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# "Analysis of Factors Affecting the Willingness of MSME Taxpayers in Paying Taxes (Case Study on MSME Taxpayers in South Jakarta)"

2022

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**Abstract-**The purpose of this study is to empirically examine the effect of taxpayer awareness, taxpayer knowledge and tax sanctions on MSME taxpayer compliance in paying taxes. In this research, the research approach used is descriptive method. The type of research used in this research is causal research. The technique of collecting research data was done by means of a questionnaire. The population is MSME taxpayers in the South Jakarta area. The sample used in part is 100 respondents with purposive sampling technique. The data analysis technique used was multiple linear regression. The results showed that taxpayer awareness and tax sanctions had a positive and significant effect on MSME taxpayer compliance in paying taxes partially with a significance value  $< 0.05$ , for taxpayer knowledge a negative and significant effect on MSME taxpayer compliance in paying taxes partially. with a significance value  $> 0.05$ . While testing simultaneously (simultaneous) awareness of taxpayers, knowledge of taxpayers and tax sanctions have a positive and significant effect on MSME taxpayer compliance in paying taxes with a significance value of  $< 0.05$ .

**Keywords:** taxpayer awareness, taxpayer knowledge, tax sanctions and MSME taxpayer compliance in paying taxes.

## PRELIMINARY

The tax laws governing income tax that have been in effect since January 1, 1984 are Law Number 7 of 1983. Prior to 1983, the imposition of taxes related to income was termed as: corporate tax (Ord. pps 1925), wealth tax (Stb. 1932), income tax (Ord. ppd 1944), sales tax (Law No. 19 Drt Th. 1951). With the increasingly rapid socio-economic development as a result of national development and globalization as well as reforms in various fields, it is necessary to amend the Law in order to improve its function and role in supporting national development policies, especially in the economic sector. Law Number 7 of 1983 concerning income tax has been amended and refined several times, namely by Law Number 10 of 1994,

If we look closely, so far, the domestic economy has generally been poor, but we must admit that several business sectors (especially the private sector), are still showing quite good performance. Businesses that can be said to survive in all these situations and conditions are mostly Micro, Small and Medium Enterprises. The large number of these businesses, both small and medium scale, are truly a source of tax that can be used to increase state revenue. One of the factors underlying developing countries view the importance of the existence of Micro, Small and Medium Enterprises, because Micro, Small and Medium Enterprises are able to

absorb a lot of workers. In conducting a business, business development is influenced by several factors, both internal and external factors,

DKI Jakarta (depkop.go.id) Micro, Small and Medium Enterprises in DKI Jakarta Province from time to time continue to increase due to the growing awareness of being an entrepreneur due to the unbalanced number of job seekers and available job opportunities. The number of Micro, Small and Medium Enterprises (MSMEs) in Jakarta that are officially registered at the Ministry of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia (Depkop) and MSMEs reached 1,061,968 businesses.

Based on previous research, Wicaksono (2016) proves that awareness, knowledge and understanding, fines and the quality of tax service services have a significant positive effect on taxpayer compliance.

Research conducted by Rinaldi Zentira Fikri et al (2020). This study aims to examine the effect of taxpayer awareness, knowledge and understanding, sanctions on MSME taxpayer compliance. The sample of this research is 80 respondents who are owners of micro, small and medium enterprises located in Suralaga District, East Lombok Regency. The results of this study were collected through a processed questionnaire and analysis using the t test. The method used in determining the sample of this study is to use purposive sampling. The data quality test used in this study was the Pearson correlation validity test and the reliability test using Cronbach alpha. To test the hypothesis in this study using the t test.

Because capital is the main constraint factor that has always been a classic problem in building a business, especially Micro, Small and Medium Enterprises. Not a few owners of Micro, Small and Medium Enterprises who are not aware and have not complied in making tax payments, especially registration to have a Taxpayer Identification Number (NPWP) to the payment of taxes owed.

Based on the background of the problem above, this research was conducted to find out what factors influence in increasing awareness of tax payment obligations in Micro, Small and Medium Enterprises (MSMEs). In addition, there are still many Micro, Small and Medium Enterprises whose level of awareness in making tax payments is still low, especially registration to have a Taxpayer Identification Number (NPWP). Based on this, the authors are motivated to conduct research by taking the title "Analysis of Factors Affecting the Willingness of MSME Taxpayers in Paying Taxes".

