Analysis of the Effect of Tax Socialization, Tax Sanctions, and Quality of Service of TaxOfficials on MSME Taxpayer Compliance

(Case Study on Individual and Entity Taxpayers in Pati Regency)

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ABSTRACT

This study aims to determine the effect of Tax Socialization, Tax Sanctions, and Service Quality of Tax Officers on MSME Taxpayer Compliance. The population in this study are individual taxpayers and MSME entities registered at the KPP Pratama Pati Regency. Samples were taken as many as 100 respondents using the incidental sampling method, namely a sampling technique where the distribution of questionnaires in this case was carried out to respondents who were willing or willing to be asked for data by researchers. While collecting data using a questionnaire. The results of this study indicate that Tax Socialization has a significant positive effect on Taxpayer Compliance, Tax Sanctions have a significant positive effect on Taxpayer Compliance, and Service Quality of Tax Officers has a significant positive effect on Taxpayer Compliance, and Tax Dissemination, Tax Sanctions and Service Quality of Tax Officers simultaneously significant positive effect on Taxpayer Compliance.

Keywords: Tax Socialization, Tax Sanctions, Service Quality Tax Officer and Taxpayer Compliance

INTRODUCTION

Tax revenues in Indonesia play a very important role, namely as the main reliable source of state revenue in the APBN apart from oil and gas, which aims to improve people's welfare through the development and improvement of public facilities. The 2019 State Budget shows that taxes contribute Rp. 1,643.1 trillion and the 2020 State Budget contributes taxes to Rp. 1,865.7 trillion (www.kemenkeu.go.id). MSME tax is actually PPh Article 4 paragraph (2), the practice of which is further regulated through Government Regulation Number 23 of 2018 (PP 23/2018). Based on this regulation, entrepreneurs with certain gross turnover (MSMEs) with a turnover not exceeding IDR 4.8 billion per year are subject to a tariff of 0.5%.(www.Pajakku.com).

As a developing country, Indonesia's state income is still relatively low. Therefore, the government has efforts to overcome this by increasing Micro, Small and Medium Enterprises (MSMEs). In recent years, the economy in Indonesia has experienced rapid

progress in the field of Micro, Small and Medium Enterprises (MSMEs), this is due to the effects of the Covid-19 pandemic. Many industrial sectors have laid off their employees, this has actually made new MSME players emerge. MSMEs in Indonesia have now reached 52.9 million actors and are at the same time the biggest contributor to the Indonesian economy at a time when almost all sectors are experiencing a downturn due to the Covid-19 pandemic. Therefore, the government needs to pay special attention to this sector because the contribution of MSMEs to the national economy is quite large.

Rutiyaningsih in Meiliyah Ariani, Defrianto, and Zulhawati (2016) states that tax compliance is defined as a condition in which taxpayers must comply and have awareness in fulfilling tax obligations. Taxpayer compliance is an important factor in realizing state tax revenue targets. The faster the growth of MSMEs in Indonesia, the greater the compliance of MSME taxpayers, this will increase the amount of tax revenue that will be received by the state through the MSME sector. However, in fact, tax revenue in Indonesia in May 2020 actually decreased by 10.82%. Compliance with paying taxes is even more crucial amid the large need for funding from the government during the Covid-19 pandemic.

According to data from the BPS (Central Statistics Agency), sources of state financial revenues, including tax revenues, especially income taxes, have decreased in 2020 due to the impact of the corona virus disease (covid-19) that has entered Indonesia. The decrease amounted to 7.1% for state tax revenues and 3.5% for income tax.

Table 1. 1
Proportion of MSME Tax Revenue
at KPP Pratama Pati

No	Tahun	Penerimaan Pajak
1	2017	Rp 12.733.061.220,-
2	2018	Rp 14.278.028.208,-
3	2019	Rp 15.729.176.439,-
4	2020	Rp 12.907.657.496,-
5	2021	Rp 13.734.992.014,-

Source: Data and Information Processing Section of KPP Pratama Pati Regency

The amount of MSME tax revenue in 2020 was Rp. 12,907,657,496, - decreased compared to the previous year in 2019, which was Rp. 15,729,176,439, - but in 2021 the

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amount of MSME tax revenue began to increase, namely Rp. 13,734,992,014, - Based on these data, in 2020 the amount of realized state tax revenue has decreased significantly compared to 2019 because in 2020 the Covid-19 pandemic began to enter Indonesia and caused gaps in various sectors also driven by an increase in poverty due to termination of employment which directly impacted on the country's economy, thereby affecting the amount of state income tax revenue.

