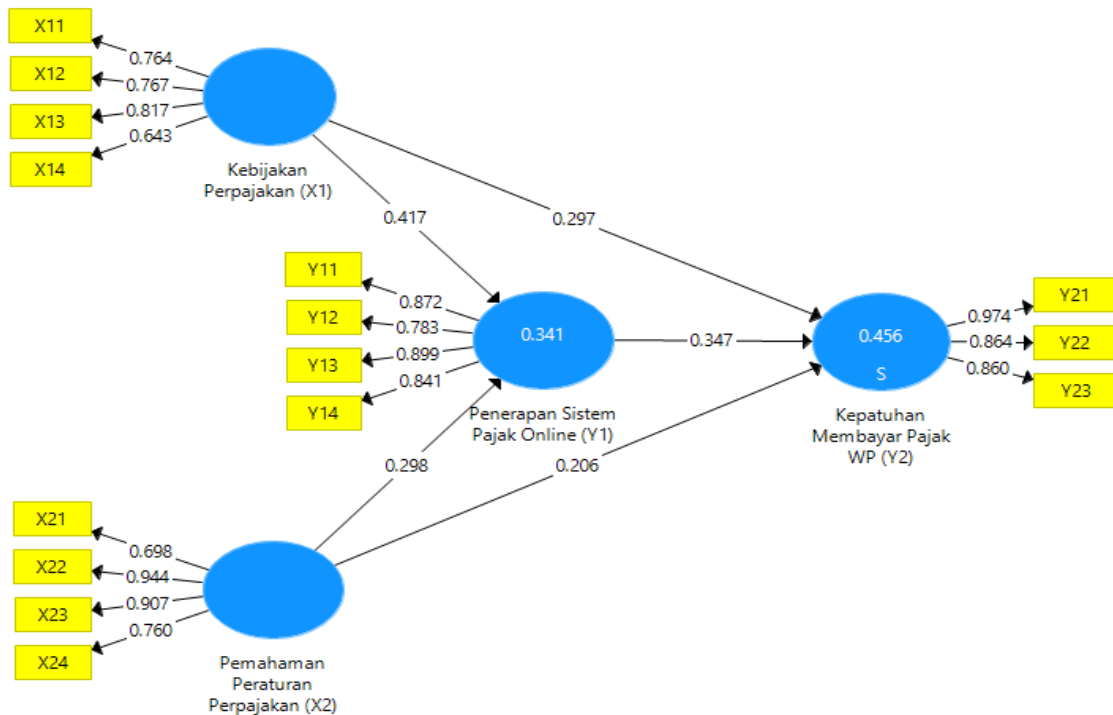
According to Ghozali (2011) PLS analysis technique is a nonparametric statistical analysis method that can be used for small-scale samples (ranging from 30 to 100) where this method assumes that the data must be in a certain measurement scale so that it is called a powerful method. The use of PLS techniques will specify the relationship between variables consisting of the inner model, outer model and indirect influence.

RESULTS AND DISCUSSION

Structural Equation Model

Based on the hypothesis that has been formulated in this study and to determine the effect of the observed variables, a structural equation path diagram can be formed.

Figure 2 Path diagram



Testing the outer model or measurement model

The results of processing that the value of the outer model has met the convergent validity criteria where all indicators have a loading factor above 0.50. It can be concluded that the construct has good convergent validity.

Table 1 Loading Factor Indicator of Tax Policy Composition, Understanding of Tax Regulations, Application of Online Tax and Compliance Tax Paying Taxpayers in Badung Regency

Relations	Original Sample	Standard Deviation	t Statistics	P. Value
X11 ← X1	0,764	0,079	9,675	0,000
X12 ← X1	0,767	0,052	14,706	0,000
X13 ← X1	0,817	0,054	15,010	0,000
X14 ← X1	0,643	0,137	4,706	0,000
X21 ← X2	0,698	0,055	12,695	0,000
X22 ← X2	0,944	0,015	63,222	0,000
X23 ← X2	0,907	0,046	19,608	0,000
X24 ← X2	0,760	0,088	8,616	0,000
Y11 ← Y1	0,872	0,024	37,119	0,000
Y12 ← Y1	0,783	0,072	10,881	0,000
Y13 ← Y1	0,899	0,026	33,951	0,000
Y14 ← Y1	0,841	0,030	28,271	0,000
Y21 ← Y2	0,974	0,005	193,178	0,000
Y22 ← Y2	0,864	0,029	29,362	0,000
Y23 ← Y2	0,860	0,031	27,429	0,000

Discriminant Validity

Discriminant validity is related to the principle that different construct variables should not correlate with high (Ghozali, 2014).

