

**THE INFLUENCE OF TAX FAIRNESS AND TAX
COMPLEXITY TOWARD THE LEVEL OF
INDIVIDUAL INCOME TAX COMPLIANCE IN THE
AREA OF CIKARANG**

SKRIPSI

**Presented in partial fulfillments in requirements for
The Bachelor's Degree in Accounting**



By

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THE INFLUENCE OF TAX FAIRNESS AND TAX COMPLEXITY TOWARD THE LEVEL OF INDIVIDUAL INCOME TAX COMPLIANCE IN THE AREA OF CIKARANG

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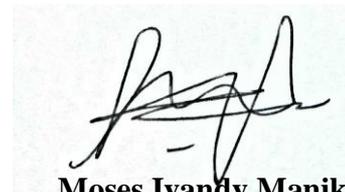
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**THE INFLUENCE OF TAX FAIRNESS AND TAX COMPLEXTY
TOWARD THE LEVEL OF INDIVIDUAL INCOME TAX IN THE AREA
OF CIKARANG**

submitted by **Moses Ivandy Manik**, Accounting Study Program, Faculty of Business, has been assessed and proved to pass the oral examination held on 16 October 2018.

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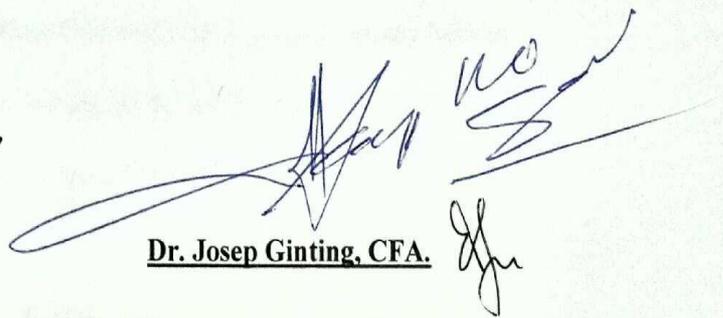
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The researcher fully aware that this skripsi is far from perfect but he really hopes that this research may have a positive contribution to the accountant's work environment and may this research could inspire other researcher to develop current study.

Sincerely,

Moses Ivandy Manik

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ABSTRACT

Tax is one of the highest revenue received by the state. It is expected that there will be awareness and discipline from the people to fulfill the obligation to pay taxes. There are many cases of tax evasion, because some citizens don't have enough understanding about taxation and feel the tax system is not fair.

This study aims to determine whether there is influence of tax fairness and tax complexity significantly affects tax compliance. The population of this study are individual taxpayers in KPP Pratama Cikarang Selatan. The sample of this research were 100 SMEs in Cikarang. In this study, research methodology that used is quantitative analysis with primary data.

To test the influences and the hypothesis, this research used multiple regression to test the significance influence between dependent and independent variable. The results showed that the influence of tax fairness have a significant positive effect toward tax complexity, while tax complexity has no significant influence to tax compliance. The R-square of the first model (multiple linear regression) in this study is 0,254 or 25.4%.

Keywords: *Tax Fairness, Tax Complexity, Tax Compliance, SMEs.*

INTISARI

Pajak adalah pendapatan tertinggi yang diterima oleh negara. Diharapkan akan ada kesadaran dan disiplin dari masyarakat untuk memenuhi kewajiban membayar pajak. Ada banyak kasus penggelapan pajak, karena beberapa warga negara tidak memiliki pemahaman yang cukup tentang perpajakan dan merasa sistem pajak tidak adil.

Penelitian ini dilakukan untuk mengetahui pengaruh signifikan keadilan pajak dan kompleksitas pajak secara terhadap kepatuhan pajak. Populasi dalam penelitian ini adalah wajib pajak orang pribadi di KPP Pratama Cikarang Selatan. Sampel penelitian ini adalah 100 UKM di Cikarang. Dalam penelitian ini, metodologi penelitian yang digunakan adalah analisis kuantitatif dengan data primer.

Untuk menguji pengaruh dan hipotesis, penelitian ini menggunakan signifikansi regresi ganda antara variabel dependen dan independen. Hasil penelitian menunjukkan bahwa pengaruh keadilan pajak memiliki pengaruh positif yang signifikan terhadap kompleksitas pajak tetapi kompleksitas pajak tidak memiliki pengaruh signifikan terhadap kepatuhan pajak. R-square dari model pertama (regresi linier berganda) dalam penelitian ini adalah 0,254 atau 25.4%.

Kata kunci: *Keadilan Pajak, Kompleksitas pajak, Kepatuhan Pajak, UKM*

CHAPTER I

INTRODUCTION

1.1 Research Background

Tax is a familiar term in Indonesia. To finance a number of state's development, the government needs a certain amount of cash coming from its citizens. If government spending is getting bigger, then it needs an increase of state revenue, which comes from taxes. To increase tax revenues, Indonesia government change Official-Assessment System into Self-Assesment System. The government agency that manages the tax system in Indonesia is Directorate General of Taxes (DGT).

Tax is the largest income for Indonesia which is useful for national development and people's welfare. The mission of the Directorate General of Taxes is to ensure the administration of a sovereign and independent state by collecting revenues (<http://www.pajak.go.id> November 8, 2017). Through various government efforts in socializing the tax, every citizen is invited to take an active role in national development by paying tax to the state regularly on time.

Tax compliance is a more significant aspect than tax policy because it is very difficult to convince all taxpayers to meet the tax system requirement (Alley, 2002). State can obtain maximum tax revenue not only supported by the role of government but also with awareness of its citizens to pay taxes. Changes in the taxation system from official assessment to self-assessment, giving

taxpayers the confidence to register, calculate, pay and report their own tax obligations. Self-assessment system is when taxpayers are entrusted with the ability to carry out national mutual cooperation through a system of calculating, paying and reporting on own taxes payable (UU KUP). To realize the self-assessment system is required compliance with the taxpayer itself and most important is the understanding of the law (Wahyuni, 2013). However, in reality there are still many taxpayers who do not yet have an awareness of how important the fulfillment of tax obligations both for the state and for themselves as good citizens.

The tax office in Indonesia has been using good administrative and service system, one of them is KPP Pratama Cikarang Selatan which has been serving taxpayer in South Cikarang, West, Central, Cibarusah, Setu and Serang Baru area. KPP Cikarang Pratama has good potential to increase the potential of tax revenue in Cikarang.

Table 1 Tax Compliance Level in KPP Pratama Cikarang Selatan
2015 to 2017

| Year | Number of Tax Payers (a) | Number of Annual Tax Returns (b) | Compliance (b/a x 100%) |
|-------------|---------------------------------|---|--------------------------------|
| 2015 | 87.936 | 65.952 | 75% |
| 2016 | 103.579 | 73.541 | 71% |
| 2017 | 110.562 | 75.182 | 68% |

Source: Results of data of KPP Cikarang Selatan, 2017

From the table above can be seen that the level of taxpayer compliance in Cikarang of the last 3 years decreased. Decreasing taxpayer compliance can be caused from many factors. Tax collection system and taxpayer compliance in paying taxes have an important role in the success of increasing state revenues. Nevertheless, tax compliance in Indonesia is still very low.

All changes to the taxation laws in Indonesia are a special burden for taxpayers, especially small entrepreneurs. If the tax system becomes more complex, it will change their tax compliance behavior towards tax policy (Laffer, 2011). Entrepreneurs in Indonesia is characterized by not understanding the recording or accounting, and still having problems in the preparation of financial statements. These conditions caused entrepreneurs will have difficulty to comply with tax regulations, and have an impact on low levels compliance (www.kemenkeu.go.id March 21, 2018). Diversity of types, rules, even to fill the form, it brings about a problem of complexity, unfairness, and finally on taxpayer compliance issues.

Tax revenue must be adjusted and compared to the number of individual taxpayer and tax rate charged (tax ratio). If the revenue of tax does not match the amount that should be received, this will create a tax gap in the current tax system. Voluntary compliance can improve tax compliance from taxpayers. It will eventually increase the tax ratio while increasing tax revenues. The greater the tax gap indicates that the taxpayer compliance level in paying taxes is worse, while the smaller the tax gap indicates that taxpayer compliance in paying taxes is better (Berutu and Harto, 2013). Currently, the difference between tax receipts and taxes that should be received can still be found in various regions, one of them in

Cikarang. In this case the amount of tax differences that should be accepted can be caused by tax fairness and the tax complexity.

The problem of tax fairness is shown through of the tax scandals. One example of the tax scandal in Indonesia is former civil servant, Gayus Tambunan. In the judgment of the accused judge Gayus Tambunan was proven legally and convincingly guilty of a corruption act which is a combination of several independent and ongoing actions and money laundering. Gayus was proven to received 3.5 million US dollars from Alif Kuncoro (tax management of Bakrie Group companies) and received 925 million rupiah from Roberto Santonius in connection with the tax filling (http://www.bbc.com/indonesia/berita_indonesia/2012/03/120301_vonisgayus March 1, 2018). The existence of such scandal makes the entrepreneurs or the individual taxpayers changed their perceptions and affect their behavior patterns. Fairness is a concept that is difficult to define and sometimes interpreted arbitrarily. Fairness is one of the important variables that influence tax compliance which is used by a lot of tax literature apart from other major influences, such as ethics, complexity and education (Gilligan and Richardson, 2005). If the tax system seems unfair, taxpayers tend to avoid the obligation to pay taxes. It shows the importance of the tax justice dimension as a variable affecting taxpayer compliance (Richardson, 2006).

Under the phenomenon above, the researcher is interested in researching and analyzing the several factors that influenced tax compliance through small and medium entrepreneur's perspective. Research and analysis was developed with the title "THE INFLUENCE OF TAX FAIRNESS AND TAX COMPLEXITY TOWARD THE LEVEL OF INDIVIDUAL INCOME TAX COMPLIANCE IN THE AREA OF CIKARANG".

1.2. Research Question

Based on background research, the researcher wants to analyze further:

1. Does tax fairness influence the level of individual income tax compliance in the area of Cikarang?
2. Does tax complexity influence the level of individual income tax compliance in the area of Cikarang?

