

## The Effect of Taxation Socialization, Understanding Taxation, Tax Rates, and Tax Sanction on Tax Compliance in Msme Padang City

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**Abstract:** This study aims to determine the effect of taxation socialization, understanding of taxation, tax rates, and tax sanctions on taxpayer compliance with UMKM in the city of Padang. This study used a population of the number of UMKM in North Padang Subdistrict and Nanggalo District, Padang City and 77 Samples obtained through purposive sampling method. The data used are primary data and the analytical method used is multiple regression. The results showed that Tax Socialization partially had a significant effect on Taxpayer Compliance, Tax Understanding partially had a significant effect on Taxpayer Compliance, Tax Rates partially had no significant effect on Taxpayer Compliance, Tax Sanctions partially had a significant effect on Taxpayer Compliance, whereas Tax Dissemination, Understanding of Taxes, Tax Rates, and Tax Sanctions simultaneously have a significant effect on Taxpayer Compliance.

**Keywords:** Taxation Socialization, Understanding of Taxation, Tax Rates, Taxation Sanctions, Tax Compliance

### INTRODUCTION

The economy is one measure of the country's progress. At present, Indonesia is still included in the category of developing countries. This is because the State of Indonesia still has a low level of income, minimal employment opportunities, and high population growth rates. Therefore, efforts are needed to address these three problems. Micro, Small and Medium Enterprises (MSMEs) are one of the solutions to improve the economy in Indonesia and have promising potential for the contribution of tax revenues.

Data for the whole in Padang City, West Sumatra, the number of MSME players from 2013-2017 continued to increase, as follows:

**Table 1. Number of MSME Actors in Padang City 2012-2017**

<b>Year</b>	<b>Micro</b>	<b>Small</b>	<b>Midle</b>	<b>Amount</b>
2013	500	25.690	12.580	38.770
2014	808	38.634	34.620	74.062
2015	950	39.403	35.883	74.236
2016	1.293	40.443	36.570	78.306
2017	1.820	41.636	37.726	81.182

*Sorce : Padang City Cooperative and UMKM Office, 2018*

From table 1. above, it can be seen that the development of MSMEs in the year *has* increased. The Padang Cooperative and UMKM Office recorded 2,953 MSMEs growing in 2017 and overall reached 81,182 MSMEs. Coaching activities continue to be carried out so that various efforts carried out by the community continue to develop well, so that they can be qualified and able to absorb labor.

The increase in the number of Micro, Small and Medium Enterprises (MSMEs) is *not* only due to the government's encouragement to businesses to help improve the Indonesian economy, but also due to the awareness of the business actors themselves. Aside from being a business need, entrepreneurship is also able to reduce the number of unemployed people in a country, the more businesses there are, the more jobs available. This helps the government to reduce Indonesia's poverty and also helps stabilize the Indonesian economy.

The presence of many Micro, Small and Medium Enterprises (MSMEs) is largely due to the desire of the entrepreneurs themselves to become entrepreneurs. The desire to live a better life, not be able to continue education and also the factors of the family's economic condition which requires living with entrepreneurship is one reason for someone to create a Micro, Small and Medium Enterprises (MSMEs), so it is natural that business people still do not comply with tax liability, because paying is not the goal of business people for entrepreneurship (Anwar and Syafiqurrahman, 2016).

If you look at it from the perspective of MSME tax compliance according to Resyniar, (2013), there are still many shortcomings here and there. Many MSME taxpayers intentionally do not report and pay taxes due to several things, such as regulations that are difficult to understand. For MSME taxpayers who still use simple accounting calculations, they have not been able to compile bookkeeping in detail. This is also a factor in the weakening of the level of taxpayer compliance, especially MSMEs.

According to Gunadi (2013: 94), taxpayer compliance is a taxpayer's willingness to fulfill his tax obligations in accordance with the applicable rules without the need for examinations, thorough investigations, warnings or threats and the application of both legal and administrative sanctions. The issue of taxpayer compliance is an important issue throughout the world, both for developed countries and in developing countries. Because if the taxpayer is not compliant to eat it will lead to the desire to carry out acts of avoidance, wiping out, and infiltration, which in turn will cause the state tax revenue to decrease.

