THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE OF MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS.

(Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)

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ABSTRACT

The purpose of this study was to obtain the empirical truth of tariff, socialization, control, and understanding of taxation on tax compliance of micro small medium enterprises, a case study on the micro small medium enterprises in Yogyakarta City. Data was distributed and collected by convenience sampling technique to the respondents. The sample used in this study is taxpayers who own a business of micro small medium enterprises both that have PTKP and Non-PTKP taxpayers, this data were distributed directly with a total of 100 respondents. The analytical method used is simple regression analysis. From the simple regression the result indicates that tariff, control, understanding of taxation have significant effect on tax compliance, while socialization does not have significant effect on tax compliance.

Keywords: *Tariff, socialization, control, understanding of taxation, tax compliance*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui tarif, sosialisasi, pengawasan, dan pemahaman perpajakan atas kepatuhan pajak usaha mikro kecil, sebuah studi kasus pada usaha mikro kecil menengah di Kota Yogyakarta. Data didistribusikan dan dikumpulkan dengan teknik convenience sampling kepada responden. Sampel yang digunakan dalam penelitian ini adalah wajib pajak yang memiliki usaha usaha mikro kecil menengah baik yang memiliki PTKP maupun wajib pajak Non-PTKP, data ini didistribusikan secara langsung dengan total 100 responden. Metode analisis yang digunakan adalah analisis regresi sederhana. Dari regresi sederhana hasilnya menunjukkan bahwa tarif, kontrol, pemahaman perpajakan, kepatuhan pajak berpengaruh signifikan terhadap kepatuhan pajak, sedangkan sosialisasi tidak memiliki pengaruh signifikan terhadap kepatuhan pajak.

Kata kunci: Tarif, Sosialisasi, Pengawasan, Pemahaman Perpajakan dan Kepatuhan wajib pajak.

A. Introduction

Sustainable development is an important thing for the state to realize its national goal of increasing the level of welfare of the people. To be able to realize this goal, tax is one source of funds to be able to realize national development Abadi (2016). Constitution of Indonesia No. 28 of 2007 explain General Provisions and Procedures for Taxation of taxes compulsory that define compulsory tax contribution to the state is owed by an individual or entity that is compelling based on the Law, by not getting compensation directly and used for state needs for the maximum prosperity of the people based on the Law, without obtaining a reward either directly or indirectly or anything that can be used for the benefit of a country and community welfare.

The tax role is very important as one of the sources of state income, therefore the government has made various efforts to maximize tax revenues through the Directorate General of Taxes (DGT). One of the efforts made is through the reform of legislation in the field of taxation with the enactment of a *self assessment system*. The *self-assessment system* requires Taxpayers to fulfill their tax obligations, namely filling out and submitting an Annual tax return *(Surat Pemberitahuan Tahunan)* in the Tax Service Office. High awareness and compliance of taxpayers are important factors in implementing the system (Priyantini, 2008). This means that taxpayers need to be actively required to fulfill their tax obligations starting from registering themselves, filling annual tax return notice honestly, well, and following up to until they paying off their tax payable.

Because of this, almost all people are taxed. Taxes become a source of income whose influence is very significant for the country. 70% of Indonesia's state revenues come from tax collection. In conducting the tax obligations, the citizen of Indonesia is relatively low in terms of self-awareness commit taxpayer. Inspection tax conducted by

the government certainly has a noble purpose, not merely for the reception but those taxpayers become obedient in carrying out taxpayer obligations.

Tax compliance issues are a classic problem faced by almost all countries that implement the tax system. The main problem of taxation in Indonesia is still around the level of taxpayer compliance which is still very low. The level of tax compliance in Indonesia is still low, with only 30 percent of taxpayers paying taxes. When compared with the compliance of tax payments in Malaysia which has 80 percent of registered taxpayers, of course, Indonesia's tax performance is still far behind (Panjaitan, 2018).

Improving tax compliance is a main goal of revenue agencies around the world. The standard policy tool has traditionally increased enforcement efforts (e.g., larger penalties, higher audit rates) (Alm J., 2019).