1.3. Research Objectives

The objective of this research:

1. How is the influence of Tax Fairness toward the level of Individual income tax compliance in the area of Cikarang?
2. How is the influence of Tax Complexity toward the level of Individual income tax compliance in the area of Cikarang?

1.4. Significance of the Study

The benefits of this study are:

1. For individual taxpayers to further improve compliance in meeting income tax obligations registered in KPP Pratama Cikarang.
2. The author expect this research is useful for the Indonesian government in giving input and consideration of whether the application of various rules and legislation that give rise to complexity and tax rate justice issues give effect to taxpayer compliance
3. This research is expected to be useful to increase knowledge and as information, as well as reference materials for comparison of similar research and is expected to be useful for the development of taxation theory especially about tax fairness and tax complexity.

1.5. Writing System

This research is divided into five parts with systematics of writing as follows:

1. CHAPTER I - Contains an introduction that describes the research background, research question, research objective, significance of the study and systematics of writing.
2. CHAPTER II –Contains basis theory that described by literature review, discuss the results of previous research similar results, framework and research hypotheses.
3. CHAPTER III – Contains research design that explains what kind of research method was used in this study, operational definition of variables, sampling design, research instruments and statistical analysis.
4. CHAPTER IV – This part is an extensive report of the results of the research. It contains data description and result and discussion
5. CHAPTER V – The last part of the thesis that allows researcher to evaluate whether the problem have been answered by the research. It contains conclusion, limitations and recommendation and implications.

CHAPTER II

LITERATURE REVIEW

2.1 Tax

The definition of tax according to Law Republic of Indonesia number 28 year 2007 article 1 is compulsory contribution to the state that is forced under the law from individuals who are used for the country's needs for the prosperity of the people and without direct refund. Tax knowledge is a process in which taxpayers know about taxation and applying that knowledge to paying taxes. Knowledge and understanding tax laws are know and understand about general provisions and procedures for taxation, which includes about how to submit an Tax Returns (SPT), payment, place payments, penalties and payment deadlines or reporting SPT (Resmi, 2009). Based on understanding above, it can be concluded that the tax knowledge is everything that known about taxation.

2.2 Function of Tax

According to Resmi (2009) Tax has two functions named budgetary function and regulated function.

1. Budgetary Function

Tax is a source of government revenue to pay for construction and routine state expenditures. For example: domestic income received from the inclusion of APBN tax

2. Regulated Function

Tax is a tool to regulate and implement government policies in the economic and social fields. For example: high taxes on liquor and luxury goods

2.3 Tax Compliance

According to *Kamus Besar Bahasa Indonesia (KBBI)*, compliance is defined as a behavior that is subject to or obeying the prevailing teachings or rules. Taxpayer compliance uses psychological theories as guilt and shame, taxpayer perceptions of fairness and tax-free justice that they bear and the effect of satisfaction on government service (Devano, 2006).

Rahayu (2009) defined tax compliance as the circumstances in which the obligation to pay fulfills all tax obligations and apply for taxation rights. Tax compliance refers to individuals who have the will to act consciously in a 'spirit' or 'letter' that comes from tax administration law without applying law enforcement (Alley, 2002)

2.4 Tax Fairness

Christensen (as cited in Perumal, 2008) stated that it is difficult to define fairness because of four problems:

1. It is multidimensional
2. It can be defined at the individual level or for society at large
3. Fairness is intertwined with complexity
4. Lack of fairness may be perceived justification or a cause of noncompliance.
5. Fairness is intertwined with complexity

Marsyahrul (2014) explained the meaning of justice is very broad and

complex. In this connection the specific definition is expressed, namely the sense of justice in the tax law. One of the joints of justice in the tax law is equal treatment to the taxpayer, who does not distinguish citizenship and does not distinguish religion, political flow, etc. This research uses five dimensions of tax fairness by Gerbing (1988):

1. Exchange with the government (discusses the reciprocity indirectly granted to the taxpayer community)
3. General fairness and distribution of the tax burden (discusses whether the tax system has so far covered justice in a comprehensive and equitable distribution of tax burden) Preferred tax-rate structure (discusses the progressive / flat / proportional tax rates favored by the public)
4. Special provisions (discusses the terms and incentives specifically granted to taxpayers)

Self-interest (discusses the condition of a person comparing tax rates higher or lower than other taxpayers) According to Siahaan (2009) tax justice is divided into three principal approaches: benefit principle, ability to pay, and horizontal and vertical justice. The principle of benefit states that a tax system is said to be fair if the contribution provided by each taxpayer in accordance with the benefits or services derived from the government. This government service covers various facilities provided by the government to improve people's welfare. Justice in terms of ability to pay means that taxpayers will meet tax obligations adjust to conditions of the taxpayer. This means that taxpayers with the same income, will have the same tax obligations. Horizontal equity is the perception of the fairness of taxes paid compared to others who have the same amount of wealth. Exchange equity is a tax-paid fairness compared to the services or services provided by the government. Vertical justice (vertical equity) means the fairness of taxes paid by

taxpayers lower than others that have more wealth. The principle of vertical justice means that people who have greater ability should pay bigger taxes.

2.5 Tax Complexity

Tax complexity is related to tax system, which taxpayer deals with all tax matters. Tax system referred to this research is the tax system in Indonesia. The tax administration system is a tax collection procedure (Devano, 2009). There are many forms of tax complexity according to Saad (2013) the existing 6 forms of tax complexity, namely the complexity of the procedural, the level of readability, computational, rules, form and compliance. Researcher chose three forms as dimension of tax complexity: 1. Computational complexity

Computational means using or relating to computers and the process of mathematical calculation (<https://en.oxforddictionaries.com> Feb 8, 2108). It can be conclude computational complexity is relating to all kinds of tax calculations.

2. Rule Complexity

There are various types of tax regulations in Indonesia and are constantly changing by the Directorate General of Taxes that makes the tax regulation be more complex.

3. Procedural complexity

Taxpayers (individuals or entities) in performing their tax obligations must be in compliance with the self-assessment system, which is obliged to undertake self-accounting, payment, and reporting of tax payable (<http://www.pajak.go.id> May 19, 2018).

2.6. Hypothesis development

2.6.1 Effect of Tax Fairness Towards Tax Compliance

Many studies have explained the effect of tax justice on compliance behavior. The perception of taxpayers on the fairness and complexity of taxes can differ in each country, as stated in the study conducted by Saad (2012) in a study conducted in two countries, Malaysia and New Zealand. However, there are universal patterns across cultures that are related to the formulation of taxpayers' assessment of compliance or not in paying taxes. The results of the findings are that taxpayers in New Zealand and Malaysia generally have the same perception about the existence of tax fairness relations in determining tax compliance. According to Faizal *et al.* (2016) in their research, there were four factors who were tested to find out the effect of tax compliance in Malaysia. From the findings, trust in the tax authorities and the perception of procedural fairness increases tax compliance. If the tax authority gives fair treatment, the respondent believes that the tax compliance behavior will increase. This study shows tax compliance can be increased by the influence of the tax authorities. Therefore, the hypothesis can be concluded as follows: *H1: There is influence between tax fairness toward tax compliance*

2.6.2 Effect of Tax Complexity towards Tax Compliance

In the earliest studies, Brainyyah and Rusydi (2013) examined the influence of tax complexity on tax compliance in Malang. Tax complexity has a significant influence on SME tax compliance in Malang. Factors used in the study are the complexity content of taxation forms and compliance complexity. Taxpayers find

complexity in filling out and calculating their own taxes, all reporting activities are also considered tiring by taxpayers. The result shows that taxpayers are increasingly reluctant to pay taxes if the complexity levels is increased. Saad (2014) stated that the factors underlying the non-compliance of taxpayers in New Zealand were due to tax knowledge and tax system complexity. Many taxpayers do not have inadequate knowledge of the taxation system, this is understandable because the tax system in New Zealand is very complicated and has received a lot of criticism. Respondents believe that the perception of fairness and complexity contribute to influencing tax compliance. According to Borrego *et al.* (2016) critical problems can arise in the complexity of the tax system. This can increase the tendency of tax professionals to be disobedient and aggressive tax behavior. From the explanation above, can be concluded:

H2: There is influence between tax complexity toward tax compliance

2.7. Research Framework

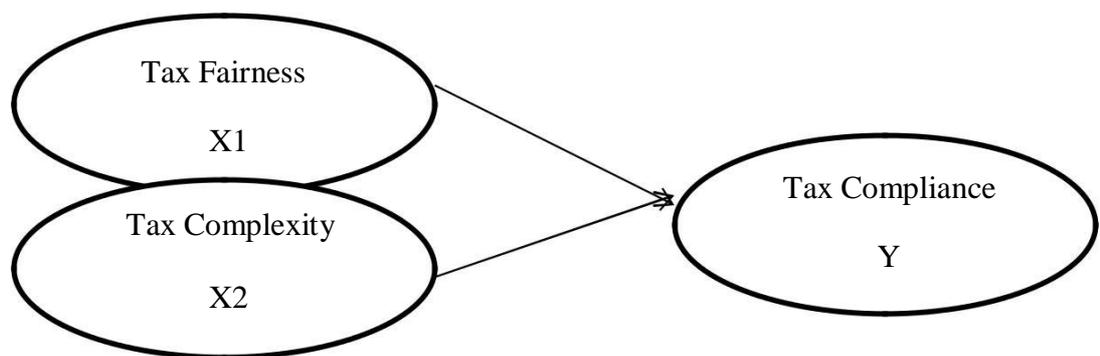


Figure 1 Theoretical Framework

CHAPTER III

RESEARCH METHODOLOGY

3.1. Research Design

Researcher used quantitative method in this research. Quantitative research is based on a philosophy of positivism that emphasizes objective phenomena and is studied quantitatively (Syaodih, 2010). This study has three variables, which consist of two independent variables (Tax Complexity and Tax Fairness) and one dependent variable (Tax Compliance). Data were collected using a questionnaire survey of individual taxpayers.). The questionnaire was measured at interval scale 1 (strongly disagree) to 5 (strongly agree).

