

THE EFFECT OF TAXATION SOCIALIZATION, TAX RATE AND TAX SANCTIONS ON TAXPAYER COMPLIANCE WITH REGISTERED MSMEs AT KPP BEKASI SELATAN 2015-2018

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***Abstract** - The purpose of this study is to determine the effect of tax socialization, tax rates and tax sanctions on taxpayer compliance at umkm. This research was conducted at umkm registered in South Bekasi KPP. The number of samples in this study were 57 respondents with the sampling method using the Probability Sampling method with Simple Random Sampling. The data was collected through a questionnaire. The data analysis technique used in this research is descriptive data, normality test, multicollinearity test, heterocedastity test, multiple linear regression analysis, coefficient of determination and hypothesis testing. The analysis used in this study used SPSS version 26.0. Based on the results of the analysis, it can be seen that (1) tax socialization has a significant effect on taxpayer compliance with a positive direction, (2) tax rates have no significant effect on taxpayer compliance with a positive relationship direction, (3) tax sanctions have a significant effect on mandatory compliance. tax direction with a positive relationship, (4) tax socialization, tax rates and tax sanctions simultaneously have a significant effect on taxpayer compliance.*

***Keywords:** Tax Socialization, Tax Rates, Tax Sanctions, Taxpayer Compliance*

I. INTRODUCTION

The growth of Micro, Small and Medium Enterprises (MSMEs) in Indonesia has occurred quite well, this is one of the solutions in the economic sector to improve the welfare of people in the country of Indonesia and has promising potential to contribute to tax revenue. Darwanto (2013: 142-149) conducted research on the growth of MSMEs in the economy in Indonesia. MSMEs are a large part of improving competitiveness by innovating and creativity should be prioritized because they have a longer life span and durability so that MSME players in Indonesia will increase each year and can open jobs.

The existence of micro, small and medium enterprises (UMKM) is caused by the desire of business actors to be creative by doing entrepreneurship. The desire to live a better life due to economic conditions that require surviving by entrepreneurship is one of the reasons for a person to create MSMEs, so it is only natural that there are still business actors who do not comply with tax obligations, because paying is not the goal of business actors to become entrepreneurs (Anwar and Syafiqurrahman, 2016) It is proven that in Bekasi City the level of awareness in paying taxpayers is

still low. The proof is that more than 30% of motorized vehicle owners are in arrears not to pay their vehicle taxes. With a presentation rate like that it is equivalent to more than 400,000 motor vehicle owners who have not paid their taxes (iSndopos.co.id).

Bekasi City is one of the cities whose local government seeks to improve the economy of its people from year to year in accordance with the policies set by the Bekasi city government. One of the efforts made is to help people establish micro, small and medium enterprises (UMKM). So that it can be seen that the city of Bekasi, especially in areas registered with KPP, South Bekasi, many people have built MSMEs both online and offline. With this effort, it is hoped that it can provide job opportunities and increase state treasury revenues.

MSMEs are one of the drivers of large state revenues, so the government continues to strive so that MSMEs can continue to develop and advance in the current pandemic era. The government provides business capital loan assistance to MSMEs which are experiencing a slowdown in business growth. The government also conducts outreach to MSME players and prospective MSME entrepreneurs with broad knowledge and understanding, it is hoped that they will become honest MSMEs by paying and reporting taxes according to the business income earned by each UMKM so that they can avoid tax sanctions that can put the MSMEs out of business. or close the business. MSMEs are also expected to create a balanced economic structure, employment opportunities and alleviate poverty.

Taxes are one of the main sources of state revenue that are used to finance government expenditure and development. Taxes are a form of community participation in supporting development and the economy in Indonesia. Taxes are collected based on the provisions of the taxation law without reciprocal services directly from the state. So that the collection of tax rates is accompanied by tax sanctions so that taxpayers obey to pay tax obligations. The government also carries out tax socialization so that taxpayers understand and understand that taxes are the main source of state revenue.

Kurniawan *et al.* (2016) argue that tax socialization is an activity carried out by the tax directorate general to increase public knowledge and understanding of taxes in improving the implementation of tax services.

In addition to the lack of tax socialization, tax rates are also a factor affecting taxpayer compliance (Wahyuningsih, 2016). The tax rate will have a negative effect on taxpayer utility. Low tax rates will increase taxpayer utility so as to provide initiative in reporting income to the tax administration (Ameidyo, 2015).

For the sake of creating taxation and orderliness, a tax sanction has been established for tax violators. These sanctions serve as the basis for the government to determine taxpayers who violate the regulations. According to Mardiasmo (2013) tax sanctions are a real barrier for the implementation of a rule that has rights and obligations. Sanctions are a form of non-fulfillment of the obligations that have been determined based on the law or regulations.

The formulation of the problem in this study is whether partially the socialization of taxation, tax rates and tax sanctions has an effect on the compliance of MSME taxpayers in South Bekasi KPP and whether simultaneously the socialization of taxation, tax rates and tax sanctions affect the compliance of MSME taxpayers at KPP Bekasi Selatan. The purpose of this study is to determine whether the socialization of taxation, tax rates and tax sanctions partially affects the compliance of MSME taxpayers at KPP Bekasi Selatan and to find out whether the socialization.

II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT

Definition of Tax

According to Sumarsan (2015: 1) taxes are people's contributions to the state treasury based on applicable laws and can be enforced and without any direct service fees that can be shown and used to finance general state expenditures.

According to Mardiasmo (2016: 8) tax collection procedures consist of tax systems, tax collection principles and tax collection systems.

