

The Influence Of Tax Sanctions, Motivation, Socialization, And Implementation E-Filing On The Compliance Of UMKM Taxpayer

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Abstract

Taxes have a very important role in the Indonesian economy because taxes are the main source for the State of Indonesia to fund the State Budget (APBN). Factors that can be emphasized by the apparatus in increasing tax compliance are providing tax sanctions, motivation to pay taxes, and socializing tax regulations either through counseling, moral appeals either with media billboards, or billboards, or opening tax regulation sites that can be accessed by taxpayers at any time. Based on this, the research objective is to examine the effect of tax sanctions, tax motivation, socialization, and the application of e-filing on taxpayer compliance. This study uses a quantitative method with a random sampling method approach. Data collection technique through Questionnaire. The questionnaires were collected at Metro Tanah Abang Market and the respondents in this study were 110 people. The results showed that tax sanctions did not affect taxpayer compliance. Other variables, namely motivation, tax socialization, and the implementation of e-filing, have a positive and significant influence on MSME taxpayer compliance.

Keywords

MSME Taxpayer Compliance, Tax Sanctions, Motivation, Socialization, Implementation of e-filing

1. Introduction

Most of the state revenue comes from taxes (Sandria et al., 2023), therefore disciplined taxpayers must fulfill their tax obligations for the smooth development of the country (Agustina, 2016; Anam et al., 2016; Brata et al., 2017) disciplined taxpayers must comply with their tax obligations for the sake of smoothness in collecting taxes. Given the important role of taxes, in this case, the Directorate General of Taxes has made various efforts to maximize tax revenue. It is hoped that the efforts made will be able to serve as a driver of development that is and will occur. Responsibility in the field of taxation as a reflection of state obligations lies with every citizen as a taxpayer. Taxpayer compliance is a condition where taxpayers fulfill tax obligations and exercise taxation rights. This means that each taxpayer is fully responsible for the obligation to pay taxes, report taxes, and notify taxes owed to the government, which in this case is regulated by the Directorate General of Taxes.

Table 1. Annual Tax Report

No	Description	Year			
		2017	2018	2019	2020
A	Registered taxpayers	16.598.887	16.455.609	18.334.683	19.006.794
	Corporate Taxpayers	1.188.488	1.451.512	1.472.217	1.482.500
	Non-employee Individual Taxpayers	1.964.331	2.452.653	3.042.548	3.351.295
	Employee Individual Taxpayer	13.446.068	12.551.444	13.819.918	14.172.999
B	Realisasi SPT Tahunan PPh	12.052.545	12.551.444	13.394.502	14.755.255
	Corporate Taxpayers	776.292	854.354	963.814	891.877
	Non-employee Individual Taxpayers	1.211.197	1.821.769	2.310.262	1.757.545
	Employee Individual Taxpayer	10.065.056	9.875.321	10.120.426	12.105.833
C	Compliance Ratio				
	Corporate Taxpayers	65,32%	58,86%	65,47%	60,16%
	Non-employee Individual Taxpayers	61,66%	74,28%	65,47%	52,44%
	Employee Individual Taxpayer	74,86%	71,83%	73,23%	85,41%

Source: Data processed

The Annual Report of the Directorate General of Taxes shows that the level of tax compliance for corporate taxpayers in 2020 has decreased from 2019, the level of compliance ratio for MSME taxpayers has decreased from 2019, while individual employee taxpayers have increased from 2019, but this remains a concern of the Directorate General of Taxes (DGT) to achieve the level of taxpayer compliance in terms of submitting tax returns. Community service to realize the level of state revenue is needed by the Government, especially MSME taxpayers. The large contribution of MSMEs in terms of taxation from taxpayers can be said to be very helpful for national development. Tanah Abang Market is also one of the largest MSMEs in Jakarta, which is why the government believes that most MSMEs can help increase the taxpayer compliance ratio. However, this is not achieved in the DGT report data above, even though the issuance of PP No. 46 of 2013 and revised to PP No. 23 of 2018 is expected to encourage business actors to carry out tax obligations to increase the compliance of MSME taxpayers in Indonesia. General provisions of taxation related to tax sanctions have been regulated in law. Tax sanctions are given to provide lessons for taxes that violate them. Thus, it is hoped that taxpayers will comply with tax regulations and minimize violations. The existence of special policies related to convenience both in the preparation of financial statements and tax reports above, apparently not necessarily able to increase the compliance of MSME actors. so they still need motivation and socialization of taxation are still needed. (Rachmawati et al., 2021). Taxpayers will try to fulfill their tax obligations if they think tax sanctions will be more detrimental to them Low tax revenue is generally due to taxpayers not having strong motivation to be aware and obedient in fulfilling their obligations in terms of taxation. Tax socialization means an effort made to provide information about taxation which aims to make a person or MSME business actor understand