Various efforts have been made by the government to restore the economy, especially in the field of taxation, because taxes are expected not only to play a role as a financing instrument in the State Budget, but taxes can play a role in providing a stimulus for national economic recovery, especially during a pandemic (Andrew & Sari, 2021). Several policies issued by the government in accordance with government regulations in lieu of Law number 1 of 2020 in the context of fiscal stimulus during the pandemic include a) Provision of tax incentives; b) Gradually reducing corporate income tax rates; c) Relaxation of tax administration; d) Extension of reporting period.

The policies issued by the government during the pandemic had a significant impact, this is evidenced by the increase in the amount of state tax revenue in 2021, namely from IDR 13,734,992,014, - However, the stimulus issued by the government during the Covid-19 pandemic could not always be used. if the economy is felt to have improved then the policy is no longer enforced. In the world of taxation, the growing economy after the Covid-19 economic crisis proves that there is good cooperation between institutions and taxpayers. This can be seen from the compliance ratio which continues to increase every year.

Table 1. 2
Number of MSME Taxpayers at KPP Pratama Pati

No	Tahun	Jumlah WP OP dan Badan
1	2017	29.474
2	2018	33.755
3	2019	38.284
4	2020	152.642
5	2021	157.017

Source: Data and Information Processing Section of KPP Pratama Pati Regency

According to data from the annual report from KPP Pratama Pati Regency, taxpayer compliance in submitting annual notification letters (SPT) always increases from year to year, this is accompanied by the number of registered taxpayers who also experience an increase every year. According to Law no. 16 of 2000 concerning general provisions on taxation states that: "obedient taxpayers can be seen from compliance in registering, compliance in calculating and paying taxes owed and never being sentenced for committing a crime". According to Rahmawati & Yulianto (2018) one indicator of formal taxpayer compliance is submission of tax reports through tax notification letters (SPT).

In providing understanding to taxpayers, the government also conducted tax socialization during the Covid-19 pandemic. According to Saraswati in Meiliyah Ariani, Defrianto, and Zulhawati (2016), tax socialization is an effort of the Directorate General of Taxes which is one of the institutions in the Ministry of Finance to provide understanding, information and guidance to the public in general and taxpayers in particular regarding everything relating to taxation and legislation. In carrying out tax socialization, DGT explained how the system of tax regulations was in effect in Indonesia during the Covid-19 pandemic, for example regulations regarding tax incentives for MSMEs. It is hoped that the existence of this tax socialization can increase the nature of active and effective participation of taxpayers to improve their tax compliance.

In order for tax regulations to be complied with, there must be tax sanctions for violators.According to Lesmana (2020) Tax sanctions affect the tax compliance of MSME actors. Sanctions make MSME actors quite afraid to comply with taxes (fearness). Tax sanctions will be given to taxpayers who do not comply with the rules set out in the tax law. The imposition of tax sanctions can be in the form of fines and penalties. This is done in order to minimize the occurrence of violations that will be committed by taxpayers. Efforts that can be made by the government to increase MSME taxpayer compliance during the Covid-19 pandemic are to improve the quality of tax officer services. Tax officers are required to be able to provide optimal service in solving taxpayer taxation problems both online and face to face. If the service quality of the tax officer is good, it will increase taxpayer compliance in paying taxes.

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Research on tax socialization on taxpayer compliance in paying taxes researched by Firda Novi Antika, Nita Andriyani Budiman, and Sri Mulyani (2020) concluded that tax socialization affects taxpayer compliance in paying taxes. Meanwhile, research conducted by Yosi Yulia, Ronni Andri Wijaya, Desi Permata Sari and M. Adawi (2020) concluded that tax socialization had no effect on taxpayer compliance in paying taxes. Research on tax sanctions on taxpayer compliance in paying taxes researched by Rexy Anugerah Pratama, and Erly Mulyani (2019) concluded that tax sanctions affect taxpayer compliance in paying taxes. Meanwhile, research conducted by Firda Novi Antika, Nita Andriyani Budiman, and Sri Mulyani (2020) concluded that tax sanctions do not affect taxpayer compliance in paying taxes. Research on the quality of service of tax officers on taxpayer compliance in paying taxes researched by Firda Novi Antika, Nita Andriyani Budiman, and Sri Mulyani (2020) concluded that the quality of service of tax officers influences taxpayer compliance in paying taxes. Meanwhile, research conducted by Kilapong G. Ester, Grace B. Nangoi, and Stanley W. Alexander (2017) concluded that the quality of service of tax officers does not affect taxpayer compliance in paying taxes.