1. Tax System
 - a. The real system (real) states that many charges are based on objects (real income) so that the collection can only be made at the end of the tax year, that is, after the actual income is known. The real system has advantages or disadvantages. The goodness of this system is a tax imposed more in reality. Meanwhile, the weakness is that new taxes can be imposed at the end of the period (after real income is known).
 - b. The assumption system (fictive system), the imposition of tax is based on an assumption that is regulated by law.
 - c. Mixed system, this tax imposition is a combination of real and presumed systems. At the beginning of the year, the amount of tax is calculated based on an assumption, then at the end of the year the amount of tax is adjusted according to the actual situation. If the amount of tax is assumed, the taxpayer must add. Conversely, if the excess is smaller, it can be asked back.
2. Principles of Tax Collection
 - a. The principle of domicile (the principle of residence), the state has the right to impose taxes on all income of the taxpayer who resides in its territory, whether it comes from within or outside the country. This principle applies to domestic taxpayers.
 - b. The principle of source, the state has the right to impose taxes on income originating in its territory regardless of the taxpayer's residence.
 - c. The principle of nationality.
 - d. The imposition of taxes is associated with the nationality of a country
3. Tax Collection System
 - a. Official Assessment System, is a collection system that gives authority to the government to determine the amount of tax owed by taxpayers.
Characteristics: the authority to determine the amount of tax payable lies with the tax authorities, the taxpayer is passive and the tax debt arises after a tax assessment is issued by the tax authorities.
 - b. Self Assessment System is a tax collection which authorizes taxpayers to determine for themselves the amount of tax owed by taxpayers.
Characteristics: the authority to determine the amount of tax owed lies with the taxpayer himself, the active taxpayer begins to calculate, deposit and report the tax owed himself and the tax authorities do not interfere and oversee a lot.
 - c. Withholding System is a tax collection system that authorizes third parties to withhold or collect taxes owed by taxpayers.
Characteristics: the authority to vote or collect taxes payable rests with third parties, namely in addition to tax authorities and taxpayers.

Definition of Taxation Socialization

Tax dissemination is an effort made by the tax directorate general to provide knowledge to the public and especially taxpayers to know everything about taxation, both tax regulations and procedures through appropriate methods according to Wahono, (2013: 80). Measurement of tax socialization according to Yogatama (2014) is as follows:

1. Procedures for tax dissemination
2. Frequency of tax socialization
3. Clarity of tax dissemination
4. Knowledge of taxation

Definition of tax rates

The tax rate is the percentage (%) or amount (rupiah) of tax that must be paid by taxpayers in accordance with the tax base or tax object (Sudirman and Amirudin, 2012: 9). The measurement of tax rates according to Permatasari (2013) is as follows:

1. The principle of ability to pay taxes
2. Ability to pay taxes
3. The tax rates imposed in Indonesia

Definition of Tax Sanctions

According to Mardiasmo (2016: 62), tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms will be obeyed / obeyed / obeyed). Or in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms. In the tax law there are two types of sanctions, namely administrative sanctions and criminal sanctions. The measurement of tax sanctions according to Rahayu (2010: 63) is as follows:

1. The sanctions given to taxpayers must be clear, so that taxpayers understand the consequences if they violate applicable regulations.
2. Tax sanctions are not compromised (not arbitrary), zero tolerance. So that taxpayers do not underestimate the applicable tax regulations so that taxpayers are more obedient and obedient.
3. The sanctions given should be balanced. In accordance with the error that has been violated by the taxpayer.
4. The sanctions given should have an immediate deterrent effect. So that taxpayers can realize that the importance of reporting and paying taxes in taxpayer compliance is very important and will not be repeated.

Definition of Taxpayer Compliance

According to the General Indonesian Dictionary, the term compliance means submitting or obeying the teachings in taxation, we can give the understanding that knowledge of taxation is obedience, submission and obedience, and implementing taxation provisions. So a compliant taxpayer is a taxpayer who is obedient and complies with and carries out tax obligations in accordance with the provisions of taxation legislation (Ngadiman, 2016).

There are two types of tax compliance, namely formal compliance is a condition in which the taxpayer fulfills his tax obligations formally in accordance with the provisions of the taxation law. Material compliance is a condition in which the taxpayer substantially or substantially fulfills all the material tax provisions (Siringoringo, 2015: 212).

Definition of Business, Micro, Small and Medium Enterprises (MSMEs)

Based on Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises, that the definition of MSMEs is a trading business managed by individuals which refers to productive economic enterprises with criteria that have been set in the law.

The criteria for micro, small and medium enterprises based on the law can be grouped into:

1. Based on the number of assets and turnover of a business.
2. Based on its development.

Relationship Between Research Variables

1. The Influence of Taxation Socialization on Taxpayer Compliance

Research conducted by Anwar and Syafiqurrahman (2016) shows that the socialization of taxation has a significant positive effect on taxpayer compliance. Meanwhile, Ananda and Kumadji (2015) state that tax socialization has a significant effect on taxpayer compliance, tax rates have a

significant effect on taxpayer compliance, and understanding of taxation has a significant effect on taxpayer compliance.

2. The Influence of Tax Rates on Taxpayer Compliance

According to Pris (2014), the imposition of tax rates affects taxpayers in paying their taxes. The low tax imposition makes people less objectionable to fulfilling their obligations. Even though they still want to avoid taxes, taxpayers will not be too disobedient to taxation rules. So that it can be understood that the more fair the tax rate is, the higher the level of complacency of the taxpayer in paying their obligations. Unlike the research of Mustofa et al. (2016) concluded that the tax rate has no significant effect on taxpayer compliance because MSMEs in the KPP Pratama Batu work area do not understand or care less about the size of the applicable tax rates.

3. The Effect of Tax Sanctions on Taxpayer Compliance

Research conducted by Noviantari and Setiawan (2018) states that perceptions of service quality, understanding of taxpayers, perceptions of tax sanctions and taxpayer environment have a positive and significant effect on taxpayer compliance. Meanwhile, Susilawati and Budiarta (2013) tax sanctions have a positive effect on taxpayer compliance in paying taxes. The Effect of Tax Socialization, Tax Rates and Tax Sanctions on Taxpayer Compliance.

4. The Influence of Taxation Socialization, Tax Rates and Tax Sanctions on Taxpayer Compliance

Research according to Tawas, et al. (2016) stated that tax rates and tax sanctions have a significant positive effect on the compliance of individual taxpayers 'Annual Tax Returns, tax socialization does not have a significant effect on reporting compliance with individual taxpayers' Annual Tax Return, and simultaneously socialization of taxation, tax rates and tax sanctions provides a significant influence on the compliance of individual taxpayers Annual Tax Return of individual taxpayers at KPP Pratama Bitung.