Table 2 Cross Loading Indicators for Construction of Taxation Policies, Understanding of Tax Regulations, Application of Online Tax Systems and Tax Paying Compliance Taxpayers in Badung Regency

Indicator	X1	X2	Y1	Y2
X11	0,674	-0,048	0,208	0,330
X12	0,767	0,209	0,447	0,442
X13	0,817	0,240	0,342	0,520
X14	0,643	0,462	0,479	0,279
X21	0,099	0,698	0,358	0,306
X22	0,225	0,944	0,343	0,429
X23	0,165	0,907	0,307	0,402
X24	0,525	0,760	0,413	0,345

Y11	0,523	0,307	0,872	0,587	Table 2...
Y12	0,316	0,339	0,783	0,375	
Y13	0,462	0,409	0,899	0,449	
Y14	0,405	0,410	0,841	0,550	
Y21	0,450	0,402	0,544	0,974	
Y22	0,462	0,490	0,707	0,864	
Y23	0,541	0,316	0,323	0,860	

The correlation value of the indicator to the construct (loading factor) is higher than the correlation value of the indicator with other constructs so that the cross loading value indicates good discriminant validity. The construction of tax policy implementation has a crossloading of at least 0.674 while in other constructs the indicator has a crossloading smaller than that value, which is the largest of 0.817. The construct of understanding tax regulations has a crossloading of at least 0.698 while in other constructs the indicator has a crossloading smaller than that value, which is the largest of 0.944. The construction of an online tax system has a minimum crossloading of 0.783 while in other constructs the indicator has crossloading less than that value, which is the largest of 0.899 and the construct of compliance with tax pay has a minimum crossloading of 0.860 while in other constructs the indicator has a crossloading of less than that value, namely the largest is 0.974.

Reliability

According Ghozali (2008: 40) that the reliability of a construct can be assessed from a composite reliability that serves to measure internal consistency whose value must be above 0.60 and compare the roots of AVE with the correlation between constructs with a value must be above 0.50.

Tabel 3 Cronbach Alpha, Composite Reliability, and Average Variance Extracted (AVE)
Construction of Taxation Policies, Understanding of Tax Regulations, Application of Online
Taxes and Taxpayers' Compensation to Pay Taxes in Badung Regency

Construct	Cronbach Alpha	Composite Reliability	Average Variance Extracted (AVE)
Application of Tax Policy X1	0,772	0.857	0,606
Tax Law Comprehension X2	0,889	0.930	0,769
Application of Online Taxing Y1	0,900	0.933	0,778
Tax compliance Y2	0,812	0.889	0,727

Composite reliability value of all constructs that is above 0.60 then has met the reliability criteria. Another way to test reliability is to compare the root value of the Average Variance Extracted (AVE) for each construct with a correlation between the construct and other constructs.

Tabel 4 Average Variance Extracted (RSAVE) Root Square and Correlation Between Constructions of Taxation Policy, Understanding of Taxation Regulations, Application Online Taxes and Compliance Taxpayers Pay Taxes in Badung Regency

Construct	X1	X2	Y1	Y2
Application of Tax Policy X1	0.779			
Tax Law Comprehension X2	0.305	0.877		
Application of Online Taxing System Y1	0.401	0.421	0.882	
Tax compliance Y2	0.484	0.513	0.514	0.853

Table shows that the AVE root of each construct is much larger than the correlation value of the construct with other constructs so that it can be said that the data is reliable.

Goodness Of Fit

Inner model test results can see the relationship between constructs by comparing the significance value and R-square of the research model (Ghozali, 2008).