## **THEORETICAL BASIS**

Attribution theory was developed by Fritz Heider in 1958 which explains that a person's behavior is determined by a combination of internal forces, namely factors that come from a person and external forces, namely factors that come from outside a person. Attribution theory is a theory that explains a person's behavior that can be seen from the internal side and also from the external side. The internal side includes the nature, character, and attitude, while from the external side it can be seen from the existence of a pressure that forces a person to perform certain actions or behaviors. Fritz Heider also stated that internal strength (personal attributes such as ability, effort,

According to Mardiasmo (2016: 3), taxes are contributions paid by the people to the state which are included in the state treasury that implements the law and its implementation can be forced without any remuneration. The contribution is used by the state to make payments in the public interest. to make payments in the public interest (Mardiasmo, 2016: 3). This element provides an understanding that people are required to pay taxes voluntarily and with full awareness as good citizens. Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to the needs of the government and the conditions of the community. According to Prof. Dr. Rochmat Soemitro, SH (2013:

Compliance with fulfilling tax obligations voluntarily is the backbone of the self-assessment system, where taxpayers are responsible for setting their own tax obligations and then paying and reporting the tax in an accurate and timely manner. (Mustikasari,

2006) There are two kinds of tax compliance, namely formal compliance and material compliance. Formal Compliance is a condition in which the Taxpayer fulfills his obligations formally in accordance with the provisions of the Taxation Law. For example, reporting tax returns on time. Material compliance is a condition where the Taxpayer substantively or essentially fulfills all material provisions of taxation, namely in accordance with the content and spirit of the Taxation Law. For example, filling out an SPT honestly, completely and correctly, and reporting it to the tax service office on time.

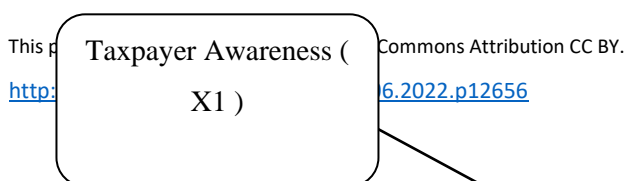
According to Ritonga (2011) awareness is a behavior or attitude towards an object that involves assumptions and feelings as well as a tendency to act according to the object. Thus, it can be said that taxpayer awareness in paying taxes is a taxpayer's behavior in the form of views or feelings that involve knowledge, belief, and reasoning accompanied by a tendency to act according to the regulations provided by the tax system and provisions. Taxpayer awareness is a condition in which the Taxpayer knows, understands and implements tax provisions correctly and voluntarily. The higher the level of awareness of the taxpayer, the better understanding and implementation of tax obligations so as to increase compliance (Muliari and Setiawan, 2010).

According to Widayati and Nurlis (2010), knowledge is the result of thinking (reasoning) that changes not knowing into knowing and eliminating doubts about a case. There are several important points that taxpayers know and understand government regulation No. 23 of 2018. First, corporate taxpayers do not include permanent establishments that receive income from businesses with gross turnover not exceeding IDR 4.8 billion in one tax year, subject to final income tax at a rate of 0.5%. Second, the tax base used to calculate the final income tax is the amount of gross turnover each month. Third, excluded from the imposition of final income tax under this provision are income from services in connection with independent work obtained: experts, musicians, sportsmen, advisor, author, advertising agency, project supervisor or manager, intermediary. Fourth, not included in the definition of a Taxpayer imposed by this Government Regulation is an individual Taxpayer who carries out trading and/or service business activities which in his business uses facilities or infrastructure that can be dismantled and assembled, either permanent or non-permanent and uses part or all of the a place for public interest which is not intended for a place of business or selling. Fifth, this PP does not apply to final income based on the applicable tax provisions. Taxpayers who are not included in the definition of Taxpayers imposed by this PP are individual Taxpayers who carry out trading and/or service business activities which in their business use facilities or infrastructure that can be dismantled and assembled, both permanent and non-permanent and use part or all of the place for public interest that is not intended for a place of business or selling. Fifth, this PP does not apply to final income based on the applicable tax provisions. Not included in the definition of Taxpayer imposed by this Government Regulation is an individual Taxpayer who carries out trading and/or service business activities which in his business uses facilities or infrastructure that can be dismantled and assembled, both permanent and non-permanent and uses part or all of the place for public interest that is not intended for a place of business or selling. Fifth, this PP does not apply to final income based on the applicable tax provisions.

