

# ANALYSIS OF TAX AMNESTY POLICY IMPLEMENTATION TO COMPULSORY TAX COMPLIANCE IN SURABAYA

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## ABSTRAK

This study aims to analyze the relationship between Tax Amnesty policy and personal taxpayer compliance level in Tax Office Pratama Surabaya. This type of research is an empirical study. Primary data was collected by distributing questionnaires to 100 respondents using Convenience Sampling method. Data were analyzed by using Descriptive Analysis with Spearman Rank Correlation statistic tool. The result of data analysis shows that the relationship between tax amnesty policy and compliance level of individual taxpayer is low and positive. Low relationship can be caused by Taxpayers who fill questionnaires do not follow Tax Amnesty or Taxpayer has not understood about the concept of Tax Amnesty.

**Keywords:** Tax Amnesty (TA), compliance.

## 1. PRELIMINARY

Tax is a source of state revenue that plays a major role towards the realization of the welfare of the community. Most of the country's activities are difficult to implement without any taxes. The construction of public facilities such as roads, bridges, schools, hospitals or health centers, and police stations are financed using tax-deductible money. Taxes as a source of state revenue to finance development, tax revenue should always be increased. Increasing or not a tax revenue is very dependent on the awareness of Taxpayers. Taxpayers who do not comply pay taxes can cause problems related to tax revenues.

Problems that often occur related to the tax revenues that the high tax avoidance practices and many people who do not want to meet their tax obligations, or in other words still a lot of tax arrears. Personal Taxpayer compliance rate (WPOP) to perform tax payment obligations in Indonesia is still quite low (Huslin and Ngadiman, 2011: 226). Ministry of Finance stated that the realization of tax revenue until the end of May 2016 reached Rp 364.100.000.000.000,00. This amount is only 26.8% of the 2016 State Budget (APBN) target. Compared to the same period in late May 2015 where tax revenue reached Rp 377.030.000.000.000,00, that number slumped 3%. The sagging realization of 2016 tax revenues can not be separated from the low acceptance of Income Tax (PPh) of people personal that has been a mainstay ([www.suara.com](http://www.suara.com)).

Directorate General (DG) of Taxes issued a policy that regulates the elimination of administrative sanctions so that state revenues can be maximized, the policy is Tax Amnesty policy. Amnesty Tax is the abolition of taxes that should be payable, not subject to tax administration sanctions and criminal sanctions in the field of taxation by disclosing property and paying ransom as regulated in Law Number 11 Year 2016 About Tax Remissions ([www.lembagapajak.com](http://www.lembagapajak.com)).

Tax Policy Amnesty sets a fairly competitive ransom rate especially in the first 3 months (period I: July to September 2016) since the enactment of the 2% Tax Forgiveness Law for Taxpayers declaring and transferring

assets while investing a minimum of 3 years in domestic and 4% for taxpayers who only declare without taking home their assets. Tax Amnesty is necessary to maximize the state budget ([www.suara.com](http://www.suara.com)).

The existence of Tax Amnesty certainly can not be denied the existence of foreign interests that will arise when the Indonesian government to do Tax Amnesty, moreover enough repatriation there will be some countries that have been benefited by the money of Indonesia abroad and then must experience the loss or negative impact of the existence Tax Amnesty. In addition, the implementation of Tax Amnesty does not necessarily guarantee an increase in tax deposit performance to the state treasury (Ragimun, 2015: 14).

Head of Tax Service Office (KPP) Pratama Surabaya Wiratmoko said, Tax Amnesty is an effort to fix tax issues in Indonesia. Tax Amnesty is a program tax exemptions already owed. Taxpayers are not subject to administrative or tax criminal sanctions, by submitting unreported assets in the Notice of Taxes Payable (SPPT) for the past year (<https://pampdingpajak.com/>).

A total of 1,200 taxpayers have followed the Amnesty Tax in KPP Pratama Surabaya with a value of Rp 142,800,000,000. Executive Daily KPP Pratama Surabaya Isnani said the value of Tax Amnesty is counted from July 2016 to December 2, 2016. Isnani said that there is no target for the region because of its potential is different. The target is only the national level of Rp165,000,000,000,000 (<http://jatim.antaranews.com/>).

Selection of research location in KPP Pratama Surabaya to know the compliance of WPOP in Surabaya as one of WPOP compliance barometer in East Java. WPOP compliance ratio in KPP Pratama Surabaya seen from the submission of SPT shown in the table as follows:

**Table 1.1 Compliance of WPOP in KPP Pratama Surabaya Year 2013 – 2016**

No	Year	WPOP		Realization Delivery SPT	Ratio Obedience (%)
		Registered	Mandatory SPT		
1	2013	102.240	52.902	48.102	90,93
2	2014	112.122	54.679	51.363	93,94
3	2015	123.570	53.445	52.374	97,99
4	2016	134.078	60.953	53.929	88,48

Source: Document Processing Data and Information KPP Pratama Surabaya

Based on table 1.1 it can be seen that the ratio of WPOP compliance in SPT reporting each year does not always reach the target set by KPP Pratama Surabaya that is 90%. In addition, the annual compliance ratio does not always increase. This shows that effort KPP Pratama Surabaya to improve WPOP compliance has not been maximized.

**1.1 Problem Formulation**

Based on the description above, it can be formulated in this research are:

What is the relationship between Tax Amnesty policy and mandatory compliance of individual apajak in KPP Pratama Surabaya.

**1.2 Purpose of This Study**

The purpose of this study is to determine the relationship between Tax Amnesty policy with personal taxpayer compliance in KPP Pratama Surabaya.

