

TAXPAYER AWARENESS, TAX SANCTIONS, REPORTING IN TAXPAYER COMPLIANCE UMKM KARANGANYAR

Suprihati, Sumartini

ITB AAS Indonesia

Email: suprihati4566@gmail.com

Abstract : *The purpose of this study was to determine the effect of taxpayer awareness, tax liability, and taxpayer reporting in Karanganyar, with 100 samples. Methods of data collection using a linkert scale questionnaire. The results showed that tax awareness was related to mandatory compliance in business activity UMKM, sanctions were not related to taxpayer compliance in activity UMKM, and tax reporting on taxpayer compliance who carried out activity UMKM.*

Keywords: *taxpayer, tax liability, reporting, compliance, UMKM*

1. Introduction

To support the progress of development in Indonesia, public participation and awareness are needed in the obligation to pay taxes, because in the end the results of tax revenue from the public will also be used for the benefit of the community.

In order for the implementation of the tax system in Indonesia to be good, the public as taxpayers must understand the general provisions of taxation. One of the provisions is regarding the tax collection system in effect in Indonesia, namely the self-assessment system. In a self-assessment system where taxpayers are given the authority to determine their own tax payable each year in accordance with applicable tax regulations, where taxpayers are entrusted with calculating, calculating, paying, reporting and being responsible for the taxes owed themselves, where taxpayers are considered capable of calculating taxes, understand the applicable tax regulations and have high honesty and realize the importance of paying taxes and of course the basis of economic achievement in Indonesia must also be accompanied by awareness of the taxpayer, both in reporting and paying in an orderly manner so as not to get tax sanctions.

For small entrepreneur taxpayers commonly called UMKM (Micro, Small and Medium Enterprises). Hapsari and Kholis (2020) there are several factors that can influence taxpayers in increasing compliance, namely the knowledge of taxpayers, the lack of awareness of taxpayers in reporting and paying taxes owed so that trying to pay their tax obligations is less than they should be and the existence of a tax administration system. which is always undergoing modernization where people are always required to adapt.

Likewise, taxes are also applied to UMKM where it is adjusted to government regulation No.46 of 2013 concerning income tax from businesses that are received or earned by taxpayers who have a certain gross turnover and effectively on July 1, 2018 government regulation No. 46 In 2013 it was replaced with government regulation no. 23 of 2018 where the UMKM tax rate is 0.5% regarding income tax on income from businesses that are received or obtained by taxpayers who have a certain gross turnover. Taxes are applied to UMKM because in addition to

large companies, the UMKM activity business also provides a path for economic growth in Indonesia with the greatest absorption of labor and an interesting phenomenon regarding UMKM and taxation.

Karanganyar Regency is a regency in Central Java Province. With the administrative center being in Karanganyar city, it is located about 14 km east of Surakarta City. This regency is part of the Solo Raya area, Karanganyar Regency, there are 17 sub-districts which are further divided into 177 villages / wards. From its geographical location, Jumantono sub-district has 11 sub-districts or villages which are part of a strategic location used for industrial factory activities and areas that are quite significant for economic activities both in terms of the housing industry, agricultural activities, and tourist areas so that many businesses are found. home industry businesses or UMKM that are developing in the Jumantono sub-district in developing economic activities in the area.

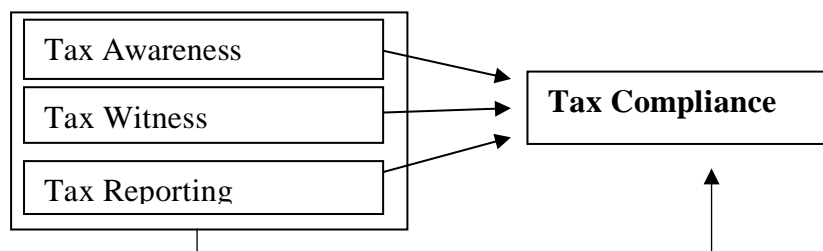
Awareness of taxpayers put forward by previous researchers, research by Widayati and Nurlis (2010), there are several forms of awareness of paying taxes that encourage taxpayers to pay taxes, namely, (1) awareness that taxes are a form of participation in supporting state development. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection carried out. (2) awareness that delaying tax payments and reducing the tax burden is very detrimental to the state.