Hypothesis Development

The hypothesis in this study is as follows:

H1: Tax socialization affects taxpayer compliance

H2: The tax rate affects taxpayer compliance

H3: Tax sanctions affect taxpayer compliance.

H4: Socialization of taxation, tax rates, and tax sanctions affects taxpayer compliance

Research Conceptual Framework

Based on the description above, the conceptual framework of research can be described as follows:

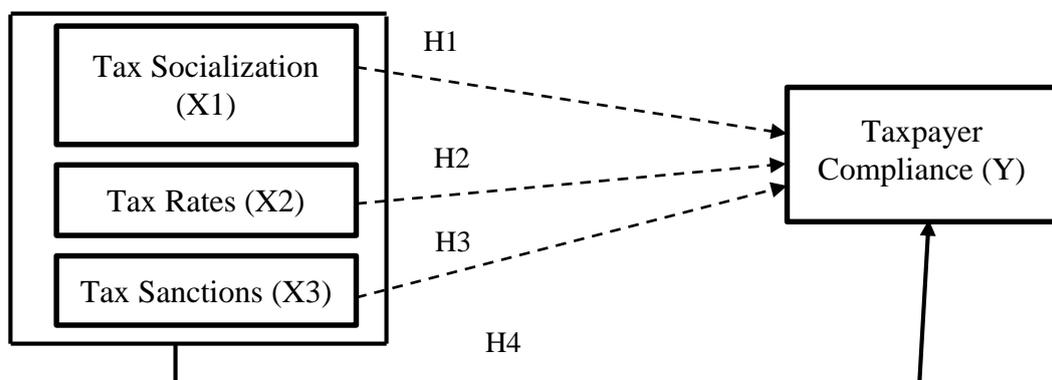


Figure 2.1 Conceptual Framework

III. RESEARCH METHOD

Research Strategy

In this study using quantitative methods with a descriptive research approach, according to Sugiyono (2017: 8) quantitative research is a research method based on the philosophy of positivism, used to research a specific population or sample, data collection using research instruments, quantitative or statistical data analysis with purpose to test the hypothesis that has been set.

Population and Research Sample

Research Population

According to Sugiyono (2016: 80) Population is a generalization area consisting of objects that have certain qualities and characteristics that are applied by researchers to study and then draw conclusions. The population in this study were micro, small, and medium enterprises (MSMEs) engaged in all economic sectors in South Bekasi, Rawa Lumbu, Bantar Gebang, Pondok Gede, Pondok Melati, Jatiasih, Jati Sampurna and Mustika Jaya where 130 MSMEs are registered at Bekasi City Cooperatives and UKM Office.

Research Samples

According to Sugiyono (2016: 81) the sample is part of the number and characteristics of the population. The formula used to determine the number of samples to be taken is the formula from Slovin in Sanusi (2013: 10).

$$n = \frac{N}{1 + N\alpha^2}$$

Information:

- n : Sample Size
N : Total Population α
 α : Inaccuracy tolerance used (in person)

Then the number of samples for MSMEs in South Bekasi, Rawa Lumbu, Bantar Gebang, Pondok Gede, Pondok Melati, Jatiasih, Jati Sampurna and Mustika Jaya amounted to 56.52 or 57 MSMEs.

Method of collecting data

The data collection method is a way of selecting, finding and storing various data collection instruments. The method in this research uses quantitative methods with a questionnaire or questionnaire. The questionnaire contains questions or statements, respondent characteristics, respondent experience and respondent knowledge or opinion which is shown to MSMEs registered at KPP Bekasi Selatan.

Data Analysis Methods

The stages in conducting analysis in this study are as follows:

1. Descriptive Analysis
Descriptive statistics aim to provide an overview or description of the analyzed data including the minimum value, maximum value, average (mean), standard deviation, kurtosis and skewness (slope distribution) (Latan and Temalagi, 2013: 27).
2. Classic Assumption Test
Testing of classical assumptions aims to determine whether a regression model is good or not if it is used to make an assessment. A model is said to be good if it is BLUE (Best Linear Un] Estimator), which fulfills classical assumptions or avoids multicollinearity, autocorrelation

and linearity problems. Therefore, in this study, a test was carried out against the classical assumptions whether deviations occurred or not so that this research model was feasible to use.

3. Normality Test

The normality test aims to test whether in a regression model, the dependent variable, independent variable or both have a normal distribution or not. A good regression model is normal or near normal data distribution. As is well known, the t test and F test assume that the residual value follows a normal distribution. The normality test tool used to test normally distributed data is One Sample Kolmogorov-Smirnov (KS). In the normality test using the Kolmogorov-Smirnov test, if the probability value is > 0.05 then the data is accepted (normally distributed), whereas if the probability value < 0.05 then the data is rejected (not normally distributed).

4. Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables (Ghozali, 2016). A good regression model should not have a correlation between the independent variables. To detect whether there is multicollinearity in the regression model is (1) looking at the tolerant value and its counterpart, (2) variance inflation factor (VIF), a low tolerance value equals a high VIF value (because $VIF = 1 / \text{tolerance}$). The cut off value used to show multicollinearity is if the tolerance value is less than (\leq) 0.1 and the VIF value is more than (\geq) 10 (Ghozali, 2016).

5. Heteroscedasticity Test

The heteroscedasticity test aims to find out whether there is a deviation from one of the classical assumptions which requires homoscedasticity. To see whether there is heteroscedasticity, what must be considered is the scatterplot graph, including the dependent variable (SRESID) with its residual (ZPRED).

Heteroscedasticity testing was carried out by using the Glejser statistical test, the Glejser statistical test was performed by transforming the residual value into residual absolute and then regressing it with the independent variable in the model. If the significance value for the independent variable is greater than the predetermined significance value, it can be concluded that the regression model cannot be a heteroscedasticity problem. The significance value used in the heteroscedasticity test is 5% (Ghozali, 2016: 137).