3.2 Operational Definition of Variable

3.2.1 Independent Variable

An independent variable is called the presumed cause variable. The independent variable can also be referred to as an antecedent variable (Indriantoro, 1999). There are two independent variables in this study that are tax fairness and tax complexity. The questionnaire survey for tax fairness provided is an adaptation and modification of the questionnaire used in Giligan (2005). These items have indicators with number below:

Table 2 Tax Fairness Question

| Tax Fairness Dimension | Indicator | Question Number |
|--------------------------|---------------------|-----------------|
| General Fairness | Average Taxpayer | 1 |
| | Distribution | 2 |
| | Generally | 3 |
| | Burden | 4 |
| Tax Rate | Flat tax | 5 |
| | High income earners | 6 |
| Exchange with Government | Fair benefits | 7 |
| | Equity of benefits | 8 |
| | Benefits received | 9 |
| Special Provision | Special breaks | 10 |
| | Few people | 11 |
| Self Interest | Comparison | 12 |
| | Personal fairness | 13 |
| | Amount I pay | 14 |

Tax complexity will be measured by using rule complexity dimension. Questions for tax complexity consist of 12 questions in the second part. The questionnaire survey for tax complexity provided is modification of the questionnaire used in Wasesa (2006) To test this both variables, the researcher distributed the questionnaire to be answered by selecting one of five points scale.

3.2.2 Dependent Variable

According to Indriantoro (1999) the dependent variable means variable that is influenced by an independent variable. The dependent variable is also called the presumed effect variable. The dependent variable can also be called a consequence variable (consequent variable). To test this variable, the researcher distributed the questionnaire to be answered by selecting one of five points scale. In this research, dependent variable is tax compliance. The question for tax compliance consists of ten questions from Gilligan (2005) in the last section. These items have each category with number below:

Table 3 Tax Compliance Questions

| Tax Compliance Dimension | Question Number |
|--------------------------|-----------------|
| Bartering | 1 |
| Outside Income | 2 |
| Cash Income | 3 |
| Investment Income | 4 |
| Business Expense | 5 |
| High tax rates | 6 |
| Chance | 7 |
| Ends meet | 8 |
| Doesn't hurt | 9 |
| Getting caught | 10 |

3.3 Sampling Design

The author chooses SMEs Taxpayers in Cikarang as the population, because SMEs calculate dan report their tax payable by themselves. According to

the Bank Indonesia, SMEs are companies or industries with the characteristics of the capital is less than IDR 20,000,000 with maximum asset of IDR 600,000,000 outside land and buildings and annual turnover \geq Rp1,000,000,000.00 (<https://www.bi.go.id/id/umkm>). For the sampling method, the author choose convenience sampling method ,where data can be easily obtained so that the researcher is allowed to select the sample really quick (Indriantoro, 2002). in this study, Researcher used Slovin formula by Umar (2005) as a way to find examples that describe the population, which as follows:

$$n = \frac{N}{1 + n(e)^2}$$

n : size of sample

N : size of population

E : percentage of error taking the samples that can be tolerant.

Based on Results of data of KPP Cikarang Selatan, 2017,Taxpayers registered in 2017 in KPP PratamaCikarang Selatan amounted to 110,562 people and the percentage of error is 0,10 from Slovin Formula.Then the size of the sample in this study are:

$$n = \frac{110.562}{1 + 110.562(0,1)^2}$$

$$n = 99,91$$

$$n = 100$$

Based on the above calculation, the total amount of samples taken in this research is as much as 99.1 rounded to 100 individual taxpayers.

3.4 Research Instrument

This study used the primary data collected and using questionnaire on indicators of tax complexity, tax fairness, and tax compliance. Questionnaires will be distributed to each small-medium entrepreneur and will be collected when respondent answered completely. The design of this research instrument is in the form of a series of question where to collect the data by using multiple questions of each variable. Formulation of questioners are prepared and designed in such a way that can be overview each aspect contained in each variable. .

3.5 Statistical Analysis

3.5.1 Validity Test

This test is conducted with the aim that the questionnaire is compiled has a good level of validity. Another goal achieved at this stage is to obtain preliminary information related to the variables used in the study. Validity indicates the extent of instrument measurement. If the validity of a measuring instrument is higher, then the accuracy of measuring tool is high.. The total score correlation with score of items is higher than 0.3 or less than 0.01 for significant value. The method used to test this validity using product moment correlation formula by Sugiyono (1999). The higher positive correlation means the higher the consistency between the items and the overall test which means the higher the difference power. the function of the item does not match the test measurement function and the difference power is not good and if the correlation coefficient is negative in case if coefficient close to zero, it means there is a serious defect in the item (Azwar, 1997).

3.5.2 Reliability Test

Testing of instrument reliability in this research is done with using cronbach alpha (α) analysis method. Cronbach alpha (α) is a common measure used to measure the reliability of 76 a set of indicators of two or more variables. The value is between 0 and 1, where high alpha values indicate high reliability between such indicators (Boudreau, 2004). According to Boudreau (2004) research in behavior, the value of cronbach alpha (α) greater than or equal to 0.70 is acceptable.

3.5.3 Classical Assumption Test

3.5.3.1 Normality Test

The normality test tests whether the distribution of the model is normal or not, the model tested is regression, the dependent variable, the independent variable or both. If it has a normal distribution and within the diagonal axis the distribution of normal distribution, then data has a good regression model (Ghozali, 2001). Kolmogorov-Smirnov test (K-S) is used to measure normality data in this study. According to Priyatno (2013) Testing criteria of KS test are: 1). data is distributed normal. If the significance value > 0.05 2). Data is not distributed normal If the significance value < 0.05 .

3.5.3.3 Multicollinearity Test

To test the regression model in finding correlations between independent variables required multicollinearity tests (Ghozali, 2001). if the variable is uncorrelated then it can be stated to have a good regression model and if it correlates the variable is not orthogonal. Independent variables that have a correlation value equal to zero among the independent variables are called orthogonal variables. Variance

Inflation Factor (VIF) value used in this study is used as a measure of the presence or absence of multicollinearity. A study can be said that there is no multicollinearity between independent variables if the tolerance value approaches 1 and the VIF value is around 1 and does not exceed 10 (Santoso, 2000).

3.5.3.4 Heteroscedasticity Test

The purpose of heteroscedasticity test is to find out whether from one observation to another there is variance inequality in the regression model. Glejser test is used to make decision of heteroscedasticity. According to Gujarati (2003) the Glejser test is carried out by independent variable regression to the residual absolute value. the Glejser test is performed with an independent variable regression to the absolute value. the difference between the value of predictions and observations is called residuals and absolute is the absolute value itself. Heteroscedasticity disorders occur when there is a significant effect between KE and KS (either or both) of the absolute. The regression equation is:

$$e_i = a_i + \beta_i X_i + v_i$$

3.5.4 Multiple Regression Analysis

The purpose of this analysis is to know relationships between some independent variables or predictors variables and dependent variables.

$$Y_i = \alpha_i + \beta_{1i}X_{1i} + \beta_{2i}X_{2i} + \varepsilon_i$$

Description :

Y = Tax Compliance

α = constant

$\beta_1 \beta_2$ = Drag coefficient regression direction

X_1 = Tax Fairness

X_2 = Tax Complexity

ε = Disturbing error

3.5.5 F-Test

The aim of F test is to test the null hypothesis whether the population of compounds with a coefficient of determination, R^2 is zero. Using the F statistic can do a significant test that passes the significance test of the regression equation and partial specific regression coefficients. According to Malhotra (2006) this test uses statistics that follow the distribution of F which has degrees of freedom k and $(nk-1)$. if the combined regression of the population is not equal to 0 then null hypothesis is rejected. Each independent variable is related to the SS_{reg} regression quadratic component which is included in the number of one or more partial F tests. After all other independent variables are included, the independent variable is assumed to have been added to the regression equation with the standard approach. The increase in the number of squares described, due to the addition of the independent variable X_i causes an increase in the number of squares described, these variables are denoted by SS_{xi} . (Malhotra, 2006).

3.5.6 T-Test

In explaining the variation of independent variables, the t test shows how far the influence of an independent variable is individual (Ghozali, 2001). Score tables based on the degree of freedom of degree and level of significance:

Significance level = 5% (0.05)

Degrees of freedom = $(n-1-k)$.

The criteria used as follows:

- a) If significance value <0.05 H_0 is not supported which means the independent variables affect the dependent variable.
- b) If significance value >0.05 H_0 is supported which means the dependent variable is not affected by the independent variable.

3.5.7 Coefficient of Determinant (R²)

the purpose of the coefficient of determination is to describe the variation of the independent variables by measuring how far the model capabilities are. According to Ghozali (2001) the variation of the dependent variable is explained very highly if the R² value obtained is small. If the result value of R² approaches one, it can be interpreted that the independent variable provides complete information, where this information is needed to predict the variation itself.

