

The Effect of Tariff Changes, Sanctions and Tax Awareness on Taxpayer Compliance

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Abstract: This research was conducted to determine the effect of tariff changes, sanctions, and tax awareness on MSME taxpayer compliance. The population of this study were managers/owners of MSMEs located in Jatisrono sub-district, Wonogiri district. The sampling method in this study used a *random sampling* method which obtained 72 managers / owners of MSMEs in Jatisrono District, Wonogiri, Indonesia. The regression model used in this study is a multiple linear regression model with the help of SPSS. The results of this study are that tariff changes do not affect taxpayer compliance, sanctions and tax awareness have a positive effect on MSME taxpayer compliance.

Keywords: MSME, tariff changes, tax sanctions, tax awareness, taxpayer compliance.

1. Introduction

Taxes have economic and legal meanings. Economically, tax is defined as the transfer of resources from the private sector to the public sector. While legally tax is defined as an obligation of citizens to deposit a certain portion of income to the state because of the applicable law.

Tax is an important instrument as one of the means of financing national development in order to support the improvement of quality, welfare, and create a prosperous society. Therefore, the government seeks to increase revenue from the tax sector every year. Government revenue from the tax sector has many sources, one of which is from the MSME sector.

Micro, Small and Medium Enterprises (MSMEs) play an important role in advancing the economy in Indonesia. MSMEs also play a role in creating new employment alternatives that can help drive the pace of economic growth.

Poverty reduction by developing MSMEs has good potential, because it turns out that the MSME sector has a large contribution to employment, which absorbs more than 99.45% of the workforce and contributes to GDP of around 30%. (Yuli, 2017)

According to Article 6 of Law No.20 of 2008 concerning MSEs criteria in the form of capital are: "micro business is having a net worth of at most Rp50,000,000.00 (fifty million rupiah) excluding land and building of the place of business; or having annual sales of at most Rp300,000,000.00 (three hundred million rupiah). Small business is having a net worth of more than Rp50,000,000.00 (five million rupiah) up to a maximum of Rp500,000,000.00 (one hundred million rupiah) excluding land and building of the business premises; or having annual sales of more than Rp300,000,000.00 (three hundred million rupiah) up to a maximum of Rp2,500,000,000.00 (two billion five hundred million rupiah). And a medium-sized business is having a net worth of more than Rp500,000,000.00 (five hundred million rupiah) up to a maximum of Rp10,000,000,000.00 (ten billion rupiah) excluding land and buildings of the place of business; or having annual sales of more than Rp2,500,000,000.00 (two billion five hundred million rupiah) up to a maximum of Rp50,000,000,000.00 (fifty billion rupiah). (Yuli, 2017)

In 2013, to be precise on 1 July 2013, the Indonesian government issued PP No. 46 of 2013 which is intended for MSME taxpayers regarding business income from MSMEs with gross income. Based on the regulations that have been made, the government sets a final income tax of 1%.

In 2018, the Indonesian government changed the MSME tax rate from 1% to 0.5% which is contained in Government Regulation Number 23 Year 2018 which replaces the previous regulation, Government Regulation Number 46 Year 2013. This rate change is expected to increase MSME taxpayer compliance.

However, in practice there are still many MSME taxpayers who have not fulfilled their obligations to pay taxes. This can occur due to the lack of knowledge possessed by them as taxpayers and bookkeeping or financial records that are not neat so that it can make it difficult to fulfil existing tax obligations.

Tax provisions and regulations in Indonesia have been regulated in law, as well as tax sanctions. Tax sanctions are needed to provide a deterrent effect for taxpayers who do not want to fulfil their obligations to pay taxes in accordance with applicable regulations, and are expected to be obeyed. Sanctions that are burdensome and detrimental can make taxpayers become obedient to fulfil their tax obligations. It is unfortunate that for

some MSMEs taxes are still considered a burden that can be avoided as much as possible.