The role of government is very important in dealing with this problem. One of the efforts that should be carried out by the government is through tax socialization. The lack of socialization of taxation given to the community has an impact on the low tax compliance. Lack of socialization of taxation may have an impact on the low level of public knowledge about taxes which causes low public awareness to report and pay taxes which in turn might lead

to low levels of tax compliance (Winerungan, 2015).

Understanding is also one of the factors that influence taxpayer compliance. The lack of understanding of taxpayers on tax regulations tends to be disobedient to their tax obligations (Julianti, 2014: 30). By providing understanding to taxpayers regarding the tax function, it indirectly provides awareness to taxpayers on tax compliance.

In addition to the lack of understanding of tax regulations, tax rates are also a factor that affects taxpayer compliance (Wahyuningsih, 2016). The tax rate will negatively affect the taxpayer's utility. Low tariffs will increase the taxpayer's utility, thus providing an initiative in reporting income to tax administration (Ameidyo, 2015). The reduction in tax rates to 0.5 percent will be a quite effective incentive for MSME players because the decline is quite large.

The Directorate General of Taxes (DGT) said that the new UMKM tax tariff regulation of 0.5 percent as stipulated in Government Regulation (PP) Number 23 of 2018 aims to alleviate the tax burden for all MSME players. Thus, it is expected to increase the compliance of MSMEs in paying taxes. in addition to encouraging tax revenues, decreasing tax on MSMEs can play a role in driving the economy of the community. Moreover, it will make all UMKM actors far more developed.

*Tax penalties are effective policies to prevent non-compliance. Tax penalties are made to cause anxiety and fear for taxpayers who try not to comply with their tax obligations. Jatmiko (2013) said that taxpayers will fulfill their tax obligations if they view tax sanctions to be more detrimental to them. In other words, tax sanctions are a preventive (preventive) tool for the emergence of non-compliance of taxpayers.*

## **LITERATURE REVIEW**

### **Taxpayer Compliance**

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be carried out voluntarily. Compliance of taxpayers is an important aspect considering that the Indonesian taxation system adheres to a Self Assessment system wherein the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations (Tiradaa, 2013: 1003).

### **Tax socialization**

Tax socialization is an effort made by the Director General of Taxation to provide knowledge to the public and especially Taxpayers to know about all matters regarding taxation, both regulations and taxation procedures through appropriate methods according to Susanto in (Sugeng Wahono, 2013: 80).

### **Understanding of Taxation**

Understanding of tax regulations is a process whereby Taxpayers understand and know about regulations and laws and tax procedures and apply them to carry out tax activities such as paying taxes, reporting SPT, and so on. When taxpayers understand taxation procedures, they can also understand tax regulations, thereby increasing knowledge and insight into tax regulations (Hestanto, 2018).

### **Tax rates**

Tax rates are expressed as a percentage (%), so the higher the value of the tax object, the higher the tax rate that must be paid. Tax rates are one of the elements that determine the sense of justice in tax collection. Money value is the standard used in calculating the imposition of

tax rates.

### Tax Sanctions

According to Mardiasmo (2016: 62) tax sanctions are guarantees that the provisions of tax laws and regulations (tax norms will be obeyed / obeyed / obeyed. Or it can be in other words taxation sanctions are a preventive tool (preventive) so that taxpayers do not violate taxation norms.

*MSMEs* Based on Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises there are several criteria used to define the definition and criteria of Micro, Small and Medium Enterprises. The meanings of these MSMEs are:

a. Micro business

Criteria for the Micro Business group are productive businesses owned by individuals and / or business entities that meet the criteria of Micro Businesses as stipulated in this Law.

b. Small business

Criteria Small-scale business is a productive economic enterprise that is independent, carried out by individuals or business entities that are not subsidiaries or non-company branches owned, controlled or become part of either direct or indirect parts of medium-sized businesses or large businesses that meet the criteria Small as referred to in this Law.

c. Medium Business

Criteria for Medium Business is a productive economic enterprise that is independent, carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled or become a part of either directly or indirectly with small businesses or large businesses with net assets or annual sales proceeds as stipulated in this Act.