**2. THEORETICAL BASIS**

**2.1 Basic Review of Taxation**

**1. Definition of Tax**

Mardiasmo (2011: 1) states that taxes are public contributions to state coffers by law (which can be enforced) by not receiving a reciprocal service (kontraprestasi) that can be directly demonstrated and used to pay public expenses.

Law No. 16 of 2009 concerning the fourth amendment to the Law and the Procedures of Taxation in article 1 paragraph (1) states that tax is a compulsory contribution to a country owed by an individual or a coercive body under the law, by get rewards directly and is used for the purposes of the state and for the welfare of the people.

**2. Tax Function**

Official (2011: 3) reveals that there are two tax functions, namely the function of budgetair (state financial resources) and regular functions (regulator).

**a) Budgetair Function**

Tax has a budgetair function, meaning it is one source of government revenue to finance the state and also as the state treasury. State financing both routine and as state development.

**b) Function Set (regular)**

Taxes have regulatory functions, which means taxes as a means to regulate or implement government policies in social and economic fields, and achieve certain objectives outside the financial field.

**3. Tax Collection System**

Until now there are 3 systems applied in tax collection (Purwono, 2010: 12), namely:

**a) Official Assessment System**

This system regulates the tax rate determined by the tax authorities by issuing Tax Assessment Letter (SKP). So, it can be said that the Taxpayer is passive.

**b) Self Assessment System**

Taxpayers are entrusted to carry out national mutual cooperation through the system of calculating, calculating, and paying the tax payable on their own.

**c) Withholding Tax System**

Tax collection and withholding is done through a third party. This system is reflected in the implementation of the Income Tax (PPH) and Value Added Tax (VAT).

**4. Tax Collection Obstacles**

Mardiasmo (2011: 8) states that in an attempt to levy taxes there are 2 forms of barriers namely passive resistance and active resistance. Passive resistance is characterized by people who are reluctant to pay taxes, this is due to intellectual and moral development, a system of taxation that (may) be difficult for the public to understand, and the control system is not performing well. Active resistance includes all efforts and actions directly directed by the tax authorities in order to avoid taxes.

**2.2 Taxpayers**

Law Number 6 of 1984 on Provisions and Procedures of Taxation (KUP) As Fixed Lastly by Law of the Republic of Indonesia Number 28 Year 2007 jo Law of the Republic of Indonesia Number 16 Year 2009 states that Taxpayer is an individual or an entity, including taxpayers, tax cutters, and tax collectors who have the right and obligation of taxation in accordance with the provisions of the tax laws and regulations.

**2.3 Taxpayer Identification Number (NPWP)**

**2.3.1 Understanding**

The Law of KUP Article 1, paragraph 6, states that Taxpayer is a number given to Taxpayers as a means of tax administration used as a self-identification or identity of a Taxpayer in exercising his taxation rights and obligations. Law Number 28 Year 2007 Article 2 paragraph 1 states that every Taxpayer who has fulfilled subjective and objective requirements in accordance with the provisions of the taxation legislation shall register at the Directorate General office (DG) of Taxes whose working area covers the residence or place the position of the Taxpayer and to him is given NPWP.

### 2.3.2 Registration of NPWP

All Taxpayers who have fulfilled subjective and objective requirements in accordance with the provisions of tax laws and regulations based on the self assessment system shall be required to register at the Directorate General of Taxes to be recorded as Taxpayers and also to obtain NPWP.

The subjective requirement is a requirement which is in accordance with the provisions concerning the tax subject in the 1984 Income Tax Act and its amendment. The objective requirement is a requirement for the tax subject who receives or earns income or is required to withhold or collect in accordance with the provisions of the 1984 Income Tax Law and its amendments.

## 2.4 Notification Letter (SPT)

### 2.4.1 Understanding SPT

Law Number 28 Year 2007 states that SPT is a letter that the Taxpayer uses to report the calculation and or payment of taxes, tax objects and / or non-tax objects, and / or assets and liabilities in accordance with the provisions of the taxation legislation.

### 2.4.2 Types of SPT

Mardiasmo (2011: 28) reveals that the type of SPT can be seen from two classifications, namely:

- 1) By Form:
  - a) SPT in the form of a paper form, and
  - b) E-SPT
- 2) Based on Reporting Time:
  - a) SPT Period is a letter by which the Taxpayer is used to report the calculation and / or payment of tax payable in a tax period.
  - b) Annual SPT is a letter that the Taxpayer uses to report the calculation and / or payment of tax payable in a tax year.

### 2.4.3 Deadline for Submission of SPT and Tax Deposits

The limit of submission of SPT listed in Law Number 16 Year 2009 article 3, paragraph 3 is as follows:

- 1) SPT Period, no later than 20 (twenty) days after the end of the tax period.
- 2) Annual Income Tax Return of the WPOP, not later than 3 (three) months after the end of the tax year.
- 3) Annual SPT of Corporate Taxpayer Income, no later than 4 (four) months after the end of the tax year.

## 2.5 Tax Amnesty

### 2.5.1 Understanding

Tax Amnesty or tax forgiveness is a government policy program that provides an opportunity for Taxpayers to settle their tax arrears without administrative sanctions in order to increase taxpayer compliance and state revenues (Sawyer, 2006: 2).

### 2.5.2 Principles and Objectives

Law Number 11 Year 2016 article 2, paragraph 1 states that tax forgiveness is carried out based on the

principle of legal certainty, justice, benefit, and national interest. Tax Amnesty aims to:

- 1) Accelerate the growth and restructuring of the economy through the transfer of assets, which will affect the increase of domestic liquidity, the improvement of the rupiah exchange rate, the decrease of interest rates and the increase of investment.
- 2) Encouraging taxation reform towards a more equitable taxation system and a more valid, comprehensive, and integrated tax database extension.
- 3) Increase tax revenue, which will be used for development financing.