2. Literature Review and Hypothesis

2.1 Government Regulation No. 23 2018

Government Regulation No. 23 Year 2018 is a new regulation issued by the government as a replacement for Government Regulation No. 46 Year 2013 which is intended to facilitate personal taxpayers or corporate taxpayers who have certain gross income or turnover. One of these gross taxpayers is MSMEs.

2.2 Theory of Planned Behavior

Theory of Planned Behaviour (TPB) began as Theory of Reasoned Action in 1980 to predict an individual's intention to engage in a behaviour at a particular time and place. The theory is intended to explain all behaviours over which people have the ability to exercise self-control. The key component of this model is behavioural intention.

2.3 Tariff Changes

Based on the Theory of Planned Behaviour, the tax rate can influence a person's expectation to motivate themselves or others to fulfil their obligations. The current MSME final tax rate is 0.5%, which is smaller than the previous rate of 1%. The purpose of changing tax rates is to motivate taxpayers to fulfil their tax obligations and create fairness for MSME taxpayers. The fairer the tax rate set by the government, the higher the compliance of MSME taxpayers to report their income to the tax office. Based on research conducted by Cahyani and Noviari (2019), it states that tax rates have a positive effect on MSME taxpayer compliance. From the results of the above explanation, a hypothesis can be drawn to be further tested in this study, namely:

H1: Changes in tax rates have a positive effect on MSME taxpayer compliance

2.4 Tax Sanctions

Sanctions are dependents (actions, penalties, and so on) to force people to keep agreements or obey the provisions of the law (Kamus Besar bahasa Indonesia, 2022). In essence, the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations (Asnawi & Mukhlisin, 2018).

According to Indra (2016) cited by Asnawi (2017) and Mukhlisin (2017) Tax sanctions are a guarantee that the provisions of tax legislation (tax norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. From the results of the explanation above, hypotheses can be taken to be further tested in this study, namely:

H2: Tax sanctions have a positive effect on MSME taxpayer compliance

2.5 Tax Awareness

Awareness is an element that exists in humans since birth in order to respond to something according to fairness. Jatmiko (2006) explains that the situation is known and known is the meaning of awareness. In Jatmiko (2006), Soemarso (1998) explains that the potential for uncollectible taxes caused by the low level of taxpayer awareness is often one of the causes of the amount of potential taxes that cannot be captured.

Likewise, the explanation of Larche (1980) cited by Jatmiko (2006) suggests that tax awareness is often an obstacle in terms of collecting taxes from the public. Empirically it is also proven that the higher the tax awareness of taxpayers, the higher the level of taxpayer compliance (Suyatmin, 2004 in Jatmiko, 2006).

H3: Tax awareness has a positive effect on MSME taxpayer compliance

2.6 Tax compliance

Tax compliance can be defined as a behaviour in which taxpayers fulfil all tax obligations and exercise their taxation rights (Waluyo, 2020). According to Devano, 2006 in Ni Luh, 2006 cited by Rustyaningsih (2011) suggests that compliance and awareness in fulfilling tax obligations can be described in the following situation:

- a. Taxpayers understand and endeavour to understand all the provisions of tax laws and regulations.
- b. Fill out the tax form completely and clearly.
- c. Calculate the amount of tax payable correctly.
- d. Pay the tax due on time

3. Methodology and Procedures

3.1 Population and sample

The population in this study were MSME owners/managers in Jatisrono District, Wonogiri. The population selection is based on the area where the MSMEs carry out their business activities, so that they can

be used as respondents to find out how obedient MSME actors are in carrying out their obligations to pay taxes. The sample in this study were MSME owners/managers who were randomly found in the Jatisrono District, Wonogiri.

1. Data Source

The data from this study uses primary data obtained directly from the results of questionnaires distributed by researchers to MSME owners/managers in Jatisrono District, Wonogiri.

2. Data Collection Technique

This research uses data collection techniques, namely surveys using questionnaires distributed to MSME owners/managers in Jatisrono District randomly. Respondents will be given time to fill out the questionnaires distributed and returned directly to researcher.