B. Theoritical Framework

1. Tax Theory.

Tax is a community contribution to the state (which is imposed) which must pay according to general regulations (the law) by not getting back achievements that can be directly appointed and the point is to finance general expenses due to the duty of the State to organize the government..

2. Micro Small Medium Enterprise Theory

The understanding of MSME in Indonesia is regulated in the Law of the Republic of Indonesia No.20 of 2008 concerning MSMEs. Article 1 of the Law states that micro-enterprises are productive businesses owned by individuals and/or individual business entities that have the criteria for micro-enterprises as stipulated in the Act. Small business is a stand-alone productive economic enterprise, carried out by individuals or business entities that are open subsidiaries or non-subsidiaries that are owned, or controlled, or become

part, either directly or indirectly, of medium-sized businesses or large businesses that fulfill criteria for small businesses as referred in the Act.

3. **Theory of Tariff**

The definition of tariffs is often interpreted as a list of prices (rent, costs etc) so that it can be concluded that the tariff is equal to the price. The following will be explained by the meaning of tariffs. The tax rate is a percentage to calculate the amount of tax payable (tax to be paid). According to motivation theory by Hilgard and Atkinson (1979), they stated that taxpayers motivate their own tax rates. Compliance of taxpayers to fulfill their tax obligations can be classified into technical compliance which includes calculating the amount of tax that must be paid by the taxpayer to the country.

4. **Theory of Socialization**

Socialization is a process of planting or transferring habits, or values and rules from one generation to another in a group or society. A number of sociologies refer to socialization as a theory about the role (role theory) because in the process of socialization the roles that must be carried out by individuals are taught.

5. **Theory of Control**

According to the Directorate General of Tax, control by government has a meaning. In this level the control function more or less implies the taxpayer's compliance in implementing the applicable tax provisions. The implementation of control or supervisory has functions, among others in the form of examination, collection and tax justice.

6. **Theory of Understanding of Taxation**

        Knowledge and understanding of tax regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. Hardiningsih (2008) stated that increasing knowledge of both formal and non-taxation will have a positive impact on taxpayer awareness in paying taxes.

7. **Theory of Tax Compliance**

        According to Tahar and Rachman (2014) compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligations and carry out their taxation rights. Taxpayer compliance is a behavior based on the awareness of a taxpayer on his tax obligations while remaining based on established legislation.

8. **Agency Theory**

        Agency theory will emerge when the principal and agent have interests that are not aligned, assuming that each individual is as if motivated by his own interests and then creates a conflict of interest between the principal and agent (Jensen and Meckling, 1976).

    Hypotheses Development

1. **Tariff and taxpayer compliance**

Based on the journal of research conducted by Julianto (2017), the definition of tariffs is often interpreted as a list of prices (rent, costs etc.) so that it can be concluded that the tariff is equal to the price. Pranoto (1997) defined tariffs as follows: tariffs are also called duties or duty, a type of tax collected on goods that cross-national borders. Charges imposed on the import of goods are called import

duties (import tariffs) and fees charged to exports are called export duties, while duties imposed on goods that pass through the customs area of the collecting country are called transituary fees or transit duty.

From the opinions above, it can be concluded that tariffs are levies imposed on all goods that crossed national borders both for goods entering and leaving. Tariff is one of the government policies in overcoming domestic trade and is one of the country's foreign exchange.

H_1: Government's tariff has a positive influence on the compliance of MSME taxpayers.

2. Socialization and taxpayer compliance

Based on the journal of research conducted by Pamuji (2014), socialization can be divided into 4 parts, namely counseling in the form of accuracy in the implementation of counseling carried out by the tax office, organizing in the form of intensity of the time of the Socialization, ways of Socialization such as exposure to the material described in accordance with the needs of the Taxpayer, and the media used in the form of the use of print and electronic media in providing socialization.