Official (2019), Tax sanctions occur because there are violations of tax laws and regulations, which are actions in the form of punishments given to people who violate the regulations. tax sanctions have a significant effect on tax compliance. This means that tax sanctions that are given explicitly will increase the level of compliance, because it makes taxpayers afraid of being subject to these sanctions (Puri, 2014).

Tax Reporting As stipulated in the Taxation Law, the Tax Return has a function as a means for Taxpayers to report and account for the calculation of the amount of tax actually owed. Research conducted by Andriana (2011) shows that the effect of tax service quality has a positive effect on taxpayer compliance, but the research conducted by Putra shows that the service quality variable has a significant effect with indicators of tangible, responsiveness, assurance, and reliability having a positive effect and empathy indicators having a negative effect. to taxpayer compliance.

2. Research Method

Determine the number of samples with the Slovin formula from the existing 133
$$n = N / (1 + N e^2) = 133 / (1 + 133 \times 0,05^2) = 99,812$$
. Thus, the number of samples required is 100 activists UMKM in Karanganyar.



H1: Awareness, Sanctions and Tax Reporting Affect Taxpayer Compliance.

H2: taxpayer awareness level affects taxpayer compliance

H3 : Tax Sanctions Affect Taxpayer Compliance

H4: Tax Reporting Affects Taxpayer Compliance

3. Results and Discussion

The Sig value is $0.200 > 0.05$, so the data is declared normally distributed and passes the data normality test.

Table 1. Normality Test

One-sample Kolmogorov-Smirnov	Sig	information
Unstandardized Residual	0,200	Normal

tolerance value > 0.1 and VIF value < 10 , so there can be no multicollinearity problem or in one model the independent variable does not have similarities with other independent variables.

Table 2. Multicollinearity Test

Variable	Collinearity Statistics		Information
	Tolerance	VIF	
Tax Awareness	0,405	2,470	Multicollinearity does not occur
Tax Witness	0,533	1,876	Multicollinearity does not occur
Tax Reporting	0,389	2,572	Multicollinearity does not occur

he results obtained by r pearson correlation is greater than r table of 0.195, so that all questionnaire question items are declared valid and can be used in the study.

Table 3. Validity Test

Variable	Item	rtest	Cut off	Sig. (2-tailed)	result
Tax Awareness	X _{1.1}	0,859**	0,195	0,000	Valid
	X _{1.2}	0,783**	0,195	0,000	Valid
	X _{1.3}	0,646**	0,195	0,000	Valid
	X _{1.4}	0,546**	0,195	0,000	Valid
	X _{1.5}	0,539**	0,195	0,000	Valid
	X _{1.6}	0,873**	0,195	0,000	Valid
Tax Witness	X _{2.1}	0,753**	0,195	0,000	Valid
	X _{2.2}	0,712**	0,195	0,000	Valid
	X _{2.3}	0,745**	0,195	0,000	Valid
	X _{2.4}	0,740**	0,195	0,000	Valid
	X _{2.5}	0,759**	0,195	0,000	Valid
Tax Reporting	X _{3.1}	0,876**	0,195	0,000	Valid
	X _{3.2}	0,831**	0,195	0,000	Valid
	X _{3.3}	0,483**	0,195	0,000	Valid

Tax Compliance	X _{3.4}	0,436**	0,195	0,000	Valid
	X _{3.5}	0,394**	0,195	0,002	Valid
	X _{3.6}	0,795**	0,195	0,000	Valid
	X _{3.7}	0,734**	0,195	0,000	Valid
	Y _{1.1}	0,739**	0,195	0,000	Valid
	Y _{1.2}	0,699**	0,195	0,000	Valid
	Y _{1.3}	0,868**	0,195	0,000	Valid
	Y _{1.4}	0,793**	0,195	0,000	Valid
	Y _{1.5}	0,693**	0,195	0,000	Valid
	Y _{1.6}	0,757**	0,195	0,000	Valid
	Y _{1.7}	0,681**	0,195	0,000	Valid
	Y _{1.8}	0,824**	0,195	0,000	Valid
	Y _{1.9}	0,339**	0,195	0,000	Valid
	Y _{1.10}	0,693**	0,195	0,000	Valid

Reliability test results. From these data, the value of the Cronbach alpha (α) coefficient is greater than 0.6, which means that all variables are reliable so that the questionnaire is consistent and reliable.