3.2 Data analysis techniques

Multiple regression analysis is used to predict the dependent variable based on two or more independent variables in a linear equation. The formula for multiple regression equations is:

$$TC = \alpha + \beta_1Tc1 + \beta_2TS2 + \beta_3TA3$$

4. Methodology and Procedures

4.1 Descriptive analysis test

a. Business Field Description

Table 4. 1
 Business Field Description

Line of Business	Frequency	Percent
Trade	28	39 %
Culinary	25	35 %
Processing Industry	19	26 %
Total	72	100 %

Source: Primary Analysis Data, 2023

From the table above, the characteristics of respondents based on the business sector show that there are 28 respondents with a trade business sector with a percentage of 39%. While the number of respondents with the culinary business sector was 25 people with a percentage of 35%. Then the number of respondents with the processing industry business sector was 19 people with a percentage of 26%. From this table, it shows that respondents with the Trade business sector dominate.

b. Age Description

Table 4. 2
 Description Usia

Age	Frequency	Percent
< 20 years	2	3 %
21-30 years	16	22 %
31-40 years old	10	14 %
41-50 years old	21	29 %
51-60 years old	18	25 %
61-70 years	3	4 %
71-80 years	2	3 %
Total	72	100 %

Source: Primary Analysis Data, 2023

From the table above, the characteristics of respondents based on age show that respondents aged <20 years were 2 people with a percentage of 3%, aged 21-30 years were 16 people with a percentage of 22%, aged 31-40 years were 10 people with a percentage of 14%, aged 41-50 years were 21 people with a percentage of 29%, aged 51-60 years were 18 people with a percentage of 25%, aged 61-70 years were 3 people with a percentage of 4% and aged 71-80 years were 2 people with a percentage of 3%. The table shows that respondents aged 41-50 years dominate

c. Description of Gender

Table 4. 3
Description of Gender

Gender	Frequency	Percent
Male	29	40 %
Women	43	60 %
Total	72	100 %

Source: Primary Analysis Data, 2023

Based on the table above, the characteristics of respondents based on gender show that there are 29 respondents with male gender with a percentage of 40%. Meanwhile, female respondents totalled 43 people with a percentage of 60%. So it can be concluded that respondents with female gender dominate.

d. Characteristics of Respondents Who Have NPWP

Table 4. 4
 Description of Respondents Who Have NPWP

TIN Owner	Frequency	Percent
Available	38	53 %
None	34	47 %
Total	72	100 %

Source: Primary Analysis Data, 2023

From this table it can be seen that the respondents who have NPWP are 38 respondents with a percentage of 53%. While the respondents who did not have an NPWP were 34 people with a percentage of 47%. So the average respondent in this study already has an NPWP.

4.2 Data quality test

a. Validity test

The validity test is carried out based on the results of comparing the *pearson correlation* value with the *r* product moment table. It is said to be valid if the *pearson correlation* value is greater than *r* table. The desired *pearson correlation* value must be $> r$ table. The following is a table of validity test results using SPSS software:

Table 4. 5
 Validity Test Results of Tariff Changes

Item	R Count	R Table	Description
1	0,642	0,228	Valid
2	0,730	0,228	Valid
3	0,882	0,228	Valid
4	0,764	0,228	Valid
5	0,858	0,228	Valid

Table 4. 6
 Sanction Validity Test Results

Item	R Count	R Table	Description
1	0,792	0,228	Valid
2	0,785	0,228	Valid
3	0,877	0,228	Valid
4	0,876	0,228	Valid

Table 4. 7
 Tax Awareness Validity Test Results

Item	R Count	R Table	Description
1	0,705	0,228	Valid
2	0,741	0,228	Valid
3	0,728	0,228	Valid
4	0,778	0,228	Valid
5	0,774	0,228	Valid