Taxation information is an effort made by the Director General of Taxation to provide knowledge to the public. Based on previous research conducted in replication journals, the effect of socialization is influential because the level of intensity of the socialization carried out by the tax office can illustrate the level of compliance of taxpayers registered at the local tax office. Taxation information is the term for taxpayers to know about all matters regarding taxation both regulations and methods of taxation through the right method (Susanto, 2012).

. Therefore, the most intensively carried out by the director general of taxation, one of which is in the tax director general's official account social media that educates the public about the importance of paying taxes.

H_2: Government socialization have a positive influence on the compliance of MSME taxpayer.

3. Control and taxpayer compliance

Based on the Journal of Research conducted by Pamuji (2014), control carried out by tax officials has a significant effect on the level of compliance of taxpayers. The more frequent the supervision carried out by the tax authorities, the higher the level of obedience possessed by the Taxpayer in fulfilling his tax obligations.

According to Presidential Decree No.74 of 2001 concerning Procedures for Control of Regional Government Operations, it states that: Control (Supervision) of regional government implementation is a process of activities aimed at ensuring that regional government running with the plan and provisions of the applicable statutory provisions.

Therefore, control or supervision is one of the activities in tax reporting that emphasizes not looking for who is wrong in tax activities, but what is wrong and how to justify it. control function more or less implies the taxpayer's compliance in implementing the applicable tax provisions. The implementation of control or supervisory has functions, among others in the form of examination, collection and tax justice.

H_3: Control have a positive influence on the compliance of MSME taxpayer.

4. Understanding of Taxation

Based on the journal of research conducted by Pamuji (2014), the research showed that taxation understanding has a significant influence on the compliance of taxpayers MSME and the higher the level of taxation understanding, the higher the level of compliance possessed by taxpayers in fulfilling tax obligations. Knowledge of taxation is the ability of a taxpayer to know the tax regulations whether it is a tax rate based on the law to be paid, as well as tax benefits that will be useful for their live (Utomo, 2011). With the knowledge of taxation, it will help tax compliance in paying taxes so that the level of compliance will increase. Taxpayers who are knowledgeable about taxes, will consciously obey paying taxes. According to Fallan (1999) as cited again in Rahayu (2010), giving a study of the importance of aspects of tax knowledge for taxpayers greatly influences the attitude of taxpayers to fair taxation systems. Hardiningsih (2008) stated that increasing knowledge of both formal and non-taxation will have a positive impact on taxpayer awareness in paying taxes.

. On "awareness", taxpayers vary considerably in their knowledge of tax requirements, their capacity to learn about their responsibilities, their perceptions of the consequences of not meeting those responsibilities, and their awareness of any services to assist them with their taxes (Alm, J. 2019).

Based on from opinion above, it can be concluded that taxation understanding is a process by which taxpayers understand and know about the rules and regulations, and the procedure for taxation and applying it to do the tax activities such as, paying taxes, reporting annual tax return and so. If someone has understood about taxation understanding there will be an increase in Taxpayer Compliance.

H_4: Taxation Understanding has a positive influence on the compliance of MSME taxpayer.