According to Lubis (2010:3) Sanctions are negative punishments for people who violate regulations, and fines are punishments by paying money for violating applicable laws and regulations, so it can be said that sanctions are. In general, laws and regulations contain rights and obligations, actions that are allowed and not allowed by the community. In order for these laws and regulations to be complied with, there must be sanctions for violators, as is the case for tax laws.

This research was conducted by collecting some data and information related to the title of the research being studied, then analyzing some data and information and assessing the results of the analysis process and drawing a conclusion from the final results of the research conducted. Conceptually, the framework of thinking proposed in this study is as follows:

**Figure 2.2**  
**Framework**



H1

H2

H3

According to (Sugiyono, 2009: 96) the hypothesis is a temporary answer to the research problem formulation, where the research problem formulation has been stated in the form of questions. It is said to be temporary because the answers given are only based on theory. The hypothesis is formulated on the basis of a framework of thought which is a temporary answer to the formulated problem. In accordance with the framework developed, this research hypothesis is proposed to analyze the factors that influence MSME tax compliance in DKI Jakarta, with the approach of taxpayer awareness variable (X1), taxpayer knowledge (X2) tax sanctions (X3). The hypotheses proposed in this study are as follows:

Taxpayer awareness is behavior or attitude towards an object that involves assumptions and feelings as well as a tendency to act according to the object. The higher the level of awareness of the taxpayer, the better the understanding and implementation of tax obligations so as to increase compliance to pay taxes. Taxpayer awareness is evidence of understanding the meaning of tax for individual taxpayers themselves (Azmi, 2018:28). The level of awareness possessed by taxpayers affects taxpayer compliance. The higher the level of awareness of taxpayers, the better understanding of the implementation of tax obligations so as to increase taxpayer compliance in paying their taxes, Hana (2017: 32). From the description above, the researcher concludes this hypothesis as follows:

**H1:** Taxpayer awareness has a significant positive effect on tax compliance

According to Bandura 1977 in Robbins (1996) in social learning theory says that a person can learn through observation and direct experience. This social learning theory can be directly related to the knowledge of taxpayers towards taxpayer compliance. When there is more learning from an observation that has been made by someone regarding taxation, the wider the knowledge possessed so that obedience in carrying out taxation will increase (Hanindyari, 2018: 25). Taxpayer knowledge is tax information in connection with the implementation of the rights of taxpayers in the field of taxation which is used as a decision making basis for acting (Veronica in Khasanah 2014:22). The higher the knowledge of the Taxpayer, then the Taxpayer can determine his behavior better and in accordance with the provisions of taxation (Lestari, 2017:30). The knowledge possessed by taxpayers can make it easier for taxpayers to know their tax obligations and end up being obedient taxpayers in paying taxes. From the description above, the researcher concludes this hypothesis as follows:

**H2:** Taxpayer Knowledge significant positive effect on tax compliance

It can be said that sanctions are a tool to make taxpayers more obedient and comply with existing tax regulations. (Fajriyan, 2015: 3). With the implementation of sanctions by the government, taxpayers are more obedient to pay taxes. The higher the sanction given to the taxpayer, the better or the higher the level of taxpayer compliance in paying taxes. From the description above, the researcher concludes this hypothesis as follows:

**H3:** Tax sanction significant positive effect on tax compliance

## RESEARCH METHODS

Judging from the data collection method, this research is a descriptive study. Descriptive research is a primary data collection method by giving questions to individual respondents. (Hartono, 2014). This research was conducted on Micro, Small and Medium Enterprises (MSMEs) in DKI Jakarta, this research started from March 2022 until finished.

### Population

According to Usman and Akbar (2009: 42) Population is all values, both the results of calculations and measurements, both quantitative and qualitative, rather than certain characteristics regarding a complete and clear group of objects. The population in this study consisted of all individual taxpayers and MSME owners in DKI Jakarta, especially in the South Jakarta area.

### Sample

According to Hartono (2014). The research sample is part of the number and characteristics possessed by the population. The sampling method used in this study is sampling based on non-probability (non-random selection), namely purposive sampling (purposive sampling) is done by taking samples from the population based on certain criteria.

In determining the sample size, the researcher used the Slovin formula. The formula used is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information :

n = number of samples

N = total population

E = 10% tolerance

If the total population is entered with the Slovin formula, the results are as follows:

$$n = \frac{210,000}{1 + (210,000 \times 0,1)^2}$$

$$n = 99.95$$

From the calculation of the slovin formula above, the number of samples in this study is 99.95 and is rounded up to 100. So, the number of samples in this study is 100 taxpayers who own Micro, Small and Medium Enterprises, both individuals and entities.

