Influence Tax Rate Perception, Tax Socialization, Understanding Tax Regulations, Tax Sanctions On Compliance MSME Taxpayer KPP PRATAMA TABANAN

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Abstract: Current research purposed to investigate the role of tax rate perceptions, tax socialization, understanding of tax regulations, and tax sanctions on MSME taxpayer compliance registered at KPP Pratama Tabanan. The theory used are attribution theory and planned behavior theory. This research is included in the type of quantitative research with an associative approach and uses primary data from questionnaires that have been distributed. A total of 100 MSME taxpayers registered at KPP Pratama Tabanan were selected as respondents using the slovin formula and simple random sampling. Data quality testing was carried out through validity and reliability tests, while data was analyzed thorugh multiple linear regression approach. The findings showed that tax compliance of MSME taxpayers registered at KPP Pratama Tabanan was influenced by all four determinants. The findings are also expected to be an additional reference for study related to taxpayer compliance and as a contribution to ideas about factors that can influence MSME taxpayer compliance.

Keywords: Tax Rate Perception, Tax Socialization, Understanding Tax Regulations, Sanctions Tax, MSME Taxpayer Compliance

Introduction

Tax itself is a part of Indonesian backbones in state revenue. Taxes have a significant position because state's income mostly comes from tax revenues. The fact is that the development of tax revenue in Indonesia has not yet reached its maximum results. Where this can be proven by Indonesia's current low tax ratio, which is at a value of 8.4 percent. The value of the tax ratio is not a healthy situation in order to make the country strong, plus the value of the tax ratio will result in the tax ratio in 2021 being the lowest position since 2012. The government is starting to look at the private sector which can dominate economic activity and has great ability to in terms of tax revenue, namely from Micro, Small and Medium Enterprises (MSMEs). Through MSMEs, the state is able to increase the State Revenue and Expenditure Budget (APBN) from taxes paid by taxpayers who have MSMEs. However, in terms of tax collection, MSMEs are a sector that is not easy in terms of tax compliance. Bali is one of the provinces that has a lot of MSMEs. In fact, the growth of MSMEs in Tabanan Regency is not accompanied by an increase in tax revenue. Where in the research conducted by Dewi and Diatmika (2020) stated that taxpayer compliance at the Tabanan KPP Pratama is still lacking.

According to attribution theory, there are 2 factors that influence a person's attitude, namely internal factors and external factors. Attribution theory itself, according to Robbins, is a theory that generally explains that if individuals look at an individual's attitude, they try to determine whether that attitude arises internally or externally (Putri and Setiawan, 2017). Internal factors that can influence taxpayer compliance if identified through attribution theory are the perception of tax rates and understanding of tax regulations. These two things come from within WP and are at the base of WP's control. External factors that can affect taxpayer compliance if identified through attribution theory are tax socialization and tax sanctions. Where these two things come from outside the WP or from the surrounding area. Some of the previous studies are related to

this research which include T Ariyanto and Nuswantara (2020), Prawagis et al. (2016), Sudrajat and Ompusunggu (2015), Ananda et al. (2015), Mahfud et al. (2017), Imaniati Zulhaj (2016), Palalangan et al. (2019), Sari et al. (2019).

From these problems, it can be deduced that the main problem is how the perception of tax rates, tax socialization, understanding of tax regulations, and tax sanctions affect the compliance of MSME taxpayers registered at the Tax Service Office (KPP) Pratama Tabanan either partially or simultaneously.

Method

Current research is quantitative research with an associative approach. This research was conducted at one of the Tax Service Offices (KPP) in Bali, namely Pratama Tabanan Tax Service Office in February-July 2022. This study used primary data collected online through a questionnaire compiled using Google Forms with a population as many as 43,715 who then used the *Slovin* formula to obtain a research sample of 100. The questionnaire used were developed by adapting indicators that had been used in previous studies. The variables used were measured using a *Likert ratio* with a measurement of 1-5. Each variable consists of several issues of perception of tax rates, socialization of taxation, understanding of tax regulations, tax sanctions, and MSME taxpayer compliance. Empirical data was then analyzed through multiple linear regression approach.

