

# Taxpayer compliance analysis on micro, small and medium business in Surabaya

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**Keywords:**Compliance of Taxpayer;  
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Governmental expectations to all taxpayers concerning payment of its ease can pay for release without there is insincerity. Society has to pay for release truly as according to law and regulation going into effect but in reality faced many resistance in imposition execution, the taxpayer do not master correctness about taxation law and sanctions to accept the effect of deviation of ease so that on duty taxation assume the mentioned as non-compliance and give pressure, sanction. The object in this research is a small industrial company in Surabaya. utilized by Type Data is the primary data stem from a questionnaire which has been filled in by the owner / company manager with the amount taken by a sample of 30 small industrial companies. Analysis method use doubled linear regression method. The results of the research can be concluded that social pressure, sanction perception and understanding of taxpayers have an effect on by partial and simultaneous compliance of dominant factors and taxpayers have an effect on compliance of taxpayers is the understanding of law tax payer of taxation.

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**1. Introduction**

As a developing country, Indonesia continues to work on development in various sectors aimed at people's welfare and increasing economic development. For the sake of smooth national development, the government is therefore trying to continue to increase revenue from sources of state revenue, especially non-oil and gas revenues. Part of this non-oil and gas revenue will be increased through revenue from the tax sector (Sumaryani, 2019). The implementation of these activities requires a large amount of funds. So that in the 2020 State Budget, economic growth is targeted at 5.3% (Ministry of Finance, 2020). To achieve this target, the government must carry out fiscal policies, one of which is a tax instrument, where the tax contribution in the APBN increases every year. MSME taxpayers also contribute to income tax revenue. Based on the provisions (Law of the Republic of Indonesia Number 20 of 2008) MSMEs are individual companies or business entities owned by individuals with certain criteria. The importance of the role of MSMEs in carrying out economic activities with various characteristics, they are able to provide many options for economic activities needed by the community. MSMEs can be said to receive large tax revenues if they are registered as tax payers (Pratiwi & Susanti, 2020). In addition, taxes are based on the law, which means that the tax collection has been agreed upon or mutually agreed between the government and the people (Agustina, 2020). The government's hope for all taxpayers regarding their tax payments can pay taxes without any fraud. So it is only natural that people are aware of obligations in the field of taxation.

Judging from the position, ability, and strategic role in achieving the country's development. MSME development is the spearhead of economic development, in fact MSME growth has almost never decreased every year even though it is a small percentage. The government believes that MSMEs can be a source of

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In East Java there is the largest industrial area in the city of Surabaya, one of which is located in the Rungkut sub-district, not only large industries in the area but the MSME sector is also influential in the area. Various types of UMKM have been developed, such as Ribbon embroidery, handicrafts, cakes and many other handicrafts that are very unique, interesting and the types of businesses there. The existence of MSMEs can create new business opportunities that link producers and consumers. Apart from the Rungkut sub-district, which produces many types of MSMEs, namely Tenggilis and Gununganyar sub-districts. With the increasing number and development of MSMEs, it is hoped that they can share contributions in increasing income tax revenues. Even though the contribution of MSMEs has increased every year, in fact the tax revenue from the MSME sector is still relatively low. This was justified by Sri Mulyani that the total tax revenue achieved by MSMEs was between 3 and 4 trillion. This was justified by Yustinus Prastowo as the Executive Director of the Center for Indonesia Taxation Analysis that in the last 2019 the government had not succeeded in reaching the tax targets set in the 2019 State Budget. Taxpayer compliance can be identified such as registering as a taxpayer, compliance with returning notifications, compliance with calculations, installment obligations are not fulfilled, and others. The level of taxpayer compliance in Indonesia is one of the problems in the field of taxation. This is evidenced by the consistent increase in the number of MSMEs. But this is not matched by awareness to carry out their obligations as a taxpayer (Misykaat & Hartinah, 2022). This non-compliance will have an impact on depositing tax funds into the state treasury. The Self Assessment System is a tax collection framework used by MSME taxpayers, where taxpayers calculate and pay and report their own taxes. Taxpayer understanding is one aspect that influences taxpayer compliance. If MSME taxpayers understand tax regulations, they will be able to influence awareness in carrying out their commitments as taxpayers. The results of previous research reviewed by (Sasmita, 2017) revealed that significantly understanding taxpayers has an influence on MSME taxpayer compliance