Table 5 R Square

Construct Dependent	R Square	R Square Adjusted	Inference
Application of Tax Policy Y1	0,341	0,327	Moderate
Tax compliance Y2	0,456	0,439	Moderate

$$Q^2 = 1 - \{(1-0,341)(1 - 0,456)\}$$

$$Q^2 = 0,642$$

The R-square value of the variable application of an online tax system of 0.341 can be interpreted that 34.1 percent of the construct variability in the application of the online tax system is explained by the understanding of tax regulations and the application of taxation policies while the remaining 52.2 percent is explained by other variables. Likewise, the R-Square variable of compliance paying taxes of 0.456 means that 45.6 percent of the variability of compliance with paying taxes is due to understanding tax regulations, applying taxation

policies and implementing an online tax system, while 54.40 percent is caused by variables outside the model.

Hypotheses Testing

Based on the hypothesis that has been compiled, there are seven relationships between variables with five direct effects and two indirect effects. Direct influences include the influence of the Taxation Policy, Understanding of the Taxation Regulations on Compliance, paying hotel and restaurant taxpayers' taxes. In addition, it is also observed that the direct influence of the Taxation Policy, Understanding of the Taxation Regulations on the Implementation of the Online Tax System. direct influence of the Taxation Policy, Understanding the Taxation Regulations on Compliance pay taxes for hotel and restaurant taxpayers through the Application of Online Tax Systems.

Testing the direct effect

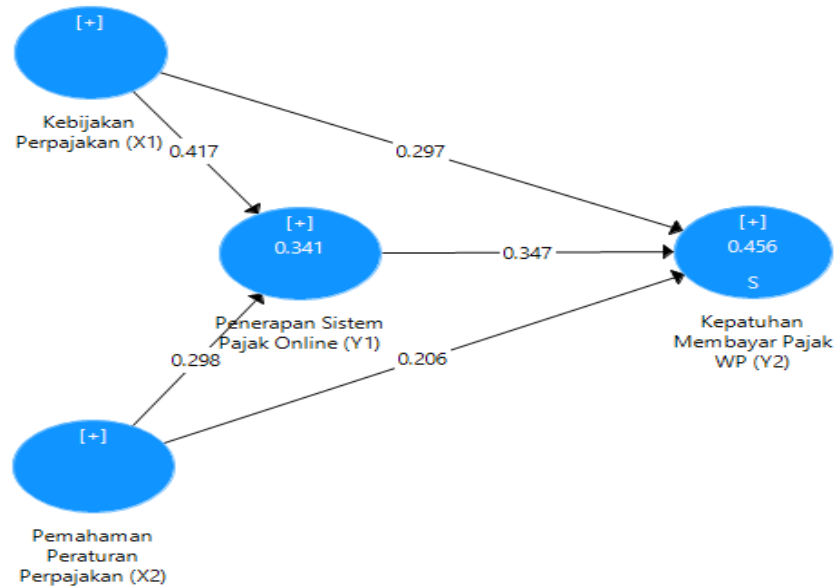
Testing hypotheses regarding path coefficients or the influence of understanding variables of tax regulations and the application of taxation policies to the application of an online tax system and compliance with paying taxpayer taxes.

Table 6 Direct Effect

Relations	Original Sample	Standard Deviation	t Statistics	P. Value
X1 → Y1	0,417	0,116	3,612	0,000
X1 → Y2	0,297	0,097	3,045	0,002
X2 → Y1	0,298	0,081	3,695	0,000
X2 → Y2	0,206	0,091	2,266	0,024
Y1 → Y2	0,347	0,087	3,087	0,000

The results of testing the hypothesis above shows that tax policy has a positive and significant effect on compliance paying taxpayers' tax with a path coefficient value of 0.297 with a t-statistic value of 3.045. These results mean that the better the tax policy applied by the government, it will be able to increase compliance with paying taxpayer taxes.

Figure 2 Hypothesis testing



The most influential effect on the Online Tax System Implementation variable (Y1) is the Compliance Tax Paying Tax variable (Y2) with a coefficient of 0.347 while the Taxation Policy variable (X1) has an influence on Taxpayer Tax Paying Compliance with a coefficient of 0.297. While the Understanding of Taxation Regulations (X2) has the smallest influence on Taxpayers' Compensation to Pay Taxes with a coefficient of 0.206.

