

Influence Policy Tax, Tax Administration, Loopholes, and Tax Rates to Effectiveness Management Member Company Tax of HIPMI in Batam

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Abstract

This study discuss about how much influence from policy tax, tax administration, loopholes and tariffs tax to effectiveness management tax company on each owned company every HIPMI members in Batam City. Object study this is companies registered with HIPMI. Destination from study this is for now and evaluate how much big influence policy tax, tax administration, loopholes and tariffs tax by together to effectiveness management tax company HIPMI members in Batam City. Method research used is Descriptive quantitative. Data collection through deployment questionnaire, with amount population of 223 companies registered with HIPMI in Batam City whereas sample on research this taken with formula slovin and amounted to 69 respondents. Data analysis using analysis regression multiple. Research results show that variable of policy tax take effect positive and significant by 20.8% against effectiveness management tax company, then variable of tax administration take effect positive and significant by 32.2% against effectiveness management tax company, then loopholes variable effect positive and significant by 37.7% against effectiveness management tax company, and variable rate tax take effect positive and significant by 61.8% against effectiveness management tax company, as well as variable of policy tax, tax administration, loopholes and tax rates by simultaneous take effect positive and significant by 91% against effectiveness management tax companies that can see of R square (R²) or the test of determination.

Keywords: policy tax, tax administration, loopholes, tax rates, effectiveness management corporate tax.

1. Introduction

Incessantly development and development in Indonesia is supported by adequate financing (Adriani, 2014). Financing that's one of them sourced from sector tax. Tax is tool for government in reach destination for get reception both direct nor no direct from a private person as well as body, use finance expenditure routine as well as development national and economic society that is compel based on the law (Agneza, 2017). Tax give donation biggest for state revenue compared with reception no tax such as: reception source power nature, part SOE profit, revenue no tax other and service agency revenue general as well as grants (Azhriva, 2018). Many companies or Required taxes that do resistance active by direct to tax authorities with destination for avoid tax, in the form of tax avoidance is effort lighten up burden tax with no violate law and in the form of tax evasion is lighten up burden tax with method violate law (darkening taxes) (Aditama, 2014). But even though so no means that tax no can be controlled. If understood with good provision regulation legislation taxation as well as development and change, then in essence tax could tricked with good (Alatan, Yohanes, & Kunto, 2014). Management hold role important in choose the strategy carried out by the company for increase the wealth of the holder's stocks (Eka, 2019). This thing conducted with increase company performance becomes better and efficient. Management obliged utilize resource company by efficient and improve profession company so that score company increase. Management could choose management strategy useful tax for company in period long start from planning, controlling, organizing whole aspects taxation from side that can profitably score business company with permanent doing obligation taxation by regulations and legislation. Management tax must conduct with good not to lead to violation norm taxation or avoidance tax. Management tax could be done by company for push as low as possible obligation the tax.

For that effectiveness management tax need improved so that planning tax, organizing tax, implementation tax, control taxes, and related activities with taxation could managed with effective, efficient and economical as well as could minimize the risk of tax debt that can arise in something transactions made by routine (Nurchayani, 2017). Because of Principal taxation initiated by the government is government will be attempted for interesting tax as much

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as possible maybe, because for rotate wheel government in need of funds that do not little and tax is one focus government for obtain operating funds (Mulyo, 2014).

Along development time effectiveness management tax company not only influenced by how company the management taxation and minimize quantity the tax that will accepted by every company because whole decision will quantity tax received by each company depending on how policy from taxation that self, Tax administration, loopholes (search gaps that can utilized in Constitution so that could lower number taxes received), and Tax Rates set by the party taxation by general without there is differentiator with other companies (Pohan, 2013).