taxation. In the tax socialization process, it is important for stakeholders to understand how corporate financial information can influence tax decisions (Rachmawati & Martani, 2014). MSME managers can use the choice of accounting and taxation methods to maximize profits and company value, without regard to other interests (Rachmawati et al., 2019). By participating in the socialization and a good understanding of the information, interested parties can make the right decisions in planning and fulfilling the company's tax obligations. To fulfill their tax obligations, taxpayers must adjust the financial statements with the applicable tax provisions. This aims to make the financial statements financial statements can be used as the basis for calculation, payment, and reporting of Tax (Rachmawati et al., 2021). Governments and taxation agencies in various countries must also update taxation policies and regulations to adapt to the development of this digital business model, including the provision of e-filing systems (Sahri & Novita, 2019). The e-SPT application, which is called the Electronic SPT, is an application made by the Directorate General of Taxes and is used by taxpayers for ease of submitting SPT. The e-filing application is a way of submitting SPT or Annual SPT Extension Notification which is done online and in real time Taxpayer compliance is a situation where taxpayers fulfill tax obligations and exercise taxation rights. Based on this, it is important to further investigate the factors that influence taxpayer compliance.

1.1 Objectives

The purpose of the study was to determine the Effect of Tax Sanctions, Motivation, Tax Solicitation, and the Application of e-filing on MSME Taxpayer Compliance.

2. Literature Review

Tax sanctions

Tax sanctions are steps taken that tax regulations stipulated by law will be followed and obeyed by taxpayers (Amran, 2018). In other words, tax sanctions are a means to prevent taxpayers from violating tax regulations (Maxuel & Primastiwi, 2021; Nafia et al., 2021). Regulations or laws are signs for someone to do something about what to do and what not to do. that should not be done (Nafia et al., 2021; Nдалu & Wahyudi, 2022).

Motivation

According to Ginting et al., (2016) motivation comes from the Latin "movere" which means the impetus that stimulates someone to work with enthusiasm, collaborate efficiently, and integrate all their efforts to achieve goals. society by having high motivation in fulfilling tax obligations, then indirectly the development of Indonesia is expected to run following the plans that are planned. Indonesia will run according to the plan that has been set. However, if people's motivation is low in fulfilling their tax obligations then development will be hampered.

Socialization

Socialization is a process of learning and understanding how to think, feel, and act through interactions with others (Wardani & Wati, 2018). This socialization will increase taxpayer compliance, because it increases the knowledge and awareness of taxpayers in making tax payments (Wardani & Wati, 2018). Increasing tax socialization activities to the community will increase taxpayer compliance. By following the socialization of taxation means increasing knowledge and insight into the importance of paying taxes so that individual taxpayers can carry out their tax obligations (Wardani & Wati, 2018). Socialization activities in the form of taxation counseling have a great influence can participate in the success of increasing tax revenue. In accordance with the statement of the Director General of Taxes (DGT) that providing understanding of taxation can be started from the closest environment Tax socialization can be started from the closest environment of individual families, neighbors, then certain forums and community organizations. (mass organizations) with socialization activities.

Implementation of e-Filing

Based on the Directorate General of Taxes Regulation Number PER-1 / PJ / 2014 e-filing is a method of delivery in the form of submitting tax returns or notifications of tax return extensions to tax authorities using digital technology provided by the tax institution (Sandria et al., 2023; Susilo & Syahdan, 2022). Submission of this Annual Tax Return is done online and real time through the Directorate General of Taxes website (www.pajak.go.id).

Taxpayer Compliance

Compliance can be interpreted as the attitude or actions of taxpayers to comply with predetermined rules. (Mianti & Budiwitjaksono, 2021; Sandria et al., 2023; Susilo & Syahdan, 2022). The predicate of obedient taxpayers in the sense of discipline and obedience is not the same as taxpayers who have the title of large taxpayers, because even large taxpayers do not necessarily meet the criteria as obedient taxpayers, if they still have arrears or delays in tax deposits, then they cannot be called obedient taxpayers (Nдалu & Wahyudi, 2022).