### 2.5.3 Subjects and Objects Tax Pardons

Law Number 11 of 2016 article 3 reveals that the subject and object of tax pardons include:

- 1) Every Taxpayer is entitled to a tax pardon.
- 2) Tax forgiveness shall be granted to the Taxpayer through the disclosure of the property held in the Statement Letter.
- 3) Exempted from the provisions of each Taxpayer is entitled to a tax payable, namely the Taxpayer being investigated and the investigation file has been declared complete by the Prosecutor's Office in the judicial process or serving criminal punishment for criminal acts in the field of taxation.
- 4) Tax forgiveness includes forgiveness of tax obligations up to the end of the last tax year, which has not yet been fully resolved by the Taxpayer.
- 5) Taxation obligations consist of obligation of Income Tax, VAT, and PPnBM.

### 2.5.4 Tax Remuneration Facility

Law Number 11 Year 2016 discloses Amnesty Tax facilities granted to Taxpayers namely:

- 1) Elimination of tax that should be payable (Income Tax and VAT and / or PPN), administrative sanction and criminal sanction that has not yet been issued its tax assessment
- 2) Elimination of administrative sanctions on tax assessments issued
- 3) No tax audit, initial proof examination, and investigation of criminal offenses in the field of taxation
- 4) Discontinuance of tax audit, preliminary proof examination, investigation of criminal acts in the field of taxation in the case of Taxpayers are being conducted tax audit, examination of preliminary evidence, and investigation of criminal acts in the field of taxation
- 5) Elimination of Final Income Tax on the transfer of property in the form of land and / or building and shares.

### 2.5.5 Rates and How to Calculate Money

Law Number 11 Year 2016 discloses tariffs and how to calculate the ransom:

- 1) The tariff of ransom money on property within the territory of the Unitary State of the Republic of Indonesia (NKRI) or property outside the territory of NKRI transferred into the territory of NKRI and

invested in the territory of NKRI within a period of at least 3 (three) years counted since transferred to:

- a) 2% (two percent) for the submission period of the Letter of Statement in the first month up to the end of the third month from the time the law becomes effective.
  - b) 3% (three percent) for the submission period of the Statement Letter in the fourth month effective from the date of the present law until December 31, 2016.
  - c) 5% (five percent) for the submission period of Statement from 1 January 2017 up to March 31, 2017.
- 2) Rates of ransom money on property outside the territory of NKRI and not transferred into the territory of NKRI are:
- a) 4% (four percent) for the submission period of the Statement Letter in the first month up to the end of the third month from the time the law becomes effective.
  - b) 6% (six percent) for the submission period of the Statement Letter in the fourth month from the date this law becomes effective until December 31, 2016.
  - c) 10% (ten percent) for the submission period of Statement from 1 January 2017 up to March 31, 2017.
- 3) Rates of Ransom for Taxpayers whose business circulation up to Rp4,800,000,000.00 (four billion and eight hundred million rupiah) in the last tax year are as follows:
- a) 0.5% (zero point five percent) of the Taxpayer expressing the value of the property up to Rp10,000,000,000.00 (ten billion rupiah) in the Statement Letter.
  - b) 2% (two percent) of the Taxpayer expressing the value of the property in excess of Rp10,000,000,000.00 (ten billion rupiah) in the Statement Letter for the submission period of the Letter of Statement in the first month since this law becomes effective up to the date March 31, 2017.

#### 2.5.6 Procedures for the Submission of Letter of Statement, Issuance of Letter

Description and Pardon of Tax Obligation Law Number 11 of 2016 discloses the procedures for the submission of a declaration, issuance of a certificate, and pardon on tax obligations are as follows:

- 1) In obtaining a tax pardon, the Taxpayer must submit a Statement to the Minister.
- 2) The Statement Letter as referred to in paragraph (1) shall be signed by:
  - a) WPOP
  - b) Supreme Leader based on deed of incorporation of body or other document which is equal to corporate Taxpayer c) The power of attorney, in the event that the highest leader as referred to in letter b is not present
- 3) The Taxpayer as referred to in paragraph (1) must meet the following requirements:

- a) Own NPWP
- b) Pay the ransom
- c) Refinance all tax arrears
- d) To settle taxes that are not or less paid or to pay taxes that should not be returned for the Taxpayer being examined for initial evidence and / or investigation
- e) Submit the last Income Tax Return for the Taxpayer who has the obligation to submit the Annual Income Tax Return
- f) Revoke the application
  - Refund of tax overpayment
  - Reduction or elimination of tax administration sanctions in the SKP and / or Tax Collection Letter (STP) in which there is the principal tax payable;
  - A reduction or cancellation of an incorrect tax assessment;
  - Objection;

#### 2.6 Taxpayer Compliance

The Great Indonesian Dictionary in Rahayu (2010: 138) suggests that the term obedience means submission or obedience to doctrine or rules. There are two kinds of compliance, namely:

- 1) Formal compliance is a condition in which the Taxpayer fulfills the obligation formally in accordance with the provisions of the tax law.
- 2) Material compliance is a condition in which the Taxpayer substantively / essentially fulfills all the provisions of taxation material that is in accordance with the content and life of the material compliance tax law can also include formal compliance.

#### 2.7 Previous Research

There are several previous studies related to Tax Amnesty and WPOP compliance. Huslin and Ngadiman (2011) entitled Sunset Policy Influence, Tax Amnesty, and Tax Sanction Against Taxpayer Compliance. Huslin and Ngadiman conducted research in KPP Pratama Jakarta Kembangan with sample 100 WPOP and using multiple linear regression analysis. The test result is that the sunset policy variable has no significant effect, while Tax Amnesty and tax sanction variables significantly influence the compliance of WPOP.