Many companies have experienced number Required enough tax tall because management taxes applied by the company the not enough walk by effective like case with set Indonesian Young Entrepreneurs (HIPMI) who became the object from study HIPMI has total members or company totaling 223 companies spread out various city. HIPMI is organization the place gathering of entrepreneurs who are currently this be in town Batam or born in the city Batam which has company assets located in the city Batam in a company managed by each member have level number enough tax tall because lack of management tax company, as well as limited knowledge Required tax by each company on registration taxes and payments tax company, as well as limited knowledge Required tax by each company on regulation applicable laws so that cause company no want to take risk for shrink tax because afraid every decision will cause every error that will bring very big loss by the company specifically in form sanctions and fines tax with relative amount big .

Based on explanation above so researcher interested for to do study more depth focused on influence various variable namely: policy tax, Tax Administration, loopholes and tariffs tax to effectiveness management tax company. Study this interesting for studied by researchers because still a lot various companies that haven't know how much importance and influence policy tax, Tax Administration, loopholes and tariffs tax to effectiveness management tax generated by each company. With existence research this so that could help that every existing variable in study this important for applied and learned by each company for management tax resulting company so that number rate specified tax to every company can be reduced in years in the future.

2. Methods

Study this is study descriptive quantitative (Sugiyono, 2016) said study descriptive that is, research conducted for knowing score variable independent, good one variable or more (independent) without make comparison, or connect with another variable. Whereas according to (Maksum, 2012) research descriptive is research conducted for describe symptom, phenomenon or incident certain. Data collection is carried out for get information related with phenomenon condition, or variable certain and not meant for to do testing hypothesis.

Study descriptive conducted for knowing score variable independent, good that one variable or more without make comparison, or connect among one variable with other variables (Sugiyono, 2016). Study descriptive this covers presentation conclusion through exposure statistics. Destination main analysis the is for give description illustration and/ or summary that can be help reader understand type variables and their relationships (Takemiya, 2010).

Study quantitative that is study with use number, start from data collection, interpretation to data, as well as appearance from the result. Method study quantitative is one type research whose specifications is systematic, planned and structured with clear since beginning until making design his research. Method study quantitative, as proposed by Sugiyono (Sugiyono, 2016) namely is method research based on philosophy positivism, used for research on population or sample certain, data collection using instrument research, data analysis is quantitative/statistical, with destination for test the hypothesis that has been set. Then (Putra, 2015) stated: that, research quantitative is approach lots of research sued reveal number, start from data collection, interpretation to the data, as well as appearance the result. Study quantitative need existence hypothesis before conducted later test will determine stages next, like determination technique data analysis and statistical formulas what only will used.

Research design used in study this is study causal (causative) i.e research that shows influence between variable. In study, this researcher wants to show how influence independent variable that is to dependent variable.

In collection data source, researcher to do collection data sources use primary data and secondary data, primary data in study this is answer from statement respondents in to fill questionnaire, while the secondary data is information obtained through books, journals study before, news actual from the internet and others data collection is used for collect data according to procedures study so that obtained the required data.

Data collection on research this use technique research field (survey) with method spread a questionnaire containing sheet statements. Questionnaire is a data collection technique that is carried out with method give set questions and statements that are written to respondent for then answered (Sugiyono, 2016), for could knowing influence policy tax, Tax Administration, loopholes and tariffs tax to effectiveness management tax company HIPMI members in Batam City.

3. Results and Discussion

HIPMI set the existence of a Central Governing Body domiciled in the State Capital, a Regional Governing Body domiciled in the Capital City Province, and the Branch Management Board is domiciled in the capital city. Until moment this HIPMI has is in 34 provinces in Indonesia and has 354 Branch Management Boards. along with autonomy area and expansion, HIPMI continues grow in order to represented throughout Indonesia.

One defining city spread HMPI organization is city Batam in year set Indonesian Young Entrepreneurs (HIPMI) was founded on June 10, 1972. Establishment organization this based on spirit for grow entrepreneurship among youth, because when that not many people young aspiring Becomes entrepreneur. With total amount member moment this totaling 223 companies and the majority member HMPI is moving company in the field trade, service, and industry. The ages of the HMPI members range from under 40 years.