RESEACRH MODEL

C. Research Model

Independent Variable   Dependent Variable
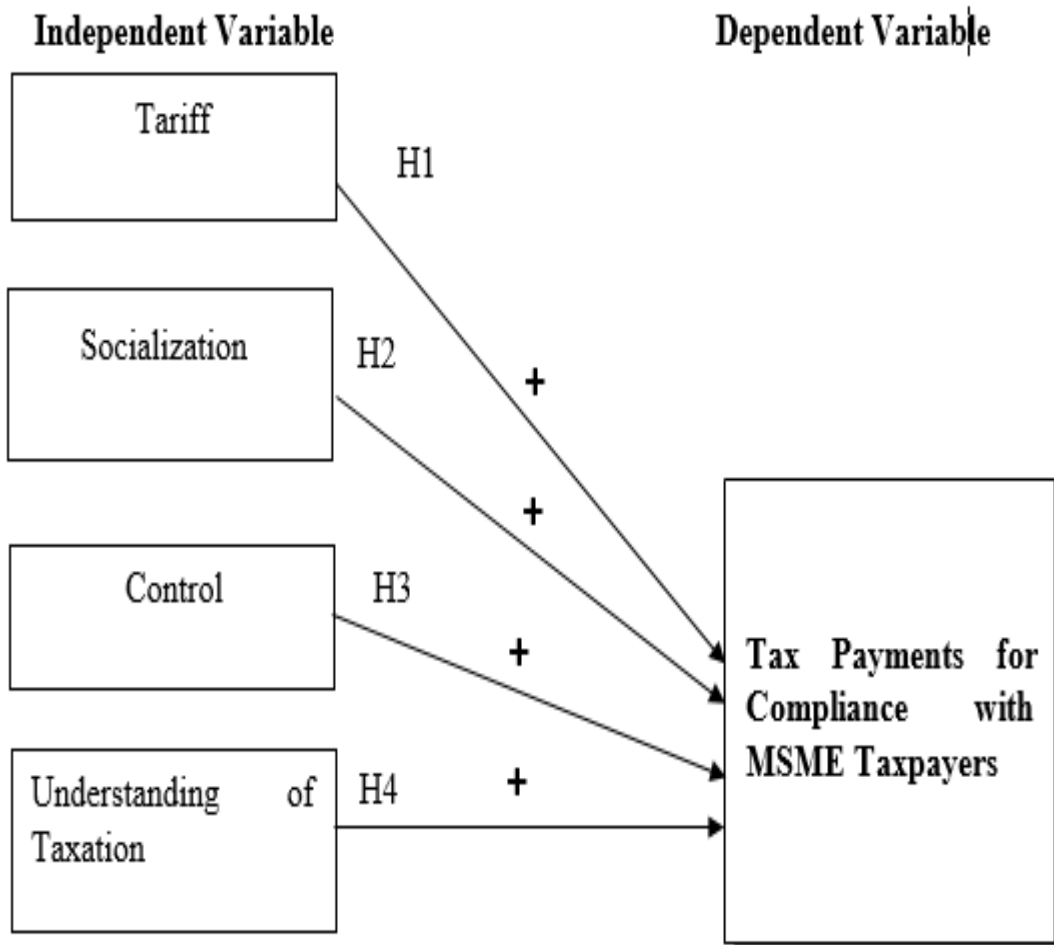
Figure 1.1
Research Model

C. Research Method

The population of this research is Micro Small Medium Enterprise in Yogyakarta city, and the sample object are micro small medium enterprises both ptkp and non-ptkp. The subjects in this study are person who owns Micro Small Medium Enterprise and their employees, including Micro Small Medium Enterprises who already pay taxes on PPh 21 and PPh final. Using the primary data with distributed the questionnaire in likert scale to know the factors that

affecting the tax compliance on Micro Small Medium Enterprises. Sampling method used is convinience sampling.

D. Research Finding and Analysis

Table 1
Questionnaire Distributed to Micro Small Medium Enterprises

Explanation	Total	Percentage
Questionnaire distributed	110	100%
Questionnaire not returned	8	7.3%
Questionnaire returned	102	92.7%
Questionnaire cannot be processed	2	1.9%
Questionnaire can be processed	100	98.1%

Table 2
Result of Statistic Descriptive Test

	Tariff	Socialization	Control	Understanding of Taxation	Tax Compliance	Valid N
N Statistic	100	100	100	100	100	100
Range Statistic	13	22	11	20	12	
Minimum Statistic	17	18	9	15	18	
Maximum Statistic	30	40	20	35	30	
Sum Statistic	2392	3180	1567	2723	2529	
Mean Statistic	23.92	31.8	15.67	27.23	25.29	
Mean Std. Error	0.294	0.434	0.227	0.408	0.343	
Std. Deviation Statistic	2.939	4.337	2.274	4.077	3.427	
Variance Statistic	8.64	18.808	5.173	16.623	11.743	

Based on table 4.6, Explanation:
      X1   : Tariff
      X2   : Socialization
      X2   : Control
      X3   : Understanding of Taxation
      Y   : Tax Compliance
Table 2 indicates the total sample in this research is 100 respondents.