Kusuma (2016) conducted a research entitled "The Impact of Quality of Tax Service, Understanding of Tax Regulation and Taxation Sanction to Individual Taxpayer Compliance In Paying Taxes Year 2014". This study aims to determine the effect of the quality of tax services, understanding tax regulations, as well as tax sanctions on compliance WPOP in pay tax at KP2KP Wonosobo. Data analysis techniques in this study using the classical assumption test, simple linear regression analysis, and multiple linear regression analysis. The results of this study indicate the quality of tax services, the understanding of tax laws, and tax sanctions have a positive and significant effect together on WPOP compliance.

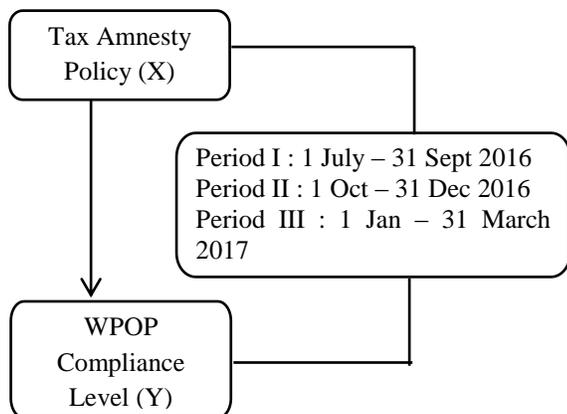
Nuryani (2016) conducted a study entitled "Relationship Perception Perceptions, Perceptions of Consultation, and Perceptions of Account Representative

Control (AR) with Perceptive Compliance of Individual Taxpayers". Data were analyzed by using descriptive analysis with Spearman Rank Correlation statistic tool. The results showed that the relationship between perceptions of Account Representative (AR) service and WPOP compliance perception was strong and positive. The relationship between perceptions of Account Representative (AR) consultations and WPOP compliance perceptions are also quite strong and positive. In addition, the relationship between perceptions of Account Representative (AR) supervision and WPOP compliance perceptions are strong and positive.

### 2.8 Conceptual Framework

This study explains the relationship between Tax Amnesty Policy and WPOP compliance level. Tax Amnesty is expected to increase taxpayer compliance and based on previous research results that the existence of Tax Amnesty has a positive relationship to WPOP compliance.

Analyzing the measurement of attitudes, opinions, and about Tax Amnesty policy used Likert scale through questionnaires to be filled by Taxpayers, so this study uses the following concept framework:



**Information :**  
 → = Relationship

**Figure 2.1 Conceptual Framework**

### 3 RESEARCH METHODS

The type of research conducted is empirical study. Sugiyono (2013: 1) reveals that empirical studies are research conducted in ways that can be observed by the human senses, so that others can observe and know the ways used. The data obtained through this study is empirical data (observed) that have certain criteria that is valid. This research was carried out in the scope of Tax Office (KPP) Pratama Surabaya located at Jalan Jagir Wonokromo Number 104 Surabaya.

Subject of this research is the person who will be the respondents of the research given a statement in the form of questionnaires to provide data to researchers who can be used for research. Subjects in this study are Individual Taxpayer (WPOP) in KPP Pratama Surabaya. While the object of this research is the influence of Tax Amnesty on WPOP compliance in KPP Pratama Surabaya.

Variables used in this study are independent variables (independent variables) and dependent variable (dependent variable). Independent variable in this research is Tax Amnesty (X). Dependent variable in this research is compliance level of WPOP (Y).

Population in this research is all WPOP registered in KPP Pratama Surabaya. The sample in this research is part of WPOP in KPP Surabaya. The number of samples used is determined using the Slovin formula as follows (Umar, 2003: 78):

$$n = \frac{N}{1 + Ne^2}$$

**Information :**  
 n = sample size  
 N = population size  
 e = fault tolerance limit (error balance) = 10%

Based on data obtained from KPP Pratama Surabaya, the number of registered WPOP is 134.078. Here's the calculation:

$$n = \frac{N}{1 + Ne^2} = \frac{134.078}{1 + (134.078)(0,1)} = \frac{134.078}{1+134,78} = \frac{134.078}{1341,78} = 99,93 = 100 \text{ (dibulatkan)}$$

The validity test of questionnaire items used in this study is Pearson correlation. Calculate the correlation price of each item with the Pearson Product Moment formula as follows:

$$r_{xy} = \frac{n \cdot \sum x_i y_i - \sum x_i \sum y_i}{\sqrt{nx_i^2 - X_1^2 \cdot n \cdot y_i^2 - y^2}}$$

**Information :**  
 rxy = The correlation coefficient of each statement  
 X = Score of each item statement  
 Y = Score of all statements (total variables)  
 n = number of respondents

Reliability test used in this research is by Cronbach Alpha method. The research instrument is said to be reliable if Cronbach's Alpha value > 0.6. Cronbach's Alpha formula is as follows:

$$r_{11} = \left[ \frac{k}{k-1} \right] \left[ \frac{\sum ab_2}{aI^1} \right]$$

**Information :**  
 r11 = instrument reliability  
 aI 2 = total variant  
 k = number of statement items

**Table 3.1**  
**Criteria for Reliability Coefficient**

Value	Information
$r_{II} < 0,20$	Very low
$0,20 \leq r_{II} < 0,40$	Low
$0,40 \leq r_{II} < 0,70$	Medium
$0,70 \leq r_{II} < 0,90$	High
$0,90 \leq r_{II} < 1,00$	Very high