### Thinking Framework

Based on the theoretical basis above, we can illustrate the following frame of mind:

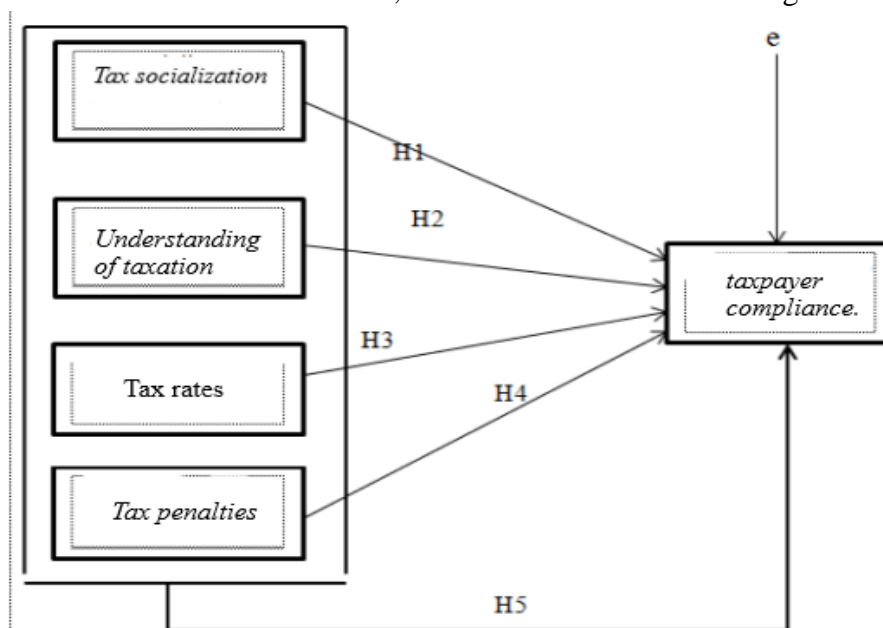


Figure 1. Thinking Framework

### Hypothesis

Based on the formulation of the problem above, the formulation of the problem can be drawn as follows:

H1 = Tax socialization affects taxpayer compliance.

H2 = Understanding of taxation affects taxpayer compliance.

H3 = Tax rates affect taxpayer compliance.

H4 = Tax penalties affect taxpayer compliance.

H5= Tax socialization, understanding of taxation, tax rates, and tax sanctions affect taxpayer compliance.

## RESEARCH METHODS

### Population

According to Sugiyono (2016: 80) Population is a generalization area consisting of objects that have certain qualities and characteristics applied by researchers to study and then draw conclusions. The population in this study is Micro, Small and Medium Enterprises (MSMEs) which operate in all economic sectors in the District of North Padang and Nanggalo Subdistrict where there are 344 MSMEs registered in the Cooperative and UMKM Office of Padang City.

### Samples

According to Sugiyono (2016: 81) the sample is part of the number and characteristics possessed by the population. In this study the sampling is based on purposive sampling, namely deliberate sampling in accordance with the required sample requirements.

The sample taken in this study is in the form of businesses classified as Micro, Small and Medium Enterprises (MSMEs) which operate in all sectors in the District of North Padang and Nanggalo District and the sample is 77 samples.

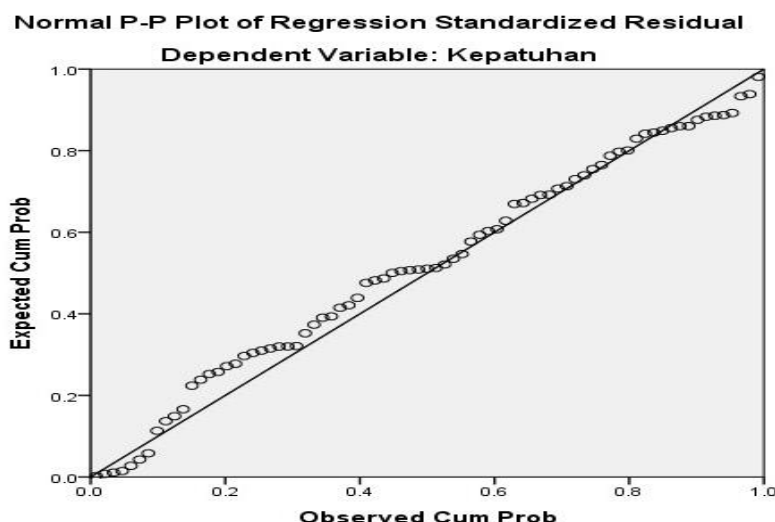
The formula used to determine the number of samples to be taken is the formula from Slovin in Sanusi (2013: 10).