Multiple Regression Analysis

The multiple regression method connects one dependent variable with several independent variables in a single predictive model, either partially or simultaneously. This test equipment is used for H1, H2, H3, and H4. Significant at the 0.05 and 0.01 (two-tailed) levels, meaning that the hypothesis is rejected if the coefficient is 0.05 or more and is accepted if the coefficient is less than 0.05. The following is the regression model in this study:

$$KWP = \alpha + \beta_1 SP + \beta_2 TP + \beta_3 SKP + e$$

Information:

KWP : Taxpayer Compliance

α : Constant

SP : Tax Socialization

TP : Tax rates

SKP : Tax Sanctions

e : Error

Hypothesis testing

The determinant coefficient (R²), F test, and t test were used to test the significance of the hypothesis.

1. Test the coefficient of determination
To measure how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is between zero and one. The small value of R2 means that the ability of the independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all of the information needed to predict the dependent variables. Meanwhile r2 is used to measure the degree of relationship between each variable X and variable Y partially.
2. F test (Simultaneous testing)
To find out whether all independent variables have the same effect on the dependent variable by comparing the critical value of Ftable with Fcount. If Fcount < Ftable then H0 is accepted, which means that the independent variable has no effect on changes in the value of the dependent variable. Meanwhile, if Fcount > Ftable, then H0 is rejected and receives Ha, this means that all independent variables have an effect on the value of the dependent variable.
3. t test (partial test)
To find out whether each independent variable has a significant effect on the dependent variable. Decision making is done based on the comparison of the t-count value of each coefficient with the t-table, with a significant level of 5%. If tcount < ttable then Ho is accepted, this means that the independent variable has no effect on the value of the dependent variable. Meanwhile, if tcount > ttable then Ho is rejected and accepts Ha, this means that the independent variable has an effect on the dependent variable.

IV. RESULTS AND DISCUSSION

Institution Description

Tax Service Office (KPP) is a work unit of the Directorate General of Taxes (DGT) that carries out all tax services to the public. As a DGT agency, KPP is directly related to taxpayers.

Since 2002, KPP has gradually modernized its system and organizational structure towards a function-oriented agency that is an amalgamation of the Conventional Tax Office and the Tax Audit and Investigation Office. Which is located at Jalan Cut Mutia No.125 RT.001 RW.008, Margahayu Village, East Bekasi District, Bekasi City 17114.

Respondent Description

The respondents of this research were 57 respondents. In this study, the respondent's profile will be divided into three parts, namely gender, age and length of business. The following is the presentation of data regarding the respondent profile obtained in this study:

1. Gender

Table 4.1
Characteristics of Respondents Based on Gender

Jenis Kelamin	Frekuensi	Persentase
Laki-laki	33	57,9
Perempuan	24	42,1
Total	57	100

Source: Based on the Results of the Questionnaire (2020)

Based on table 4.1 above shows that there are 57 respondents, 33 of whom are male with a percentage of 57.9% and 24 of those who are female, with a percentage of 42.1%.

2. Age

Table 4.2
Characteristics of Respondents by Age

Umur	Frekuensi	Persentase
< 25 Tahun	6	10,5

25-35 Tahun	27	47,4
36-45 Tahun	9	15,8
46-55 Tahun	7	12,3
> 56 Tahun	8	14
Total	57	100

Source: Based on the Results of the Questionnaire (2020)

Table 4.2 shows that of the 57 respondents as a study based on age, there were 6 respondents (10.5%) aged <25 years, 27 people (47.4%) aged 25-35 years, as many as 9 people (15, 8%) were aged 36-45 years, as many as 7 people (12.3%) were 46-55 years old and as many as 8 people (14%) were > 56 years old.

3. Length of Business

Table 4.3
Characteristics of Respondents Based on Length of Business

Lama Usaha	Frekuensi	Persentase
< 5 Tahun	24	42,1
5-10 Tahun	24	42,1
> 10 Tahun	9	15,8
Total	57	100

Source: Based on the Results of the Questionnaire (2020)

Table 4.3 shows that of the 57 research respondents, 24 respondents (42.1%) had a business length of <5 years and 5-10 years respectively and 9 people (15.8%) were respondents who owned a business. more than 10 years.

Testing and Data Analysis Results

1. Descriptive Statistics of Research Data

Descriptive analysis is used to describe the responses of respondents to each question item which are categorized into 4 categories: Very Good, Good, Poor and Not Good, with a range of categories as follows:

Table 4.4
Respondents Response Score Percentage Criteria

Rentang Nilai	Kategori
25%-44%	Tidak Baik
44%-63%	Kurang Baik
63%-81%	Baik
81%-100%	Sangat Baik

- a. **Descriptive Analysis of Taxation Socialization (X1)**
Based on the responses of respondents obtained from 8 statements regarding taxation socialization variables, it can be seen that the highest actual score is 193 (85%) and is included in the very good category, namely questions about "Code X1.4" and "Code X1.8" , while the lowest actual score is 185 (81%) and is included in the good category, namely the question regarding "Code X1.3" and the actual total score of the taxation socialization variable is 1517 with an ideal total score of 1824 and includes in very good category (83%). These results indicate that the majority of respondents considered that the tax socialization that has been carried out by the South Bekasi KPP has been very good.
- b. **Descriptive Analysis of Tax Rates (X2)**
Based on the responses of respondents obtained from 5 statements regarding the tax rate variable, it can be seen that the highest actual score is 191 (84%) and is included in the very good category, namely questions about "Code X2.3" and "Code X2.4" , while the lowest actual

score is 167 (73%) and is included in the good category, namely the question regarding "Code X2.1" and the actual score of the tax rate variable is 913 with an ideal total score of 1140 and is included in the good category (80%). These results indicate that the majority of respondents think that the tax rates that have been implemented by the South Bekasi KPP are good.

c. Descriptive Analysis of Tax Sanctions (X3)

Based on the responses of respondents obtained from 7 statements regarding the tax sanction variable, it can be seen that the actual score is the highest which is 184 (81%) and is included in the good category, namely on the question about "Code X3.4", while the actual score is the lowest, namely amounted to 157 (69%) and included in the good category, namely in the question regarding "Code X3.2" and the total value of the actual score of the tax sanction variable was obtained, namely 1225 with an ideal total score of 1596 and included in the good category (77%). These results indicate that the majority of respondents think that the tax sanctions that have been implemented by the South Bekasi KPP are good.

d. Taxpayer Compliance Descriptive Analysis (X4)

Based on the responses of respondents obtained from 4 statements regarding taxpayer compliance variables, it can be seen that the actual score is the highest which is 184 (81%) and is included in the good category, namely the question about "Code Y.1", while the lowest actual score is obtained, namely amounted to 174 (76%) and included in the good category, namely the question regarding "Code Y.2" and the actual total score of the taxpayer compliance variable was obtained, namely 719 with an ideal total score of 912 and included in the good category (79%). These results indicate that the majority of respondents considered that the taxpayer compliance that has been implemented is good.