3.1. Validity and Reliability Test

3.1.1. Validity Test

Validity test used for measure valid or whether or not something questionnaire. Test validity conducted with help computer using the SPSS program. In study this testing validity only conducted to 69 respondents. Taking decision based on value r_{count} (Corrected Item-Total Correlation) $> r_{table}$ of 0.1997, for $df = 69 - 2 = 67$; $\alpha = 0.05$ then the item/question is valid and vice versa. As for validity for each variable result presented in the table following this:

1) Variable of policy tax (X1)

Policy tax is an alternative from various desired target aimed at in system taxation from various aspect wisdom tax (Azhriva, 2018). Based on results validity test calculation variable of policy tax with 8 statement items in table 1.

Table 1. Variable of policy tax (X1)

Statement Items	r_{count}	r_{table}	Information
Item 1	0.747	0.1997	Valid
Item 2	0.719	0.1997	Valid
Item 3	0.719	0.1997	Valid
Item 4	0.730	0.1997	Valid
Item 5	0.744	0.1997	Valid
Item 6	0.784	0.1997	Valid
Item 7	0.732	0.1997	Valid

Source: SPSS data processing results, 2022

Based on Table 1 show that whole score r_{count} from each item statement on the variable of policy tax (X1) more big from r_{table} . So that based on results testing validity could concluded that whole item questions used in the questionnaire proved valid.

2) Test validity of variable of Tax Administration (X2)

Tax Administration is recording, classification, storage and services to obligations and rights Required Taxes made at the office tax as well as in the office Required Taxes. Based on results validity test calculation variable of Tax Administration (X2) with 6 statement items in table 2.

Table 2. Validity Test

Statement Items	r_{count}	r_{table}	Information
Item 1	0.773	0.1997	Valid
Item 2	0.775	0.1997	Valid
Item 3	0.739	0.1997	Valid
Item 4	0.780	0.1997	Valid
Item 5	0.752	0.1997	Valid
Item 6	0.755	0.1997	Valid

Based on Table 2 show that whole score r_{count} from each item statement on the variable of Tax Administration (X2) more big from r_{table} . So that based on results testing validity could concluded that whole item questions used in the questionnaire proved valid.

3) Test validity Variable Loopholes (X3)

Loopholes are the gaps that can utilized in the law, the effect of tax avoidance for minimize burden tax (Rezeki, 2021). Based on results validity test calculation Loopholes variable (X3) with 12 statement items in table 3.

Table 3. Validity Test Variable Loopholes (X3)

Statement Items	r_{count}	r_{table}	Information
Item 1	0.511	0.1997	Valid
Item 2	0.855	0.1997	Valid
Item 3	0.659	0.1997	Valid
Item 4	0.511	0.1997	Valid
Item 5	0.628	0.1997	Valid

Source : SPSS data processing results , 2022

Based on Table 3 show that whole score r_{count} from each statement item on the Loopholes variable (X3) is bigger from r_{table} . So that based on results testing validity could concluded that whole item questions used in the questionnaire proved valid.

4) Validity Test of Variable Tax Rates (X4)

Tax Rates is percentage used as base in count amount the tax that must be deposited (Cahyani & Naniek, 2019). Based on results validity test calculation Rate variable Tax (X4) with 12 statement items in table 4.

Table 4. Validity Test Variable Tax Rates (X4)

Statement Items	r_{count}	r_{table}	Information
Item 1	0.725	0.1997	Valid
Item 2	0.710	0.1997	Valid
Item 3	0.764	0.1997	Valid
Item 4	0.715	0.1997	Valid
Item 5	0.834	0.1997	Valid

Source : SPSS Data Processing Results , 2022

Based on Table 4 show that whole score r_{count} from each statement item on the Tax Rates variable (X4) is bigger from r_{table} . So that based on results testing validity could concluded that whole item questions used in the questionnaire proved valid.

5) Validity Test of Effectiveness Management Corporate Tax (Y)

Management tax is means for Fulfill obligation taxation with Correct but amount tax paid could pressed as low as possible for get expected profit and liquidity management (Dewi, 2020). Based on results validity test calculation variable Effectiveness Management Corporate Tax (Y) with 8 statement items in table 5.