## RESEARCH RESULTS AND DISCUSSION

### Classic assumption test

#### Normality Test

A normality test is a test conducted to determine whether the dependent variable, independent or both are normally distributed, close to normal or not. Normality testing can be done using SPSS 23 in processing data, one of them is the P-Plot test and Kolmogorov-Smirnov One-Sample test. Data is stated to be normally distributed if significant is greater than 0.05.



**Figure 2. Normality Test Results Through the Normal P-P Plot**

Based on the graph above shows the data distribution (point) on the diagonal axis which is very close to the diagonal line. The normality test guidelines say that if the distribution of data (points) follows or approaches a diagonal line, then the research data is normally distributed. The histogram image also shows normality in this study. From this point of view, this study can be concluded to meet the normality test.

**Table 2. Normality Test Results Through the One-Sample-Kolmogorov-Smirnov Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Standardized Residual
N		77
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.97332853
	Absolute	.078
Most Extreme Differences	Positive	.063
	Negative	-.078
Kolmogorov-Smirnov Z		.684
Asymp. Sig. (2-tailed)		.738

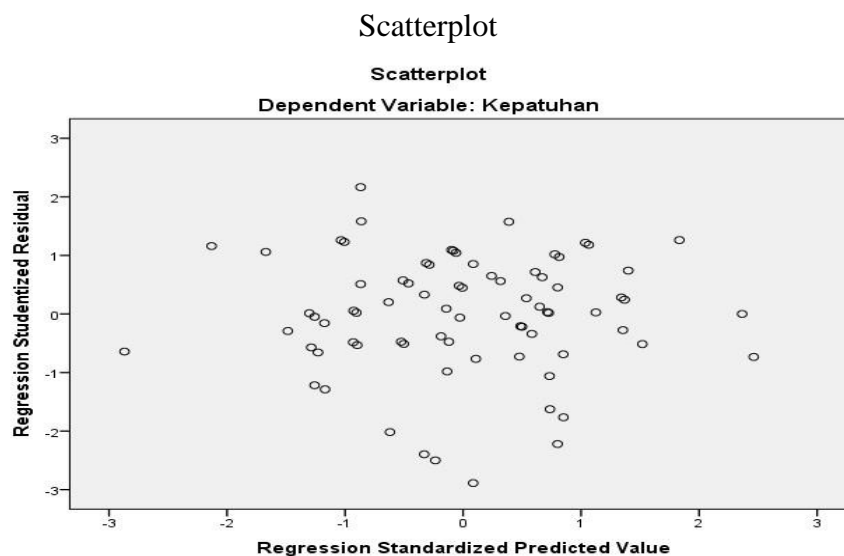
*a.* Test distribution is Normal.

*b.* Calculated from data.

Based on the normality test using the Kolmogorov-Smirnov One-Sample test, it can be seen that the Kolmogorov-Smirnov value for the significant variable is 0.738 above 0.05. This indicates that the residual data is normally distributed which strengthens the test results using the normal P-P plot graph.

### Heteroscedasticity Test

Heteroscedasticity test is conducted to find out whether in a regression model there is an inequality of residual variance, an observation to another observation. Based on the scatterplot graph, it can be seen that there is no clear pattern, the points spread randomly and scattered above and below the number 0 on the Y axis, so that it can be concluded that heteroscedasticity does not occur in this regression model.



**Figure 3. Heteroscedasticity Test Results**

From figure 3 above, you can see the points spread randomly and do not form a certain pattern, and spread above and below the number 0 on the Y axis.

### Multicollinearity Test

Multicollinearity test is a test conducted to find out whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between independent variables.