CHAPTER IV

RESULT AND DISCUSSION

4.1 Characteristics of respondent

In this chapter will discuss the analysis of data about the influence that triggers the tax compliance factor. This data retrieval technique is done by distributing questionnaires to taxpayer that have NPWP and own business. Distributed questionnaires are 111 pieces however researcher use 100 questionnaires are filled and valid. Based on the questionnaires that have been collected, the researchers also requested demographic data of respondents such as gender, education and income levels in the following table:

a. Gender

The following table is explanation of gender of the respondent:

Table 4 Description of Respondents by Gender

| Gender | Frequency (people) | Percentage |
|---------------|---------------------------|-------------------|
| Male | 51 | 51% |
| Female | 49 | 49% |
| Total | 100 | 100% |

Table 4.1 of the above table can be explained that 51 taxpayers or 51 percent of respondents are dominated by taxpayers of male taxpayers and 49 taxpayers or 49 percent of respondents are female taxpayers

b. Education Level

The following is explanation of the respondent's education level:

Table 5 Description of Respondents by Education Level

| Education | Frequency (people) | Percentage |
|------------------|---------------------------|-------------------|
| <High School | 6 | 6% |
| High School | 25 | 25% |
| Diploma | 14 | 14% |
| Bachelor | 48 | 48% |
| Post Graduate | 7 | 7% |
| Total | 100 | 100% |

Table 4.2 above shows that 48 taxpayers or 48 percent of respondent are bachelor educational level. Twenty-five taxpayers or 25 percent respondents are high school educational level, 14 taxpayers or 14 percent respondents are diploma education level. Seven taxpayers or 7 percent are post graduate education level. Six taxpayers or 6 percent respondent are less than high school education level. c. Income Level

The following is explanation of respondent's income level:

Table 6 Description of Respondents by Income Level

| Income level | Frequency (people) | Percentage |
|---|---------------------------|-------------------|
| $\leq 100,000,000$ / year | 55 | 55% |
| 100,000,000 - 500,000,000 / year | 13 | 13% |
| 500,000,000 - 1,000,000,000 / year | 25 | 25% |
| 1,000,000,000 - 2,000,000,000 / Year | 5 | 45% |

| | | |
|---------------------------|-----|------|
| ≥ 2,000,000,000 per tahun | 2 | 2% |
| Total | 100 | 100% |

Table 4.3 above shows that 55 taxpayers or 55 percent of respondent have income less than 100,000,000 per year. Twenty-five taxpayers or 25 percent respondent have income level 500,000,000 – 1,000,000,000 per year. 13 taxpayers or 22 percent respondents have income level 100,000,000 – 500,000,000 per year, 5 taxpayers or 5 percent respondent have income level 1,000,000,000 – 2,000,000,000 per year and 2 taxpayers or 2 percent have income level more than 2,000,000,000 per year.

4.2 Descriptive Analysis

This study has 2 independent variables and 1 dependent variable. Independent variables consist of tax justice and tax complexity. Tax fairness variable, has 14 questionnaire items and tax complexity has 12 questionnaire items. For the dependent variable in this study is about tax compliance which has 10 questionnaire items. This section describes the results of questionnaires that have been distributed and answered by respondents then compared with the table category scores

a. Tax Fairness

The following is result of the answer respondents about tax fairness variable:

Table 7 Description of Tax Fairness

| No | Question | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree | Category |
|----|---------------------------------------|-------------------|----------|---------|-------|----------------|----------|
| 1 | I believe the Taxation system is Fair | 3 | 9 | 18 | 44 | 26 | High |

| | | | | | | | |
|---|--|---|----|----|----|----|-----------|
| 2 | I believe the burden of income tax is distributed fairly | 3 | 13 | 20 | 38 | 26 | High |
| 3 | Middle-income taxpayers has higher tax income burden than the fair share | 8 | 13 | 14 | 38 | 27 | Low |
| 4 | High income taxpayers should have a higher tax rate than taxpayer who has lower income | 1 | 3 | 14 | 36 | 46 | Very High |
| 5 | Tax rate is fair if it is equal or same for everyone, regardless of taxpayer income | 5 | 19 | 15 | 29 | 32 | High |

From the table above, question number 1, 2, 4 and 5 have high score.

However, question number 3 has a low score.

Table 7 Description of Tax Fairness (cont.)

| | | | | | | | |
|---|---|----|----|----|----|----|----------|
| 6 | Taxpayer who has high-income should pay a higher rate of tax than low income Earners because they have greater ability to pay Taxes | 3 | 4 | 10 | 37 | 46 | Very Low |
| 7 | In terms of benefits that i received from the government. I feel i get fair value of the income tax that I should pay. | 3 | 14 | 25 | 38 | 20 | High |
| 8 | Considering the benefits I Have received From government, I feel my income tax Is unreasonably high. | 24 | 38 | 21 | 8 | 9 | Low |

From the table above question number 6 and 8 has low score and question number 7 has high score towards tax fairness perception.

Table 7 Description of Tax Fairness (cont.)

| | | | | | | | |
|----|---|----|----|----|----|----|------|
| 9 | my income tax burden is reasonable in terms of all the benefits I Have Received From government,. | 3 | 20 | 20 | 39 | 18 | High |
| 10 | It is unfair there is a Special Provision that only be able to applied for few people. | 19 | 40 | 23 | 15 | 3 | High |
| 11 | I feel legal Tax deductions is Unfair because only Wealthy people can use it. | 25 | 41 | 21 | 10 | 3 | Low |
| 12 | I feel my tax income is too high from my fair Share compare to the wealthy taxpayers. | 18 | 40 | 18 | 17 | 7 | Low |

From table above, question number 9 and 10 have high score however question number 11 and 12 have low score towards tax fairness perception.

Table 7 Description of Tax Fairness (cont.)

| | | | | | | | |
|----|---|----|----|----|----|----|------|
| 13 | The tax system that applied by government now is the Fairest system to collect revenue from taxpayers | 0 | 13 | 13 | 47 | 27 | High |
| 14 | I feel the current taxation law required me to pay my tax income more than my ability or my fair share. | 19 | 40 | 17 | 12 | 12 | High |

For tax fairness, based on Table 4.4 above, it shows that the result of tax fairness variable for 100 Cikarang taxpayer respondent has a high score. It can be seen how the taxpayer perception about tax fairness system applied in Cikarang from the questions given. Most of the respondent think the tax system based on the questioner above is fair. However, in question 3, 8, 10, 11 and 12 there are some respondent still think the income tax is unreasonably high and not fair

b. Tax Complexity

The following is the result of the answer respondents about tax complexity variable:

Table 8 Description of Tax Complexity

| No | Question | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree | Category |
|----|--|-------------------|----------|---------|-------|----------------|-----------|
| 1 | Existing tax regulation has a meaning understood by the taxpayer | 22 | 46 | 20 | 9 | 3 | Very High |
| 2 | I often have difficulty in understanding the explanation of tax provisions | 2 | 14 | 17 | 36 | 31 | High |
| 3 | The current tax regulation provides legal certainty | 22 | 36 | 23 | 15 | 4 | Very High |
| 4 | Most of tax rules benefit tax officer | 2 | 9 | 19 | 39 | 31 | High |

Table 8 Description of Tax Complexity (cont)

| | | | | | | | |
|---|---|----|----|----|----|----|------|
| 5 | Implementation of existing tax regulations more harm me as a taxpayer | 6 | 14 | 24 | 37 | 19 | High |
| 6 | I often have difficulty in calculating income tax | 10 | 20 | 6 | 44 | 20 | High |
| 7 | I feel calculating income tax is not difficult | 15 | 37 | 20 | 21 | 7 | High |
| 8 | I often make mistakes in the calculation of income tax | 3 | 18 | 20 | 43 | 16 | High |
| 9 | The income tax rate provided by the directorate general tax is very easy to remember by tax payer | 22 | 35 | 21 | 18 | 4 | High |

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From the table above question number 1-9 have the high score towards tax complexity perception.

Table 8 Description of Tax Complexity (cont)

| | | | | | | | |
|----|---|----|----|----|----|----|-----------|
| 10 | the requirements given by the Directorate General of taxes allow me to register as a Taxpayer | 35 | 40 | 16 | 9 | 0 | Very High |
| 11 | I feel the annual SPT Form is too long and difficult to Understand | 11 | 7 | 17 | 41 | 24 | High |
| 12 | Different Payment Methods make it easy for me to pay income taxes | 33 | 46 | 13 | 6 | 2 | Very High |

For tax complexity, based on Table 4.5 above, it shows that tax complexity variable for 100 Cikarang taxpayer respondent has a high score. It can be seen how the taxpayer perception about the complexity of tax system applied in Cikarang from the question given. Most of respondent still have difficulty to fill and calculate income tax and also feel tax system is complex.

c. Tax Compliance

The following is the result of the respondents answer about tax compliance variable:

Table 9 Description of Tax Compliance

| No | Question | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree | Category |
|----|----------|-------------------|----------|---------|-------|----------------|----------|
| | | | | | | | Agree |

Table 9 Description of Tax Compliance (cont.)

| | | Disagree | | | | | |
|---|---|----------|----|----|----|---|-----------|
| 1 | I have been trading any goods with My neighbor or friends but never reporting it to my tax return | 20 | 46 | 17 | 15 | 2 | Very High |
| 2 | I report my income tax fully but never put my extra small amount outside income to my tax return | 22 | 45 | 19 | 9 | 5 | Very High |
| 3 | I was being paid for job but I was Not reporting it in my tax return | 20 | 37 | 19 | 17 | 7 | Very High |
| 4 | I think the government would not be able to | 19 | 42 | 14 | 19 | 6 | Very High |

From the table above, question number 1-4 have a very high score towards tax compliance perception.

Table 9 Description of Tax Compliance (cont.)

| | | | | | | | |
|---|--|----|----|----|----|---|-----------|
| | find out so I am not Reporting Some Revenue from my investments or interest | | | | | | |
| 5 | I have added my expenses a little bit when I report my business expenses | 15 | 40 | 19 | 20 | 6 | High |
| 6 | I feel tax rate is too high, so it is okay if i was looking for some ways to pay my tax less than I am supposed to | 24 | 43 | 18 | 14 | 1 | Very High |
| 7 | If there is a chance to take tax deduction but i don't meet the | 35 | 44 | 10 | 10 | 1 | High |

From the table above, question number 5-7 have high score towards tax compliance perception

Table 9 Description of Tax Compliance (cont.)

| | | | | | | | |
|----|---|----|----|----|----|---|--------------|
| | requirement, I think it's better to take it anyway. | | | | | | |
| 8 | I feel it is okay if I cut a little bit my income on my tax return, because it would help me to pay my bills | 35 | 38 | 14 | 13 | 2 | Very High |
| 9 | I think it is not bother anyone if I under-report certain income | 34 | 42 | 17 | 6 | 1 | Very High |
| 10 | I would cut a little bit of my tax income if the chance of getting caught is low | 36 | 45 | 10 | 7 | 2 | Very High |

For tax compliance, based on Table 4.6 above, it shows that taxpayer compliance variable for 100 respondents in Cikarang has a high score regarding SMEs tax compliance in Cikarang. It concludes that most

of taxpayer respondent in Cikarang is comply regarding paying the tax and follow the rules.

