

THE INFLUENCE OF TAXPAYER KNOWLEDGE, TAX SOCIALIZATION AND TAXPAYER COMPLIANCE ON TAXPAYER COMPLIANCE IN TIME PANDEMIC COVID-19

Volume: 1
Number: 1
Page: 64 - 68

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Article History:

Received: 2022-06-05

Revised: 2022-06-19

Accepted: 2022-07-16

Abstract:

This study aims to determine the effect of tax knowledge, tax socialization and tax sanctions on taxpayer compliance. The population in this study is the MSME corporate taxpayer in KPP Pratama North Badung, with the sample using as many as 100 respondents. The data analysis technique used in this research is Multiple Linear Regression, F Coefficient, Determination Test and t-Test. Based on the results of the study, it can be seen that tax knowledge has a positive and significant effect on taxpayer compliance, tax socialization has a significant positive effect on taxpayer compliance and tax sanctions have a significant positive effect on taxpayer compliance. The magnitude of the influence of the independent variable on tax knowledge is 55.4%.

Keywords: Tax Knowledge, Tax Socialization, Tax Sanctions, Mandatory Compliance Tax.



Cite this as: DEWI, I.A.P.K., SITIARI, N.W., YUDHA, C.K. (2022) "The Influence Of Taxpayer Knowledge, Tax Socialization And Taxpayer Compliance On Taxpayer Compliance In Time Pandemic Covid-19". Journal of Governance, Taxation and Auditing, 1 (1), 64 - 68.

INTRODUCTION

At the end of 2019, the whole world was shocked by the emergence of a new disease that attacked the respiratory system known as Corona Virus Disease-2019 (Covid-19). The emergence of this disease has a considerable impact not only on health but also on the economy. In Indonesia, the decline in income is felt by Micro, Small and Medium Enterprises (MSMEs) because the decline in MSME income can also have an impact on income in the tax sector (Saputra, 2021).

In response to this incident, the government, through the Indonesian Ministry of Finance 2021, issued Minister of Finance Regulation Number 82/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic on July 1, 2021. PMK 82/2021 revokes the Regulation of the Minister of Finance Number 9/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (Sara et al., 2020). This tax incentive facility is not provided for all Taxpayers but is only given to several Taxpayers who enter already categorized based on the Business Field Code (KLU). Including the Final PPh for MSMEs borne by the government (DTP). MSME Final PPh borne by the government can be utilized on condition that Taxpayers have a gross turnover of below 4.8 billion in a year according to the provisions as referred to in Government Regulation Number 23 of 2018, which is subject to Final PPh of 0.5% (zero point five percent) from amount circulation gross then which second that already has a PP 23 the Year 2018 Certificate and this tax incentive can be used for the tax period July - December 2021. If you take advantage of this incentive, the Taxpayer must make a report on the realization of the Final PPh borne by the government no later than the 20th of the following month after the tax period ends (Larasdiputra & Suwitari, 2020; Loehr et al., 2021).

There are two theories used in researching Obedience Required Tax MSME Agency at KPP Pratama North Badung, namely the Theory of Planned Behavior which consists: of behavioral

beliefs, normative beliefs, control beliefs and Theory Obedience Tax (Tax Compliance) which consists of from the Economic Deterrence Approach and Psychological approach (Gaughan & Javalgi, 2018; Putri & Saputra, 2022).

The relevance of the Theory of Planned of Behavior with this research is that the obedient or disobedient behavior of the Taxpayer in fulfilling his tax obligations is influenced by the intention of the Taxpayer. If the Taxpayer has the intention to comply with his tax obligations, then Tax Compliance behavior will occur (tax compliance) where the intention to comply is determined by three factors, namely attitudes, subjective norms and perceived behavioral control owned by taxpayers (Nimri et al., 2017; Sari & Dirgahayu, 2018).

Based on the phenomena that have been described, the researchers conducted a study on taxpayer compliance in the MSME sector with the title "The Effect of Tax Knowledge, Tax Socialization and Tax Sanctions on Taxpayer Compliance in the Covid-19 Pandemic Period (Study on MSME Agency Taxpayers at KPP Pratama Badung) North)".

METHOD

This study's population was MSME Corporate Taxpayers at KPP Pratama North Badung, amounting to 10,793. The sample in this study is MSME Corporate Taxpayers registered at the North Badung Pratama Tax Service Office taken by incidental sampling, which is part of the non-probability sampling technique. Incidental Sampling is a sampling technique based on chance, in which anyone who coincidentally/incidentally meets a researcher can be used as a sample if it is deemed that the person who happened to be met is suitable as a data source.

The operational definition of variables in this study provides a brief description of the independent and dependent variables as well as the formula used to obtain the value of the independent and dependent variables used in this study. The questionnaire used is a behavioral scale test that refers to the Likert Scale calculation. The answer choices provided are statements of attitude Strongly Agree (SS), Agree (S), Disagree (KS), Disagree (TS) and Strongly Disagree (STS). Meanwhile, the category of doubt is not used to avoid statements of doubt from public perception.

In analyzing the hypothesis in this study, the data analysis method used is Multiple Regression Analysis. This analysis is carried out if the number of independent variables studied is at least two variables. Multiple linear regression was conducted to measure the effect of more than one independent variable on the dependent variable under study.