**Table 3. Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Socialization	.632	1.582
1 Understanding	.706	1.416
Rates	.706	1.416
Penalty	.908	1.102

Table 3. shows that the tax socialization service variable tolerance value is  $0.632 > 0.1$  and VIF value is 1.582. Variable understanding of taxation tolerance is  $0.706 > 0.1$  and VIF value is  $1.416 < 10$ . The tax rate variable has a tolerance value of  $0.706 > 0.1$  and a VIF value of  $1.416 < 10$ . The tax sanction variable has a tolerance value of  $0.908 > 0.1$  and a VIF value of  $1.102 < 10$ . This indicates that this model is free from the problem of multicollinearity.

### Multiple Linear Regression Analysis

*Multiple regression analysis is a regression where the dependent variable is connected/ explained more than one variable, maybe two, three, and stereotypes of independent variables but still show a linear relationship diagram. The following is a table of results of multiple regression tests.*



**Table 4. Results of Multiple Linear Regression Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.107	2.722		1.509	.136
Socialization	.599	.074	.722	8.093	.000
Understanding	.198	.076	.221	2.620	.011
Rates	-.253	.120	-.179	-2.116	.038
Penalty	.165	.075	.164	2.204	.031

a. Dependent Variable: Obedience

$$\text{KWP} = 4,107 + 0,599\text{SP} + 0,198\text{PP} - 0,253\text{TP} + 0,165\text{SKP} + e$$

Based on the table above, it can be seen that the regression equation is: From

1. Constant value of 4.107; it means that if tax socialization (SP), understanding of taxation (PP), tax rate (TP) and taxation sanction (SSP) are ignored or worth zero (0), then the value of taxpayer compliance (KWP) value is 4.107.
2. The regression variable for tax socialization variable (SP) is 0.599; if tax socialization (SP) increases by one (1) unit with the assumption of variable understanding of taxation (PP), the tax rate (TP) and taxation sanction (SSP) are ignored or worth zero (0), then the value of taxpayer compliance (KWP) will increased by 0.599.
3. The regression coefficient of the tax understanding variable (PP) is 0.198; if understanding taxation (PP) increases by one (1) unit with variable assumptions on tax socialization (SP), tax rates (TP) and tax sanctions (SSP) are ignored or are worth zero (0), then tax compliance (KWP) will experience increase of 0.198.
4. The regression coefficient of the tax rate (TP) is -0.253; if the tax rate (TP) increases by one (1) unit assuming tax socialization (SP), understanding taxation (PP) and taxation sanctions (SSP) are ignored or worth zero (0), then the value of taxpayer compliance (KWP) will experience a decrease of 0.253.
5. The regression coefficient of taxation sanctions (SSP) is 0.165; if taxation sanctions (SSP) increase by one (1) unit assuming tax socialization (SP), understanding taxation (PP) and tax rates (TP) are ignored or worth zero (0), then the value of taxpayer compliance (KWP) will experience increase of 0.165.

## Hypothesis testing

### R<sup>2</sup> Test

R<sup>2</sup> analysis is used to find out how much the contribution of independent variables in explaining dependent variables.

**Table 5. Determination Coefficient Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.798 <sup>a</sup>	.637	.617	1.906

Predictors: (Constant

Based on the table above, the Adjusted R<sup>2</sup> (R square) number is 0.617 or 61.7%, this



indicates that the percentage of taxation socialization variables, understanding of taxation, tax rates and taxation sanctions on the dependent variable of taxpayer compliance is 0.617 or 61.7 %. While the remaining 38.3% is influenced by other variables outside of this study such as the modresm administration system, tax services, knowledge of tax regulations and other variables that may affect tax compliance.

#### Test F

The results of the calculation of the regression model parameters together are obtained in the following table 6:

**Table 6. Simultaneous Hypothesis Testing**  
ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	459.844	4	114.961	31.639	.000 <sup>b</sup>
1	Residual	261.610	72	3.633		
Total		721.455	76			

Based on the above table obtained F count > from F (31,639 > 2,498) with sig ie  $0,000 < 0,05$ , the authors conclude taxation socialization, understanding taxation, tax rates and tax sanctions have a significant or significant effect on tax compliance. Then it can be concluded that Ho is rejected and Ha is accepted.