Table 4. 8
 Taxpayer Compliance Validity Test Results

Item	R Count	R Table	Description
1	0,706	0,228	Valid
2	0,895	0,228	Valid
3	0,769	0,228	Valid
4	0,718	0,228	Valid
5	0,636	0,228	Valid

Based on the results of the research that has been conducted, it is known that the validity test value of the variable Tariff Changes, Tax Sanctions, Tax Awareness, and Taxpayer Compliance is proven valid because the value of r count is greater than r table.

b. Reliability test

Reliability test is a measuring tool used to measure a questionnaire which is an indicator of a variable or a reliability test. This study uses the *Cronbach's Alpha* formula, namely the *Cronbach's Alpha* results of each variable must be greater than 0.600. The results of the reliability test for each variable can be seen in the following table:

Table 4. 9
 Reliability Test Results

Variables	Cronbach Alpha Value	Description
Tariff Change (X1)	0,837	Reliable
Sanctions (X2)	0,851	Reliable
Tax Awareness (X3)	0,791	Reliable
Taxpayer Compliance (Y)	0,803	Reliable

Source: Primary Analysis Data, 2023

Based on the table above, it shows that the *Cronbach alpha* value of all variables in this study is above > 0.6, which means that the *Cronbach alpha* value has met the requirements so that all variables can be said to be reliable.

4.3 Classical Assumption Test

a. Normality Test

The normality test has the aim of testing whether the regression model, the residuals from the regression equation have a normal distribution or not. This normality test uses the Kolmogorov-Smirnov Test. The following table shows the results of the normality test through the Kolmogorov-Smirnov Test:

Table 4.10
 Normality Test

	Kolmogorov-Smirnov Value	Description
Asymp. Sig. (2-tailed)	0,250	Normal

Source: Secondary Data Processed, 2023

Based on this table, it can be concluded that the Kolmogorov-Smirnov test shows a significant value with a *Kolmogorov-Smirnov* value of 0.250, which is greater than 0.05, which means that these results prove that the variables in this study have a normal data distribution.

b. Multicollinearity Test

The multicollinearity test serves to test whether there is a correlation between the independent variables in a regression model. This research is seen based on *Tolerance Value* and *Variance Inflation Factor (VIF)*. The following are the results of the Multicollinearity Test in the table below.

Table 4.11
 Multicollinearity Test Results

Variables	Tolerance	VIF	Description
Tariff Change (X1)	0,306	3,273	No multicollinearity

Sanctions (X2)	0,286	3,491	No multicollinearity
Tax Awareness (X3)	0,264	3,792	No multicollinearity

Source: Secondary Data Processed 2023

Based on the table above, it can be seen that there is no multicollinearity in the independent variables. This is because the *VIF* value of all independent variables is less than 10 and the *Tolerance* value is more than 0.10.

c. Heteroscedasticity Test

The heteroscedasticity test serves to determine whether in the regression model there is an inequality of variance from the residuals of one observation to another. The results of the heteroscedasticity test have been carried out with the following results:

Table 4.12
Heteroscedasticity Test Results

Variables	Sig Value	Description
Tariff Change (X1)	0,978	Homoscedasticity
Sanctions (X2)	0,979	Homoscedasticity
Tax Awareness (X3)	0,763	Homoscedasticity

Source: Secondary Data Processed, 2023

Based on the table above, it can be seen that the heteroscedasticity test with the *spearman rank* test, all independent variables in this study have a sig value > 0.05, which means that all independent variables in this study do not have symptoms of heteroscedasticity.