Table 5. V-test of validity Variable Effectiveness Management Corporate Tax (Y)

Statement Items	r_{count}	r_{table}	Information
Item 1	0.885	0.1997	Valid
Item 2	0.882	0.1997	Valid
Item 3	0.875	0.1997	Valid
Item 4	0.863	0.1997	Valid
Item 5	0.883	0.1997	Valid
Item 6	0.870	0.1997	Valid
Item 7	0.864	0.1997	Valid
Item 8	0.864	0.1997	Valid

Source: SPSS Data Processing Results, 2022

Based on Table 5 show that whole score r_{count} from each item statement on the variable Effectiveness Management Corporate Tax (Y) more big from r_{table} . So that based on results testing validity could concluded that whole item questions used in the questionnaire proved valid.

3.1.2. Reliability Test

Reliability is tool for measure something questionnaire as indicator from variable or construct. Questionnaire could consider reliable or reliable if response individual to statement is consistent or stable from time to time without existence change response. Something constructs or variable said reliable if give Cronbach Alpha value > 0.6 .

Based on results reliability test calculation variable of policy tax (X1) with 7 statement items is as following:

- 1) The results of the reliability test on the variable of policy tax (X1) can see that Cronbach's alpha on the variable this taller than value base that is $0.769 > 0.60$ result the prove that all statement in questionnaire variable of policy tax (X1) declared reliable.
- 2) The results of the reliability test on the variable of Tax Administration (X2) can see that Cronbach's alpha on the variable this taller than value base that is $0.794 > 0.60$ result the prove that all statement in questionnaire variable of Tax Administration (X2) declared reliable.
- 3) The results of the reliability test on the Loopholes variable (X3) can be seen that Cronbach's alpha on the variable this taller than value base that is $0.706 > 0.60$ result the prove that all statement in questionnaire Loopholes variable (X3) is declared reliable.
- 4) The results of the reliability test on the Tax Rates variable (X4) can be seen that Cronbach's alpha on the variable this taller than value base that is $0.790 > 0.60$ result the prove that all statement in questionnaire variable Tax Rates (X4) is stated reliable.
- 5) The results of the reliability test on the variable Effectiveness Management Corporate Tax (Y) can see that Cronbach's alpha on the variable this taller than value base that is $0.887 > 0.60$ result the prove that all statement in questionnaire variable Effectiveness Management Corporate Tax (Y) declared reliable.

Normality test aim for measure is it in the regression model variable bully or residuals have normal distribution. The t and F tests assume that residual value follows normal (Ghozali, 2018) distribution. For detect normality test that is with analysis graph. Analysis chart conducted with see histogram graph that compares between observation data with distribution close to normal distribution. More methods reliable is with see the Normal Probability Plot (PP Plot) which compares distribution cumulative from normal distribution. If the distribution of residual data is normal, then the line that describes the real data will follow the diagonal line (Ghozali, 2018). Based on result data from asymp. Sig (2tailed) shows value 0.055 where score the more of 5% or 0.05. Could concluded if the data on research this normally distributed.

Multicollinearity test aim for test whether in the regression model found existence correlation between variable free (independent). Good regression model should not occur correlation between variable independent (Ghozali, 2018). For detect there is or whether or not multicollinearity in the regression model could see from tolerance value and VIF (Variance Inflation Factor). Second size this showing every variable independent which is explained by the variable independent other. If the tolerance value is 0.10 or same with VIF 10, value the showing existence multicollinearity (Ghozali, 2018). As for the way for detect there is or whether or not multicollinearity in the regression model through score tolerance and variance inflation factor (VIF).