Taxpayer Compliance

Taxpayer compliance is defined as a taxpayer who must be submissive, obedient and obedient in carrying out his tax rights and obligations in accordance with tax laws and regulations. Rahayu (2020) Law no. 28 of 2007 Article 4 paragraph (1) states that a taxpayer is obliged to fill out and submit a notification letter correctly, completely, clearly, and also sign it. According to Siti Kurnia Rahayu (2020) indicators for measuring taxpayer compliance include: Taxpayer compliance to resubmit tax returns (SPT); Compliance in calculations and payment of tax payable; Taxpayer compliance in registering; Taxpayer compliance in paying arrears.

Tax Socialization

Tax socialization is a process of providing in-depth knowledge about taxation to the public so that people can understand the norms that apply in taxation, as well as provide knowledge of payment procedures and the importance of paying taxes for national development. Cairo (2017). According to Kairoh (2017) in Ranti Dela Arrasi, Dwi Fionasari, Rama Gita Suci (2022) indicators that influence the socialization of

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taxation include: Media outreach, Tax information, Policy changes, Dissemination of tax understanding, Announcement
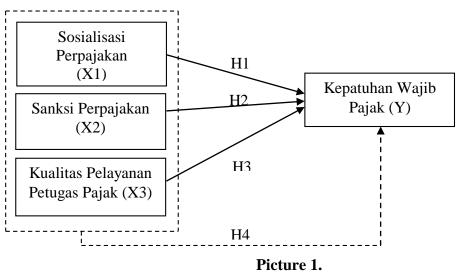
Tax Sanctions

Tax sanctions are a deterrent tool so that taxpayers do not violate applicable norms and regulations, if they violate they will be subject to tax sanctions. Cairo (2017). According to Kairoh in Ranti Dela Arrasi, Dwi Fionasari, Rama Gita Suci (2022), indicators of tax sanctions include: Knowledge of sanctions, Avoidance of fines, Fairness of imposing sanctions, Application of sanctions

Tax Officer Service Quality

According to Martha and Riza (2020) service can be interpreted as a way for tax officers to help, manage, or prepare all the needs that someone needs, in this case a taxpayer. According to Febriani and Kusmuriyanto (2015) Knowledge about taxation and the quality of tax authorities' services partially influence taxpayer compliance.

According to Martha and Riza (2020) in Farid Madjodjo and Ilfan Baharuddin (2022), indicators of the quality of tax services include: Tangible, is a form of service provided by tax officials to taxpayers; Reliability, is the consistency of quality and service quality provided by tax officials to taxpayers; Assurance, is a guarantee given by the tax office to taxpayers to get maximum service; Responsibility, is the accuracy and accuracy of the tax services provided by officers to taxpayers; Empathy, is a caring attitude shown by the tax officer to the taxpayer.

Framework

Picture 1.

Research Model

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Research Hypothesis

Based on the conceptual basis and framework of thinking above, the hypotheses in this study are as follows:

H1. : Tax socialization has a positive effect on MSME taxpayer compliance

in Pati Regency

H2. : Tax Sanctions have a positive effect on MSME Taxpayer Compliance

in Pati Regency

H3. : Service Quality of Tax Officers has a positive effect on MSME

Taxpayer Compliance in Pati Regency

H4. : Tax Socialization, Tax Sanctions, and Service Quality of Tax

Officers simultaneously have a positive effect on MSME Taxpayer Compliance

in Pati Regency.

RESEARCH METHODS

Population and Sample
Population

The population in this study were all individual taxpayers and MSME entities, which were determined to be 157,017 UMKM registered at KPP Pratama Pati. The sampling technique in this study used incidental sampling, i.e. a sampling technique based on chance encounters with researchers that could be used as samples if they met the predetermined sample criteria, where the distribution of questionnaires in this case was carried out to respondents who were willing or willing to be asked for data by researchers. Population elements selected based on MSMEs that have been registered at the Primary Tax Office in Pati Regency. In this study, the population determined was 157,017 SMEs registered at KPP Pratama Pati. In determining the number of samples in this study using the Slovin formula:

$$n = \frac{N}{1 + N(a)^2} = \frac{157.017}{1 + 157.017(0,1)^2} = 99,9 = 100$$

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n : sample size
N : population size
a : percent sampling error (10%)

Source : https://www.statistikian.com

Based on the number of samples taken in this study, 99.9 were rounded up to 100 MSME
taxpayers.