4.4 Hypothesis Test Results

a. Multiple Linear Regression Analysis

Multiple linear regression analysis serves to analyse the relationship between the variables Investment Opportunity Set, Liquidity, Leverage and Profitability and Dividend Payout Ratio. Based on the calculation, the following results are obtained:

Table 4.13
Linear Regression Analysis Results

Variables	B	Std. Error
Constant	0,180	1,173
Tariff Change (X1)	0,108	0,090
Sanctions (X2)	0,307	0,101
Tax Awareness (X3)	0,623	0,103

Source: Secondary Data Processed, 2023

$$TC = 0,180\alpha + 0,108PT + 0,307SP + 0,623KP + e$$

- The constant value of 0.180 means that if other variables are constant, the value of the Taxpayer Compliance variable will increase.
- The constant value of 0.108 means that if the Tariff Change increases, the value of Taxpayer Compliance will increase. Vice versa, if the Tariff Change decreases, the value of child taxpayer compliance will decrease.
- The constant value of 0.307 means that if the Sanctions increase, the value of Taxpayer Compliance will increase. Vice versa, if the sanctions decrease, the value of child taxpayer compliance will decrease.
- The constant value of 0.623 means that if Tax Awareness increases, the value of Taxpayer Compliance will increase. Vice versa, if tax awareness goes down, the value of child taxpayer compliance goes down

b. Test t

The t test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable. This t test aims to determine whether there is an effect of Tariff Changes, Sanctions and Tax Awareness on Taxpayer Compliance. The following are the results of the t test:

Table 4.14
 Results of the t-test

Variables	titung	Tables.	Sig.	Description
Tariff Change (X1)	1,191	1,993	0,238	No Significant Effect
Sanctions (X2)	3,033	1,993	0,003	Significant Effect
Tax Awareness (X3)	6,077	1,993	0,000	Significant Effect

Source: Secondary Data Processed, 2023

The explanation of the t test of each independent variable is as follows:

- H1 is rejected because based on the results of the t test, partially, tariff changes have no significant effect on taxpayer compliance. This result is different from the hypothesis prepared by the researcher. The result of the effect of Tariff Changes on Taxpayer Compliance is 1.191 which means $1.191 < 1,993$ and the significance value is $0.238 > 0.05$.
- H2 is accepted because based on the results of the t test, partially Sanctions have a significant effect on Taxpayer Compliance. This result is in line with the hypothesis compiled by the researcher. The result of the effect of Sanctions on Taxpayer Compliance is 3.033 which means $3.033 > 1.993$ and the significance value is $0.003 < 0.05$.
- H3 is accepted because based on the results of the t test is partially Tax Awareness has a significant effect on Taxpayer Compliance. This result is in line with the hypothesis compiled by the researcher. The result of the effect of Tax Awareness on Taxpayer Compliance is 6.077 which means $6.077 > 1.993$ and the significance value is $0.000 < 0.05$.

c. F test

The simultaneous significance test is a test used to determine the effect of independent variables, namely Tariff Changes (X1), Sanctions (X2), and Tax Awareness (X3) simultaneously on the dependent variable, namely Taxpayer Compliance (Y). The results of the F test are seen in ANOVA in the sig column. (*significance*). By using a significance level of 5% (0.05), if the significance probability value < 0.05 then H_a is accepted, while if the significance probability > 0.05 then H_a is rejected. The following are the results of the F test:

Table 4.15
 F Test Results

Fitung	F Table.	Sig.	Description
115,491	2,74	0,000	Simultaneously Affected

Source: Secondary Data Processed, 2023

Based on the results of the table, it is found that the F_{count} is 115.491 with the F_{table} value for 2.74, which means $115.491 > 2.74$ and sample data with a significance of $0.000 < 0.05$. With this it can be concluded that simultaneously the independent variable has a significant influence on the dependent variable

d. Test Coefficient of Determination (R²)

The coefficient of determination (*R Square*) analysis is used as a way to determine how much influence an independent variable has on the dependent variable which is manifested in the form of a percentage. The amount of *R Square* is a magnitude commonly used to measure the suitability or suitability of a regression line. The value of *R Square* ranges from zero to one, the closer to the value of one, it can be said that the model is getting better. The following are the results of the analysis of the Determinant Coefficient (*R Square*) test.