This study used the Kolmogorov Smirnov normality test. Hypothesis formulated:

Ho: The data is normally distributed

Ha: Data is not normally distributed

Kolmogorov Smirnov statistic test looks at probability numbers with the provisions: Value significance or probability > 0,05, then Ho accepted Value significance or probability value < 0,05, then Ho is rejected. Strength of relationship between variables can be known by looking at. Coefficient Why Spearman can be calculated by the formula:

$$r_2 = 1 - \frac{6 \sum di^2}{n(n^2 - 1)}$$

Information:

rs = Spearman Coefficient Rank Correlation

di = position difference pair

n = number of rank pairs

The direction of the relationship between variables can be known by looking. Here's how to analyze the relationship direction of

- 1) If so, (r) positive ( $r > 0$ ), it means there is a positive or unidirectional relationship. This means that if the variable X results are high then variable Y will also be high.
- 2) The negative coefficient ( $r < 0$ ) means the mean of the high yield X variable then the low Y variable, and vice versa if the low yield X variable then the variable Y is high.

#### 4 ANALYSIS AND DISCUSSION

This research was conducted in Tax Office (KPP) Pratama Surabaya, obtained data through questionnaires distributed to Individual Taxpayer (WPOP). The research was conducted by using questionnaires filled by 100 respondents who came to KPP Pratama Surabaya. Based on data from KPP Pratama Surabaya, the number of WPOP that follows Tax Amnesty, namely:

**Table 4.1**  
**WPOP That Follows Tax Amnesty**

Gender	Total	Percentage (%)
Male	66	66,0
Female	34	34,0
Total	100	100

Source: Document Processing Data and Information KPP Pratama Surabaya

**Table 4.2**  
**Characteristics of Respondents by Age**

Age	Total	Percentage (%)
20 - 30 years	35	35,0
31 - 40 years	31	31,0
41 - 50 years	25	25,0
51 - 60 years	8	8,0
61 - 70 years	1	1,0
Total	100	100

Source: Data processed 2017

Based on the above table it can be seen that the respondents with the age of 20 years - 30 years is the largest number of as many as 35 people (35%). The next largest number of respondents with the age of 31 years - 40 years as many as 31 people (31%). Respondents aged 41 years - 50 years as many as 25 people (25%), respondents aged 51 years - 60 years as many as 8 people (8%), and the remaining 1 person (1%) with age 61 years - 70 years.

**Table 4.3**  
**Characteristics of Respondents by Sex**

Gender	Total	Percentage (%)
Male	66	66,0
Female	34	34,0
Total	100	100

Source: Data processed 2017

Based on the table can be seen that the respondents in this study dominated by men, as many as 66 people (66%) of respondents male sex and as many as 34 people (34%) female respondents.

**Table 4.4**  
**Characteristics of Respondents by Ownership of NPWP**

Description	Frequency	Percentage (%)
Already has NPWP	100	100,0
Not have NPWP	0	0,0
Total	100	100,0

Source: Data processed 2017

Based on the table can be seen that all respondents in this study already has NPWP. The results of the description based on education in this study can be seen in the following table:

**Table 4.5**  
**Characteristics of Respondents Based**

Education	Total	Percentage (%)
Junior High School	3	3,0
Senior High School	44	44,0
Diploma	15	15,0
Bachelor	38	38,0
Total	100	100

Source: Data processed 2017

Based on the above table it can be seen that the respondents with the last high school education is the highest number of as many as 44 people (44%). The next highest number of respondents with the last education Bachelor as much as 38 people (38%). Respondents with the last education Diploma as many as 15 people (15%) and the remaining 3 people (3%) with junior high school education. The result of job description in this research can be seen in the following table:

**Table 4.6**  
**Characteristics of Respondents by Type of Work**

Job Type	Total	Percentage (%)
Gov Employees	30	30,0
Army/Police	17	17,0
Entrepreneurship	10	10,0
Private Employees	38	38,0
Others	5	5,0
Total	100	100

Source: Data processed 2017

From the table above can be seen that the respondents with employment as private employees is the largest number of as many as 38 people (38%). The next largest number of respondents with civil servants as many as 30 people (30%). Respondents with work as TNI / POLRI were 17 people (17%), respondents were 10 entrepreneurs (10%), and respondents were 5 (5%).

**Table 4.7**  
**Characteristics of Respondents Based on Revenue Per Month**

Revenue per Month	Total	Percentage (%)
<Rp 2.500.000	42	42,0
Rp 2.500.000 - Rp 5.000.000	50	50,0
Rp 5.000.000 - Rp 7.500.000	6	6,0
Rp 7.500.000 - Rp 10.000.000	1	1,0
>Rp 10.000.000	1	1,0
Total	100	100

Source: Data processed 2017

From the table above can be seen that the respondents with income 2.5 million - 5 million per month is the highest number of 50 people (50%). The next largest number of respondents with income below 2.5 million per month as many as 42 people (42%). Respondents with income of 5 million - 7.5 million per month were 6 people (6%), respondents with 7.5 million - 10 million monthly income as much as 1 person (1%), and respondents with income above 10 million as many as 1 people (1%).