1. The variable of Tarif (X1) indicates that the minimum value is 17. It means that the minimum value chosen by respondents in 6 questions of Tariff variable with the range of 1-5 is 17. Meanwhile, the maximum value chosen by the respondents is 30. The mean value of Tariff variable is 23.92. It means the average value chosen by the respondents is 23.92. The standard deviation is 2.939 which is rounded into 3. It means that the difference between mean and the value of each respondents chosen from its original number is around 3. The variance which measure the mathematics index degree of deviation from its mean value of Tariff is 8.640. It means that the variance square of Tariff is rounded into 9.

2. The variable of Socialization indicates that the minimum value is 18. It means that the minimum value chosen by respondents in 8 questions of Socialization variable with the range of 1 - 5 is 18. Meanwhile, the maximum value chosen by the respondents is 40. The mean value of Socialization variable is 31.80. It means the average value chosen by the respondents is 31.80. The standard deviation is 4.337 which is rounded into 4. It means that the difference between mean and the value of each respondents chosen from its original number is around 4. The variance which measure the mathematics index degree of deviation from its mean value of Socialization is 18.808. It means that the variance square of Socialization is rounded into 19.

3. The variable of Control indicates that the minimum value is 9. It means that the minimum value chosen by respondents in 4 questions of Control variable with the range of 1-5 is 9. The mean value of Control variable is 15.67. It means the average value chosen by the respondents is 15.67. The standard deviation is 2.274 which is rounded into 2. It means that the difference

between mean and the value of each respondents chosen from its original number is around 2. The variance which measure the mathematics index degree of deviation from its mean value of Control is 5.173. It means that the variance square of Control is rounded into 5.

4. The variable of Understanding of Taxation indicates that the minimum value is 20. It means that the minimum value chosen by respondents in 7 questions of Understanding of Taxation variable with the range 1-5 is 20. The mean value of Understanding of Taxation variable is 27.23. It means the average value chosen by the respondents is 27.23. The standard deviation is 4.077 which is rounded into 4. It means that the difference between mean and the value of each respondents chosen from its original number is around 4 The variance which measure the mathematics index degree of deviation from its mean value of Understanding of Taxation is 16.623. It means that the variance square of Understanding of Taxation is rounded into 17.

5. The variable of Tax Compliance indicates that the minimum value is 18. It means that the minimum value chosen by respondents in 6 questions of Tax Compliance variable with the range of 1-5 is 18. Meanwhile, the maximum value chosen by respondents is 30. The mean value of Tax Compliance variable is 25.29. It means the average value chosen by the respondents is 25.29. The standard deviation is 3.427 which is rounded into 3. It means that the difference between mean and the value of each respondents chosen from its original number is around 3. The variance which measure the mathematics index degree of deviation from its mean value of Tax Compliance is 11.743. It means that the variance square of Tax Compliance is rounded into 12.

Table 3

Validity Test Results

Variable		Explanation
Tariff	All of the question item have a result bigger than r table	VALID
Socialization	All of the question item have a result bigger than r table	VALID
Control	All of the question item have a result bigger than r table	VALID
Understanding of Taxation	All of the question item have a result bigger than r table	VALID

The result of Validity test is shows that the questionnaire is valid. Which meand the questinnaire is trusted with the condition that happen in the highher education.

Table 4
Reliablity Test Result

No	Variable	Croanbach Alpha	N of item	Explanation
1	Tariff	0.705	6	Reliable
2	Socialization	0.817	8	Reliable
3	Control	0.762	4	Reliable
4	Understanding of Taxation	0.844	7	Reliable
5	Tax Compliance	0.923	6	Reliable

Based on the results of table above, the value of Cronbach's Alpha for all research variable are greater than 0.70. So, it can be conclude that all variable contained in this study are reliable. Which means that the statement or question in the questionnaire is consistent when applied on the same topic and subject.