Table 6. Multicollinearity Test

Model	Tolerance	VIF
X1	0.394	0.129
X2	0.371	0.120
X3	0.311	0.098
X4	0.408	0.134

Based on table 7, the seen if whole variable independent (X1= Policy Tax, X2= Tax Administration, X3 = Loopholes, and X4 = Tax Rates) no have less tolerance value of 0.10, i.e. study this fourth tolerance value variable are X1 = 0.394, X2 = 0.371, X3 = 0.311, and X4 = 0.408 which means no there is correlation between variable independent. While the calculation VIF value also shows same thing _ that is no there is one variable independent who owns more VIF value of 10, namely X1 = 0.129, X2 = 0.120, X3 = 0.098, and X4 = 0.134. So can concluded that no there is multicollinearity between variable independent in the regression model to variable dependent.

Heteroscedasticity test aim test is in the regression model occur inequality variance from residual one observation to another observation. If variance from residual one observation to other observations are constant, then called homoscedasticity and if different called heteroscedasticity. Good regression model is homoscedasticity (Ghozali, 2018). For detect there is or whether or not heteroscedasticity could see with there is whether or not pattern specific to the scatterplot graph. if any pattern certain so indicates has occur heteroscedasticity. But if no there is clear pattern as well as dot, dot, dot spread above and below the number 0 on the Y axis, then no occur heteroscedasticity (Ghozali, 2018). Analysis with plot graph has enough weakness significant because amount observation influence results plotting, because that more statistical tests are needed could ensure accuracy result. Statistical test used is the spearman rank test.

3.1.3. Hypothesis Test

a. Analysis Test Regression multiple

Tax Rates is percentage used as base in count amount the tax that must be paid (Cahyani & Naniek, Pengaruh Tarif Pajak, Pemahaman Perpajakan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM, 2019). Test analysis regression multiple used for test variable of policy tax (X1), Tax Administration (X2), Loopholes (X3) and Tax Rates (X4) against Effectiveness Management Corporate Tax (Y). Analysis regression multiple this used if amount variable independent at least 2. As for the results equality multiple linear regression showed with results calculation regression like table 7.

Table 7. Analysis Test Results Regression multiple

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.608	1,427		-0.426	0.671
X1	0.208	0.061	0.174	3.434	0.001
X2	0.322	0.101	0.260	3.196	0.002
X3	0.377	0.144	0.215	2,620	0.011
X4	0.618	0.173	0.393	3.571	0.001

Source: SPSS Output Results, 2022

From table 7 that equality obtained regression from results calculation is as following:

$$Y = -0.608 + 0.208X_1 + 0.322X_2 + 0.377X_3 + 0.618 X_4 + e$$

1) Constant

Based on the above regression, can interpreted as following: Constant value -0.608 p this show if variable of policy tax (X1), Tax Administration (X2), Loopholes and Tariffs Tax to Effectiveness Management Corporate Tax (X3) and Tax Rates (X4) is assumed is 0, then variable Effectiveness Management Corporate Tax (Y) will be decrease as big as as big as 0.608.

2) Coefficient Regression

a. Variable of policy tax (X1)

Policy tax (policy tax) is an alternative from various desired target aimed at in system taxation from various aspect wisdom tax (Azhriva, 2018). Based on results regression on the table score coefficient regression variable of policy tax (X1) of 0.208 or of 20.8% which means with the better Policy Tax so Effectiveness Management Corporate Tax will also increase of 0.208 or 20.8% with assumption the other variables are constant.

b. Variable of Tax Administration (X2)

Tax Administration (Tax Administration) is recording, classification, storage and services to obligations and rights Required Taxes made at the office tax as well as in the office Required Taxes. Based on results regression on the table score coefficient regression variable of Tax Administration (X2) is worth positive of 0.322 or 32.2% which means with the better Tax Administration so Effectiveness Management Corporate Tax will also increase of 0.322 or 32.2% with assumption the other variables are constant.

c. Variable of Loopholes (X3)

Loopholes are the gaps that can utilized in the law, the effect of tax avoidance (avoidance tax) for minimize burden tax. Based on results regression on the table score coefficient regression Loopholes variable (X3) is worth positive of 0.377 or 37.7% which means with the better Attitude Finance so Effectiveness Management Corporate Tax will also increase of 0.377 or 37.7% with assumption the other variables are constant.

d. Variable of Tax Rates (X4)

