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**THE EFFECT OF TAX SOCIALIZATION, TAX SANCTIONS AND ONLINE  
SERVICE SYSTEMS ON MSME TAXPAYER COMPLIANCE**

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**ABSTRAK**

*This study aims to determine and examine the effect of tax socialization, tax sanctions, and online service systems on UMKM taxpayer compliance registered at KPP Pratama Surakarta. The research method used in this study is a quantitative method. The data used are primary data obtained through the distribution of questionnaires to UMKM taxpayers in Surakarta City. The sampling method used probability sampling with random sampling technique. The number of samples in this study were 100 respondents. Hypothesis testing in this study used multiple linear regression analysis using the SPSS version 20 program. The results showed that the variables of tax socialization and online service systems had a positive and significant effect on UMKM taxpayer compliance with sig values of 0.031 and 0.045, respectively, while the tax sanctions have no effect on UMKM taxpayer compliance with a sig value of 0.643.*

**Kata Kunci:** socialization, sanctions, online services, taxation, taxpayer compliance, umkm

**INTRODUCTION**

Indonesia as a developing country always carries out development in all sectors. This is for the sake of creating a prosperous society, for example providing services to the community, fair law enforcement and maintaining state security and order (Supriyanto et al., 2021). The costs needed to meet the needs of the country are certainly not small. One of the efforts to fulfill this is with state revenue, which serves to fulfill the interests of the state in order to create economic growth (Supriyanto, 2021). The Government and the House of Representatives Prepare the State Revenue and Expenditure Budget (APBN) in which there are state revenues, there

are three main sources of state revenues, namely from the oil and gas sector, the tax sector, and the non-tax sector. Based on the three sources of state revenue, the tax sector is the main source of state revenue in meeting the state budget.

Taxes as the largest source of income in Indonesia have a very important role in the life of the state, especially in the implementation of development, because taxes are a source of state income to finance all national development expenditures. According to Article 1 of Law Number 6 of 1983 as lastly amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, Tax is defined as "Compulsory contributions to the state owed by

individuals or entities that are coercive under the law, by not receiving direct compensation and being used for the purposes of the state for the greatest prosperity of the people”.

Currently the Government is starting to look at the private sector which is certain to have great potential for tax revenue, namely from Micro, Small and Medium Enterprises (MSMEs), Micro Small and Medium Enterprises (MSMEs). much smaller than the big companies. However, the existence of this business, which can be found almost along the road, is in fact able to make a significant contribution to economic growth.

Micro, Small and Medium Enterprises (MSMEs) in developing countries, such as in Indonesia, are often associated with domestic economic and social problems such as high levels of poverty, large unemployment, inequality in income distribution, uneven development processes between urban and rural areas. rural areas, as well as urbanization problems. So that the development of Micro, Small and Medium Enterprises (MSMEs) is expected to make a significant positive contribution to efforts to overcome the problems mentioned above.

Micro, Small and Medium Enterprises (MSMEs) are economic sectors that have a large enough role in the national economy. Based on 2011 Gross Domestic Product (GDP) data, MSMEs have contributed approximately 57% of total GDP. However, when compared with the contribution of MSMEs to tax revenue, there is a discrepancy. Where the contribution of MSMEs to tax revenue is very small, which is approximately 0.5% of total tax revenue. The imbalance in the contribution of MSMEs is an indication that the level of compliance of MSMEs in fulfilling their tax obligations is still very low. (Source: <http://www.fiskal.kemenkeu.go.id>, 19 January 2015).

The problem of the level of taxpayer compliance is a problem of concern in the field of taxation. In Indonesia, the level of

taxpayer compliance is still said to be very low. Especially for MSME taxpayers, the low level of taxpayer compliance to fulfill their tax obligations is because many taxpayers, especially MSME taxpayers, lack an understanding of taxation, so the solution to this problem is to do socialization of taxation to MSME taxpayers.