Description of the results of the questionnaire contains statistics as follows:

**Table 4.8**  
**Deskriptif Statistik**

	Tax Amnesty Policy	Compliance Level WPOP
N	Valid Missing	100 0
Mean		36.89
Median		36
Std		4.406
Deviation		28
Minimum		45
Maximum		45

Source: Data processed 2017

Information:

- N = Number of respondents
- Minimum = Total number of lowest score of each variable
- Maximum = The highest total number of each variable
- Mean = The average value
- Standard Deviation = The average value of deviation

#### 4.1 Tax Amnesty

This analysis is conducted to find out Tax Amnesty on the answers of respondents. Based on the results of research respondents to the statement items from the variable Tax Amnesty by using the program SPSS 22, then the percentage calculation obtained results as follows:

**Table 4.9**  
**Category Amnesty Tax Answer Score**

<i>Tax Amnesty</i>			
	Score Category	Frequency	Percentage %
Low	< 32,48	14	14%
Medium	32,48 - 41,30	71	71%
High	≥ 41,30	15	15%

Source: Data processed 2017

Results of data processing above shows that the total score of answers from the statement for the variable Tax Amnesty policy mostly located between the range of 32.48 to 41.30. As many as 71 out of 100 respondents are among the range with percentage of 71%, so the Tax Amnesty policy in KPP Pratama Surabaya according to WPOP considered medium.

**4.2 Personal Taxpayer Compliance (WPOP)**

This analysis was conducted to find out the level of WPOP compliance with the answers of the respondents. Based on the results of respondents' research on the statement items level of the WPOP compliance variable using SPSS 22 program, then with the percentage calculation obtained the following results:

**Table 4.10**  
**Category of WPOP Compliance Answer Score**

<b>Compliance Level WPOP</b>			
	Score Category	Frequency	Percentage %
Low	< 34,59	18	18%
Medium	34,59 – 42,69	64	64%
High	≥ 42,69	18	18%

Source: Data processed 2017

The results of data processing above shows that the total score of answers from the statement for the WPOP compliance variable is mostly in the range 34.59 to 42.69. As many as 64 out of 100 respondents are among the range with a percentage of 64%, so the compliance of WPOP in KPP Pratama Surabaya according to WPOP is considered moderate.

The validity test in this study used Pearson Correlation SPSS Version 22 program with the following results:

**Table 4.11**  
**Validity Test Results Variable Tax Amnesty**

Source: Data processed 2017

No. Ite	<i>Product Moment</i> > 0,3		<i>Product Moment</i> > r tabel (α, n-2)		Sig. ≤ α		Keterangan
	1	0,478	0,3	0,478	0,196	0,000	
2	0,695	0,3	0,695	0,196	0,000	0,05	Valid
3	0,670	0,3	0,670	0,196	0,000	0,05	Valid
4	0,605	0,3	0,605	0,196	0,000	0,05	Valid
5	0,555	0,3	0,555	0,196	0,000	0,05	Valid
6	0,588	0,3	0,588	0,196	0,000	0,05	Valid
7	0,653	0,3	0,653	0,196	0,000	0,05	Valid
8	0,628	0,3	0,628	0,196	0,000	0,05	Valid
9	0,497	0,3	0,497	0,196	0,000	0,05	Valid

Based on the result of the calculation, all statement items for Tax Amnesty variable are valid.

**Table 4.12**  
**Validity Test Results of WPOP Compliance Variables**

No. Item	<i>Product Moment</i> > 0,3		<i>Product Moment</i> > r tabel (α, n-2)		Sig. ≤ α		Information
	1	0,685	0,3	0,685	0,196	0,000	
2	0,731	0,3	0,731	0,196	0,000	0,05	Valid
3	0,759	0,3	0,759	0,196	0,000	0,05	Valid
4	0,719	0,3	0,719	0,196	0,000	0,05	Valid
5	0,764	0,3	0,764	0,196	0,000	0,05	Valid
6	0,806	0,3	0,806	0,196	0,000	0,05	Valid
7	0,602	0,3	0,602	0,196	0,000	0,05	Valid
8	0,590	0,3	0,590	0,196	0,000	0,05	Valid
9	0,652	0,3	0,652	0,196	0,000	0,05	Valid

Source: Data processed 2017

Based on the result of the calculation, then all statement items for WPOP compliance level variable are valid.

Reliability test used in this research is Cronbach Alpha analysis technique. A questionnaire can be said to be reliable if it has Cronbach Alpha > 0.6. Reliability test results are presented in the table as follows:

**Table 4.13**  
**Perceptuality Test Results of Tax Amnesty**

<i>Cronbach's Alpha</i>	<i>N of Items</i>
0.775	9

Source: Data processed 2017

Based on the results of reliability testing above, 9 statements variable Tax Amnesty policy known value of Alpha Cronbach's coefficient of 0.775. This value belongs to the category of high reliability level, so that statement items from Tax Amnesty's perceptual variables are considered to measure consistently.

**Table 4.14**  
**Compliance Reliability Test Results WPOP Compliance**

<i>Cronbach's Alpha</i>	<i>N of Items</i>
0.842	9

Source: Data processed 2017

Based on the results of reliability testing above, 9 statement of WPOP compliance level variable known value of Alpha Cronbach's coefficient of 0.842. This value belongs to the category of high reliability level, so that the statement items of the WPOP compliance level variable are considered able to measure consistently.

Normality test against a series of data is to know the proportion of normal distributed data or not. In this study, calculate the data normality test using SPSS 22.

**Table 4.15**  
**Normality Test Results**

	<i>Kolmogorov-Smirnov</i>			<i>Shapiro-Wilk</i>		
	<i>Statistic</i>	<i>df</i>	<i>Sig.</i>	<i>Statistic</i>	<i>Df</i>	<i>Sig.</i>
<i>Tax Amnesty</i>	0,110	100	0,005	0,947	100	0,001
<i>Kepatuhan WPOP</i>	0,153	100	0,000	0,953	100	0,001

Source: Data processed 2017

**Table 4.16**  
**Rekapitulasi Uji Normalitas**

<i>Variable</i>	<i>Free Degree (dk)</i>	<i>Data Test Result</i>	<i>Error Level 5% (α=0,05)</i>	<i>Statement Normality if Sig. &gt; 0,05</i>
<i>Tax Amnesty Policy</i>	100	0,005	0,05	Not normal
<i>Obedience Level WPOP</i>	100	0,000	0,05	Not normal

Source: Data processed 2017

Normality test results from the above table using the Kolmogorov Smirnov normality test. From the table it is known that the significant value of Tax Amnesty policy variable is 0.005. The significance of the WPOP compliance level variable of 0.000. Based on the test results, all data significance is below the error level of 5% or Sig. <0.05 then Ho is rejected. Thus the data obtained is not normally distributed, then used statistical test nonparametrik.