Tax Rates is percentage used as base in count amount the tax that must be deposited (Cahyani & Naniek , Pengaruh Tarif Pajak, Pemahaman Perpajakan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM., 2019) Based on results regression on the table score coefficient regression Tax Rates variable (X4) is worth positive of 0.618 or 61.8% which means with the more good Tax Rates so Effectiveness Management Corporate Tax will also increase of 0.618 or 61.8% with assumption the other variables are constant.

b. *T Test (Partial)*

T test is performed for testing to coefficient regression by partial, test this conducted for knowing significance role by Partial Among variable independent (variable free) against variable dependent (variable bound) with assume that variable other independent considered constant. From existing data obtained that, the number of respondent data (n) used is 69 respondents, and the number of variable free and bound research (k) are 5 variables that is Policy Tax (X1), Tax Administration (X2), Loopholes (X3) and Tax Rates (X4) against Effectiveness Management Corporate Tax (Y), then $df = 69 - 5 = 64$, so that score df is 64, then look for level significance for two side of 0.050. For next the value of t table obtained is 1.669.

c. *F Test (Simultaneous)*

According to (Ghozali, 2018) criteria taking decision are:

1. If the value of F is bigger than in degrees 5% confidence, then H_0 is rejected or H_a accepted. This thing state that all variable independent by simultaneously and significantly influence variable dependent.
2. If the value of F calculates bigger than F table, then H_0 is rejected or H_a accepted.

Table 8. T-Test Results (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.608	1,427		-0.426	0.671
X1	0.208	0.061	0.174	3.434	0.001
X2	0.322	0.101	0.260	3.196	0.002
X3	0.377	0.144	0.215	2,620	0.011
X4	0.618	0.173	0.393	3.571	0.001

Source: SPSS Output Results, 2022

3.2. Discussion

3.2.1. Policy Influence Tax to Effectiveness Management HIPMI Member Company Tax in Cities Batam

Policy policy tax that is considered good (fair and efficient) can just not enough success produce reception or reach target other because Tax administration no capable carry it out. Tax Rates effectively used for measure impact change policy tax on burden company tax said effectiveness to do payment tax if rate tax company that below 20% and if above 20% means company not enough effective in to do payment tax. This usually caused because company not enough utilise facilities, regulations and costs that can be save tax income (Fatimah, 2013).

Based on research test results on the results analysis show that policy tax (X1) obtained t count as big as 3,434 with the significance of t is 0.000. Because t count > t table (3.434 > 1.669) and prob. or significance of t smaller of 0.05 (0.000 < 0.05), then by Partial Variable of policy tax (X1) effect positive and significant to Effectiveness Management Corporate Tax (Y) with big percent level the effect is 20.8% which can be seen from Analysis Test Value Regression multiple every variable.

This result then linked with relevant theory with results that by special, management tax is something management obligation taxation company so that the obligation taxation company could conducted with Correct in accordance legislation applicable taxation, so that the amount tax payable could minimized efficient possible for can get expected profit with no to do efforts violation to regulation taxation that can be cause penalty taxation (Aris & Handayani, 2020)

System payment Taxes that apply in Indonesia are based on a self-assessment system where required tax can calculate, calculate and pay alone big the tax that must be deposited. So could said that if knowledge about policy tax experience enhancement so planning taxes is also experiencing increase apply on the contrary if policy tax experience drops so planning taxes are also experiencing decline. In other words when policy tax taxation take effect to motivation management company for do tax planning.

3.2.2. Influence Tax Administration to Effectiveness Management HIPMI Member Company Tax in Batam City

According to (Dewi, 2020) Tax administration is as procedure covers including the stages registration required tax, determination tax, payment tax, reporting tax and billing tax. Non solid stages can be is source fraud (tax evasion). Tax administration Administration is ways imposition and collection tax. Tax administration strived to be able realize regulation taxation and state revenue as state budget mandate. Component Tax Administration consisting of from completeness instructions and convenience in E-SPT, E-Filling, Ebilling, E-registration will influence obedience Required tax. The more many who access DJP Online 's site Directorate General Tax So Required tax will cause will pay that will increase obedience Required tax. On the other hand, the more not enough complete the instructions presented, then Required tax the more no obey.