Research Hypothesis

The Effect of Tax Sanctions on the Compliance of MSME Taxpayers

According to Firnanda, (2018); Andreansyah & Farina, (2022) tax sanctions are as a control or supervision from the government to ensure that the regulations are obeyed. control or supervision from the government to ensure that tax regulations are obeyed by citizens so that no violations occur by taxpayers. According to Wahyu Meiranto (2017), tax sanctions are a deterrent so that taxpayers do not violate tax regulations. Sanctions will be given to taxpayers who do not comply with the applicable rules. applicable. Based on research conducted by (Sofiana, 2021) that tax sanctions do not affect taxpayer compliance, but according to Amran, (2018); Nadiani Putri Utama & Ery Setiawan, (2019); Dewi et al., (2020); Wulandari, (2020); Nafia et al., (2021); Nдалu & Wahyudi, (2022); Rizki & Farina, (2022) have the results that tax sanctions have a positive effect on taxpayer compliance. taxpayer compliance.

H₁ : Sanctions have a positive influence on the compliance of MSME individual taxpayers.

The Effect of Motivation on MSME Taxpayer Compliance

Motivation is a condition where someone feels compelled to carry out activities to achieve a goal (Firnanda, 2018). Research that has been conducted by (Bekor & Handayani, 2020; Firnanda, 2018; Rahmatul & Alfina, 2020) that motivation has a positive effect on taxpayer compliance Different research from (Ginting et al., 2016) in Malalayang District Manado shows that motivation has no positive effect on taxpayer compliance.

H₂ : Motivation have a positive influence on the compliance of MSME individual taxpayers

The Effect of Socialization on MSME Taxpayer Compliance

According to Aprilianti, (2021) socialization is a process of learning through interactions with others, about how to think, feel and act where all of these things are very important in producing effective social participation. As according to Nadiani Putri Utama & Ery Setiawan, (2019), taxation socialization, namely intensive taxation socialization can increase the knowledge of prospective taxpayers regarding all matters relating to taxation. Without effective socialization, taxpayers will experience difficulties in fulfilling their tax obligations. Tax socialization is carried out to provide good and correct information so that taxpayers will have knowledge about the importance of paying taxes and will ultimately increase individual taxpayer compliance. If the tax socialization is delivered clearly, correctly, and comfortably by tax officials, taxpayers will have knowledge about the importance of paying taxes which will automatically increase taxpayer compliance. Based on research conducted by (Bekor & Handayani, 2020) (Firnanda, 2018) (Nadiani Putri Utama & Ery Setiawan, 2019) (Maxuel & Primastiwi, 2021) ; (Aprilianti, 2021) that socialization has a positive effect on taxpayer compliance.

H₃ : Socialization is positive for MSME taxpayer compliance

The Effect of E-filing Implementation on MSME Taxpayer Compliance

Based on the Directorate General of Taxes Regulation Number PER-1/PJ/2014 e-filing is a way of reporting taxes that is done electronically or online and in real time through the Directorate General of Taxes website (www.pajak.go.id). By utilizing e-filing, taxpayers do not need to come to the tax office. With e-filing, tax payments can be made from anywhere and anytime. The application of the e-filing system is expected to be able to make practicality for taxpayers in submitting tax returns. According to (Nдалu & Wahyudi, (2022); Susilo & Syahdan, (2022); Sandria et al., (2023) in her research shos that the application of the e-filing system has a positive and significant effect on tax compliance.

H₄ : The application of e-filing has a positive influence on MSME taxpayer compliance.

3. Methods

Source and Type of Data

The type of data used in this study is primary data sourced from the results of filling out questionnaires by respondents.

Population and Sample

The research population is MSMEs in Tanah Abang until now, there are 1,089 businesses registered in Block Metro. Therefore, the number of samples for research with a margin of error of 10% is: $1.089 \times 10\% = 108,9$. Then the number of samples taken in this study was 108.9 which was rounded up to 110 MSME owners.

Analysis Method

The data analysis method used in this study was Partial Least Squares (PLS) which was carried out with the help of the SmartPLS version 3.0 program. Partial Least Square (PLS) itself is a variant-based structural equation analysis (SEM). Partial Least Square is used to see whether or not the independent variable has an influence on the dependent variable (prediction). Add methods here (10 font)

4. Data Collection

The data used in this study is primary data, obtained from the survey results. This study distributes questionnaires to respondents, namely MSMEs that meet the following criteria meet the criteria.

The following indicators of the research variables:

Indicators of tax sanctions, namely: (a) Delay in reporting and paying taxes must be sanctioned and (b) The level of application of sanctions

Motivational indicators to support tax compliance, namely: (a) The desire and willingness of taxpayers to fulfill taxpayer compliance, (b) The presence or absence of expected results after the taxpayer fulfills taxpayer compliance

The indicators of socialization are as follows: (a) Implementation of direct and indirect socialization, (b) Socialization media can be used in the form of print, electronic and digital media

Indicator of e-filing Implementation: (a) Ease of operating the e-filing application., (b) Ease of reporting the Annual Tax Return using the e-filing application. (c) Accuracy and speed in reporting the Annual Tax Return using the e-filing application so that it is more effective. (d) Cost, time and energy efficiency in reporting the Annual SPT using the e-filing application so that it is more economical and practical.