Researchers use Rank Spearman correlation analysis to answer the problem formulation is how the relationship between Tax Amnesty policy and WPOP compliance level. The Spearman Rank correlation analysis is done using SPSS program with the following results:

**Table 4.17**  
**Spearman Correlation Test of Tax Amnesty to WPOP Compliance**

	<i>Tax Amnest Policy</i>	<i>Obedience Level WPOP</i>
<i>Correlation Coefficient</i>	1,000	0,385
<i>Sig. (2-tailed)</i>		0,000
<i>Tax Amnesty N</i>	100	100
<i>Spearman Tingkat Kepatuhan</i>	0,385	1,000
<i>Rhoent Correlation Coefficient</i>	0,000	
<i>WPOP Sig. (2-tailed)</i>	100	100

Source: Data processed 2017

Based on correlation table above is known probability number in Sig. (2-tailed) is 0,000. This indicates the magnitude of Tax Amnesty does have a relationship with WPOP compliance. The magnitude of the relationship between the two variables is +0.385, this result indicates that the strength of the relationship between Tax Amnesty and WPOP compliance level is low because it is in the range 0,200 - 0,399 with positive direction, it means that if Tax Amnesty policy is high then WPOP compliance level will also be high.

The results showed that based on age, most respondents aged 20 years - 30 years as many as 35% or as many as 35 people compared to other age ranges. Based on sex, respondents are dominated by men as much as 66% or as many as 66 people. Based on NPWP ownership, all respondents already have NPWP. Based on the last type of education, most of the respondents are dominated by senior high school as much as 44% or as many as 44 people. Based on the type of work, most of the respondents are dominated by private employees ie 38% or as many as 38 people. Based on monthly income, most respondents have monthly income of Rp 2,500,000 - Rp 5,000,000 as many as 50% or as many as 50 people.

The purpose of this study is to analyze how the relationship between Tax Amnesty policy and WPOP compliance level in KPP Pratama Surabaya. The test results obtained probability number on the Sig. (2-tailed) of 0,000 and the correlation coefficient of 0.385 indicates a positive relationship.

This research is in harmony with the results of Huslin and Ngadiman (2011) research which suggests that Tax Amnesty is positively and significantly related to WPOP compliance. Tax Amnesty is seen as a national reconciliation to reduce unwelcome WPOP and behavior that violates the rules. The intended compliance is a condition in which WPOP complies with tax laws and meets tax regulations.

The positive relationship lies in the range of 0.200 - 0.399, thus the policy variables of Tax Amnesty and WPOP compliance level are low. The low relationship can be caused by WPOP following Tax Amnesty only WPOP which has not yet reported all its possessions. Although Tax Amnesty is only followed by WPOP which has not reported all its assets, but most of WPOP in KPP Pratama Surabaya have knowledge and understanding about Tax Amnesty. This shows that most of WPOP in KPP Pratama Surabaya obeys to the legislation which also regulates Tax Amnesty that is Law Number 11 Year 2016.

Based on respondents' answers regarding Tax Amnesty, 71 respondents thought that they already know of Amnesty Tax which is enough compared to other WPOP. The Taxpayer's understanding is related to Tax Amnesty regarding the reporting of assets. Understanding of the enactment of ransom tariff for WPOP following Tax Amnesty. Understanding of Tax Amnesty exempted from administrative sanctions and criminal sanctions in the field of taxation and its benefits to increase state revenues.

The main factor as a determinant of the success of Tax Amnesty is the awareness and honesty of the community, especially WPOP, to implement obligations in accordance with the provisions

This can be realized with KPP Pratama Surabaya to socialize the Tax Amnesty thoroughly to the Taxpayer. Socialization is done to provide knowledge and understanding about Tax Amnesty. Thus it is expected that WPOP has a good understanding to report all the property owned so as to improve WPOP compliance.

## 5. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of data analysis that has been done, it can be made the following conclusions: Tax Policy Amnesty and compliance level Personal Taxpayer (WPOP) is associated low. The relation between these two variables is 0.385, this result indicates that the strength of the relationship between Tax Amnesty policy and WPOP compliance level is low because it is in the range 0,200 - 0,399 with the positive direction, it means that if Tax Amnesty policy is high then WPOP compliance level will also be high.

Furthermore from this research can be given suggestions as follows:

### 1) For KPP Pratama Surabaya

To improve the compliance of WPOP in reporting its property, it is hoped that KPP Pratama will maximize the service in the form of socialization. In addition, the Tax Amnesty policy that provides an opportunity for WPOP to report all assets, it is hoped that KPP Pratama Surabaya will socialize the Tax Amnesty thoroughly so that WPOP knows the purpose and importance of Tax Amnesty because there are still some WPOP who do not know the existence of Tax Amnesty.

Maximizing services in the form of socialization is expected to help taxpayers who have not reported their wealth if the government makes a policy such as Tax Amnesty in the future. Socialization is expected to make WPOP have the awareness to report their wealth and can be a tax-paying WPOP for the country.

