THE EFFECT OF TAX RATE PERCEPTION, TAX UNDERSTANDING, AND TAX SANCTIONS ON TAX COMPLIANCE WITH SMALL AND MEDIUM ENTERPRISES (MSME) IN SUKOHARJO

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Abstract : This study aims to determine whether there is a partial influence on Tax Rate Perception, Tax Understanding, Tax Sanctions. The sampling technique in this study used simple rondom sampling, then obtained a study sample of 100 MSME tax payers. Data analysis techniques performed by classical assumptions, hypothesis testing with linear regression analysis. The results showed that tax rate perception, tax understanding had a positive effect on MSME taxpayer compliance in KPP Pratama Sukoharjo while the tax sanctions did not affect MSME taxpayer compliance in KPP Pratama Sukoharjo.

Keywords: Tax Rate Perception, Tax Understanding, Tax Sanctions, Tax Compliance

1. INTRODUCTION

Tax performance in Indonesia is not optimal, as reflected in the still low tax ratio and the still occurrence of tax gaps in Indonesia. Government policy with the implementation of the self assessment system, with the aim that taxpayers can participate in tax payments as a whole in accordance with the tax regulations themselves, so that with the authority given to them, they are able to understand and implement tax regulations. However, this system still does not play a role in increasing tax revenue, because the number of taxpayers and increasing tax revenue is still low in public awareness of paying taxes and the lack of public knowledge of the benefits of taxation for the community and the State.

The main source of a country's revenue is from taxes, because with taxes most state activities will be easily carried out. Given the very importance of state revenue through taxes, the Government issues a strategic and supportive policy by implementing certain regulations to increase tax revenues, namely through Government Regulations and Minister of Finance Regulations.

2. LITERATURE REVIEW
2.1 Literature Review
Definition of Tax

Taxes are citizens' contributions that are compelling in nature, which are deposited to the state that is owed by the WPOP or an entity in accordance with the provisions of the Prevailing Laws,

which receive indirect compensation for the benefit of the state and for the prosperity of the people. " (Law No.28 of 2007 article 1).

Micro small and Medium Enterprises

Table 1 MSME Criteria

No.	Description	Criteria	
		Asset	Omzet
1.	Micro Enterprises	Max. 50 Million	Max. 300 Million
2.	Small Enterprises	>50 Million – 500 Million	>300 Million – 2,5 Billion
3.	Medium Enterprises	>500 Million – 10 Billion	>2,5 Billion – 50 Billion

Source: www.depkop.go.id

Theory Of Planned Behavior (TPB)

This theory is used to study human behavior, especially related to interests and this theory provides a framework for studying attitudes toward behavior (Pranadata, 2014: 19). According to Ajzen in Pranadata (2014: 20) the emergence of behavioral interest is determined by two determining factors, namely attitude towards behavior (behavioral belief) and behavior control (control belief).

Attitude towards behavior (behavioral belief) affects a person's desire to take an action because by knowing how the results of their actions are, whether the results of their actions will be useful or not and from that comes one's intention to take an action. Researchers assume that this theory has an influence on the understanding of the taxpayer on the intention to fulfill his tax obligations. In addition, researchers also assume that this theory has an influence on perceptions of tax rates.

Behavior control (control belief) is the last factor that influences a person to take an action in the Theory of Planned Behavior. With the control over the behavior that requires taxpayers to pay taxes, it will certainly affect how taxpayers will behave, the more it supports or hinders the taxpayers' intention to pay taxes. According to researchers, in this case, behavioral control is related to tax sanctions which will affect the taxpayers' intention to fulfill their tax obligations.

Perceptions of Tax Rates

According to Kotler (2005) "perception is a process used by individuals to select, organize, and interpret information input in order to create a meaningful picture of the world." From this explanation, it can be concluded that perception is a process that starts from vision to form responses that occur in individuals. After that, the individual is able to interpret everything he has seen or felt. This causes individuals to have an awareness of the environment and

themselves. The factors that influence perception according to Gaspersz (1997: 35) are past experiences (previous), desires and experiences of friends,

Tax Understanding

Understanding according to Bloom (1979) is when students are faced with communication, they are expected to know what is being communicated and can make some use of the materials or ideas contained therein. The communication in question can be oral or written, verbal or symbolic. From this understanding, it can be concluded that understanding can mean that a process, how to understand or how to carefully study something in order to understand or understand correctly by having a lot of knowledge. Indicators of understanding according to Subiyanto (1988), namely translation, interpretation, and extrapolation.