2. Test Instruments

a. Validity test

This test is conducted to test the validity of each statement item in measuring the variable. Testing the validity of this research is done by correlating the score of each item statement addressed to the respondent with the total score for all items. The correlation technique used to test the validity of the statement items in this study is the Pearson Product Moment correlation. If the correlation coefficient value of the statement item being tested (r_{count}) is greater than r_{table} of 0.261, it can be concluded that the statement item is a valid construct. The criteria used to declare the data valid or invalid are:

1. Items are said to be valid, if the value of $r_{count} > r_{table}$.
2. Items are said to be invalid, if the value of $r_{count} < r_{table}$.

The results of the questionnaire validity test for the four variables under study are presented in the following table:

i. Results of the Validity Test of the Taxation Socialization Questionnaire

Table 4.9
Recapitulation of Taxation Socialization Variable Validity Test Results (X1)

Item of Statement	r_{hitung}	r_{tabel}	Description
Statement Item 1	0,584	0,261	Valid
Statement Item 2	0,644	0,261	Valid
Statement Item 3	0,587	0,261	Valid
Statement Item 4	0,550	0,261	Valid
Statement Item 5	0,627	0,261	Valid
Statement Item 6	0,743	0,261	Valid
Statement Item 7	0,362	0,261	Valid
Statement Item 8	0,629	0,261	Valid

Source: 2020 Data Processing Results

From Table 4.9 above, it can be seen that the correlation coefficient (r count) of each statement item is greater than the r table value of 0.261. The results of this test indicate that all statement items for the tax socialization variable are appropriate to be used as a research measurement tool and can be used for further analysis.

ii. Results of the Validity Test of the Tax Rate Questionnaire

Table 4.10
Recapitulation of Tax Rate Variable Validity Test Results (X2)

Item of Statement	r _{hitung}	r _{tabel}	Description
Statement Item 1	0,693	0,261	Valid
Statement Item 2	0,769	0,261	Valid
Statement Item 3	0,716	0,261	Valid
Statement Item 4	0,808	0,261	Valid
Statement Item 5	0,703	0,261	Valid

Source: 2020 Data Processing Results

From Table 4.10 above, it can be seen that the correlation coefficient (r count) of each statement item is greater than the r table value of 0.261. The results of this test indicate that all statement items for the tax rate variable are appropriate to be used as a research measurement tool and can be used for further analysis.

iii. Results of the Validity Test of the Tax Sanctions Questionnaire

Table 4.11
Recapitulation of Tax Sanctions Variable Validity Test Results (X3)

Item of Statement	r _{hitung}	r _{tabel}	Description
Statement Item 1	0,718	0,261	Valid
Statement Item 2	0,556	0,261	Valid
Statement Item 3	0,758	0,261	Valid
Statement Item 4	0,762	0,261	Valid
Statement Item 5	0,627	0,261	Valid
Statement Item 6	0,770	0,261	Valid
Statement Item 7	0,666	0,261	Valid

Source: 2020 Data Processing Results

From Table 4.11 above, it can be seen that the correlation coefficient (r count) of each statement item is greater than the r table value of 0.261. The results of this test indicate that all statement items for the tax sanction variable are feasible to be used as a research measurement tool and can be used for further analysis.

iv. Results of the Validity Test of the Taxpayer Compliance Questionnaire

Table 4.12
Recapitulation of Taxpayer Compliance Variable Validity Test Results (Y)

Item of Statement	r _{hitung}	r _{tabel}	Description
Statement Item 1	0,830	0,261	Valid
Statement Item 2	0,890	0,261	Valid
Statement Item 3	0,893	0,261	Valid

Statement Item 4	0,837	0,261	Valid
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Source: 2020 Data Processing Results

From Table 4.12 above, it can be seen that the correlation coefficient (r count) of each statement item is greater than the r table value of 0.261. The results of this test indicate that all statement items for taxpayer compliance variables are feasible to be used as a research measurement tool and can be used for further analysis.

b. Reliability Test

Reliability testing is carried out on statement items that are included in the valid category. Reliability testing is done by testing the instrument only once, then analyzed using the Alpha Cronbach method. The questionnaire is said to be reliable if the reliability coefficient is positive and is greater than 0.7. The results of the reliability test based on the Alpha Cronbach formula obtained the following results:

Table 4.13
Results of the Research Questionnaire Reliability test

Variable	Reliability Coefficient	Critical Value	Information
Tax Socialization	0,737	0,7	Reliabel
Tax Rate	0,789	0,7	Reliabel
Tax Sanctions	0,815	0,7	Reliabel
Taxpayer Compliance	0,884	0,7	Reliabel

Source: 2020 Data Processing Results

From Table 4.13 above, it can be seen that the reliability value of the statement items on the questionnaire for each variable being studied is greater than 0.7. This result indicates that the statement items on the questionnaire are reliable for measuring the variables.