Tax socialization is one of the factors that can affect the increase in MSME taxpayer compliance. According to Julianti (2014) the wider the knowledge and the higher the level of understanding carried out through socialization, it will increase taxpayer compliance in paying taxes. According to Tjahjono (2005), tax socialization helps increase the perception of business actors about the importance of paying taxes. Lack of socialization may have an impact on the low level of public knowledge about taxes which causes low public awareness to report and pay taxes which in turn may lead to low levels of taxpayer compliance. By providing an understanding to taxpayers regarding the tax function, tax rates and those related to taxes, it indirectly provides awareness to taxpayers on tax compliance. In addition to improving tax compliance, tax socialization also affects tax knowledge for taxpayers. Knowledge of taxation is the impact caused by socialization of taxation and also has the potential to increase tax compliance. In research conducted by Ananda, et al. (2015) stated that taxation socialization had a significant effect on MSME taxpayer compliance.

Tax sanctions are actions that are given to taxpayers or tax-related officials who commit violations either intentionally or negligently. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with. If the tax sanctions are strict, it will affect the taxpayers to carry out their obligations to pay taxes. Tax sanctions here are intended to be a preventive tool for taxpayers so as not to violate tax norms. Tax sanctions exist because there is a violation of tax regulations where the

greater the error made by a person, the greater the obligation

taxes, the more severe the sanctions. The research conducted by Cahyani and Noviani (2019) stated that tax sanctions have a positive effect on MSME taxpayer compliance.

Modernization of the tax administration system is a system that is undergoing refinement or improvement to improve services to taxpayers by utilizing information technology which is expected to increase taxpayer compliance and tax revenue. To support efforts to increase the willingness of MSME taxpayers to pay their taxes, the Director General of Taxes also Modernizes the tax administration system by utilizing technology or making online payments. Due to this, the completion of all administrative processes, both payment and tax reporting, becomes easier and faster, and the control and supervision of taxpayers becomes more effective and efficient. In a study conducted by Handayani and Tambun (2016) stated that the effect of online payment systems on MSME taxpayer compliance is not significant because the system is easy to use but not yet efficient for taxpayers so that taxpayer compliance can increase or decrease.

Based on the background described above, the authors conducted a study entitled "The Effect of Tax Socialization, Tax Sanctions, and Online Payment Systems on MSME taxpayer compliance (study on taxpayers registered at KPP Pratama Surakarta).

## METODE

This study uses a quantitative approach. A quantitative approach is used to determine and test the effect of tax socialization, tax sanctions, and online service systems on MSME taxpayer compliance using data in the form of numbers.

The population used in this study is individual taxpayers and MSME sector entities that use the PP No 23 of 2018

payment scheme registered at KPP Pratama Surakarta. The total population in this study was 43,948 taxpayers. The sample size in this study was determined by the Slovin formula with an error tolerance limit of 10%, which is as follows:

$$n = N / (1 + N(e)^2)$$

Description :

n = number of samples

N = total population

e = fault tolerance limit

The number of samples of this study

are:

$$n = 43,948 / (1 + 43,948 (0,1)^2)$$

$$n = 43,948 / 440,480$$

$$n = 99,772 \text{ rounded up to } 100$$

respondents

The method used by researchers in sampling is the probability sampling technique (random sampling from the selected population) using random sampling, which is a sampling technique from population members that is carried out randomly without regard to the strata that exist in the population (Sugiyono, 2014).

Primary data is a source of data obtained directly from sources. The data collection technique used is a questionnaire. Data was obtained by distributing questionnaires to MSME taxpayers registered at KPP Pratama Surakarta.

Methods of Data Analysis, among others by:

Validity testing is testing the feasibility of data for the question items in the questionnaire. The questionnaire is considered valid if it is able to express in accordance with the measurements that have been set. According to Gozali (2016), measuring validity can be done by doing a correlation between the score of the question items with the total score of the variable construct. The validity test in this study used a significance level of 0.05 with the following test criteria:

1. If  $r$  count  $r$  table then the statement items contained in the instrument are significantly correlated with the total score of the statement items, then the

instrument or statement items are declared valid.

2. If  $r_{count} > r_{table}$  then the statement items contained in the instrument are not significantly correlated with the total score of the statement items, then the instrument or statement items are declared invalid.