Data analysis method

Data analysis methods in this study consist of: Validity and Reliability Test, Partial Test
(t-test), and Simultaneous Test.

RESULTS AND DISCUSSION

Validity test

	Hasil Uji Validitas			
Variabel	**Pernyataan**	**r-hitung**	**r-tabel**	**Keterangan**
Sosialisasi Perpajakan	1	0,702	0,1966	Valid
	2	0,807		Valid
	3	0,871		Valid
	4	0,816		Valid
	5	0,725		Valid
Sanksi Perpajakan	1	0,862	0,1966	Valid
	2	0,892		Valid
	3	0,912		Valid
	4	0,860		Valid
Kualitas Pelayanan Petugas Pajak	1	0,792	0,1966	Valid
	2	0,873		Valid
	3	0,850		Valid
	4	0,867		Valid
	5	0,882		Valid
Kepatuhan Wajib Pajak	1	0,860	0,1966	Valid
	2	0,857		Valid

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3	0,845		Valid
4	0,907		Valid

Source: Processed data, 2022

Based on the table above, it can be seen that the r count > r table of all variables so that it can be said that the data is valid and feasible for research.

Reliability Test Results

Hasil Uji Reliabilitas

No	Variable	Cronbach Alpha	Keterangan
1	Sosialisasi Perpajakan	0,831	Reliable
2	Sanksi Perpajakan	0.904	Reliable
3	Kualitas Pelayanan Petugas Pajak	0.905	Reliable
4	Kepatuhan Wajib Pajak	0.889	Reliable

Source: Processed data, 2022

Based on the table above, it can be seen that the Cronbach Alpha value is > 0.7 for all variables. So it can be said that the data is reliable and feasible for research.

Partial Test Results (t test)

Partial Hypothesis Test Results (t test)
Coefficients^a

Model	T	Sig
1 (Constant)	1.581	.000
SOSIALISASI PERPAJAKAN	2.330	.042
SANKSI PERPAJAKAN	2.041	.044
KUALITAS PELAYANAN PETUGAS PAJAK	6.596	.000

Source: Processed data, 2022

Based on the table above, it can be seen that the partial results of the hypothesis are as follows:

1. Statistical t test on the variable Tax Socialization has a positive and significant effect on Taxpayer Compliance with a significance level of 0.042 <0.05, while tcount is 2.330, > ttable 1.66088, it can be concluded that H1 is accepted.

2. Statistical t test on the variable Tax Sanctions has a positive and significant effect on Taxpayer Compliance with a significance level of 0.044 <0.05, while tcount 2.041 > ttable 1.66088, it can be concluded that H2 is accepted.

3. Statistical t test on the variable Tax Officer Service Quality has a significant positive effect on Taxpayer Compliance with a significant level of 0.000 <0.05, while tcount 6.596 > t table 1.66088, it can be concluded H3 Accepted.

Simultaneous Test Results (Test F)

ANOVA[a]

	Model	Sum of Squares	df	Mean Squares	F	Sig
1	Regression	639.648	3	213.216	85.076	.000[b]
	Residual	240.592	96	2.506		
	Total	880.240	99			

a. Dependent Variable : Kepatuhan Wajib Pajak
b. Predictors: (Constant), Kualitas Pelayanan Petugas Pajak, Sosialisasi Perpajakan, Sanksi Perpajakan

Source: Processed data, 2022.

In the results of the F statistical test in the table above with Fcount of 85.076 with a significance value of 0.000. This can be explained by a significance level below 5% (α = 0.05) and Fcount 85.076 > Ftable 2.70 which can be concluded Tax Socialization, Tax Sanctions, and Service Quality of Tax Officers simultaneously or simultaneously have a significant effect on Compulsory Compliance Tax.