3. Classic Assumption Test

Prior to the formation of the regression model, the assumptions were tested beforehand so that the model formed provides a BLUE estimate (best linear unbiased estimator). This assumption test consists of four tests, namely the normality test, heteroscedasticity test and multicollinearity test.

a. Normality test

In this study, the normality test can be done using the one sample Kolmogrov-Smirnov test, the normality test is carried out using the SPSS (Statistical Package for the Social Sciences) 26 .0 for windows. The output of this normality test can be seen as follows:

- Asymp. Sig > 0.05, then the data is normally distributed
- Asymp. Sig < 0.05, then the data are not normally distributed

Based on the results of normality testing in this study, it can be seen in the table below:

Table 4.14
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,13461331
Most Extreme Differences	Absolute	,109

	Positive	,109
	Negative	-,068
Test Statistic		,109
Asymp. Sig. (2-tailed)		,089 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data Processing Using SPSS 26 (processed by researchers)

Based on Table 4:14 the results of the Kolmogorov-Smirnov Test show that the probability value is not significant at 0.05 ($0.089 > 0.05$), so the null hypothesis is accepted, which means that the residual data is normally distributed.

b. Multicollinearity Test

Multicollinearity is a condition in which the regression model finds a perfect or near perfect correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and its opposite, namely variance inflation factor (VIF). These two measures indicate which independent variable is explained by the other independent variables. In simple terms, each independent variable becomes the dependent variable and regresses to the other independent variables. Tolerance measures the variability of the selected independent variable which cannot be explained by other independent variables. So a low tolerance value is the same as a high VIF value (because $VIF = 1 / \text{tolerance}$) and indicates high collinearity. The cut-off value that is commonly used is a tolerance value of 0.10 or equal to a VIF value above 10. The following are the results of the Multicollinearity Test:

Table 4.15
Multicollinearity Test Results
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Sosialisasi Perpajakan	,677	1,478
	Tarif Pajak	,475	2,107
	Sanksi Pajak	,464	2,154
a. Dependent Variable: Kepatuhan Wajib Pajak			

Source: Data Processing Using SPSS 26 (processed by researchers)

Based on Table 4.15 the results above show that the VIF value of each independent variable is far below 10, namely taxation socialization = 1.478, tax rate = 2.107 and tax sanctions = 2.154. The tolerance value is above 0.10, namely the tax socialization variable = 0.677, tax rate = 0.475 and tax sanction = 0.464. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

c. Heterokedastistics test

Heteroscedasticity test is performed to determine whether in a regression model there is an inequality of variance from the residuals of one observation to another. The following shows the data on the heteroscedasticity test results of the Scatter Plot test method and also uses the Glejser test using the help of the SPSS 26.0 for Windows application program:

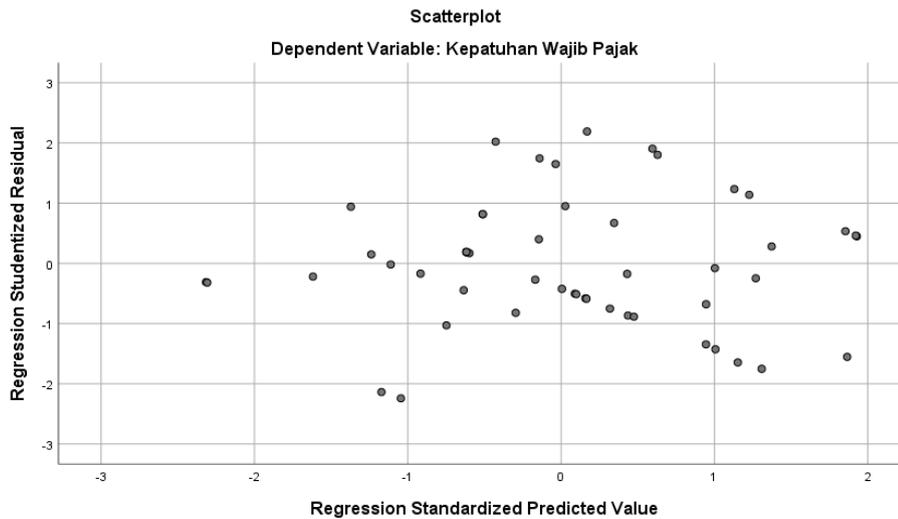


Figure 4.6
Scatterplot Heteroscedasticity Test

Based on the graph of the results of the research above, it can be seen that the data distribution does not form certain patterns, and is spread above and below the number 0 on the Y axis, so it can be concluded that this regression model does not have any heteroscedasticity symptoms. Or in other words, the regression model has fulfilled the homoscedasticity assumption.

Next will be tested using the Glejser statistical test. The following is the test results using Glejser statistics:

Table 4.16
Glejser Heteroscedasticity Test
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,243	1,115		-,218	,828
	Sosialisasi Perpajakan	,055	,057	,157	,966	,339
	Tarif Pajak	,020	,086	,045	,232	,817
	Sanksi Pajak	,021	,065	,063	,322	,749

a. Dependent Variable: Abs

Source: Data Processing Using SPSS 26 (processed by researchers)

From Table 4.16 above, it can be seen that the significance value of the three independent variables is more than 0.05, namely 0.339 in the tax socialization variable, 0.817 in the tax rate variable and 0.749 in the tax sanction variable. These results can be concluded that there is no heteroscedasticity problem in the regression model or it has met the homoscedasticity assumption.

4. Multiple Linear Regression Equation Test and Hypothesis Test

1. Multiple Linear Regression Results

The results of data processing output for the multiple linear regression model are as follows:

Table 4.17
Moved Linear Regression Results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,486	1,802		-,825	,413
	Sosialisasi Perpajakan	,210	,092	,270	2,272	,027
	Tarif Pajak	,117	,139	,119	,842	,403
	Sanksi Pajak	,314	,106	,425	2,969	,004
a. Dependent Variable: Kepatuhan Wajib Pajak						

Source: Data Processing Using SPSS 26 (processed by researchers)

Based on the results above, the data for the multiple linear regression equation is obtained as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = -1.486 + 0.210X_1 + 0.117X_2 + 0.314X_3$$

From the regression equation above, it can be described as follows:

1. **Constant (a)**
The constant value (a) is -1.486, meaning that if the variable in this study is the socialization of taxation, tax rates and tax sanctions with a value of 0, then the taxpayer compliance (Y) is obtained at -1.486.
2. The regression coefficient value of the tax socialization variable is 0.210, the positive X1 value indicates a unidirectional relationship between the taxpayer compliance variable and taxation socialization, which means that if the tax socialization has increased by 1 unit, taxpayer compliance will increase by 0.210 with the assumption that other independent variables remain.
3. The regression coefficient value of the tax rate variable is 0.117, the positive X2 value indicates a unidirectional relationship between the taxpayer compliance variable and the tax rate, which means that if the tax rate increases by 1 unit, taxpayer compliance will increase by 0.117 with the assumption that the variable other independent remains.
4. The regression coefficient value of the tax sanction variable is 0.314, the positive X3 value indicates a unidirectional relationship between the taxpayer compliance variable and the tax sanction, which means that if the tax penalty has increased by 1 unit, taxpayer compliance will increase by 0.314 assuming that the variable other independent remains.