Testing the Indirect Effect

Based on the results of testing indirect effects using Smart PLS 3.0

Table 7 Indirect Effect

Relations	Mediating Variable	Original Sample	Standard Deviation	t Statistics	P. Value
X1 → Y2	Y1	0,145	0,040	3,652	0,000
X2 → Y2	Y1	0,104	0,042	2,468	0,014

X1	:	Kebijakan Perpajakan
X2	:	Pemahaman Peraturan Pajak
Y1	:	Penerapan Sistem Pajak Online
Y2	:	Kepatuhan Membayar Pajak

Based on the calculation results, the Taxation Policy and Understanding Tax Regulations variables have a significant indirect effect on the Compliance of variable Taxpayers Paying

Taxes through the Implementation of Online Tax Systems. This can be seen from the p value which is smaller than the real level of 0.05.

Testing the Total Effect

The complete test results of the influence with Smart PLS 3.0 can be seen in the Table 8.

Table 8 Total Effect

Relations	Original Sample	Standard Deviation	t Statistics	P. Value	Result
X1 → Y1	0,417	0,116	3,612	0,000	Significant
X1 → Y2	0,441	0,096	4,608	0,000	Significant
X2 → Y1	0,298	0,081	3,695	0,000	Significant
X2 → Y2	0,310	0,080	3,873	0,000	Significant
Y1 → Y2	0,347	0,087	3,991	0,000	Significant

DISCUSSION

Based on the results of the study, the application of taxation policies has a positive and significant effect on the compliance of paying taxpayer taxes in Badung Regency. This shows that the respondent's better perception of taxation policy has increased the awareness of respondents to obey paying taxes. The implementation of taxation policy consists of the application of the tax restitution and compensation process, the application of tax arrears settlement, the application of the tax objection problem resolution and the application of tax penalties. In the theory of tax audit, Ali et al (2001) state that auditing is an effective policy in order to prevent non-compliance of taxpayers. The main motivator of taxpayer compliance is a tax audit as well as sanctions or fines applied by the tax authority (Witte and Woodbury, 1985). The results of this study are in accordance with the research of Ari Kumalayani (2016) which states that tax policy has a positive and significant effect on the compliance of paying taxes, this means that the tax policy applied by the authorities must be well understood by taxpayers so that compliance with paying taxes will increase. This is certainly related to education regarding effective taxation policies.

The results of hypothesis testing show that the understanding of tax regulations has a positive and significant effect on the compliance of paying taxpayers' taxes in Badung Regency, this means that the better the understanding of tax regulations by taxpayers, then the compliance of paying taxpayers' taxes will also increase with a significance value of 1, 96. Knowledge is influenced by many things, including factors of formal and non-formal education and are influenced by two aspects, namely positive and negative aspects, these two aspects will

shape a person's attitude regarding the ability to understand certain things (Fidel, 2004 in Ghoni, 2012). According to Nugroho (2012) if the higher the level of knowledge and understanding of the taxpayer, the behavior of the taxpayer will be good and in accordance with the taxation provisions applied, as well as the opposite. To be able to increase the awareness of taxpayers so that taxpayers are more obedient can be done by increasing knowledge in the field of taxation so that they will be more aware of fulfilling their obligations.

In an empirical study by Suparmono and Damayanti (2000) that taxpayers must know the amount of tax liabilities owed and regarding the time of payment of taxes. This is consistent with the research of Nugroho (2012) stating that taxpayers who understand and understand the tax regulations are more aware and disciplined in paying taxes. In line with research from Handayani (2011) where knowledge and understanding by taxpayers about tax regulations will increase the willingness to pay taxes. This shows that, if the government wants to increase revenues through the tax sector, the government must provide good education to taxpayers so that awareness of paying taxes by taxpayers will certainly increase.

The results of testing the hypothesis indicate that the variable implementation of the online tax system on tax pay compliance has a positive and significant effect between the variables applying the online tax system to compliance with paying taxpayer taxes. The path coefficient shows that the application of an online tax system has a positive influence on compliance with tax payments, meaning that the easier or better tax administration, the compliance with paying taxes will also increase. The results of the study show that there is a significant influence between the variables applying the online tax system to compliance with paying taxes. This shows that the easier it is to pay for hotel and restaurant taxes, then compliance with paying hotel and restaurant taxes in Badung Regency will increase. This study is in line with the results Sarunan (2015) with the results of modern administration system characterized by online payment, e-filing, e-SPT, e registration and taxation information system DJP positive and significant effect on tax compliance private.