Discussion
Effect of Tax Socialization on Taxpayer Compliance

The results of testing the H1 hypothesis indicate that Tax Socialization has a positive and significant effect on Taxpayer Compliance. This is evidenced by the statistical t-test results obtained by a significance value of $0.042 < 0.05$, which means that the first hypothesis is accepted. This shows that tax socialization is an important thing that must always be improved by KPP Pratama Pati, this is assumed because tax socialization is able to convey information about taxation to taxpayers, if taxpayers already have tax knowledge from tax socialization, they have a tendency to implement his knowledge is to comply with taxation.

The results of this study support the results of previous research conducted by Firda Novi Antika, Nita Andriyani Budiman, and Sri Mulyani (2020) concerning MSMEs Taxpayer Compliance in Kudus Regency During the Covid-19 Pandemic, which showed results that Tax Socialization had an effect on Taxpayer Compliance MSMEs in Kudus Regency. However, contrary to the results of research conducted by Yosi Yulia, Ronni Andri Wijaya, Desi Permata Sari and M. Adawi (2020) concerning the Effect of Tax Knowledge, Taxpayer Awareness, Education Level and Tax Socialization on Taxpayer Compliance to MSMEs in Padang City, which shows the results that Tax Socialization has no effect on Taxpayer Compliance with MSMEs in the city of Padang.

Effect of Tax Sanctions on Taxpayer Compliance

The results of testing the H2 hypothesis show that tax sanctions have a significant positive effect on taxpayer compliance. This is evidenced by the statistical t-test results obtained by a significance value of $0.044 < 0.05$, which means that the second hypothesis is accepted. This shows that the firmer the tax sanctions, the taxpayer compliance will increase. Taxpayers will fulfill their tax obligations if they see that the implementation of tax sanctions will harm them more, sanctions in the form of administrative sanctions/fines or criminal sanctions. When the taxpayer is late, less or does not pay the tax owed the taxpayer will be subject to sanctions which can later harm the taxpayer. Therefore the imposition of sanctions given can achieve tax obligations by taxpayers so as to increase taxpayer compliance itself. Taxpayers will comply because

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they think that if they do not comply, they will be subject to sanctions which will be more detrimental in the future.

The results of this study support the results of previous research conducted by Elryca Khoiril Inayati (2019) concerning the Influence of Financial Conditions, Tax Sanctions, Taxpayer Awareness of Taxpayer Compliance showing the results that Tax Sanctions affect Taxpayer Compliance. However, it is contrary to the results of research conducted by Firda Novi Antika, Nita Andriyani Budiman, and Sri Mulyani (2020) concerning MSMEs Taxpayer Compliance in Kudus Regency During the Covid-19 Pandemic, which showed results that Tax Sanctions did not affect MSME Taxpayer Compliance in the Holy District.

The Influence of Tax Officer Service Quality on Taxpayer Compliance

The results of testing the H3 hypothesis show that the Service Quality of Tax Officers has a significant positive effect on Taxpayer Compliance. This is evidenced by the statistical t test results obtained by a significance value of $0.000 < 0.05$, which means that the third hypothesis is accepted. This shows that the quality of service provided by tax officials to taxpayers is getting better, as evidenced by officers solving problems swiftly and providing equal service without discriminating between taxpayers. In addition, the services in terms of providing the facilities provided are also felt comfortable by taxpayers and can make them feel valued when paying taxes. The results of this study support the results of previous research conducted by Rexy Anugerah Pratama, and Erly Mulyani (2019) concerning the Effect of Service Quality of Tax Officers, Tax Sanctions, and Tax Compliance Costs on MSME Taxpayer Compliance in Padang City, which states that Officer Service Quality Tax has a significant positive effect on Taxpayer Compliance. However, this is contrary to the results of research conducted by Kilapong G. Ester, Grace B. Nangoi, and Stanly W. Alexander (2017) which showed that the quality of tax services did not affect individual taxpayer compliance in Kleak Village, Malalayang District, Manado City.

CONCLUSION

The results of this study can be concluded and as an answer to the hypothesis proposed, are as follows:

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1. Tax socialization has a significant positive effect on taxpayer compliance, with a significance level of 0.042 <0.05;

2. Tax sanctions have a significant positive effect on taxpayer compliance, with a significance level of 0.044 <0.05;

3. Quality of Tax Officer Service has a significant positive effect on Taxpayer Compliance, with a significance level of 0.000 <0.05;

4. Tax Socialization, Tax Sanctions, and Service Quality of Tax Officers simultaneously have a significant positive effect on Taxpayer Compliance.

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