Tax Sanctions

Sanction is an act that is coercive and can be enforced which is determined as a reaction to an action, or against taking action that is determined by the legal system (Kelsen, 2008: 123). Forced action is an action that is not carried out at the will of the individual who is the target and if there is resistance, physical force will be used. It can be concluded that the sanctions are firm in nature which are used as a force so that someone obeys the rules. According to Soemitro (1988: 85-86) sanctions are divided into two, namely criminal sanctions and administrative sanctions.

Taxpayer Compliance

According to Heri (1999) compliance is a form of behavior. Human behavior comes from the impulses that exist in humans, while impulse is an attempt to meet the needs that exist in humans. One of the factors of compliance according to Milgram, namely social norms. In this case what is meant in social norms is the encouragement of other parties to create compliance. According to Tomkins in Simanjuntak and Mukhlis (2012: 89) that social norms have the highest level as a determinant of taxpayers to carry out their obligations. There are four types of social norms expressed by Abdulsyani (2007: 55), namely how to do (usage), habits or repeated actions (folkways), etiquette (mores) and customs (custom).

2.2. Framework

The hypothesis in this study is about the perception of tax rates, understanding of taxes and tax sanctions on taxpayer compliance.
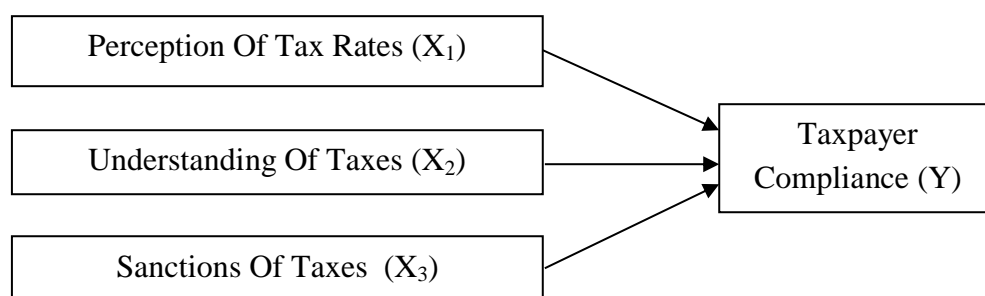

Figure 1 Framework

3. RESEARCH METHOD

This study uses a quantitative approach, using data collection and analysis techniques to obtain information that must be concluded. In this study, the population is MSME taxpayers who have an income or gross income of less than 4.8 billion in one tax year at KPP Pratama Sukoharjo City. The population size based on the data that the author obtained was 4,693 taxpayers, while the sample size used by the author was based on the Slovin formula as many as 100 respondents.

4. RESULT AND DISCUSSION
a. Classic Assumptions
1) Normality Test

Table 2
Result of Normality Test

Variable	Sig.	Standard Sig.	Description
Taxpayer Compliance	0,179	0,05	Normal
Perception Of Tax Rates	0,122	0,05	Normal
Understanding Of Taxes	0,200	0,05	Normal
Sanctions Of Taxes	0,46	0,05	Normal

From table 2, it is known that the sig value > 0.05 can conclude that the data is normally distributed.

2) Multicollinearity Test

Table 3
Result of Multicollinearity Test

Variabele	Tolerance	Std. Tolerane	VIF	Std. VIF	Description
X1	0,135	> 0,1	7,388	< 10	not occur multicollinearity
X2	0,114	> 0,1	8,803	< 10	not occur multicollinearity
X3	0,146	> 0,1	8,843	< 10	not occur multicollinearity

Based on the table above, it is concluded that the three independent variables do not occur multicollinearity.