The results of testing hypotheses show that the effect of the implementation of taxation variables on the implementation of the online tax system shows that there is a significant influence between the variable implementation of the tax policy on the application of the online tax system. The path coefficient shows that the implementation of taxation policy has a positive influence on the implementation of the online tax system, meaning that the more clear the application of taxation policies made by the Badung Regency Revenue Agency, the application of the online tax system will be easy to implement. In the tax administration theory (Tax Administration) Lumbantoruan (1997), are the methods or procedures for tax collection and collection. Based on the results of the study showed that the influence of tax policy variables on

the application of the online tax system shows significant value which indicates that there is a significant influence between the variable tax policy on the implementation of the online tax system, meaning that the more understanding the tax policy then the implementation of the online tax system will be easy to implement.

The results of the fourth hypothesis testing show that the effect of the understanding of tax regulations on the application of the online tax system shows the positive and significant value between the tax regulation variables on the application of the online tax system. The path coefficient shows that tax regulations have a positive influence on the implementation of the online tax system, meaning that the more understanding tax regulations is the application of an online tax system will be easy to implement. The results of the study show that understanding knowledge of tax regulations on the ease of tax administration has a significant effect. According to Gunadi (2006), tax administration in the narrow sense is the administration and service of the rights and obligations of tax payments, both administration and services carried out at the tax office and at the place of the taxpayer, while tax administration in the broad sense includes functions, systems and organization or institution. This shows that the tax regulation has a positive influence on the implementation of the online tax system, meaning that the more understanding the tax regulations the application of the online tax system will be easy to implement.

The results of this study indicate that the application of taxation policy has an indirect effect on the compliance of paying taxpayers' taxes through the implementation of an online tax system, this shows that the variable implementation of the online tax system has a significant effect indirectly mediating the implementation of taxation policies on compliance with paying taxpayer taxes. Tax compliance research has been conducted in various cases, such as Handayani et al. (2012), Roseline (2012), Sulistiyono (2012), Priantara et al. (2011), and Alm et al. (2005). Handayani et al. (2012) examined the effect of awareness of paying taxes, knowledge and understanding of taxation regulations, a good perception of the effectiveness of the tax system, and the level of trust in the legal system and government on the willingness to pay taxes. The results of this study are awareness of paying taxes, a good perception of the effectiveness of the tax system, and the level of trust in the legal system and government of each partially does not affect the willingness to pay taxpayers of individuals who do free work, while knowledge and understanding of regulations taxation partially affects the willingness to pay taxpayers' taxes on individuals who do free work.

Based on the path coefficient, the indirect path coefficient influences the understanding of tax regulations on the compliance of paying taxpayer taxes through the implementation of an online tax system that has a positive effect where understanding tax regulation has a significant

indirect effect on tax compliance through the implementation of an online tax system. This shows that the variable implementation of the online tax system significantly mediates understanding of tax regulations on compliance paying hotel and restaurant taxes. Seen from indirect effects between the variables of understanding tax regulations on compliance with paying taxes, including partial mediation relationships where directly understanding tax regulations have a significant influence on compliance with paying taxpayer taxes.

Roseline (2012) examined the influence of knowledge and understanding of taxation regulations, the perception of taxpayers, and law enforcement and justice on taxpayer compliance in establishing themselves as taxable entrepreneurs. The results of this study are knowledge and understanding of tax regulations, and the perception of taxpayers partially does not affect the taxpayer compliance in establishing themselves as taxable entrepreneurs, while law enforcement and justice partially affect taxpayer compliance in establishing themselves as taxable entrepreneurs.

CONCLUSION

The implementation of taxation policies, understanding tax regulations, and the application of an online tax system have a positive and significant effect on the compliance of paying tax for hotel and restaurant taxpayers in Badung Regency. The implementation of taxation policies and understanding of tax regulations have a positive and significant effect on the implementation of an online tax system in Badung Regency. The indirect implementation of taxation policy through the application of an online tax system has a significant effect on compliance with paying taxes on hotel and restaurant taxpayers, while understanding indirect tax regulations through the application of an online tax system has no significant effect on compliance with paying hotel and restaurant taxpayers in Badung Regency.