Table 4. Reliability Test

Variable	Cronbach alpha (α)	limitation	result
Tax Awareness	0,813	0,7	Reliable
Tax Witness	0,795	0,7	Reliable
Tax Reporting			
Tax Compliance	0,797	0,7	Reliable
	0,894	0,7	Reliable

The multiple linear regression model in this study is shown by the following equation:

$$Y = -1,796 + 0,550X_1 + 0,229X_2 + 0,877X_3 + e$$

Table 5. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Stand Coeff	t	Sig.
	B	Std. Error	Beta		
Constant	-1,796	2,384		-0,753	0,453
Tax Awareness	0,550	0,137	0,314	4,024	0,000
Tax Witness	0,229	0,174	0,090	1,319	0,190
Tax Reporting	0,877	0,127	0,548	6,884	0,000

Value of the F sig test is 0,000. The coefficient value of sig < 0.05, then Ho is rejected, which means that there is a significant effect of the independent variables together on the dependent variable. The independent variable of taxpayer awareness, tax sanctions, and taxpayer reporting together have an effect on the dependent variable of UMKM taxpayer compliance.

Table 6. Anova Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3040,796	3	1013,599	103,235	0,000 ^b
Residual	942,564	96	9,818		
Total	3983,360	99			

The significance value of taxpayer awareness and taxpayer reporting has a significant effect on the dependent variable because the significant value is less than 0.05. While the tax sanctions variable has no significant effect on the dependent variable because the significant value is greater than 0.05.

Table 7. t Test Result

Variabel	t	Sig.
Constant	-0,753	0,453
Tax Awareness	4,024	0,000
Tax Witness	1,319	0,190
Tax Reporting	6,884	0,000

4. Conclusions and Suggestions

Based on the results of the analysis and discussion that has been carried out, namely regarding the factors that affect the compliance of individual taxpayers who carry out business activities and independent work, the following conclusions are given.

- 1) The effect of tax payer awareness, tax sanctions, and tax reporting on taxpayer compliance based on the above analysis, the value of the F test is 0,000. The coefficient value of sig < 0.05, then Ho is rejected, which means that there is a significant effect of the independent variables together on the dependent variable. The independent variables are taxpayer awareness, tax sanctions, and taxpayer reporting together on the dependent variable of UMKM tax payer compliance and based on the coefficient of determination value of 0.756. The value of the coefficient of determination of 0.756 means that taxpayer awareness, tax sanctions, and taxpayer reporting also has an influence of 75.60% on UMKM taxpayer compliance.
- 2) The level of awareness of taxpayers has an effect on taxpayer compliance as seen in the variable coefficient of 0.550, meaning that for every 1% increase in taxpayer awareness, UMKM taxpayer compliance will increase by 0.550%.
- 3) Tax sanctions on taxpayer compliance have no effect, which can be seen in the coefficient value of the tax sanctions variable of 0.229, meaning that for every 1% increase in tax sanctions, UMKM tax payer compliance will increase by 0.229%. The result of a significance value of 0.190 means that the significance value is greater than 0.05.

- 4) Taxpayer reporting has an effect on taxpayer compliance in the value of the tax reporting variable coefficient of 0.877, which means that for each increase in taxpayer reporting by 1%, UMKM taxpayer compliance will increase by 0.877%.