3) Heteroscedasticity Test

Scatterplot
Dependent Variable: Y
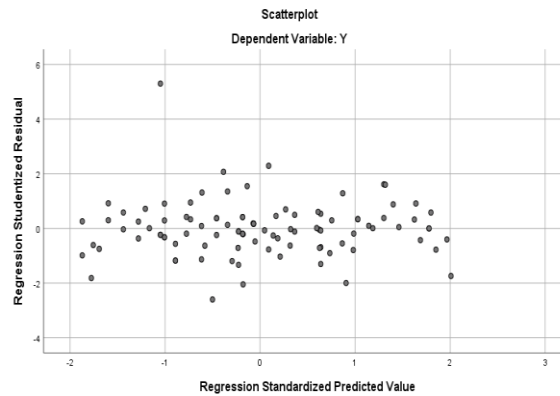
Based on the Figure above, it can be seen that the dots are scattered irregularly or randomly, so it can be concluded that there are no symptoms of heteroscedasticity.

4) Autocorrelation Test

Table 4

Result of Autocorrelation Test

DW	DU	4-DU	*Standart*	Description
2,097	1,735	2,265	DU<DW<4-DU	There is no autocorrelation

According to table 4 above, it can be seen that the DW value is 1.888. For the DU value can be seen in the Durbin-Watson table at a significance of 5% or 0.05, a sample of 100 (n = 100) and the independent variable 3 (k = 3), then the Durbin Watson table will obtain a DU value of 1.735. So the 4-DU value = 4 - 1,735 = 2.265. Then the DW value is between DU < DW < 4-DU or 1.735 < 2.097 < 2.265. These results suggest that the regression is problem free of autocorrelation.

b. Hypothesis Test

1) Regression Model

The results of the multiple linear equation are as follows:

$$Y = 2{,}197 + 0{,}394\ X1 + 0{,}377\ X2 + 0{,}162\ X3 + \varepsilon$$

2) Model Appropriateness Test (Test F)

Table 5

Result of F Test

Model	F_{hitung}	F_{tabel}	Sig.	Standar Sig.	Description
Regression	140,959	2,70	0,000	< 0,05	Ha accepted

Based on the table above, it can be concluded that the perception of tax rates, understanding of taxes and tax sanctions have a significant effect simultaneously on the compliance of MSME taxpayers in the annual SPT reporting at KPP Pratama Sukoharjo.

3) Hypothesis Testing

Table 6
Result of t test

Variable	T_{count}	t_{table}	*Sig.*	Standard *Sig.*	Description
Perception Of Tax Rates	3,131	1,985	0,002	< 0,05	Accepted
Understanding Of Taxes	3,012	1,985	0,003	< 0,05	Accepted
Sanctions Of Taxes	1,417	1,985	0,160	< 0,05	Rejected

Hypothesis Testing 1 (Perceptions of Tax Rates)
The results of the t test are presented in table 6 that tcount = 3.131 and significance = 0.002. Because the value of tcount > ttable (3.131 > 1.985), and a significance value of < 0.05 (0.002 < 0.05), it can be concluded that H1 is accepted, meaning that tax knowledge has an effect on the compliance of MSME taxpayers in Annual SPT reporting at KPP Pratama Sukoharjo.

Hypothesis Testing 2 (Tax Understanding)
The results of the t test are presented in table 6 that the tcount is 3.0122 with a significance of 0.003. Because the value of t count is greater than t table (3.012 > 1.985), as well as a significance value of < 0.05 (0.003 < 0.05), the conclusion is that H2 is accepted, meaning that tax regulations have an effect on the compliance of MSME taxpayers in Annual SPT reporting at KPP Pratama Sukoharjo

Hypothesis Testing 3 (Tax Sanctions)
The results of the t test that have been presented in table 6 show that the tcount is 1.417 with a significance of 0.160. Because the value of t count <t table (1.417 < 1.985), and the significance value > 0.05 (0.160 < 0.05), it can be concluded that H3 is rejected, meaning that the tax benefits have no effect on the compliance of MSME taxpayers in the Annual SPT reporting on KPP Pratama Sukoharjo.

5. CONCLUSION

The results of hypothesis 1 in this study are accepted, meaning that taxation knowledge has an influence on the compliance of the UMKM WP. The results of this study are in accordance with research (Rahayu, 2017) and (Kusumasari & Suardana, 2018). Then hypothesis 2 is accepted, which means that tax regulations have an influence on the compliance of MSME WP. This research is in accordance with research (Adiasa, 2013) and (Mustofa, Kertahadi, & R, 2016). Whereas for hypothesis 3 it is rejected, namely that the benefits of taxation have no effect on the compliance of WP UMKM. This research is in accordance with (Masruroh & Zulaikha, 2013).

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