Based on the results of the research of the Regional Revenue Agency / Pasedahan Agung of the Badung Regency, it is expected to increase understanding of tax law products to taxpayers when they start registering themselves as taxpayers by optimizing the socialization of laws and tax regulations to taxpayers so that they are easily understood and implemented by taxpayers so taxpayers are compliant in making tax payments, especially in hotels and restaurants, giving responses to any objections raised by taxpayers so that taxpayers can immediately carry out their obligations, collaborate in developing the online tax system with google play and app store to facilitate taxpayers in report the tax, collaborate in developing the application of online tax payments with National Banks in addition to the Regional Development Bank of Bali to make it easier for taxpayers to pay their taxes. As well as improving services and

information to taxpayers so that taxes are paid on time and amount in accordance with the SPTPD reported by the taxpayer and the designated SKPD.

REFERENCES

- Alm, J., Vazquez, J.M., dan Torgler, B. 2005. Russian Attitudes Toward Paying Taxes – Before, During, And After The Transition. *Journal of Public Economics*. Tersedia di: www.yale.edu/leitner/.../taxmorale-russia.pdf (diunduh pada 13 Maret 2016).
- Darmayanti, Theresia Woro. 2004. Pelaksanaan Self-Assesment System Menurut Wajib Pajak (Studi Kasus pada Wajib Pajak Badan Salatiga). *Jurnal Ekonomi dan Bisnis*, X(1):h:100-109
- Ghozali, Imam. 2001. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.
- Gunadi, 2006, Reformasi Administrasi Perpajakan dalam rangka kontribusi menuju good governance, Pidato Pengukuhan Guru Besar Perpajakan FISIP UI, Jakarta.
- Handayani, S.W., Faturokhman, A., dan Pratiwi, U. 2012. Faktor-Faktor yang Mempengaruhi Kemauan Membayar Pajak Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas. Skripsi. Purwokerto: Universitas Jenderal Soedirman.
- Karpiana. 2004. "Faktor-Faktor Yang Mempengaruhi Sikap Wajib Pajak Untuk Memenuhi Kewajiban Pada Dinas Pendapatan Kabupaten Badung" tesis. Denpasar: Program Pascasarjana Magister Ekonomi Universitas Udayana.
- Lumbantoruan, Sophar, 1997. *Ensiklopedia Perpajakan Indonesia*, Jakarta: Erlangga
- Mansury, R. 2003. *Perpajakan Atas Penghasilan dari Transaksi-transaksi Khusus*. Jakarta: YP 4
- Pandiangan, Liberti. 2008. *Modernisasi dan Reformasi Pelayanan Perpajakan*, PT Elex Media Komputindo, Jakarta
- Roseline, Riessa. 2012. Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Mengukuhkan Diri sebagai Pengusaha Kena Pajak. Skripsi. Malang: Universitas Brawijaya.
- Sentosa Hardika, Nyoman. 2006. "Pengaruh Lingkungan dan Moral Wajib Pajak Terhadap Sikap dan Kepatuhan Wajib Pajak Pada Hotel Berbintang Di Provinsi Bali" disertasi. Program Doktor Program Pascasarjana Universitas Airlangga. Surabaya.
- Sulistiono, Adincha Ayuvisda. 2012. Pengaruh Motivasi terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Penghasilan Orang Pribadi Usahawan. Skripsi. Surabaya: Universitas Negeri Surabaya.
- Teddy Prianthara, IB. 2004. "Pengaruh Sikap Wajib Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Hotel dan Restoran (Studi Empiris pada Hotel dan Restoran di Kabupaten Badung)" tesis. Program Pascasarjana Universitas Udayana. Denpasar.
- Witte, Ann D, dan Woodbury, Diane F. 1985. The Effect of Tax Laws and Tax Administration on Tax Compliance: The Case of the U.S. Individual Income Tax. *National Taxation Journal*. Vol. 38(1). Pp.1-13
- Yadnyana, I Ketut dan Sudiksa, Ida Bagus. Pengaruh Peraturan Pajak Serta Sikap Wajib Pajak Terhadap Kepatuhan Wajib Pajak Koperasi di Kota Denpasar. Dalam *Jurnal Akuntansi* Vol. 17 No. 2, 2011.