Indicators of taxpayer compliance include: (a) Timeliness aspect, (b) Aspects of income or taxpayer income. As an indicator of compliance is the willingness to pay Income Tax installment obligations in accordance with applicable regulations. (c) Aspect of law enforcement (imposition of sanctions) As an indicator of compliance is the payment of tax arrears (SKP) before maturity. (d) Other aspects In its development, this compliance indicator can also be seen from other aspects, for example the payment aspect and the bookkeeping obligation aspect.

5. Results and Discussion

The value of discriminant validity can be seen in cross loading. Cross loading data can be seen between indicators and constructs, and the value for all variables must be > 0.7 . The following is the cross loading value which can be explained in Table 4.9. From Table 2 it can be explained that the cross loading value of the results of this study for each construct has a value of > 0.7 which indicates that the construct validity in this study has good results.

Table 2 *Cross Loading*

	Tax Sanctions (X ₁)	Motivation (X ₂)	Tax socialization (X ₃)	E filing implementation (X ₄)	MSME Taxpayer Compliance (Y)
X1.1	0,710	0,600	0,502	0,550	0,570
X1.2	0,785	0,578	0,640	0,645	0,621

	Tax Sanctions (X ₁)	Motivation (X ₂)	Tax socialization (X ₃)	E filing implementation (X ₄)	MSME Taxpayer Compliance (Y)
X1.3	0,820	0,613	0,549	0,649	0,645
X1.4	0,809	0,721	0,577	0,779	0,722
X1.5	0,712	0,516	0,631	0,564	0,591
X1.6	0,717	0,638	0,838	0,590	0,736
X2.1	0,560	0,783	0,582	0,668	0,726
X2.2	0,809	0,721	0,577	0,779	0,722
X2.3	0,526	0,735	0,629	0,601	0,601
X2.4	0,551	0,793	0,647	0,606	0,750
X3.1	0,660	0,621	0,739	0,593	0,649
X3.2	0,687	0,719	0,782	0,667	0,716
X3.3	0,617	0,627	0,743	0,642	0,665
X3.4	0,722	0,666	0,923	0,628	0,768
X3.5	0,732	0,678	0,929	0,649	0,763
X4.1	0,732	0,768	0,735	0,946	0,857
X4.2	0,820	0,727	0,594	0,776	0,747
X4.3	0,762	0,782	0,759	0,956	0,889
X4.4	0,531	0,735	0,515	0,726	0,672
Y1.1	0,551	0,793	0,647	0,606	0,750
Y1.2	0,753	0,769	0,758	0,931	0,892
Y1.3	0,552	0,601	0,581	0,617	0,720
Y1.4	0,662	0,635	0,627	0,688	0,768
Y1.5	0,691	0,640	0,864	0,604	0,732
Y1.6	0,525	0,770	0,520	0,684	0,707
Y1.7	0,820	0,727	0,594	0,776	0,747

Data source: Output SmartPLS 2023

The Average Variance Extracted (AVE) value is used to see the validity of the construct Table 3 below states that the Average Variance Extracted value on the five variables shows a value greater than 0.5 so that the conditions have been met to be used in this research, so it can be concluded that all research variables have met good convergent validity.

Table 3 Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Tax Sanctions	0,578
Motivation	0,575
Tax socialization	0,685
E filing implementation	0,734
MSME Taxpayer Compliance	0,58

Data source: Output Smart PLS 2023

The reliability test in this study was carried out by looking at the Cronbach's Alpha value. A research instrument is said to be reliable (reliable) if the Cronbach's Alpha value > 0.60. Based on the table 4 below, it shows that each research variable with a value is > 0.7, meaning that overall the variable has a high level of reliability.

Table 4. Cronbach's Alpha

Variable	Cronbach's Alpha
Tax Sanctions	0,853
Motivation	0,754
Tax socialization	0,881
E filing implementation	0,874
MSME Taxpayer Compliance	0,878

Data source: Ouput SmartPLS 2023

Table 5 R Square

	R Square
MSME Taxpayer Compliance (Y)	0,942

R square is a value that shows how much the independent variable (exogenous) affects the dependent variable (endogenous). The R-Square value of this study shows that the UMKM taxpayer compliance construct variable is influenced by the variables of tax socialization, motivation, tax sanctions, and the application of e-filing by 94.2%, while 5.8% are other factors outside of the study.