References

- Andriana,A. (2011). Analisis Atas Penerapan Self Assessment System dan Kualitas Pelayanan Pajak terhadap Peningkatan Kepatuhan Formal Wajib Pajak pada KPP Pratama Kota Bandung
- Hapsari, A., Kholis, N. (2020). Analisis Faktor-Faktor Kepatuhan Wajib Pajak UMKM di KPP Pratama Karanganyar. *Reviu Akuntansi dan Bisnis Indonesia*, 4(1), 56-67.
- Puri, K. A. (2014). *Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Usaha Dan Pekerjaan Bebas (Studi Kasus pada KPP Pratama Surakarta)* (Doctoral dissertation, Universitas Muhammadiyah Surakarta).
- Abdul.(2004). Hak dan kewajiban UMKM Halim, Bunga Rampai Manajemen Keuangan daerahedisi Revisi. Yogyakarta: UPP AMP YKPN
- Abdul R.(2010). *Panduan Pelaksanaan Administrasi Perpajakan Untuk Karyawan, Pelaku Bisnis dan Perusahaan*. Bandung : Nuansa.
- Arikunto.S. (2010). *Prosedur Penelitian: Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Basrowi. (2008). *Memahami Penelitian Kualitatif*. Jakarta: Rineka Cipta, hal: 188
- Fitrianddi. A. (2014). Kombinasi Undang-undang perpajakan Terlengkap. Jakarta selatan: Salemba Empat
- Halim A.(2007). Akuntansi Keuangan Daerah. Jakarta: Salemba Empat
- Halim, A. (2002). Akuntansi Keuangan Daerah. Edisi Pertama. Jakarta: Salemba Empat.
- Hartati, N (2015). Pengantar Perpajakan. Bandung : C.V Pustaka Setia
- Juniarti, J., & Anggrahini, Y. (2020, March). Four Factors Based on Government Regulation Number 23 of 2018 Affecting the Compliance with Taxation Small and Medium Enterprises. In *Annual International Conference on Accounting Research (AICAR 2019)* (pp. 191-196). Atlantis Press.
- Kusuma, K. C. (2014). Kepatuhan Wajib Pajak Versus Kemudahan Membayar Pajak *Pengaruh Kualitas Pelayanan Pajak, Pemahaman Peraturan Perpajakan serta Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi dalam Membayar Pajak Tahun 2014*, 1–171.
- Mardiasmo.(2018). Perpajakan Terbaru 2019. Yogyakarta: C.V ANDI OFFSET
- Mardiasmo.(2011). Perpajakan edisi revisi 2011. Yogyakarta: C.V ANDI OFFSET
- Muhamad N. A. (2018). Pengaruh Pengetahuan Perpajakan, tingkat Kesadaran, dan sanksi Pajak terhadap Kepatuhan Pelaporan wajib pajak orang pribadi yang melakukan Kegiatan Usaha dan Pekerjaan Bebas (studi kasus KPP Pratama Pontianak). Skripsi. Yogyakarta : Universitas Islam Indonesia.
- Pertiwi, A. R., Iqbal, S., Baridwan, Z. (2020). Effect of fairness and knowledge on tax compliance for Micro, Small, and Medium Enterprises (MSMEs). *International Journal of Research in Business and Social Science* (2147-4478), 9(1), 143-150.

- Peraturan Pemerintah Nomor 23 Tahun. (2018) Tentang Pajak Penghasilan dari Usaha yang di terima atau di peroleh Wajib Pajak yang memiliki peredaran bruto tertentu
- Putra, A. H., Aswari, A., Arifin, M. Y. R., Rina, R. (2018). Quantitative series: Factors analysis effects of government regulation number 46 the year 2013 for SME's by justice, convenience, and simplicity of tax aspects. *Substantive Justice International Journal of Law*, 1(2), 65-81.
- Putri, A. D. E. (2016). Pengaruh Pemahaman, Tarif, Dan Tingkat Pendidikan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Peraturan Pemerintah Nomor 46 Tahun 2013 Di Kota Malang. *Jurnal Ilmiah Mahasiswa FEB*, 3(2).
- Rahmanto, B. W. (2014). *Pengaruh Pemahaman Peraturan Pajak, Sanksi Denda, dan Kesadaran Wajib pajak, terhadap kepatuhan Wajib pajak orang pribadi di kantor pelayanan pajak pratama Yogyakarta*, 1–139
- Rahmawati, S. (2015). Pengembangan kewirausahaan usaha kecil menengah batu permata. Surakarta: penerbit percetakan UNS
- Resmi, S. 2012. Perpajakan Teori dan Kasus. Edisi ke 6. Jilid 1. Jakarta: Salemba Empat.
- Suharsimi, A. (2006). Prosedur penelitian suatu pendekatan praktik. *Jakarta: Rineka Cipta*.
- Sutopo. H. B. (2002). *Metode Penelitian Kualitatif*. Surakarta: Sebelas Maret University Press, hal:113
- Widayati., N. (2010). Faktor-Faktor Yang Mempengaruhi Kemauan Untuk Membayar Pajak Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas (Studi Kasus Pada KPP Pratama Gambir Tiga). *Jurnal Simposium Nasional XIII*.