RESULTS AND DISCUSSION

Multiple linear regression was conducted to measure the influence Among more from one variable free to variable bound to be studied. As for results analysis, regression with the Statistical program Package of Social Science (SPSS) version 26.0 for Windows can be seen in Table following.

Table 1. Test Results Description of Research Variables

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.115	2.871		1.085	.281
1 Tax knowledge	.310	.087	.286	3.563	.001
Tax socialization	.581	.145	.320	4.003	.000
Tax sanctions	.564	.134	.334	4.220	.000

Source: Processed Secondary Data (2021)

Based on Table 1, the multiple linear regression equation can be written as follows.

$$KWP = 1 \times X_1 + 2 \times X_2 + 3 \times X_3 + e$$

$$KWP = 0.286X_1 + 0.320X_2 + 0.334X_3 + e$$

Y = Taxpayer Compliance X₁ = Tax knowledge

X₂ = Socialization of taxation X₃ = Tax sanctions

The multiple linear regression equation shows the direction of each independent variable to the dependent variable.

The multiple linear regression equation can be explained with the following information:

X₁ = Coefficient X₁ knowledge of taxation 0.286 means that every one-point increase in the score of tax knowledge towards a more agreeable direction will increase the taxpayer compliance score by 0.286, assuming other variables do not experience change.

X₂ = Coefficient X₂ of tax socialization 0.320 means that every one-point increase in taxation socialization score towards more agree will increase the taxpayer compliance score by 0.320 with the assumption that other variables do not experience change.

X₃ = Coefficient X₃ tax sanctions 0.334 means that every one-point increase in the score of tax sanctions in the direction of being more agree will increase the taxpayer compliance score by 0.334, assuming other variables do not experience change.

This means that the higher the knowledge of taxation, the higher the compliance of the MSME Corporate Taxpayer at the KPP Pratama Badung Utara, and vice versa, the lower the knowledge of taxation, the lower the compliance of the MSME Corporate Taxpayer at the KPP Pratama Badung Utara. In relation to the Theory of Planned Behavior (TPB) where human behavior is based on three types of considerations, one of which is behavioral beliefs, namely beliefs about the possible outcomes of behavior and evaluation of these results (beliefs strength and outcome evaluation). Behavioral beliefs produce attitudes toward good or bad behavior. With existence knowledge which good regarding taxation will be the motivation of the Taxpayer in complying with tax obligations (Han & Yoon, 2015; Nimri et al., 2017; Verma & Chandra, 2018).

The effect of taxation socialization on taxpayer compliance, the regression coefficient 2 of the tax socialization variable is positive 0.320, and the significance level is 0.000 < 0.05. This means that the tax socialization variable positively affects the compliance of MSME Corporate Taxpayers at KPP Pratama Badung Utara, so H₀ is rejected, and H₂ is accepted. This means that the better the implementation of tax socialization, the greater the compliance of MSME Corporate Taxpayers at KPP Pratama Badung Utara, and vice versa, the worse the implementation of socialization. Taxation will reduce the compliance of MSME Corporate Taxpayers at KPP Pratama North Badung (Gunawan et al., 2019; Putri & Saputra, 2022; Sánchez-Infante Hernández et al., 2020).

In line with the Theory of Tax Compliance, namely the Economic Deterrence Approach, which socialization of taxation is an approach that takes into account factors such as tax systems and information. One way to optimize these services is to socialize the importance of paying taxes which is expected to increase taxpayer compliance to fulfill their tax obligations. The more frequent the socialization activities, the higher the taxpayer compliance will be. Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures, through appropriate methods (Darma & Saputra, 2021; Priliandani & Saputra, 2019).

Better application of tax sanctions will increase compliance Required MSME Agency Tax at KPP Pratama North Badung. On the other hand, the implementation of tax sanctions is getting worse, so it will reduce the compliance of MSME Corporate Taxpayers in KPP Pratama North Badung. Regarding the Theory of Tax Compliance, the theory explains something as a condition in which a person obeys the given orders or regulations. So tax sanctions will affect the Taxpayer in

carrying out his taxation. If sanctions are imposed, then the compliance Required Taxes will be higher. Tax Sanction is a guarantee that statutory provisions (norms) of taxation will obey/obeyed/obeyed or in other words, become a preventive tool for Taxpayers so as not to violate tax provisions (Chiou & Shu, 2019; Lanis & Richardson, 2013; Larasdiputra & Saputra, 2021).

CONCLUSIONS

Based on the results of data analysis and discussion, the conclusions obtained from the research are as follows: Based on the study results, the regression coefficient value of the tax knowledge variable was 0.286, which had a positive value with a significance level of 0.001. This means that tax knowledge positively affects the compliance of MSME Corporate Taxpayers at KPP Pratama Badung North.

Based on the results of the study, the regression coefficient value of the tax socialization variable was 0.320 which had a positive value, with a significance level of 0.000. This means that the socialization of taxation positively affects the compliance of MSME Corporate Taxpayers at KPP Pratama Badung North.

Based on the study's results, the regression coefficient value of the tax sanctions variable was 0.334, with a significance level of 0.000. This means that tax sanctions positively affect the compliance of MSME Corporate Taxpayers at KPP Pratama Badung North.

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