4.3 Statistical Analysis

4.3.1 Result of Validity Test

For testing validity, this study using Product Moment Pearson Correlation App formula. This test is done by comparing table count (table corrected item-total correlation) with r table (Table product moment with significant 0,01 or 1%). The following is result of validity test:

Table 10 Result of Validity Test Tax Fairness & Tax Complexity

| Tax Fairness Questions | Pearson Correlation | Sig. (2-tailed) | Description |
|------------------------|---------------------|-----------------|-------------|
| Q1 | 0.374 | 0.000 | Valid |
| Q2 | 0.438 | 0.000 | Valid |
| Q3 | 0.499 | 0.000 | Valid |
| Q4 | 0.286 | 0.004 | Valid |
| Q5 | 0.366 | 0.000 | Valid |
| Q6 | 0.316 | 0.001 | Valid |
| Q7 | 0.501 | 0.000 | Valid |
| Q8 | 0.391 | 0.000 | Valid |
| Q9 | 0.483 | 0.000 | Valid |
| Q10 | 0.356 | 0.000 | Valid |
| Q11 | 0.445 | 0.000 | Valid |
| Q12 | 0.421 | 0.000 | Valid |
| Q13 | 0.359 | 0.000 | Valid |
| Q14 | 0.439 | 0.000 | Valid |

| Tax Complexity Question | Pearson Correlation | Sig. (2-tailed) | Description |
|-------------------------|---------------------|-----------------|-------------|
|-------------------------|---------------------|-----------------|-------------|

| | | | |
|-----|-------|-------|-------|
| 1 | 0.503 | 0.000 | Valid |
| Q2 | 0.561 | 0.000 | Valid |
| Q3 | 0.479 | 0.000 | Valid |
| Q4 | 0.389 | 0.000 | Valid |
| Q5 | 0.641 | 0.000 | Valid |
| Q6 | 0.726 | 0.000 | Valid |
| Q7 | 0.550 | 0.000 | Valid |
| Q8 | 0.616 | 0.000 | Valid |
| Q9 | 0.539 | 0.000 | Valid |
| Q10 | 0.449 | 0.000 | Valid |
| Q11 | 0.491 | 0.000 | Valid |
| Q12 | 0.395 | 0.002 | Valid |

Table 11 Result of Validity Test Tax Compliance

| Tax Compliance | Pearson Correlation | Sig. (2-tailed) | Description |
|----------------|---------------------|-----------------|-------------|
| Q1 | 0.497 | 0.000 | Valid |
| Q2 | 0.571 | 0.000 | Valid |
| Q3 | 0.567 | 0.000 | Valid |
| Q4 | 0.672 | 0.000 | Valid |
| Q5 | 0.629 | 0.000 | Valid |
| Q6 | 0.678 | 0.000 | Valid |
| Q7 | 0.567 | 0.000 | Valid |
| Q8 | 0.582 | 0.000 | Valid |
| Q9 | 0.462 | 0.000 | Valid |
| Q10 | 0.528 | 0.000 | Valid |

Based on table 4.7, table 4.8 and table 4.9 above, all items of statement instruments of each variable of tax fairness and tax complexity declared valid, because the result has significant at 0,01 or the r count value is greater than r table, where r table of 0.197. So that all items of statement instruments for each variable can be used in this research.

4.3.2 Result of Reliability Test

Reliability statistic test shown in the Table 4.10, from the data in the below table we can conclude that value of Cronbach's Alpha if >0,60-0,80 is reliable and if >0,80-1.00 is very reliable. Based on Table 4.10, all of variables are reliable. The following is result of reliability test:

Table 12 Result of Reliability Test

| Cronbach's | | | |
|------------|------------|---------------------|-------------|
| Alpha | N of Items | Variable | Description |
| 0.655 | 14 | Tax Fairness (X1) | Reliable |
| 0.770 | 12 | Tax Complexity (X2) | Reliable |
| 0.777 | 10 | Tax Compliance (Y) | Reliable |

4.4. Result of Classical Assumption Test

4.4.1 Normality Test

Kolmogorov-Smirnov test results are shown in Table 4.11, showing that the significant level is greater where the variable data has a significant 0.951 of $\alpha = 0.05$ or of Z data Kolmogorov-Smirnov (0.518) < Z-table normal standard distribution (1.96). Therefore, it can be said that the data is distributed normally.

Table 13 Result of Normality Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 5.27835465 |
| Most Extreme Differences | Absolute | .052 |
| | Positive | .052 |
| | Negative | -.051 |
| Kolmogorov-Smirnov Z | | .518 |
| Asymp. Sig. (2-tailed) | | .951 |

a. Test distribution is Normal.

b. Calculated from data.

4.4.2 Multicollinearity Test

The author uses Tolerance Value and Variance Inflation Factor (VIF) formula in this study to measure multicollinearity. Table 4.12 shows the tolerance value of all variables above 0.1 and all VIF values below 10. From the information it can be concluded that all have met the test requirements and there is no multicollinearity.

Table 14 Result of Multicollinearity Test

| Model | Collinearity Statistics | | |
|----------------|-------------------------|-----------|-------|
| | B | Tolerance | VIF |
| (Constant) | 7.658 | | |
| Tax Fairness | .320 | .552 | 1.812 |
| Tax Complexity | .230 | .552 | 1.812 |

4.4.3 Heterocedasticity Test

The researcher use Glejser test in heteroscedasticity test. Table 4.13 shows the Sig of Tax Fairness variable is 0,387, it means that there is no heteroscedasticity because the Sig >0,05. And the Sig of Tax Complexity variable is 0,570 it means that there is no heteroscedasticity. The result of heteroscedasticity test shown in table below:

Table 15 Result of Heterodasticity and multiple regression analysis

| Model | T | Sig. | Collinearity Statistics | |
|----------------|-------|------|-------------------------|-------|
| | | | Tolerance | VIF |
| (Constant) | 1.683 | .095 | | |
| Tax Fairness | 0.869 | .387 | .552 | 1.812 |
| Tax Complexity | 0.570 | .570 | .552 | 1.812 |

a. Dependent Variable: Tax Compliance

4.5 Hypothesis Test

4.5.1 Result of Multiple Regression Analysis

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|----------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 43.038 | 7.658 | | 5.620 | .000 |
| Tax Fairness | .294 | .109 | .320 | 2.708 | .028 |
| Tax Complexity | .201 | .103 | .230 | 1.951 | .054 |

a. Dependent Variable: Tax Compliance

Multiple regression equations is $Y = a + b_1X_1 + b_2X_2 + \dots$

Where :

a = constant

b1,b2 = coefficient regression

Unstandardized coefficient indicates how much the dependent variable varies with an independent variable when all other independent variables are held constant. Based on table 4.14 the regression equation can be written as follow:

$$Y = 43.038 + 0.294 X1 + 0.201 X2 + \varepsilon$$

From this equation can be explained:

a. Constant

In the above equation the value of the constant obtained for 43.038 which means that have positive influences to the independent variable (Tax Fairness and Tax Complexity).It can be conclude, the tax compliance will be increasing if the independent variable increased.

b. Tax Fairness (X1)

For the variable of tax fairness, obtained coefficient value of 0.294 which means that if the variable of tax fairness has increased from 1 unit then taxpayer compliance will experience an increase of 0.294 units. Assuming other independent variables is fixed.

c. Tax Complexity (X2)

For tax complexity variable, obtained coefficient value of 0.201 which means that if the variable of tax complexity increased from 1 unit, then taxpayer compliance will experience an increase of 0.201 units. Assuming other independent variables is fixed.

4.5.2 Result of F test

The f test is a parameter in the simultaneous test to assess whether a set of independent variables significantly affects the dependent variable. If F count is greater than F table then the conclusion is H0 rejected or H1 accepted. Based on analysis of variance (Anova) X1 and X2 have value of F count = 25.010 > 3.09 (F table with df1 = 2; df2 = 98) or seen from significance value 0.000 < 0.05 so X1 and X2 simultaneously have a significant effect toward Y.

Table 4.15 Result of F-Test

ANOVA^b

| Model | Sum of Squares | Df | Mean Square | F | Sig. |
|------------|----------------|----|-------------|--------|-------------------|
| Regression | 938.398 | 2 | 469.199 | 25.010 | .000 ^a |
| Residual | 2758.242 | 97 | 28.435 | | |
| Total | 3696.640 | 99 | | | |

a. Predictors: (Constant), Tax Complexity, Tax Fairness

b. Dependent Variable: Tax Compliance

The output of the table above shown obtained a significance value of 0.000, where the significance value < 0.05, so it can be concluded that tax fairness and tax complexity jointly affect the tax compliance.

4.5.3 Result of t test

t-test is used to show how far the influence of an independent variable individually in explaining the dependent variable by showing how far an independent variable is in individually. The significance level used in this test is

0.05 ($\alpha = 5\%$). This tariff is useful for analyzing the effect of independent variables on the dependent variable.

Table 16 Result of t-Test

| Variable | T | Sig. Value |
|---------------------|-------|------------|
| Tax Fairness (X1) | 2.708 | 0.008 |
| Tax Complexity (X2) | 1.951 | 0.054 |

The author used t test to determine the effect of partial independent variable if the value of t count $>$ t table it means independent variable significantly affect to the dependent variable, otherwise if the value of t count $<$ t table it means the independent variable is not significantly affect to the dependent variable. From the table of t test output, it shows that the value t count at X1 = 2.708 $>$ 1.984 (t table) so that the tax fairness has significant effect the tax compliance. The value of t count at X2 = 1.951 $<$ 1.984 (t table) so that Tax complexity does not significantly affect on tax compliance.

4.5.4 Result of Determination of Coefficient (R2)

Coefficient of determination (R square) value is useful to predict the amount of independent variable (X) contribution to dependent variable (Y), provided that the result of f test in regression analysis is significant. From the result of previous f test X2 does not significantly affect Y so can not be used to predict contribution of influence to variable Y while X1 have significant effect to F test.