The results of the validity test of the tax socialization variable obtained an  $r_{count}$  value of 0.431-0.855  $>$   $r_{table}$  0.1638. The variable of taxation sanctions obtained  $r_{count}$  value of 0.749-0.827  $>$   $r_{table}$  0.1638. The online service system variable obtained  $r_{count}$  0.485-0.873  $>$   $r_{table}$  0.1638. Taxpayer compliance variable obtained  $r_{count}$  0.607-0.869  $>$   $r_{table}$  0.1638.

Reliability testing is a test to measure the construct or variable interest. The higher the degree of association between scores obtained through repeated measurements, the more reliable the scale. Reliability testing is used to determine the reliability of a questionnaire. Decision making is based on if Cronbach's Alpha value exceeds 0.6 then the variable question is reliable and if Cronbach's Alpha value is less than 0.6 then the variable question is not reliable. The value of Cronbach's alpha of the tax socialization variable is 0.795, the tax sanction variable is 0.900, the service system variable is 0.920 and the taxpayer compliance variable is 0.929. The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. The basis for making the decision is:

- 1) If the probability  $>$  0.05 then the distribution of the regression model is normal.
- 2) If probability  $<$  0.05 then the distribution of the regression model is not normal

Multicollinearity is used to detect the presence or absence of multicollinearity in the regression model, by looking at the tolerance value, and the opposite is the Variance Inflation Factor

(VIF). The steps in the multicollinearity test are:

- 1) If the tolerance value is 0.10, then multicollinearity occurs. If the tolerance value is  $>$  0.10, then there is no multicollinearity
- 2) If the VIF value  $>$  10, then there is no multicollinearity. If the VIF value  $>$  10, then there is multicollinearity

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. The basis for the analysis of heteroscedasticity is:

- 1) If the value of chi square count  $<$  value of chi square table, there is no heteroscedasticity.
- 2) If the calculated chi square value  $>$  the table chi square value, heteroscedasticity occurs

Data analysis used multiple regression to test the effect of independent variables on the dependent variable. The regression equation used is:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Description:

Y = Taxpayer compliance

= Constant

b<sub>1</sub> = Tax socialization coefficient

b<sub>2</sub> = Coefficient of tax sanctions

b<sub>3</sub> = Coefficient of online service system

X<sub>1</sub> = Tax socialization

X<sub>2</sub> = Tax Sanction

X<sub>3</sub> = Online service system

The coefficient of determination (R<sup>2</sup>) is a test to measure how far the model's ability to explain the variation of the dependent variable. In simple terms the coefficient of determination is calculated by squaring the Correlation Coefficient (R). The value of R<sup>2</sup> is between 0 and 1.

The F test was conducted to determine the effect of the independent variable on the dependent variable simultaneously (simultaneously). If the significance is greater than 0.05 then the

independent variables together have no effect on the dependent variable. If the significance < 0.05 then the independent variables jointly affect the dependent variable. Then it means that the hypothesis which states the influence is accepted.

The t test is used to partially test the regression coefficient, this test is carried out to determine the partial significance of the role between the independent variables on the dependent variable by assuming that other independent variables are considered constant (Sugiyono, 2014). The criteria used are as follows:

- 1) H0 is accepted if the value of tcount ttable or sig value >
- 2) H0 is rejected if the value of tcount ttable or the value of sig <

**HASIL DAN PEMBAHASAN**

1. Classical Assumption Test

Tabel 1. Hasil Uji Normalitas

Variabel	Asymp. Sig. (2-tailed)	Description
Unstandardized Residual	0,145	Normal

The results of the normality test show that the Asymp value. Sig. (2-tailed) of 0.145 or greater than 0.05. It can be concluded that the data is normally distributed.

Tabel 2. Multicollinearity Test Results

Variabel	Tolerance	VIF	Description
Tax Socialization	0,932	1,073	Multicollinearity free
Tax Sanctions	0,962	1,039	Multicollinearity free
Online Service System	0.965	1,037	Multicollinearity free

The results of the multicollinearity test show that the tolerance value of each variable is greater than 0.10 and the VIF value of each variable is less than 10. So the conclusion is that the data does not have multicollinearity.