Table 4.15
 R Test Results²

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,914	0,836	0,829	1,309

Source: Secondary Data Processed, 2023

The results obtained state that the value of the Determinant Coefficient (R Square) is 0.836 or 83.6% so that the independent variables in this study, namely Tariff Changes, Sanctions and Tax Awareness, can explain the variation in the dependent variable Taxpayer Compliance by 83.6% and the remaining 16.4% is explained

by other variables outside the variables in this study.

4.5 Discussion

a. The Effect of Tariff Changes on Taxpayer Compliance

Based on the results of the t test above, the calculated t value is 1.191 which means $1.191 < 1.993$ and significance $0.238 > 0.05$. So the Tariff Change has no effect on Taxpayer Compliance. So the size of the tariff change does not affect taxpayer compliance. The results of this study contradict research conducted by Cahyani & Noviani (2019), Nisaak & Khasanah, (2022) and Yulizar, (2020) stated that tax rates have a positive effect on MSME taxpayer compliance.

Based on the *Theory of Planned Behaviour*, the tax rate can influence a person's expectation to motivate themselves or others to fulfil their obligations. The current MSME final tax rate is 0.5%, which is smaller than the previous rate of 1%. The purpose of changing tax rates is to motivate taxpayers to fulfil their tax obligations and create fairness for MSME taxpayers. The fairer the tax rate set by the government, the higher the compliance of MSME taxpayers to report their income to the tax office.

b. The Effect of Sanctions on Taxpayer Compliance

Based on the results of the t test above, the calculated t value is 3.033 which means $3.033 > 1.993$ and significance $0.003 < 0.05$. So partially Sanctions have an effect on Taxpayer Compliance. The results of this study are in line with research conducted by Pebrina & Hidayatulloh (2020), Andreansyah & Farina, (2022) and Wijaya & Yanti, (2023) which states that sanctions have a positive effect on MSME taxpayer compliance.

Tax sanctions are made and enforced so that taxpayers are afraid and reluctant to violate tax regulations set by the government. If the sanctions will be burdensome and detrimental to taxpayers, then taxpayers will comply with their tax payments (Jatmiko, 2006)

c. The Effect of Tax Awareness on Taxpayer Compliance

Based on the results of the t test above, the calculated t value is 6.077 which means $6.077 > 1.993$ and a significance of $0.000 < 0.05$. So partially Tax Awareness affects Taxpayer Compliance. The results of this study are in line with research conducted by Muliari & Setiawan (2009), Gaol & Sarumaha, (2022) and Yulianti, (2022) which states that tax awareness has a positive effect on MSME taxpayer compliance.

Tax awareness is a condition in which taxpayers know and understand the applicable tax regulations properly and without coercion from any party. The higher the level of awareness that taxpayers have, the better the understanding and implementation of their obligations to taxation will be.

5. Conclusion

Based on the results of research that has been conducted using quantitative methods, the conclusions of this study are as follows:

1. Tariff changes have a value of 1.191 which means $1.191 < 1.993$ and the significance value is $0.238 > 0.05$. So that Tariff Changes have no significant effect on Taxpayer Compliance so that H1 is rejected.
2. Sanctions have a value of 3.033 which means $3.033 > 1.993$ and the significance value is $0.003 < 0.05$. So that Sanctions have a positive effect on Taxpayer Compliance so that H2 is accepted.
3. Tax Awareness has a value of 6.077 which means $6.077 > 1.993$ and the significance value is $0.000 < 0.05$. So that Tax Awareness has a positive effect on Taxpayer Compliance so that H3 is accepted

Based on the research that has been conducted in the previous chapter, there are limitations to this study, namely Variables that explain Taxpayer Compliance are only limited to Tariff Changes, Sanctions and Tax Awareness. While there are still other independent variables that can affect taxpayer compliance. The sample in this study only used lower-middle-scale MSMEs while the upper-middle-scale businesses were not involved.

Researchers give advice on further research is expected to add other independent variables outside of this study to test the influence on taxpayer compliance such as the quality of tax services and tax socialisation. And can expand the research by increasing the number of samples or conducting qualitative research.

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