Result and Discussion

- Multiple Linear Regression Analysis

The requirements for multiple regression analysis have been met, namely the classical assumption test so that regression analysis can be carried out. The results of the equation from multiple linear regression analysis are: $Y = 3{,}406 + 0{,}359X_1 + 0{,}365X_2 + 0{,}410X_3 + 0{,}383X_4$

- F-Test Results

Table 1. F-Test Result

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1307,602	4	326,900	102,143	,000[b]
Residual	304,038	95	3,200		
Total	1611,640	99			

Source: Data processed on IBM SPSS 26 (2022)

Table 1 shows that $F_{count} > F_{table}$ and the significance value < 0.05. So, it can be proven that there is simultaneous effect of the four variables on MSME taxpayer compliance registered at KPP Pratama Tabanan and the fifth hypothesis is accepted (H_5).

- T-Test Result

Table 2. t-Test Result

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,406	1,540		2,212	0,029
Tax Rate Perception,	0,359	0,161	0,227	2,230	0,028
Tax Socialization	0,365	0,169	0,240	2,163	0,033
Understanding Tax Regulations	0,410	0,169	0,226	2,424	0,017
Sanctions Tax	0,383	0,167	0,260	2,292	0,024

Source: Primary Data processed (2022)

Table 2 indicates the t_{count} value of every variable > t_{table} is 1.985 and has a significance value of < 0.05. Therefore, it is known that H_1, H_2, H_3, H_4 are accepted, which means that each variables significantly affect MSME taxpayer compliance registered at KPP Pratama Tabanan.

- Test of the Coefficient of Determination (R^2)

Table 3. Test of the Coefficient of Determination (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,901[a]	0,811	0,803	1,789

Sumber: Primary Data processed (2022)

Table 3 indicates that the *adjusted R^2* is 0.803. This proves that the perception of tax rates, tax socialization, understanding of tax regulations, and tax sanctions have an influence on the compliance of MSME taxpayers registered at KPP Pratama Tabanan worth 0.803 or 80%, the remaining 20% allows the influence of other variables not included in this study.

- Discussion
  - The Effect of Tax Rate Perception on MSME Taxpayer Compliance

    The perception of tax rates positively influences the compliance of MSME taxpayers registered at KPP Pratama Tabanan. This proves that the perception of a person's tax rate has a position in increasing tax compliance. The findings are in accordance with research by Prawagis et al. (2016) along with research by Ariyanto and Nuswantara (2020).

  - The Effect of Tax Socialization on MSME Taxpayer Compliance

    Tax socialization significantly affect the compliance of MSME taxpayers registered at KPP Pratama Tabanan. This indicates that the socialization of taxation has an effect on increasing tax compliance. The finding is in line with research by Sudrajat and Ompusunggu (2015) and Ananda et al. (2015).

  - The Effect of Understanding Tax Regulations on MSME Taxpayer Compliance

    Understanding of tax regulations significanlty influence the compliance of MSME taxpayers registered at KPP Pratama Tabanan. This indicates that one's understanding of tax regulations has a role in increasing tax compliance. The findings of this study also have similarities with research conducted by Imaniati Zulhaj (2016) and Mahfud et al. (2017).

  - The Effect of Tax Sanctions on MSME Taxpayer Compliance

    Tax sanctions significantly affects the compliance of MSME taxpayers registered with KPP Pratama Tabanan. This indicates that tax sanctions have a role in increasing tax compliance. This findings are also in line with research by Palalangan et al. (2019) and Sari et al. (2019).

  - The Effect of Tax Rate Perception, Tax Socialization, Understanding of Tax Regulations and Tax Sanctions on MSME Taxpayer Compliance

    The perception of tax rates, tax socialization, understanding of tax regulations and tax sanctions significantly effect MSME taxpayer compliance registered at KPP Pratama Tabanan simultaneously. The findings are in line with research conducted by Imaniati Zulhaj (2016) and Wardani and Wati (2018). As a result, the perception of tax rates, socialization of taxation, understanding of tax regulations and tax sanctions are factors that need to be observed by KPP Pratama Tabanan to increase the compliance of WP MSMEs.

Conclusion

The findings proved that the perception of tax rates, socialization of taxation, understanding of tax regulations, and tax sanctions are the crucial determinants on the compliance of MSME taxpayers registered at KPP Pratama Tabanan. The results are expected to be an additional reference for research related to taxpayer compliance and as a contribution to ideas about the factors that can affect MSME taxpayer compliance.

There are several implications in this study, including practical implications and theoretical implications. The research findings are practically able to contribute to the views in the design of tax decisions and policies carried out by the tax authorities, especially in every aspect that is able to affect MSME taxpayer compliance. In addition, one of the theoretical implications is that this research can theoretically be used as a principle and contribution of views on attribution theory which states that a person's attitude starts from internal and external factors of people, which in this case is the compliance with the role of taxation.

Acknowledgment

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