Table 3. Heteroscedasticity Test Results

Chi square count	Chi square table	Description
17,1	120,98964	There is no heteroscedasticity

The results of the heteroscedasticity test show that the calculated chi square value is smaller than the table chi square value. So it can be concluded that the regression model does not contain any heteroscedasticity or variance from the residuals of one observation to another.

Table 4. Results of Multiple Linear Regression Equations

Variable	Unstandardized Coefficients beta	t <sub>hitung</sub>	sig	Description
Constant	19,616	5,188	0,000	
Tax socialization	0,266	2,196	0,031	Received
Tax sanctions	-0,048	-0,465	0,643	Rejected
Online service system	0,211	2,034	0,045	Received

Based on table 4 above, it can be seen that the regression equation used is:  
 $KP = 19,616 + 0,266SOP - 0,048SAP + 0,211SPO + e$

From the above equation it can be explained that:

- 1) The positive constant value of 19.616 indicates that if the variables of tax socialization, tax sanctions and online service systems are assumed to be zero, the taxpayer remains obedient in paying taxes.
- 2) The value of the regression coefficient for the tax socialization variable shows a positive value of 0.266. These results show that if tax socialization is carried out, taxpayer compliance will increase, and vice versa if tax socialization is not carried out, taxpayer compliance will decrease.
- 3) The regression coefficient value for the tax sanctions variable shows a

negative value of -0.048. These results indicate that no tax sanctions are imposed, then taxpayer compliance increases, and vice versa if tax sanctions are carried out, taxpayer compliance will decrease.

- 4) The regression coefficient value for the online service system variable shows a positive value of 0.211. These results show that if you use an online service system, taxpayer compliance will increase, and vice versa if you don't use an online service system, taxpayer compliance will decrease.

Table 5. Results of Coefficient of Determination (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the estimate
1	0,320	0,102	0,074	3,071

Based on table 5, the results of the adjusted R<sup>2</sup> test are 0.074, which means that the dependent variable that can be explained by the independent variable is 7.4%. This means that independent variables including tax socialization, tax sanctions and online service systems affect MSME taxpayer compliance 7.4% while the remaining 92.6% is influenced by other variables not examined in this study.

Table 6. F Statistical Test Results

F <sub>hitung</sub>	F <sub>tabel</sub>	signifikansi	Desc
3,642	2,7	0,015	Model Fit

Based on table 6 shows that the Fcount 3.642 > Ftable 2.7 and the sig value of 0.015 < 0.05, it can be concluded that overall the independent variables which include tax socialization, tax sanctions and online service systems affect MSME taxpayer compliance simultaneously or The regression model formed is significant for analysis.

Table 7. Statistical Test Results t

Variabel	t <sub>hitung</sub>	t <sub>tabel</sub>	sig	keterangan
Tax socialization	2,196	1,66071	0,031	Received
Tax sanctions	-0,456	1,66071	0,643	Rejected

Online service system	2,034	1,66071	0,045	Received
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### 1. The effect of tax socialization on MSME taxpayer compliance

The results of this study indicate that the tax socialization variable has a tcount value of 2.196 > ttable 1.66071 and a sig value of 0.031 < 0.05. So that the tax socialization variable has a significant positive effect on MSME taxpayer compliance, then the first hypothesis is accepted (H1 is accepted). Socialization of taxation is one of the efforts of the Directorate General of Taxation (DGT) to deliver information and guidance to taxpayers regarding everything related to taxation. The form of tax socialization is generally in the form of tax counseling. Tax socialization activities are carried out by the tax office or certain people who are competent in the field of taxation, the results of which have an impact on the understanding of taxpayers and then affect their behavior in tax compliance.

Tax socialization is a factor that affects MSME taxpayer compliance, the higher the socialization carried out by the tax office will increase taxpayer compliance. Tax socialization that is carried out regularly can convey clearly the tax information provided to taxpayers. Taxpayers get information about taxation such as tax regulations and sanctions from social media or tax websites, newspapers, banners and counseling provided from the tax office or taxpayers ask tax officials directly. It can be explained that the more intense and effective the socialization of taxation provided to taxpayers through direct and indirect counseling, the higher the level of MSME tax compliance.