Table 5
Result of Normality Test

No	KolmogorovSmirnov Z	Standard Value	Explanation
1	0.587	0.05	Normally distributed

Based on results of the normality test that presented in table The result of normality test showed that the calculation using One-Sample Kolmogorov-Smirnov Test is normally distributed. The significant value from its normality

test showed in the value of 0.587 which is more than 0.05. Based on this test, it could be concluded that the regression model in this research are fulfilled the normality assumption.

Table 6
Result of Autocorrelation Test

	Unstandardized Residual
Test Value(a)	-0.70153
Cases < Test Value	50
Cases >= Test Value	50
Total Cases	100
Number of Runs	52
Z	0.201
Asymp. Sig. (2-tailed)	0.841

From the table above we know that the value of Asymp.Sig.(2-tailed) Run Test is 0.841, which is means higher than 0.05, So it is means that there is no autocorrelation.

Table 7
Result of Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
		B	Std. Error	Beta	Tolerance		VIF	B	Std. Error
1	(Constant)	1.284	3.276		0.392	0.696			
	Tariff	0.316	0.136	0.233	2.321	0.022	0.633		1.58
	Socialization	0.037	0.107	0.037	0.341	0.734	0.535		1.869
	Control	0.54	0.18	0.304	3.004	0.003	0.621		1.609
	Understanding of Taxation	0.225	0.114	0.208	1.973	0.051	0.571		1.752

The result of multicollinearity test in the table 4.20 shows that the

VIF value of all variables independent (Tariff, Socialization, Control,

Understanding of Taxation) are less than 10, and the Tolerance of all variable is

more than 0.1. It could be concluded that the regressions are free from

multicollinearity.

Table 8
Result of Heteroscedasticity Test

No	Variable	Significant Value	Alpha Significant	Heterosce-dasticity
1	Tariff	0.439	> 0.05	No
2	Socialization	0.379	> 0.05	No
3	Control	0.585	> 0.05	No
4	Understanding of Taxation	0.764	> 0.05	No

Based on the table above, it shows the significant value in all variables contains of Tariff (with the significant value of 0.439), Socialization (with the significant value of 0.379), Control (with the significant value of 0.585), and Understanding of Taxation (with the significant value of 0.764), are more than alpha significant 0.05. It means that there is no heteroscedasticity in this regression model.

Table 9

Determinant Coefficient Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.692a	0.395	0.370	1.955

Based on the table above the value of Adjusted R square is equal to 0.370. This shows 37% variatons of the taxpayer compliance variable variable can be explained by independent variables namely quality system, facility conditions, performance expectancy, effort expectancy, self-efficiancy, and social factors. Then, the rest of this 63% is explained by other variables not present in this study.

Table 10

F Test Results

	Model	Sum of Squares	df	Mean Square	F	Sig
1	Regression	237.013	4	59.253	15.508	0.000[a]
	Residual	362.987	95	3.821		
	Total	600.00	99			

Based on the tables, it concludes that the significance values in the Tariff, Control, and Understanding of Taxation are < 0,05. However, the Socialization has a significance value of > 0,05 which are equal to 0.734..

E. Analysis

Table 10

Resume of Hypothesis Test

No	Hypothesis	F-Test Value Result /Sig	T Test Sig 2-tailed	B	R^2	Explanation
1.	**Government's tariff has a positive influence on the compliance of MSME taxpayers.**	15,508 / 0,000	0,022	0,316	0,395	Accepted
2.	**Government socialization have a positive influence on the compliance of MSME taxpayer.**	15,508 / 0,000	0,734	0,037	0,395	Rejected
3	**Control have a positive influence on the compliance of MSME taxpayer.**	15,508 / 0,000	0,003	0,540	0,395	Accepted
4.	**Understanding of Taxation has a positive influence on the compliance of MSME taxpayer.**	15,508 / 0,000	0,048	0,225	0,395	Accepted

- H1 : Government's tariff has a positive influence on the compliance of MSME taxpayers. **Accepted**
  This results of this study in line the research of Julianto (2014) which states that the tax rate is an encouragement from outsiders who encourage taxpayers to carry out their tax obligations
- H2 : Government socialization have a positive influence on the compliance of MSME taxpayer. **Rejected**
  The results of this study in line the research Lianty, et al (2017) which states that socialization does not have effect on MSME taxpayer compliance. This shows that the

higher or better taxation socialization conducted by tax officials, it does not affect the compliance of MSME Taxpayers in Yogyakarta

- H3 : Control have a positive influence on the compliance of MSME taxpayer. **Accepted**

The results of this study in line the research Pamuji, et al (2014) which states that control have effect on taxpayer compliance. The MSME taxpayers of Yogyakarta city assume that the control that did by general director of taxation is success.