#### Test t

The t test is intended to test the significant effect of independent variables and partially bound. Where this test compares the significant probability with alpha 0.05 with degrees of freedom (df) = nk-1 that is  $77-4-1 = 72$  (n is the number of respondents and k is the number of independent variables) so that the results obtained for t table are 1,993. From testing on taxation socialization variables, understanding taxation, tax rates and tax sanctions on taxpayer requirements that can be seen in Table 4.16 as follows:

##### 1. The Effect of Tax Socialization on Taxpayer Compliance

From **table 4.**, it is known that t count > t table ( $8.093 > 1.993$ ) with a significant value of 0.000 smaller than the probability of 0.05 ( $0,000 < 0,05$ ), meaning that there is a positive and significant influence between taxation socialization on taxpayer compliance. Thus Ho is rejected and Ha is accepted.

##### 2. Effect of Tax Understanding on Taxpayer Compliance

From **table 4.**, it is known that t count > t table ( $2,620 > 1,993$ ) with significant value of 0,011 smaller than probability 0,05 ( $0,011 < 0,05$ ), meaning that partially there is a positive and significant influence between understanding taxation on taxpayer compliance. Thus Ho is accepted and Ha is rejected.

##### 3. Effect of Tax Rates on Taxpayer Compliance

From **table 4.**, it is known that t count < t table ( $-2.166 < 1.993$ ) with a significant value of 0.038 smaller than the probability of 0.05 ( $0.038 < 0.05$ ), meaning that there is a negative and significant influence between the tax rate on mandatory compliance tax. Thus Ho is rejected and Ha is accepted.

##### 4. Effect of Tax Sanctions on Taxpayer Compliance

From **table 4.**, know t count > t table ( $2,204 > 1,993$ ) with significant value of 0,031 smaller

than probability 0,05 ( $0,031 < 0,05$ ), meaning that partially there is a positive and significant influence between taxation sanctions on taxpayer compliance. Thus  $H_0$  is rejected and  $H_a$  is accepted.

Furthermore, the five research hypotheses stated earlier can be summarized in table 7 as follows:

**Table 7. Results of Testing Research Hypotheses**

Hypothesis	Statement	Significant	Comparison	Decision
H <sub>1</sub>	It is suspected that there is a partial influence of tax socialization on taxpayer compliance with MSMEs in Padang City	0,000	0,05	<b>Be accepted</b>
H <sub>2</sub>	It is suspected that there is an influence of partial understanding of taxation on taxpayer compliance with MSMEs in Padang City	0,011	0,05	<b>Be accepted</b>
H <sub>3</sub>	It is suspected that there is a partial effect of tax rates on taxpayer compliance with SMEs in Padang City	0,038	0,05	<b>Be accepted</b>
H <sub>4</sub>	Allegedly there are effects of partial tax sanctions on taxpayer compliance with SMEs in Padang City	0,031	0,05	<b>Be accepted</b>
H <sub>5</sub>	Allegedly there is influence of taxation socialization, understanding of taxation, tax rates and taxation sanctions partially towards taxpayer compliance of MSMEs in Padang City	0,000	0,05	<b>Be accepted</b>

### Discussion of Research Results

Based on the analysis and discussion above, the results of these studies can be interpreted as follows:

1. Effect of tax socialization on taxpayer compliance

Based on research conducted tax socialization partially has a significant positive effect on taxpayer compliance, which can be seen in table 7 which shows a significant value of 0,000 below (smaller) than 0.05. **H<sub>1</sub> is accepted** which means that it can be concluded that taxation socialization has a significant positive effect on tax compliance of MSME players in Padang City.

2. Effect of understanding taxation on taxpayer compliance

Based on research conducted understanding of taxation partially has a significant positive effect on taxpayer compliance, which can be seen in table 7 which shows a significant value of 0.011 below (smaller) than 0.05. **H<sub>2</sub> is accepted**, which means that it can be concluded that understanding taxation has a significant positive effect on tax compliance of MSME players in Padang City.