### Operational Variables and Instruments

Independent variables (free) are variables that affect, explain or explain other variables. (Yusuf, 2014: 109). The dependent variable (bound) is a variable that is influenced or becomes the result of other variables. (Serigar, 2013). In this study, there are 3 independent variables and 1 dependent variable which are then measured by indicators in the form of questions with a Likert scale. According to Siregar (2013) the Likert scale is a scale that can be used to measure a person's attitudes, opinions and perceptions about a particular object or phenomenon.

### Data analysis

#### Descriptive statistics

According to Sugiyono (2009, 29) Descriptive statistics are statistics that function to describe or provide an overview of the object under study, through sample or population data as they are without analyzing and making conclusions that apply to the public. Descriptive statistics also provide an overview of the data seen from the mean, standard deviation, minimum, sum, range, kurtosis and skewness.

#### Validity test



Validity test is used to measure whether or not a questionnaire is valid. A questionnaire is declared valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire, or in other words the validity test wants to measure whether the questions in the questionnaire that we have made can really measure what we want to measure. There are several ways that can be done to measure validity. In this research, the validity test used is Pearson correlations analysis. If the correlation between each variable indicator on the total variable constructs shows a positive value and significant results, then it is declared valid. (Ghozali, 2013)

### **Reliability test**

Reliability is actually a tool to measure a questionnaire which is an indicator of a variable or construct, a questionnaire can be said to be reliable or reliable if a person's answer to a question is consistent and constructive. In this study, the measurement of reliability was carried out by means of one shot of the measurement only once, where the measurement was only carried out once and the results were compared with other questions or measured the correlation between the answers to the questions. To see whether a construct (variable) is reliable or not, it is done by looking at the Cronbach Alpha value determined by the SPSS program. According to Nunnally (1960) in Ghozali (2006) a construct or variable is said to be reliable if it gives a Cronbach Alpha value  $> 0.60$ .

### **Normality test**

According to Umar (2011: 181) states that the normality test is used to determine whether the dependent variable, independent, or both are normally distributed, close to normal. According to Sugiyono and Susanto (2015:323) the implementation of the normality test can use the Kolmogorov-Smirnov test, with the applicable criteria, namely if the significance result is  $> 0.05$ , which means the residuals are normally distributed.

### **Multicollinearity Test**

According to Umar (2011:177) the multicollinearity test is used to find out if the regression model found a correlation between independent variables, if there is a correlation then there is a multicollinearity problem that must be overcome. The criterion for the multicollinearity test is that if the VIF (Variance Inflation Factor) test is  $< 10$ , it means that there is no multicollinearity problem.

### **Heteroscedasticity Test**

According to Umar (2011:179) the heteroscedasticity test was carried out to find out if in a regression model there was an inequality of variance from the residuals of one observation to another observation. Heteroscedasticity test can be done by using the Glejser test. The applicable criterion is if the test's significant value is  $> 0.05$ , it means that the residual variance is the same (homoscedasticity) or there is no heteroscedasticity.

### **Data Analysis Assumptions**

#### **Multiple linear regression test**

The definition of multiple linear regression analysis, according to Sugiyono (2010:277), is as follows: "The analysis used by the researcher, if he intends to predict how the situation (up and down) of the dependent variable (criteria), if two or more independent variables as predictor factors are manipulated (increase lower the value)". This analysis is basically a study of the dependence of the dependent variable (bound) with one or more independent variables (explanatory/independent variables), with the aim of estimating and or predicting the average dependent variable based on the known value of the independent variable. The hypothesis test used in this study is multiple linear regression analysis using the SPSS for Windows program. These tests are based on the following multiple linear regression equation:

$$Y = + 1X_1 + 2X_2 + 3X_3 + e$$

Information:

Y : MSME Taxpayer Compliance in paying taxes

: Constant

X : Regression Coefficient

X1 : Awareness variable paying taxes

X2 : Knowledge and Understanding of MSME Taxpayers Variables

X3 : Variable Penalty Sanction

: Error term, the value of the observation error is the same as no1.

#### **Partial test (t test)**

According to Sugiyono (2018; 223), the t-test is a temporary answer to the problem formulation, which asks the relationship between two or more variables. The design of hypothesis testing is used to determine the correlation of the two variables studied. The test is carried out using two-sided testing, namely comparing t count with t table.