- H4 : Understanding of Taxation have a positive influence on the compliance of MSME taxpayer. **Accepted**

The results of this study in line the research Pamuji, et al (2014) which states that Understanding of Taxation have effect on taxpayer compliance.

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F. Conclussion

1. Tariff from government has an effect on tax compliance of MSME taxpayers this means that the tariff given from government to MSME is already effective, and the policy from government to makes the tariff for final tax in 0.5% is very useful for MSME taxpayers.

2. Socialization has no effect on tax compliance of MSME taxpayers. This means the effort from director general of taxation especially revenue officer must find a new way to make taxpayers more aware about the important of report and pay the taxes.

3. Control from government has an effect on tax compliance of MSME taxpayers this means that the control that held by the government to MSME is already effective. It reflects by the effort that did it by revenue officer is already effective for the MSME taxpayers to increase their awareness about paying the taxes.

4. Understanding of Taxation has a positive and significant effect on tax compliance of MSME taxpayers. This means that the level of knowledge

from taxpayers, the level of understanding of how to report and pay the taxes, or any other factor that influences taxpayers will greatly affect the tax compliances.

G. Research Limitation

This study has a several limitation including the following :

1. The scope of the research is only on MSME taxpayers in Yogyakarta City, where taxpayers here is not receive a lot of information from director general of taxation, it is different with the capital city like DKI Jakarta receive more information about tax payment and reporting.

2. In collecting the data, this study is limited by using a questionnaire has a weakness that there are respondents who answer the questionnaire in a non-serious manner and cannot be controlled. The results of this study can only make the analysis of research objects that are limited to MSME taxpayers of Yogyakarta city, thus allowing differences in results and conclusions if carried out with other objects like the capital city of Indonesia like DKI Jakarta.

3. The respondent of the questionnaire is difficult to answer the questionnaire, almost half of them did not want to answer the questionnaire because MSME think they afraid if they are not reporting their taxes. Even though for the questionnaire they receive only for completement of thesis.

H. Suggestion

Based on the results of the research and discussion previously described, the suggestion that can be given for furthe research are as follows:

1. The next researcher should expand the scope of the research not in same city to get maximum of answers and be able to know the other city for MSME taxpayers.

2. The next researcher is expected to be able to use the data collection method using the combined method both through data from questionnaires and through interviews. And next researcher may use experimental for collecting the data for MSME taxpayers.

3. With this research study, regional government DIY like Director General of Taxation *(Direktorat Jenderal Pajak)* and Department of Industry and Trade of DIY (*Dinas Koperasi UMKM DIY)* along with *Bekraf (Badan Ekonomi Kreatif)* and groups of MSME need to more collaborative about what policy is right that give benefit to all of them, and the government need to conduct more intensive socialization through appropriate media, because nowadays there is a lot of technology and social media that can help them to socialize more about the information and policy about tax especially tax for MSME. Where in this study social media is the most effective way to reach the MSME taxpayers about the information of taxation, and the other socialization like billboard in strategic places can reach the MSME taxpayers. In addition, the government need to develop their policy such as:

a) Utilize the social media for more socialize the information and policy of taxes, especially for MSME.

b) Increase the number of socializations from director general of taxation like held a seminar with taxpayers to increase the knowledge of taxpayers especially for MSME taxpayers.

c) Increase the number of billboards, banners, bulletin board, and even advertisement on newspaper to reach more viewers about the important to report and pay the taxes in Yogyakarta city.

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