### 2) For Further Researchers

Here are some suggestions for future researchers:

- a. The next researcher is expected to get answers from the respondents with the number of respondents of men and women are balanced.
- b. The next researcher is expected not to mention the background of respondents who are educated junior high and high school.
- c. The researcher is then expected to add a marker or statement to the questionnaire whether the respondent has ever taken the Tax Amnesty or has not followed the Amnesty Tax.

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**ATTACHMENT**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid				
23	6	6.0	6.0	6.0
24	3	3.0	3.0	9.0
25	6	6.0	6.0	15.0
26	3	3.0	3.0	18.0
27	4	4.0	4.0	22.0
28	4	4.0	4.0	26.0
29	5	5.0	5.0	31.0
30	4	4.0	4.0	35.0
31	1	1.0	1.0	36.0
32	1	1.0	1.0	37.0
33	3	3.0	3.0	40.0
34	3	3.0	3.0	43.0
35	9	9.0	9.0	52.0
36	3	3.0	3.0	55.0
37	3	3.0	3.0	58.0
38	3	3.0	3.0	61.0
39	2	2.0	2.0	63.0
40	3	3.0	3.0	66.0
41	2	2.0	2.0	68.0
42	1	1.0	1.0	69.0
43	2	2.0	2.0	71.0
44	5	5.0	5.0	76.0
45	1	1.0	1.0	77.0
46	3	3.0	3.0	80.0
48	5	5.0	5.0	85.0
49	2	2.0	2.0	87.0

<i>Case Processing Summary</i>			
		N	%
<i>Cases</i>	Valid	100	100.0
	<i>Excluded<sup>a</sup></i>	0	.0
	Total	100	100.0

<i>Reliability Statistics</i>	
<i>Cronbach's Alpha</i>	<i>N of Items</i>
.775	9

**WPOP Compliance**

		N	%
<i>Cases</i>	Valid	100	100.0
	<i>Excluded<sup>a</sup></i>	0	.0
	Total	100	100.0

**Results of Variable Research Data Processing**

		<i>Tax Amnesty Policy</i>	<i>Obedience Level WPOP</i>
N	Valid	100	100
	Missing	0	0
	<i>Mean</i>	36.89	38.64
	<i>Median</i>	36.00	39.00
	<i>Std. Deviation</i>	4.406	4.046
	<i>Minimum</i>	28	30
	<i>Maximum</i>	45	45

		N	%
<i>Cases</i>	Valid	100	100.0
	<i>Excluded<sup>a</sup></i>	0	.0
	Total	100	100.0

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	30	1	1.0	1.0
	31	1	1.0	2.0
	32	6	6.0	8.0
	33	1	1.0	9.0
	34	9	9.0	18.0
	35	4	4.0	22.0
	36	19	19.0	41.0
	38	7	7.0	48.0
	39	8	8.0	56.0
	40	8	8.0	64.0
	41	8	8.0	72.0
	42	10	10.0	82.0
	43	1	1.0	83.0
	44	6	6.0	89.0
	45	11	11.0	100.0
Total	100	100.0	100.0	

<i>Item Statistics</i>			
	<i>Mean</i>	<i>Std. Deviation</i>	<i>N</i>
1	4.37	.677	100
2	3.82	1.038	100
3	3.77	1.100	100
4	4.12	.729	100
5	4.09	.698	100
6	4.13	.774	100
7	4.17	.779	100
8	4.16	.813	100
9	4.26	.645	100

**Test Result of Normality of Tax Amnesty**

	<i>Cases</i>					
	<b>Valid</b>		<b>Missing</b>		<b>Total</b>	
	<i>N</i>	<i>Percent</i>	<i>N</i>	<i>Percent</i>	<i>N</i>	<i>Percent</i>
<i>Tax Amnesty Policy</i>	100	100.0%	0	0.0%	100	100.0%
<i>Obedience Level</i>	100	100.0%	0	0.0%	100	100.0%
<i>WPOP</i>						

**TYPE OF WORK**

	<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid	30	30.0	30.0	30.0
Gov Employee	17	17.0	17.0	47.0
Army/Police	10	10.0	10.0	57.0
Entrepreneurship	38	38.0	38.0	95.0
Private Employee	5	5.0	5.0	100.0
Lainnya	100	100.0	100.0	

**Case Processing Summary**

**Tests of Normality**

	<i>Kolmogorov-Smirnov<sup>a</sup></i>			<i>Shapiro-Wilk</i>		
	<i>Statistic</i>	<i>df</i>	<i>Sig.</i>	<i>Statistic</i>	<i>df</i>	<i>Sig.</i>
<i>Tax Amnesty Policy</i>	.110	100	.005	.947	100	.001
<i>Obedience Level</i>	.153	100	.000	.953	100	.001
<i>WPOP</i>						

**INCOME**

	<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid < 2,5 juta	42	42.0	42.0	42.0
2,5 juta - 5 juta	50	50.0	50.0	92.0
5 juta - 7,5 juta	6	6.0	6.0	98.0
7,5 juta - 10 juta	1	1.0	1.0	99.0
> 10 juta	1	1.0	1.0	100.0
Total	100	100.0	100.0	

**Gender**

	<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid Male	66	66.0	66.0	66.0
Female	34	34.0	34.0	100.0
Total	100	100.0	100.0	

**OWNERSHIP OF TAXPAYER NUMBER OF TAXES (NPWP)**

	<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid Yes	100	100.0	100.0	100.0

**EDUCATION**

	<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid				
Junior High School	3	3.0	3.0	3.0
Senior High School	44	44.0	44.0	47.0
Diploma	15	15.0	15.0	62.0
Bachelor	38	38.0	38.0	100.0
Total	100	100.0	100.0	