Table 6 Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Tax Sanctions	0,578
Motivation -	0,575
Tax socialization-	0,685
E filing implementation	0,734
MSME Taxpayer Compliance	0,58

Data source: Output Smart PLS 2023

Table 7 Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Tax Sanctions-> MSME Taxpayer Compliance	0,044	0,042	0,057	0,782	0,435
Motivation -> MSME Taxpayer Compliance	0,343	0,336	0,057	6,008	0,000
Tax socialization-> MSME Taxpayer Compliance	0,239	0,242	0,053	4,537	0,000
E filing implementation-> MSME Taxpayer Compliance	0,409	0,414	0,06	6,799	0,000

Data source: Output Smart PLS 2023

6. Discussion

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the test statistical results, it shows that tax sanctions have no effect on MSME taxpayer compliance as evidenced by a p value greater than 5%. It should be noted that tax sanctions are the collateral provided by the tax office to taxpayers who violate tax regulations. Sanctions imposed on taxpayers in this case cannot have an impact on the level of compliance of taxpayers in fulfilling their tax obligations. This is caused by the number of government employees who embezzle taxes. In addition, tax sanctions given to taxpayers who violate tax regulations do not deter them from doing it again. This happens because tax sanctions are only regulated in law, and the government has not taken firm action against these violations. This is a phenomena that makes taxpayers believe that tax sanctions are just rules. This result is in line with previous research conducted by (Sofiana, 2021) which shows that tax sanctions have no effect and contradict research by Amran, (2018); Nadiani Putri Utama & Ery Setiawan, (2019); Dewi et al., (2020); Wulandari, (2020); Nafia et al., (2021); Ndalu & Wahyudi, (2022); Rizki & Farina, (2022)

The Effect of Motivation on MSME Taxpayer Compliance

The results of the analysis test conducted for the motivation variable have positive and significant results as evidenced by a p value smaller than 5%, meaning that motivation has effect on the compliance of MSME taxpayers. This research is in line with (Bekor & Handayani, 2020; Firnanda, 2018; Rahmatul & Alfina, 2020). Pelran that motivation is needed for MSME taxpayers to support tax payments for the government. Based on the questionnaire statement, MSME taxpayers can foster a sense of motivation in themselves because basically everything can run due to motivation. Motivation not to be late in paying, motivation not to be late in reporting, and motivation to get information where these things can increase MSME taxpayer compliance. However, this research is not in line with (Ginting et al., 2016).

The Effect of Tax Socialization on MSME Taxpayer Compliance

The test statistical results show that socialization has a positive and significant effect on the compliance of MSME taxpayers as evidenced by the p value of more than 5%. This study is relevant to research conducted by (Bekor & Handayani, 2020) (Firnanda, 2018) (Nadiani Putri Utama & Ery Setiawan, 2019) (Maxuel & Primastiwi, 2021) that tax socialization has a significant positive effect on MSME compliance with taxpayers. Tax socialization is able to convey information about taxation to taxpayers so that it can affect taxpayer compliance in fulfilling their tax obligations (Wardani & Wati, 2018). The existence of socialization about taxes is expected to make taxpayers know, understand, and realize the importance of taxes for state development. However, the results of the DGT report show that the reporting ratio has not been achieved and according to the researcher, there is a high possibility that so far MSME taxpayers have not participated in the socialization or have not received information on the socialization held by the local tax office. This can be a concern for the government to increase tax socialization activities continuously through social media, electronic media, digital media, digital media, both online and offline.

The Effect of e-filing Implementation on MSME Taxpayer Compliance

From the test statistical results, it shows that the application of e-filing has a positive and significant effect on MSME taxpayer compliance. It is believed that the application of e-filing makes it easier for MSME taxpayers to submit tax reports periodically by utilizing time and does not require going to the tax office to submit tax reports. Ease of reporting tax returns, ease of filling out tax returns, completeness of data in filling out the tax return, clarity of information, ease in understanding information. The results of this research are in line with research conducted by (Ndalu & Wahyudi, (2022); Susilo & Syahdan, (2022); Sandria et al., (2023) that the application of e-filing can increase taxpayer compliance.

7. Conclusion

From the results of data processing tests and previous discussions, the conclusions of this research are (1) Tax sanctions have no significant effect on MSME taxpayer compliance. (2) Motivation, socialization and the application of e filing have a positive and significant effect on MSME taxpayer compliance. Research advice is for business actors, namely MSMEs must always motivate to carry out their tax obligations by following the socialization provided by tax officials in order to achieve national development throughout Indonesia. and for the Directorate General of Taxes to increase socialization which is carried out regularly.

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Biography

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