Based on research test results show that Tax Administration (X2) is obtained t count as big as 3,196 with the significance of t is 0.000. Because t arithmetic > t table (3.196 > 1.669) and prob. or significance of t smaller of 0.05 (0.000 < 0.05), then by Partial Variable of Tax Administration (X2) effect positive and significant to Effectiveness Management Corporate Tax (Y) with big percent level the effect is 32.2% which can see from Analysis Test Value Regression multiple every variable.

Required Tax must master regulation taxation for avoid penalty taxation. Penalty administrator in the form of interest, fine or possible increase cause waste source power should be no occur when Required tax understand and obey provision regulation taxation. For avoid penalty administrative, mandatory tax must knowing facilities, limits, time, installments and delays payment tax. What pushes company for doing planning tax with good to avoid from penalty administration nor criminal because existence interpretation Among apparatus tax and mandatory tax consequence from so breadth regulation applicable taxation and system information that is still not yet effective.

Basis for realization something administration good tax is applied principles modern management, namely: Planning, Organizing, Actuating and Controlling, there are policy clear and simple taxation so that make it easy Required Tax for doing obligations, availability Employee Quality and honest taxes as well as implementation enforcement firm and consistent laws.

3.2.3. *Effect of Loopholes on Effectiveness Management HIPMI Member Company Tax in Batam City*

Loopholes is one of the terms in frequent tax planning interpreted as gap or opportunity for get around something rules to get profit or convenience from regulation that. Influence between Tax Planning and those Loopholes alone is possible conditions somebody avoid something obligation without existence penalty or penalty law. Sufficient knowledge about regulation taxation is step important for company for determine profitable loopholes because no matter how complete something rules, not yet of course could covers all aspect (Herlina & Toly, 2013).

According to (Taylor & Grant R, 2012) state that, “Multinational firms use a set of inter-related and globally-oriented tax planning methods to minimize corporate taxes. Differential Tax Rates may lead a firm to pursue tax avoidance strategies”. Based on opinion the cold is known that different Tax Rates could direct company for pursuing evasion strategy tax. Consequence from height rate tax received by each company so every company certain will use set method planning mutual tax related and oriented general for minimize rate tax company.

Based on research test results show that Loopholes (X3) obtained t count as big as 2,620 with the significance of t is 0.000. Because t arithmetic > t table (2.620 > 1.669) and prob. or significance of t smaller of 0.05 (0.000 < 0.05), then by Partial Loopholes variable (X3) has an effect positive and significant to Effectiveness Management Corporate Tax (Y) with big percent level the effect is 37.7% which can see from Analysis Test Value Regression multiple every variable.

This result then linked with relevant theory with results that. by special, mandatory tax must always follow development and change regulation taxation in order to define other loopholes. Loopholes can be utilized for pay tax smaller or no pay same once. In avoidance tax, mandatory tax could shrink tax legally with make optimal use of loopholes, such as allowable exceptions and deductions in regulation taxation or things that have not set in regulation taxation. This is what motivates Required tax in observing loopholes of regulation taxation that can be used for planning good tax.

3.2.4. *Effect of Tax Rates to Effectiveness Management HIPMI Member Company Tax in Batam City*

The Tax Rates, is difference rate tax on object tax for motivate company in utilize burden low taxes, so planning tax conducted for save burden tax income used for payment tax. the bigger rate tax so will the bigger motivation company for do tax planning.

High Tax Rates will increase burden tax so that lower income from Required tax Alligham and Sandmo in (Kurniawati & toly, 2014) However, level rate tax possible not the only one influencing factors decision Public about pay tax because system tax by the whole also has impact. If, rate tax on income from company somebody low, but individual face rate high taxes on income private, they will consider burden tax personal as things that are not fair and choose for report part income private.