2. **Partial Test (t test)**

The t test is used to determine the effect of each independent variable used in this study on the dependent variable. With a significance level in this study is 0.05. The basis for making decisions on this partial test is as follows:

1. Based on the value of t count and t table
If the value of t count > the value of t table, the independent variable has a partial effect on the dependent variable.
If the t value < t table value, the independent variable does not partially affect the dependent variable.
2. Based on the significance value at the SPSS output
If the significant value < 0.05, the independent variable has a significant effect on the dependent variable.
If the significant value is > 0.05, the independent variable has no significant effect on the dependent variable

Based on Table 4.17, the results of the partial influence test with a t-table of 2.006, testing the independent variables with the dependent variable are as follows:

- i. **The effect of tax socialization on taxpayer compliance**
From the calculation of multiple linear regression analysis for the tax socialization variable, the tcount value is 2.272 with a significance value of 0.027. Because tcount > ttable (2.272 > 2.006) and the significance value < significant level (0.027 < 0.05). It can be concluded that tax socialization has a significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%) or in other words, tax socialization has a positive and significant effect on taxpayer compliance at the 95% confidence level.
- ii. **The effect of tax rates on taxpayer compliance**
From the calculation of linear regression analysis for the tax rate variable, the t-value is 0.842 with a significance of 0.403. Because tcount < ttable (0.842 < 2.006) and a significance value > a significant level (0.403 > 0.05). Then the conclusion is that the tax rate has no significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%).
- iii. **The effect of tax sanctions on taxpayer compliance**
From the calculation of the linear regression analysis for the tax sanction variable, the tcount value is 2.969 with a significance of 0.004. Because tcount > ttable (2.969 > 2.006) and the significance value < significant level (0.004 < 0.05). So the conclusion is that tax sanctions have a significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%) or in other words, tax sanctions have a significant positive effect on taxpayer compliance at the 95% confidence level.

3. Simultaneous Test (Test f)

The F test or regression coefficient is jointly used to determine whether together the independent variables (tax socialization, tax rates and tax sanctions) simultaneously affect the dependent variable (taxpayer compliance). This test is done by looking at Prob. F-statistic (F count). If Prob. The F-statistic (F count) is smaller than the significant level of 0.05, so the independent variable has a simultaneous effect on the dependent variable. Conversely, if Prob. The F-statistic (F count) is greater than the significant level of 0.05, so the independent variable does not affect the dependent variable simultaneously. The following is the simultaneous F test output:

Table 4.18
Simultaneous Test Results (Test F)
ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	250,000	3	83,333	17,309	,000 ^b
	Residual	255,168	53	4,814		
	Total	505,168	56			
a. Dependent Variable: Kepatuhan Wajib Pajak						
b. Predictors: (Constant), Sanksi Pajak, Sosialisasi Perpajakan, Tarif Pajak						

Source: Data Processing Using SPSS 26 (processed by researchers)

Based on Table 4.18, the simultaneous test results with Ftable of 2.799, it is obtained that the Fcount value is 17.309 and the Prob value (F-Statistic) is 0.000. Because the value of Fcount > Ftable (17.309 > 2.799) and the significance value < significant level (0.000 < 0.05). So it can be concluded that the socialization of taxation, tax rates and tax sanctions simultaneously have a significant effect on taxpayer compliance.

4. R-Squared (Coefficient of Determination)

The coefficient of determination explains the variation in the influence of the independent variables on the dependent variable, or it can also be said as the proportion of the influence of all independent variables on the dependent variable. The following is the test output for the coefficient of determination:

Table 4.19
Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,703 ^a	,495	,466	2,19420
a. Predictors: (Constant), Sanksi Pajak, Sosialisasi Perpajakan, Tarif Pajak				
b. Dependent Variable: Kepatuhan Wajib Pajak				

Source: Data Processing Using SPSS 26 (processed by researchers)

From Table 4.19 above the coefficient of determination can be seen in the R-Square, which is 0.495 or 49.5%, meaning that the tax socialization variable, tax rate and tax sanctions can simultaneously provide an explanation for the taxpayer compliance variable of 49.5% while the rest is equal to 50.5% is explained by other factors not examined in this study. With the magnitude of the determination coefficient of 49.5%, it means that the level of tax socialization relationship, tax rates and tax sanctions on taxpayer compliance is moderate.

Discussion

After the previous analysis and discussion, the results of the research can be interpreted as follows:

1. The effect of tax socialization on taxpayer compliance

Based on the research results from the multiple linear regression analysis that has been carried out, it is known that the regression value of the tax socialization variable is obtained by a tcount of 2.272 with a significance value of 0.027. Because $t_{count} > t_{table}$ ($2.272 > 2.006$) and the significance value $<$ significant level ($0.027 < 0.05$). It can be concluded that tax socialization has a significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%) or in other words, tax socialization has a positive and significant effect on taxpayer compliance at the 95% confidence level. With these test results, hypothesis 1 (H1) is accepted, which means that H0 is rejected. It can be interpreted that the influence of tax socialization with taxpayer compliance has a positive or unidirectional relationship. If the influence of tax socialization is high, the compliance of UMKM taxpayers in South Bekasi KPP will increase.