This research is in line with research conducted by Anwar and Syafiqurrahman (2016), Ananda, et al (2015), and Jawes, et al. (2017) which states that tax socialization has a

significant positive effect on MSME taxpayer compliance, and this research is not in line with research conducted by Wardhani and Daljono (2020) which states that tax socialization does not significantly affect taxpayer compliance.

## 2. The effect of tax sanctions on MSME taxpayer compliance

The results of this study indicate that the tax sanctions variable has a tcount of  $-0.456 < t_{table} 1.66071$  and a sig value of  $0.643 > 0.05$ . So that the tax sanctions variable has no effect on MSME taxpayer compliance, then the second hypothesis is rejected (H2 is rejected).

Tax sanctions are consequences given by the tax office to taxpayers who violate tax regulations. In this case, the sanctions given by the taxpayer cannot affect the level of taxpayer compliance in fulfilling tax obligations. Tax sanctions given to taxpayers who violate tax regulations do not make taxpayers a deterrent not to repeat it again. This happens because tax sanctions are only legal in regulations, for actions for these violations have not been dealt with firmly by government officials. This phenomenon makes taxpayers think that tax sanctions are only regulations.

This study is in line with research conducted by khodija, et al. (2021) and Ermawati and Afif (2018) which state that tax sanctions have no effect on MSME taxpayer compliance.

## 3. The influence of the online service system on MSME taxpayer compliance

The results of this study indicate that the online service system variable has a tcount value of  $2.034 > t_{table} 1.66071$  and a sig value of  $0.045 < 0.05$ . So that the online service system variable has a significant positive effect on MSME taxpayer compliance, then the third hypothesis is accepted (H3 is accepted).

In carrying out services in taxation, the government takes

advantage of technological developments by launching several online-based systems that function to make it easier for taxpayers to carry out their tax obligations. Online service systems in improving MSME taxpayer compliance include e-registration for convenience in registering TIN online, e-billing makes it easier to get billing codes for tax payments, E-filing makes it easier to fill out SPT and report SPT (letters of notification).

The online service system in taxation can affect MSME taxpayer compliance. The better and easier the online service system will increase taxpayer compliance to pay and report taxes, and vice versa when online services are not good then it can reduce the level of taxpayer compliance to pay and report taxes. It can be explained that the online service system can make it easier for taxpayers to carry out their tax obligations because taxpayers do not have to come to the tax office which can be profitable in terms of time, because with the online service system taxpayers can carry out their taxation anytime and anywhere so they can improve MSME taxpayer compliance. Improving the online service system is also very necessary because currently offline services are not considered efficient because service hours are limited only during working hours while at that time taxpayers also work.

This study is in line with research conducted by Nadhor, et al. (2020) and Ayem and Nofitasari (2019) which state that the online service system has a significant positive effect on MSME taxpayer compliance.

## SIMPULAN DAN SARAN

Based on the research results as described in the previous chapter, conclusions can be drawn, namely:

1. Socialization of taxation has a positive and significant effect on MSME taxpayer compliance at KPP Pratama Surakarta.
2. Tax sanctions have no effect on MSME taxpayer compliance at KPP Pratama Surakarta.
3. The Online Service System has a positive and significant effect on MSME taxpayer compliance at KPP Pratama Surakarta.

Based on the research conducted, the following are suggestions submitted by researchers:

1. Further researchers are advised to expand the object of research so that the research can be generalized properly. For example, Mandatory MSMEs in the Surakarta residency or MSMEs outside the Surakarta area so that the coverage is wider.
2. Further researchers are advised to use the interview method which may be able to assist in controlling the answers of each respondent and avoid data collection methods that allow the emergence of selection bias.
3. Further researchers who are interested in conducting studies in the same field are advised to add other independent variables which aim to find out other variables that are not used in this study can have an effect on MSME taxpayer compliance. For example, understanding of taxation, tax service services, tax rates and so on that may have an influence on MSME taxpayer compliance.

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