One condition collection tax is justice, good justice in principle nor in its implementation. Government could create balance social with existence justice, so well-being Public could achieve, because of that, determination rate tax must base on justice because levy taxes carried out in Indonesia using rate tax. Determination about the tax payable is determined by the rate tax. In counting tax payable used rate later tax multiplied with base imposition tax. A number of studies show that rate high taxes trigger embezzlement tax.

Based on research test results show that the Tax Rates (X4) is obtained t count as big as 3,571 with the significance of t is 0.000. Because t count > t table (3.571 > 1.669) and prob. or significance of t smaller of 0.05 (0.000 < 0.05), then by Partial Variable Tax Rates (X4) has an effect positive and significant to Effectiveness Management Corporate Tax

(Y) with big percent level the effect is 61.8% who can see from Analysis Test Value Regression multiple every variable.

3.2.5. Influence policy tax, Tax Administration, loopholes and tariffs tax by together to effectiveness management tax company HIPMI members in Batam City.

From result testing by simultaneous (together) namely F test with results found that F- table table in study this is of 2,518. This thing means F-count > F-table ($161.159 > 2.518$) and sig < 0.05 ($0.000 < 0.05$) with big percent level the effect is 91% that can see of R square (R^2) or test of determination. Based on these data so could is known that variables independent that is policy tax, Tax Administration, loopholes and Tax Rates take effect positive and significant to variable dependent that is effectiveness management tax company. This thing means that every variable X mutually influence variable Y in make use of effectiveness management tax company, results study this in line with results research that has been done by some researcher previously stated that Policy tax have significant influence to motivation management company in do tax planning on the company textiles in ex residency.

Based on results processed data obtained using SPSS then could is known that variables existing independent in study this that is policy tax, Tax Administration, loopholes and rates influential tax positive and significant by simultaneous with level influence by 91 % against variable dependent that is effectiveness management tax company. If a company want to experience results drop good tax so a manager or team finance must learn policy applied tax moment this then Fulfill all necessary administration in payment taxes, as well study tax laws and seek gap for zoom out burden taxes, and finally knowing rate fixed tax right by the officer tax to company. If a company no learn or dominate to four variable independent this so results from management taxes applied by the company will experience change or affected with all actions that result in effectiveness management tax company no walk as expected by the company. For that influence policy tax, Tax Administration, loopholes and Tax Rates to effectiveness management tax company enough big because success or output from management the right walk by efficient and accomplished if whole variable in study this already fulfilled by the party company.

4. Conclusion

There is positive and significant influence Among policy tax to effectiveness management tax company HIPMI members in Batam City. With number t arithmetic > t table ($3.434 > 1.669$) and prob or significance of t smaller from 0.05 ($0.000 < 0.05$) with big percent level the effect is 20.8% which can be seen from Analysis Test Value Regression multiple every variable.

There is positive and significant influence Among Tax Administration to effectiveness management tax company HIPMI members in Batam City. With number t arithmetic > t table ($3.196 > 1.669$) and prob or significance of t smaller from 0.05 ($0.000 < 0.05$) with big percent level the effect is 32.2% which can see from Analysis Test Value Regression multiple every variable.

There is positive and significant influence between loopholes to effectiveness management tax company HIPMI members in Batam City. With number t arithmetic > t table ($2.620 > 1.669$) and prob or significance of t smaller from 0.05 ($0.000 < 0.05$) with big percent level the effect is 37.7% which can see from Analysis Test Value Regression multiple every variable.

There is positive and significant influence Among rate tax to effectiveness management tax company HIPMI members in Batam City. With number t count > t table ($3,571 > 1,669$) and prob or significance of t smaller from 0.05 ($0.000 < 0.05$) with big percent level the effect is 61.8% who can see from Analysis Test Value Regression multiple every variable.

There is positive and significant influence Among policy tax, Tax Administration, loopholes and Tax Rates to effectiveness management tax company HIPMI members in Batam City. With F-count numbers > F-table ($161.159 > 2.518$) and sig < 0.05 ($0.000 < 0.05$) with big percent level the effect is 91% that can see of R square (R^2) or test of determination.

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