3. Effect of tax rates on taxpayer compliance

Based on research conducted partially tax rates have a significant negative effect on taxpayer compliance, which can be seen in table 7 which shows a significant value of 0.038

below (smaller) than 0.05. **H<sub>3</sub> is accepted** which means it can be concluded that the tax rate has a negative effect on tax compliance of MSME customers in the City of Padang.

4. Effect of tax sanctions on taxpayer compliance

Based on research conducted taxation sanctions partially has a significant positive effect on taxpayer compliance, which can be seen in table 7 which shows a significant value of 0.031 below (smaller) than 0.05. **H<sub>4</sub> is accepted** which means that it can be concluded that tax sanctions have a positive effect on tax compliance of MSME customers in the City of Padang.

5. Effect of tax socialization, understanding of taxation, tax rates and tax sanctions on taxpayer compliance

Based on research conducted on taxation socialization, understanding of taxation, tax rates and taxation sanctions together have a significant positive effect on tax compliance of MSME players, which can be seen from Table 7, where a significant value of 0,000 is small than 0.05, **H<sub>5</sub> is accepted** which means It can be concluded that taxation socialization, understanding of taxation, tax rates and taxation sanctions together have a significant positive effect on the taxpayer compliance of SMEs in Padang City.

## CONCLUSIONS AND SUGGESTIONS

### Conclusions

This study aims to determine that taxation socialization, understanding taxation, tax rates and taxation sanctions on taxpayer compliance in the city of Padang. Respondents in this study amounted to 77 taxpayers in the city of Padang. Based on the data that has been collected and the tests that have been carried out on the problem using multiple linear regression models, it can be concluded as follows:

1. The taxation socialization variable has a significant positive effect on the taxpayer compliance of SMEs in Padang City, where the significant value is 0,000 <0,05 seen in Table 7.
2. Variable understanding of taxation has a significant positive effect on the taxpayer compliance of SMEs in Padang City, where a significant value of 0.011 <0.05 is seen in Table 7.
3. The tax rate variable has a significant positive effect on the taxpayer compliance of SMEs in Padang City, where the significant value of 0.038 <0.05 is seen in Table 7.
4. Variable tax sanctions have a significant positive effect on the taxpayer compliance of MSMEs in Padang City, where the significant value of 0.031 <0.05 is seen in Table Table 7.
5. Tax socialization variables, understanding of taxation, tax rates and taxation sanctions together have a positive and significant effect on tax compliance of SMEs in Padang City, where the significant value is 0,000 <0,05 seen in Table Table 7.

### Suggestions

Based on the conclusions above, the author will provide suggestions as follows:

#### For SMEs

- a. It is expected that MSME players will be more obedient in paying taxes and paying their taxes honestly, because the taxes paid will be used to build the country which will also be

beneficial for MSME players. With the 0.5% tax rate we are more profitable in terms of payment because it is lower than the previous tax rate of 1%.

- b. It is expected that UMKM players will play an active role in improving the existing tax system by giving opinion or opinion to the Director General of Taxes if they encounter a shortage of existing systems, so that with a strong system it will also be harsh against the taxpayer's services themselves.

#### **For the Director General of Taxes**

- c. Building awareness and voluntary awareness of taxpayers, namely by increasing the intensity of socialization. Socialization is carried out **more intensively by instilling understanding and** understanding of the role of taxes as a source of state revenue and other positive aspects. So that it is expected to increase mandatory knowledge and awareness.
- d. Increasing periodic supervision of MSME players for their tax transactions. For example by doing field observations. Field observations were carried out so that the KPP Pratama had an overview of the potential based on the number of taxpayers available and the potential for state revenues.

#### **For further researchers**

- e. Future research is expected to be able to add other independent variables or add independent variables to find out other variables that can influence and strengthen or weaken the dependent variables such as the modern administration system, service tax authorities, knowledge of taxation regulations and others.
- f. Future research is expected to increase the number of research samples and expand the research sample area, not only in Padang City, but also in other major cities, so that research results can be obtained with a higher level of generalization, such as Kota Bukit Tinggi, which has more MSMEs. in the City.
- g. Future research is expected to be able to use different research methods such as direct interview methods to respondents to obtain better quality data.

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