This research is in accordance with that conducted by Anwar and Syafiqurrahman (2016), the results show that taxation socialization has a significant positive effect on taxpayer compliance. It can be interpreted that the more frequent tax socialization is held by the Directorate General of Taxes and the Bekasi city government, the perpetrators and prospective founders of umkm will comply with taxpayers. Taxationization supports the understanding of taxes for taxpayers in carrying out their tax obligations. Tax socialization is carried out by tax officers (fiskus) providing tax knowledge, consultation, periodic guidance to taxpayers.

2. The effect of tax rates on taxpayer compliance

Based on the research results from the multiple linear regression analysis that has been carried out, it is known that the regression value of the tax rate variable is obtained by a t-count value of 0.842 with a significance of 0.403. Because $t_{count} <$ t_{table} ($0.842 < 2.006$) and the significance value $>$ significant level ($0.403 > 0.05$). Then the conclusion is that the tax rate has no significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%). With the test results, hypothesis 2 (H2) is rejected, which means that H0 is accepted. This means that the tax rate does not have a significant effect on taxpayer compliance.

This research has similarities conducted by Mustofa et al. (2016) concluded that tax rates have no significant effect on taxpayer compliance because they do not understand or care less about the size of the applicable tax rates. So that the tax rate is neglected and taxpayers do not report according to the applicable tax rate.

3. The effect of tax sanctions on taxpayer compliance

Based on the research results from the multiple linear regression analysis that has been carried out, it is known that the regression value of the tax sanction variable obtained a t-count value of 2.969 with a significance of 0.004. Because $t_{count} > t_{table}$ ($2.969 > 2.006$) and the significance value $<$ significant level ($0.004 < 0.05$). So the conclusion is that tax sanctions have a significant effect on taxpayer compliance with a positive relationship direction at a significant level of 0.05 (5%) or in other words, tax sanctions have a significant positive effect on taxpayer compliance at the 95% confidence level. With these test results, hypothesis 3 (H3) is accepted, which means that H0 is rejected. This means that the effect of tax sanctions on taxpayer compliance has a positive or unidirectional relationship. If the effect of tax sanctions is high, the compliance of MSME taxpayers at South Bekasi KPP will increase.

This research is in accordance with that conducted by Susilawati and Budiarta (2013), tax sanctions have a positive effect on taxpayer compliance in paying taxes. This means that high tax sanctions will make taxpayers more obedient in paying their obligations. Because if taxpayers are late or do not pay taxes, they must accept sanctions that must be obtained, of course, will affect the MSMEs that are being run. If the influence of tax socialization is high, the compliance of MSME taxpayers at South Bekasi KPP will increase.

4. The effect of tax socialization, tax rates and tax sanctions on taxpayer compliance

Based on the research in Table 4.18, the simultaneous test results with Ftable of 2.799 obtained the Fcount value of 17.309 and the Prob (F-Statistic) value of 0.000. Because the value of $F_{count} > F_{table}$ ($17.309 > 2.799$) and the significance value $<$ significant level ($0.000 < 0.05$). So it can be concluded that the socialization of taxation, tax rates and tax sanctions simultaneously have a significant effect on taxpayer compliance. With these test results, hypothesis4 (H4) is accepted, which means that H0 is rejected. It can be interpreted that the influence of tax socialization, tax rates and tax sanctions on taxpayer compliance has a positive or unidirectional relationship. If the effect of tax sanctions is high, the compliance of MSME taxpayers at South Bekasi KPP will increase.

These results support the research conducted by Tawas, et al. (2016) stated that tax rates and tax sanctions have a significant positive effect on individual taxpayers, tax socialization and simultaneously taxation socialization, tax rates and tax sanctions have a significant effect on the compliance of individual taxpayers Annual Tax Return of individual taxpayers at KPP Pratama Bitung. . The test results are the same as those carried out on MSMEs at South Bekasi KPP that the socialization of taxation, tax rates and tax sanctions has a significant positive or unidirectional effect.

V. CONCLUSIONS AND IMPLICATIONS

Conclusion

From the results of this study, the authors can draw the following conclusions:

1. Tax socialization has a significant positive effect on taxpayer compliance with MSMEs at KPP Bekasi Selatan. This shows that the higher the socialization of taxation will increase the taxpayer's unity at KPP Bekasi Selatan.
2. The tax rate has no effect on taxpayer compliance with MSMEs at South Bekasi KPP. This shows that the size of the tax rate does not affect taxpayer compliance.
3. Tax sanctions have a significant positive effect on taxpayer compliance with MSMEs in South Bekasi KPP. This shows that the existing tax sanctions make taxpayers afraid and anxious about taxes.
4. Silmutan there is a significant effect of tax socialization, tax rates and tax sanctions on taxpayer compliance with MSMEs at KPP Bekasi Selatan.

Implications

Based on the above conclusions, the researcher can provide several suggestions, as follows:

1. For MSME Players
 - a. Due to frequent changes in taxation regulations, it is expected that taxpayers will be active in updating information to the Directorate General of Taxes or the Primary Tax Office.
 - b. Taxpayers are expected to cooperate in reporting honestly for income received to determine to pay payable obligations in accordance with applicable regulations in order to avoid tax sanctions.
2. For the Directorate General of Taxes
 - a. Increasing supervision of MSME actors on tax transactions that have been carried out. As well as building awareness and voluntary concern for taxpayers by increasing the intensity of tax socialization to instill an understanding and understanding of the applicable taxes in Indonesia.
 - b. If there is a tax socialization invitation, it is expected to invite directly so that MSMEs can be active in tax socialization.
3. For further researchers
 - a. The next researcher is expected to be able to add other independent variables to find out other variables that can influence and strengthen the dependent variable so that they can obtain information with other variables and methods.
 - b. Future researchers are expected to be able to use different research methods so that this research can be better developed and obtain more accurate information.

Research Limitations

With the covid-19 pandemic, the research being carried out is hampered, this is due to the following:

1. Some MSME owners are not willing to fill out the questionnaire for fear of problems in their taxes.
2. Limited mobility, some of the MSMEs registered at the Bekasi City Cooperatives and SME Office in 2015-2018 have closed.

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