#### **Simultaneous test (F test)**

This test is carried out to see whether the analyzed model has a high level of the high feasibility of the model, namely the variables used are capable of to explain the phenomena being analyzed. F test was carried out to see the influence of the independent variables (free) together has an effect on dependent variable (bound) (Ferdinan, 2013; 142).

#### **Test the coefficient of determination**

The coefficient of determination essentially measures how far the percentage of variation of the independent variable used in the model is able to explain the variation of the dependent variable. The value of the coefficient of determination is between 0 and 1. A small value means that the independent variables provide almost all the information needed to predict the variation of the dependent variable. (Ghozali, 2013) Formula:  $KD: R \times 100\%$  If the KD value is closer to 1, the better the model's ability to explain the independent variables.

## **RESEARCH RESULTS AND DISCUSSION**

### **First Hypothesis**

#### **The effect of taxpayer awareness on MSME taxpayer compliance in paying taxes.**

Based on the test results of the first hypothesis, it shows that there is a positive and significant influence between taxpayer awareness on MSME taxpayer compliance in paying taxes. Thus the first hypothesis can be accepted, it can be interpreted that taxpayer awareness has a positive and significant effect on MSME taxpayer compliance in paying taxes. The higher the awareness of taxpayers, the higher the level of compliance of MSME taxpayers in paying taxes.

### **Second Hypothesis**

#### **The effect of taxpayer knowledge on MSME taxpayer compliance in paying taxes.**

Based on the test results of the second hypothesis, it shows that there is no positive and significant effect between taxpayer knowledge on MSME taxpayer compliance in paying taxes. Thus, the second hypothesis cannot be accepted or rejected, it can be interpreted that the knowledge of taxpayers is proven to have no positive and significant effect on MSME taxpayer compliance in paying taxes. The higher the knowledge of taxpayers, the lower the level of compliance of MSME taxpayers in paying taxes, this is supported and proven based on the hypothesis test in this study. his obligations.

### **Third Hypothesis**

### **The effect of tax sanctions on MSME taxpayer compliance in paying taxes.**

Based on the test results of the third hypothesis, it shows that there is a positive and significant effect between tax sanctions on MSME taxpayer compliance in paying taxes. Thus the third hypothesis can be accepted, this means that tax sanctions have a positive and significant effect on MSME taxpayer compliance in paying taxes. The higher the tax sanctions, the higher the level of compliance of MSME taxpayers in paying taxes, this is supported and proven based on the hypothesis test in this study

### **Conclusion**

1. The X1 variable, namely taxpayer awareness, has a partially positive significant effect on MSME taxpayer compliance in paying taxes Y1 which has a significance value or Sig of  $0.000 < 0.05$  and a t-value of 7.989 which is greater than t-table 1.985 or H1 is accepted.
2. Variable X2, namely knowledge of taxpayers, has a partially significant negative effect on MSME taxpayer compliance in paying taxes Y1 which has a significance value or Sig of  $0.888 > 0.05$  and the value of t arithmetic 0.141 is smaller than t table 1.985 or H2 is rejected.
3. The X3 variable, namely tax sanctions, has a partially positive significant effect on MSME taxpayer compliance in paying taxes Y1 which has a significance value or Sig of  $0.009 < 0.05$  and the value of t count 2.660 is greater than t table 1.985 or H3 is accepted.
4. Based on the output table above, it is known that the significance value (Sig) is  $0.000 < 0.05$  and f count  $47,012 > f$  table 2.70, so according to the basis for decision making in the F test it can be concluded that the taxpayer awareness variable (X1), knowledge Taxpayers (X2) and tax witnesses (X3) simultaneously or together have a significant positive effect on the MSME taxpayer compliance variable in paying taxes (Y).

### **Suggestion**

Based on the results of the research that has been concluded, the researchers can provide suggestions that can be useful for the parties involved:

1. The government's efforts to provide insight or knowledge about taxation are further enhanced through electronic, print and social media.
2. Provide knowledge about taxation that is easily accessible to people everywhere.
3. For further researchers, it is possible to use variables outside of the research previously stated because the variable awareness of taxpayers (X1), knowledge of taxpayers (X2) and tax witnesses (X3) simultaneously or jointly affects the compliance variable of MSME taxpayers in paying taxes (Y). ) of 59.5%. While the remaining  $100\% - 59.5\% = 40,5\%$  is influenced by other variables outside this regression equation or variables not examined

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