Table 17 Result of Determination of Coefficient

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .504 ^a | .254 | .238 | 5.332 |

It can be seen, the table shows the indigo R square is 0.254 (25.4%) which means Tax Complexity affect the Tax Compliance of 25.4% while the remaining (100 - 25.4% = 74.6%) has influences by many other variables which is not included in the regression model

4.6. Discussion

Based on regression equation show that tax fairness and tax complexity has positive influence toward tax compliance. The higher the level of tax fairness and tax complexity increases the level of tax compliance. The result is supported by the research of Richardson (2006), the research was done in 45 countries, from many variable influences tax compliance such as education, tax moral and fairness, the research found the non-compliance has the biggest determinant from tax complexity. The behavior of tax compliance most influenced by tax fairness, which is expressed by Richardson (2005) when examining perceptions of tax justice in Hongkong and Australia. Based on analysis of variance (Anova) X1 and X2 have value of F count = 25.010 > 3.09 (F table with df1 = 2; df2 = 98) or seen from significance value 0.000 < 0.05, so variable tax fairness and tax complexity simultaneously have a significant effect toward tax compliance.

Based on t test (determine the effect of partial independent variable), the tax fairness is significantly affect the tax compliance (significance value 0.008 < 0.05)

so *hypotesis H1: There is influence between tax fairness toward tax compliance* is accepted. The result related to tax fairness and tax compliance is supported by Davies (2015) in Bori, Nigeria shown that the perception of tax fairness and personal income tax compliance has significant relationship. The result indicates that exchange with t self-interest and government influenced personal income tax compliance behavior. However, the results is contrary in accordance with Azmi and Perumal (2008) research in Malaysia. Authors tested the exchange with the government dimension which reflect tax fairness dimension is not significantly affected on tax compliance behavior. The value of exchange with government dimension on the payment of tax does not become the reason for the taxpayer to comply by paying taxes. In other words, the tax compliance behavior is not influenced by the taxpayer's fair feelings on the exchange with the government dimension. Taxpayers will still pay income taxes even if they feel fair or not with the exchange with government. Next, tax complexity is not significantly affect on tax compliance (sig. 0,054), so *hypotesis H2: There is influence between tax complexity toward tax compliance* is not accepted.. The result can be explained from the respondents' education level where 69% of respondents are diploma, bachelor and post graduate, so respondent who has a higher knowledge did not find any difficulty to follow the tax procedure or fill the tax form and it doesn't affect their compliance to pay taxes. According to Forest (2002) in determining tax system is considered to be complex by taxpayers, the significant factor is education. As expected, when education levels increase, the perception of complexity decreases. Although respondents in this study have a high education which means having a broader knowledge, but still has no significant effect on increasing tax compliance. According to Damajanti (2015) the effect test shows that there is no significant influence between the variables of knowledge

reporting, knowledge of payment and knowledge of the calculation of taxpayer compliance. Although the government has provided several facilities that allow taxpayers to carry out their obligations more easily, such as providing a website that contains tax regulation information, it has not had a significant effect on increasing taxpayer compliance. The different result in research reported of Brainnyah (2013) findings revealed that simultaneously, taxpayer's compliance decision to pay taxes is influenced by tax complexity. The significant negative effect is done by Oyewole (2014) the study examined effect of tax complexity and tax compliance in African self assessment environment result indicates a tax complexity has significantly negative affect on tax compliance in Africa.

CHAPTER V

CONCLUSION, LIMITATION AND RECOMMENDATION

5.1 Conclusion

Based on the results of the analysis and discussion that has been done about the effect of tax fairness and tax complexity on tax compliance can be summarized as follows:

1. Tax fairness has an influence towards tax compliance. This indicates that the higher tax fairness, then the tax compliance will be high to SMEs in Cikarang.
2. Tax complexity has no influence towards tax compliance. This indicates the higher tax complexity, then the tax compliance has no influence to SMEs in Cikarang.

5.2 Limitation and Recommendation

5.2.1 Limitation

This study has several parts that can hamper the results of research, among others, as follows:

1. This research is only conducted on taxpayers of SMEs registered in the Tax Office (KPP) Pratama Cikarang Selatan.
2. There is a limitation on the research questionnaire as there is a possibility that the sample (SMEs taxpayer) does not provide an answer that matches the real situation.

3. This study uses only two independent variables there are the influence of tax fairness and tax complexity. Researchers have not examine other independent variables that can affect individual compliance taxpayer.

5.2.2 Recommendation

There are opportunities for future research based on limitations in this research. There are several recommendations from the author that can be given based on the conclusions above, such as:

1. For KPP Pratama Cikarang Selatan should maintain integrity and justice uphold the tax itself to safeguard perception of society so that taxpayer will keep paying income tax voluntarily.
2. For further research may consider choosing a sample in some larger areas such as in West Java to get more information and make a larger contribution.
3. For further researchers who want to do similar research it is recommended to conduct research with the interview method so it is easily to understand the respondent's complaints. In addition, researchers can use independent variables with more specific dimensions such as the influence of the complexity of the tax return form that were not used in this study.

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APPENDICES

| Tax Fairness | | | | | | | | | | | | | | Total |
|--------------|---|---|---|---|---|---|---|---|---|---|---|---|---|-------|
| 4 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 2 | 2 | 4 | 2 | 46 |
| 3 | 3 | 2 | 3 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 40 |
| 3 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 1 | 4 | 2 | 44 |
| 3 | 3 | 3 | 5 | 2 | 4 | 4 | 3 | 4 | 4 | 2 | 2 | 3 | 3 | 43 |
| 1 | 1 | 2 | 4 | 1 | 5 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 30 |
| 4 | 4 | 2 | 2 | 5 | 5 | 4 | 2 | 4 | 2 | 1 | 2 | 4 | 2 | 47 |
| 5 | 5 | 3 | 4 | 1 | 5 | 5 | 1 | 4 | 5 | 3 | 4 | 4 | 2 | 52 |
| 3 | 4 | 3 | 3 | 2 | 4 | 3 | 2 | 3 | 3 | 2 | 3 | 4 | 4 | 44 |
| 4 | 5 | 2 | 2 | 5 | 4 | 4 | 2 | 4 | 3 | 2 | 1 | 5 | 1 | 49 |
| 5 | 4 | 2 | 1 | 5 | 4 | 5 | 1 | 5 | 1 | 2 | 1 | 5 | 1 | 48 |
| 5 | 5 | 1 | 1 | 4 | 5 | 5 | 2 | 4 | 1 | 1 | 1 | 5 | 1 | 48 |
| 4 | 4 | 1 | 2 | 5 | 5 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 53 |
| 3 | 3 | 5 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 44 |
| 5 | 4 | 3 | 2 | 2 | 3 | 4 | 3 | 2 | 2 | 1 | 2 | 4 | 2 | 37 |
| 5 | 4 | 2 | 3 | 3 | 2 | 3 | 5 | 2 | 2 | 3 | 3 | 4 | 3 | 47 |
| 3 | 2 | 5 | 2 | 2 | 4 | 3 | 1 | 4 | 1 | 3 | 2 | 2 | 1 | 33 |
| 5 | 4 | 3 | 1 | 4 | 5 | 4 | 2 | 5 | 2 | 2 | 1 | 5 | 2 | 49 |
| 4 | 5 | 2 | 2 | 5 | 5 | 4 | 1 | 3 | 2 | 1 | 2 | 4 | 1 | 45 |
| 4 | 3 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 2 | 4 | 4 | 3 | 48 |
| 1 | 1 | 5 | 3 | 2 | 5 | 1 | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 37 |
| 3 | 3 | 2 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 3 | 4 | 2 | 47 |
| 4 | 4 | 3 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 2 | 43 |
| 3 | 3 | 2 | 2 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 42 |
| 4 | 4 | 5 | 3 | 5 | 4 | 1 | 4 | 4 | 2 | 5 | 5 | 5 | 5 | 54 |
| 2 | 2 | 2 | 4 | 4 | 5 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 35 |
| 3 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 41 |
| 2 | 5 | 3 | 1 | 3 | 5 | 3 | 1 | 4 | 2 | 3 | 3 | 4 | 1 | 42 |
| 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 34 |
| 4 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 46 |
| 4 | 3 | 2 | 3 | 5 | 3 | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 2 | 39 |
| 5 | 5 | 1 | 3 | 5 | 1 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 46 |
| 3 | 2 | 2 | 5 | 5 | 5 | 1 | 5 | 1 | 3 | 2 | 1 | 3 | 1 | 40 |
| 2 | 2 | 4 | 2 | 1 | 5 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 5 | 41 |
| 4 | 4 | 1 | 1 | 5 | 4 | 5 | 2 | 5 | 2 | 2 | 2 | 4 | 1 | 49 |
| 5 | 4 | 1 | 2 | 5 | 4 | 4 | 2 | 4 | 1 | 2 | 1 | 5 | 2 | 48 |
| 4 | 5 | 1 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 49 |
| 4 | 5 | 2 | 1 | 5 | 4 | 5 | 2 | 5 | 2 | 1 | 1 | 4 | 2 | 48 |
| 4 | 4 | 1 | 2 | 5 | 4 | 5 | 2 | 5 | 2 | 2 | 1 | 4 | 2 | 49 |
| 4 | 4 | 2 | 4 | 4 | 4 | 4 | 1 | 4 | 1 | 2 | 1 | 4 | 2 | 43 |
| 5 | 2 | 1 | 1 | 2 | 5 | 5 | 1 | 2 | 1 | 1 | 1 | 5 | 1 | 41 |
| 2 | 4 | 1 | 1 | 5 | 2 | 4 | 1 | 1 | 2 | 2 | 4 | 5 | 1 | 42 |
| 4 | 4 | 5 | 5 | 5 | 1 | 5 | 5 | 2 | 2 | 1 | 2 | 2 | 5 | 44 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 42 |
| 4 | 4 | 1 | 3 | 5 | 4 | 3 | 2 | 4 | 1 | 2 | 3 | 4 | 2 | 46 |
| 5 | 2 | 4 | 1 | 1 | 5 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 49 |
| 5 | 4 | 2 | 2 | 4 | 5 | 4 | 1 | 4 | 2 | 2 | 2 | 3 | 3 | 47 |
| 4 | 5 | 2 | 2 | 5 | 4 | 4 | 1 | 3 | 2 | 3 | 3 | 4 | 3 | 49 |
| 4 | 3 | 2 | 2 | 3 | 5 | 4 | 3 | 5 | 3 | 2 | 3 | 4 | 2 | 50 |
| 4 | 3 | 2 | 3 | 4 | 4 | 3 | 1 | 3 | 2 | 3 | 2 | 3 | 2 | 41 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 3 | 3 | 5 | 4 | 2 | 2 | 2 | 2 | 3 | 2 | 4 | 3 | 42 |
| 4 | 5 | 2 | 3 | 4 | 4 | 5 | 2 | 4 | 3 | 2 | 2 | 4 | 3 | 49 |
| 3 | 4 | 2 | 3 | 3 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 4 | 2 | 43 |
| 3 | 4 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 44 |
| 4 | 4 | 1 | 2 | 3 | 4 | 5 | 2 | 4 | 1 | 1 | 2 | 4 | 1 | 45 |
| 4 | 3 | 4 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 38 |
| 4 | 4 | 3 | 2 | 3 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 41 |
| 4 | 3 | 2 | 4 | 2 | 4 | 3 | 2 | 4 | 3 | 4 | 2 | 4 | 2 | 45 |
| 4 | 4 | 2 | 4 | 4 | 3 | 4 | 2 | 4 | 3 | 2 | 2 | 4 | 2 | 46 |
| 4 | 4 | 2 | 2 | 4 | 4 | 3 | 4 | 5 | 2 | 2 | 2 | 4 | 2 | 48 |
| 4 | 4 | 3 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 3 | 48 |
| 4 | 3 | 4 | 4 | 2 | 3 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 37 |
| 4 | 4 | 4 | 2 | 3 | 5 | 4 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 51 |
| 4 | 4 | 1 | 2 | 5 | 5 | 2 | 4 | 2 | 3 | 2 | 3 | 4 | 4 | 52 |
| 2 | 2 | 5 | 4 | 5 | 5 | 3 | 2 | 3 | 4 | 2 | 2 | 5 | 2 | 43 |
| 5 | 5 | 2 | 2 | 1 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 60 |
| 4 | 4 | 4 | 2 | 2 | 5 | 4 | 3 | 4 | 4 | 2 | 4 | 5 | 4 | 52 |
| 5 | 5 | 5 | 3 | 5 | 5 | 4 | 2 | 4 | 4 | 1 | 2 | 5 | 3 | 51 |
| 4 | 3 | 2 | 3 | 2 | 5 | 3 | 2 | 4 | 4 | 1 | 3 | 2 | 3 | 45 |
| 2 | 2 | 1 | 2 | 2 | 5 | 3 | 3 | 2 | 1 | 1 | 1 | 2 | 2 | 36 |
| 5 | 4 | 5 | 2 | 5 | 5 | 4 | 2 | 4 | 4 | 1 | 2 | 4 | 2 | 48 |
| 4 | 3 | 4 | 3 | 5 | 4 | 4 | 2 | 5 | 5 | 4 | 4 | 2 | 5 | 52 |
| 5 | 5 | 1 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 1 | 4 | 2 | 49 |
| 5 | 5 | 2 | 1 | 2 | 5 | 4 | 1 | 4 | 2 | 1 | 3 | 2 | 1 | 44 |
| 3 | 3 | 4 | 1 | 3 | 1 | 5 | 1 | 1 | 4 | 3 | 2 | 4 | 2 | 36 |
| 3 | 2 | 2 | 5 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 4 | 3 | 48 |
| 1 | 2 | 1 | 2 | 3 | 5 | 2 | 3 | 2 | 2 | 1 | 1 | 4 | 1 | 37 |
| 4 | 2 | 1 | 2 | 5 | 5 | 4 | 2 | 3 | 1 | 4 | 2 | 5 | 4 | 51 |
| 5 | 5 | 4 | 1 | 5 | 5 | 4 | 1 | 4 | 3 | 4 | 4 | 2 | 4 | 53 |
| 2 | 4 | 1 | 4 | 2 | 5 | 2 | 1 | 3 | 2 | 1 | 2 | 2 | 1 | 37 |
| 4 | 3 | 4 | 2 | 2 | 4 | 2 | 4 | 3 | 2 | 3 | 3 | 4 | 4 | 44 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 4 | 2 | 4 | 42 |
| 5 | 5 | 1 | 1 | 5 | 5 | 4 | 3 | 4 | 1 | 4 | 4 | 5 | 4 | 59 |
| 3 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 3 | 2 | 4 | 2 | 45 |
| 5 | 5 | 1 | 1 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 67 |
| 4 | 2 | 1 | 2 | 2 | 5 | 4 | 1 | 4 | 1 | 1 | 2 | 5 | 1 | 42 |
| 4 | 5 | 1 | 2 | 5 | 5 | 4 | 1 | 4 | 1 | 1 | 4 | 5 | 4 | 53 |
| 5 | 5 | 3 | 4 | 4 | 5 | 3 | 1 | 5 | 4 | 1 | 4 | 5 | 1 | 51 |
| 5 | 5 | 2 | 1 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 66 |
| 3 | 3 | 2 | 2 | 5 | 5 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 45 |
| 5 | 5 | 2 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 65 |
| 4 | 5 | 1 | 1 | 2 | 5 | 5 | 4 | 5 | 2 | 4 | 5 | 5 | 5 | 61 |
| 3 | 4 | 1 | 1 | 2 | 5 | 3 | 5 | 4 | 2 | 1 | 4 | 5 | 2 | 50 |
| 5 | 5 | 4 | 1 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 5 | 5 | 62 |
| 2 | 1 | 1 | 3 | 5 | 5 | 2 | 1 | 2 | 1 | 1 | 1 | 5 | 1 | 37 |
| 5 | 5 | 1 | 1 | 2 | 5 | 5 | 4 | 5 | 4 | 1 | 4 | 5 | 5 | 60 |
| 5 | 5 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 4 | 1 | 5 | 5 | 5 | 62 |
| 4 | 4 | 2 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 2 | 3 | 3 | 2 | 44 |
| 5 | 5 | 2 | 4 | 4 | 4 | 5 | 2 | 5 | 2 | 1 | 2 | 4 | 2 | 50 |
| 4 | 4 | 1 | 3 | 4 | 5 | 4 | 1 | 5 | 3 | 2 | 1 | 4 | 2 | 48 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 2 | 2 | 2 | 4 | 2 | 42 |

| Tax Complexity | | | | | | | | | | | | Total |
|----------------|---|---|---|---|---|---|---|---|---|---|---|-------|
| 2 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 2 | 3 | 4 | 3 | 38 |
| 2 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 2 | 40 |
| 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 44 |
| 2 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 2 | 4 | 1 | 44 |
| 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 54 |
| 2 | 5 | 2 | 4 | 4 | 4 | 2 | 4 | 1 | 2 | 5 | 2 | 37 |
| 1 | 3 | 4 | 4 | 2 | 4 | 4 | 5 | 3 | 2 | 5 | 1 | 38 |
| 2 | 2 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 2 | 3 | 2 | 32 |
| 2 | 5 | 2 | 5 | 4 | 5 | 2 | 5 | 1 | 1 | 4 | 3 | 39 |
| 2 | 5 | 1 | 5 | 5 | 4 | 1 | 5 | 1 | 1 | 4 | 2 | 36 |
| 1 | 5 | 1 | 3 | 3 | 5 | 4 | 5 | 2 | 1 | 4 | 2 | 36 |
| 4 | 4 | 2 | 4 | 4 | 3 | 2 | 2 | 3 | 2 | 4 | 2 | 36 |
| 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 1 | 3 | 2 | 34 |
| 3 | 3 | 2 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 41 |
| 2 | 4 | 3 | 2 | 3 | 1 | 5 | 2 | 4 | 1 | 2 | 4 | 33 |
| 2 | 3 | 2 | 2 | 4 | 1 | 2 | 4 | 3 | 2 | 4 | 4 | 33 |
| 2 | 5 | 1 | 4 | 4 | 5 | 2 | 5 | 2 | 2 | 5 | 1 | 38 |
| 2 | 5 | 2 | 5 | 5 | 4 | 3 | 4 | 1 | 2 | 4 | 1 | 38 |
| 3 | 2 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 2 | 36 |
| 5 | 2 | 3 | 5 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 2 | 41 |
| 3 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 2 | 43 |
| 2 | 5 | 2 | 3 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 37 |
| 2 | 4 | 2 | 5 | 5 | 4 | 3 | 3 | 2 | 2 | 3 | 2 | 37 |
| 1 | 4 | 3 | 1 | 2 | 4 | 4 | 4 | 1 | 1 | 4 | 2 | 31 |
| 2 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 37 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 37 |
| 2 | 4 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 2 | 4 | 2 | 37 |
| 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 42 |
| 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 36 |
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| 1 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 37 |
| 1 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 3 | 44 |
| 2 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 2 | 34 |
| 2 | 5 | 1 | 4 | 4 | 5 | 1 | 4 | 1 | 2 | 5 | 2 | 36 |
| 1 | 5 | 2 | 4 | 5 | 4 | 1 | 4 | 1 | 2 | 5 | 2 | 36 |
| 1 | 5 | 1 | 5 | 5 | 5 | 3 | 5 | 1 | 1 | 5 | 1 | 38 |
| 2 | 4 | 1 | 5 | 5 | 4 | 1 | 4 | 1 | 1 | 5 | 2 | 35 |
| 1 | 5 | 2 | 5 | 4 | 5 | 1 | 4 | 2 | 1 | 4 | 1 | 35 |
| 2 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 1 | 2 | 4 | 2 | 37 |
| 2 | 5 | 1 | 5 | 4 | 5 | 5 | 5 | 4 | 1 | 2 | 5 | 44 |
| 2 | 1 | 1 | 5 | 2 | 2 | 3 | 5 | 5 | 2 | 4 | 1 | 33 |
| 5 | 5 | 5 | 4 | 2 | 5 | 1 | 2 | 1 | 4 | 4 | 4 | 42 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 2 | 4 | 3 | 4 | 5 | 3 | 1 | 4 | 1 | 3 | 4 | 2 | 36 |
| 3 | 4 | 1 | 3 | 3 | 4 | 2 | 4 | 2 | 2 | 3 | 1 | 32 |
| 2 | 5 | 2 | 4 | 3 | 4 | 2 | 3 | 2 | 2 | 3 | 2 | 34 |
| 2 | 3 | 2 | 4 | 5 | 5 | 2 | 3 | 2 | 2 | 5 | 3 | 38 |
| 2 | 3 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 2 | 36 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 2 | 39 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 3 | 4 | 3 | 3 | 4 | 4 | 3 | 2 | 2 | 1 | 3 | 3 | 35 |
| 3 | 4 | 3 | 4 | 4 | 3 | 2 | 2 | 2 | 2 | 4 | 2 | 35 |
| 3 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 38 |
| 2 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 2 | 3 | 4 | 2 | 37 |
| 1 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 3 | 2 | 5 | 2 | 38 |
| 3 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 2 | 38 |
| 2 | 5 | 2 | 4 | 5 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 38 |
| 2 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 4 | 2 | 35 |
| 3 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 3 | 4 | 2 | 40 |
| 2 | 3 | 2 | 3 | 4 | 4 | 2 | 4 | 3 | 2 | 4 | 2 | 35 |
| 2 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 36 |
| 2 | 3 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 4 | 38 |
| 2 | 2 | 2 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 5 | 1 | 27 |
| 3 | 4 | 2 | 3 | 4 | 2 | 3 | 3 | 2 | 1 | 5 | 1 | 33 |
| 3 | 2 | 4 | 4 | 4 | 2 | 2 | 3 | 2 | 1 | 5 | 1 | 33 |
| 1 | 5 | 2 | 1 | 1 | 1 | 4 | 4 | 2 | 1 | 3 | 2 | 27 |
| 2 | 4 | 2 | 5 | 3 | 2 | 1 | 2 | 2 | 1 | 5 | 1 | 30 |
| 4 | 3 | 3 | 5 | 4 | 2 | 2 | 2 | 4 | 1 | 5 | 1 | 36 |
| 1 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 4 | 1 | 27 |
| 4 | 5 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 50 |
| 1 | 2 | 2 | 5 | 4 | 2 | 2 | 2 | 3 | 1 | 3 | 1 | 28 |
| 4 | 3 | 3 | 3 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 5 | 38 |
| 1 | 5 | 4 | 3 | 1 | 4 | 3 | 3 | 1 | 3 | 2 | 4 | 34 |
| 2 | 4 | 1 | 5 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 25 |
| 2 | 5 | 1 | 3 | 1 | 1 | 4 | 3 | 2 | 2 | 4 | 1 | 29 |
| 3 | 3 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 5 | 1 | 42 |
| 4 | 5 | 2 | 5 | 3 | 4 | 4 | 4 | 5 | 1 | 5 | 2 | 44 |
| 4 | 5 | 2 | 5 | 5 | 2 | 5 | 4 | 4 | 2 | 1 | 1 | 40 |
| 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 19 |
| 1 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 1 | 5 | 1 | 43 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 26 |
| 2 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 36 |
| 1 | 3 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 3 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 2 | 38 |
| 1 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 14 |
| 3 | 5 | 2 | 5 | 5 | 5 | 4 | 5 | 4 | 1 | 5 | 1 | 45 |
| 5 | 5 | 2 | 5 | 5 | 5 | 3 | 4 | 4 | 1 | 1 | 1 | 41 |
| 2 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 2 | 5 | 2 | 48 |
| 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 |
| 3 | 4 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 35 |
| 1 | 2 | 1 | 5 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 20 |
| 2 | 2 | 1 | 5 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 22 |
| 2 | 2 | 1 | 5 | 4 | 4 | 4 | 5 | 4 | 1 | 5 | 1 | 38 |
| 1 | 2 | 1 | 5 | 2 | 1 | 2 | 2 | 1 | 1 | 5 | 1 | 24 |
| 4 | 5 | 3 | 5 | 2 | 5 | 4 | 4 | 3 | 1 | 5 | 2 | 43 |
| 1 | 2 | 1 | 5 | 2 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 21 |
| 1 | 5 | 1 | 5 | 4 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 24 |
| 2 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 38 |
| 2 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 1 | 4 | 2 | 37 |
| 2 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 37 |
| 3 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 2 | 2 | 3 | 1 | 36 |

| Tax Compliance | | | | | | | | | | Total |
|----------------|---|---|---|---|---|---|---|---|---|-------|
| 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 24 |
| 4 | 4 | 3 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |
| 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 15 |
| 2 | 3 | 2 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 23 |
| 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 1 | 2 | 1 | 5 | 4 | 3 | 2 | 4 | 2 | 1 | 25 |
| 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 2 | 1 | 1 | 2 | 2 | 1 | 3 | 3 | 1 | 1 | 17 |
| 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 3 | 5 | 4 | 3 | 1 | 1 | 1 | 1 | 2 | 22 |
| 4 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 33 |
| 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 3 | 2 | 4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 1 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 2 | 1 | 5 | 4 | 2 | 4 | 2 | 3 | 2 | 2 | 27 |
| 2 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 15 |
| 2 | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 16 |
| 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 4 | 29 |
| 2 | 2 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 3 | 28 |
| 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 4 | 2 | 26 |
| 4 | 2 | 1 | 4 | 4 | 2 | 2 | 2 | 3 | 3 | 27 |
| 2 | 3 | 1 | 3 | 3 | 1 | 2 | 1 | 3 | 2 | 21 |
| 3 | 5 | 1 | 2 | 5 | 4 | 1 | 3 | 1 | 5 | 30 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 2 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 20 |
| 5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 30 |
| 1 | 3 | 2 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 17 |
| 3 | 2 | 4 | 4 | 3 | 3 | 2 | 2 | 2 | 2 | 27 |
| 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 14 |
| 2 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 14 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 14 |
| 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 15 |
| 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 32 |
| 4 | 1 | 2 | 5 | 1 | 4 | 1 | 4 | 1 | 1 | 24 |
| 3 | 1 | 1 | 1 | 2 | 2 | 1 | 5 | 2 | 1 | 19 |
| 3 | 1 | 4 | 2 | 4 | 2 | 1 | 2 | 1 | 4 | 24 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 24 |
| 1 | 1 | 1 | 5 | 5 | 1 | 5 | 1 | 1 | 5 | 26 |
| 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 24 |
| 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 23 |
| 2 | 2 | 4 | 2 | 4 | 3 | 2 | 1 | 3 | 2 | 25 |
| 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 20 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|----|
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 2 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 20 |
| 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 24 |
| 2 | 2 | 3 | 4 | 2 | 3 | 4 | 2 | 2 | 2 | 2 | 26 |
| 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 | 19 |
| 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 19 |
| 2 | 2 | 4 | 2 | 4 | 2 | 2 | 3 | 2 | 2 | 2 | 25 |
| 2 | 2 | 4 | 2 | 2 | 3 | 2 | 2 | 4 | 2 | 2 | 25 |
| 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 23 |
| 2 | 2 | 3 | 2 | 3 | 2 | 3 | 1 | 2 | 2 | 2 | 22 |
| 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 2 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 28 |
| 4 | 2 | 4 | 4 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 24 |
| 2 | 2 | 4 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 18 |
| 1 | 5 | 5 | 1 | 3 | 4 | 4 | 4 | 1 | 4 | 4 | 32 |
| 2 | 5 | 5 | 4 | 2 | 2 | 1 | 1 | 5 | 1 | 1 | 28 |
| 2 | 2 | 2 | 1 | 1 | 2 | 1 | 4 | 1 | 1 | 1 | 17 |
| 1 | 1 | 1 | 2 | 2 | 1 | 1 | 3 | 1 | 1 | 1 | 14 |
| 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 4 | 4 | 3 | 2 | 4 | 2 | 1 | 1 | 2 | 1 | 1 | 24 |
| 1 | 2 | 1 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 29 |
| 1 | 3 | 5 | 4 | 3 | 1 | 2 | 1 | 2 | 2 | 2 | 24 |
| 1 | 1 | 1 | 4 | 1 | 3 | 1 | 2 | 1 | 1 | 1 | 16 |
| 2 | 4 | 2 | 2 | 2 | 3 | 1 | 1 | 1 | 1 | 2 | 20 |
| 3 | 3 | 2 | 5 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 27 |
| 1 | 1 | 4 | 1 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 15 |
| 4 | 2 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 16 |
| 4 | 2 | 2 | 2 | 4 | 4 | 2 | 4 | 2 | 1 | 1 | 27 |
| 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 2 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 26 |
| 4 | 5 | 5 | 4 | 4 | 1 | 1 | 1 | 4 | 1 | 1 | 30 |
| 2 | 3 | 2 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 22 |
| 4 | 3 | 4 | 3 | 5 | 2 | 1 | 2 | 4 | 1 | 1 | 29 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 3 | 4 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 20 |
| 2 | 2 | 2 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 4 | 5 | 3 | 2 | 4 | 4 | 2 | 1 | 1 | 1 | 1 | 27 |
| 5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 29 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 34 |
| 2 | 2 | 2 | 2 | 5 | 5 | 1 | 2 | 1 | 1 | 1 | 23 |
| 2 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 3 | 4 | 4 | 4 | 3 | 4 | 1 | 4 | 1 | 1 | 1 | 29 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 2 | 4 | 5 | 5 | 4 | 4 | 1 | 5 | 1 | 1 | 1 | 32 |
| 4 | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 20 |
| 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 4 | 4 | 27 |
| 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 23 |
| 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 22 |