In an effort to increase tax revenues, the government made fundamental changes by issuing (Law of the Republic of Indonesia Number 16 of 2009 concerning General Provisions and Tax Procedures, 2009) concerning General Provisions and Tax Procedures to change the tax collection system used in Indonesia, namely the use self assessment system that replaces the official assessment system. Both of these systems have differences in the mechanism and point of view of the taxpayer. The official assessment system is a collection system that authorizes the tax authorities to determine the amount of tax payable by taxpayers, while the self assessment system is a tax collection system that authorizes taxpayers to calculate, deposit and report their own tax obligations, without relying on any tax assessment letter (SKP), it requires high taxpayer discipline. In this case the taxpayer needs to be given counseling, so that they master the procedures and provisions related to taxation. And the impact is the higher the level of taxpayer compliance and also the increasing level of tax revenue (Leviana et al., 2022).

MSMEs must pay taxes correctly in accordance with the applicable laws and regulations, but in reality there are many obstacles encountered in the implementation of tax collection, the taxpayer does not understand or understand the applicable tax laws and sanctions that will be received as a result of fraud taxes so that the tax service considers this as non-compliance and exerts social pressure, where pressure here is one way to make someone willing to do something they don't really want to do, can be done by giving threats, rewards etc. to taxpayers who do not carry out their tax obligations. Efforts to remove obstacles to tax collection according to (Wilmart, 2020) can be carried out by the government (fiskus) by providing information, guidance and counseling to the public. Implementation of counseling is intended to further empower taxpayers so that taxpayers better understand the applicable tax regulations and can carry out their functions.

One way to get someone to do something they really don't want to do is through social pressure. Research conducted by (Sanita et al., 2018) shows this symptom clearly, the pressure of the situation, encouragement, the invisibility of other options, and the desire to fulfill the responsibilities given make it difficult for someone to refuse. Social pressure is a direct way to increase obedience by suppressing individuals which can be done through threats, rewards and direct requests (Sari et al., 2020). Another approach is to place the person in a controlled atmosphere designed to subtly put pressure on him so that the person has difficulty refusing. Social pressure is used to pressure and force taxpayers on industrial

companies, in this case the company owner (manager), less or not fulfilling their tax obligations. The new tax law gives authority to conduct research and investigation of taxpayers who are suspected of not fulfilling their tax obligations.

Individual behavior is influenced by the interaction with the social environment. Some psychological theories mention theories about social penetration theory, social influence theory and Kohlberg's moral development theory. Social penetration theory explains the development of interpersonal relationships, theorizing that changes in interpersonal relationships normally develop into deeper and more trusting because people gradually express each other. each other all the time. So if a person receives positive reinforcement and interacts with other individuals, slowly over time he will open himself up to be more open, especially with regard to things that are intimate and personal. This theory is in accordance with the previous theory, namely Koehlberg's theory of moral development where: great internalization of ethical decision as one grows. (Wulandari, 2018)

Social influence theory, this theory relates to the effects of social interaction within individuals. Individuals will give a more conservative assessment in conditions where there are other people than in an isolated state. The influence of other people or things, which he calls social norms. Social norms are defined as customs, traditions, standards, rules, values, fashion and all other individuals. Based on the theory above, it can be concluded that social pressure is part of a control system. The control system has a positive relationship with ethical decisions. In relation to taxpayer compliance, social pressure will be able to pressure taxpayers to further increase compliance in carrying out their obligations.

The influence of the taxpayer's understanding of the tax law on taxpayer compliance can be linked to the Social Learning Theory put forward by Pavlov, in this theory it states that individuals can also learn and understand by observing what happens to other people and only by being told about something , or by direct experience. (Lianty et al., 2017) states that taxpayer non-compliance in carrying out their obligations is solely due to the taxpayer's lack of knowledge and understanding of tax regulations. Even though there are threats of administrative penalties and criminal threats for taxpayers who do not fulfill their tax obligations, the reality is that there are still many taxpayers who do not or have not fully fulfilled their obligations. This is related to taxpayer non-compliance. Based on the theory above, it can be concluded that the relationship between taxpayer understanding of the Tax Law can increase taxpayer compliance in fulfilling their tax obligations.

Another factor is the sanction of tax fines. This sanction is given as a form of accountability for tax law provisions in accordance with the law, to be obeyed/ obeyed and complied with. Tax sanctions are given to prevent violations that will be carried out by taxpayers in carrying out the tax law. This is evidenced by research from (Kodoati et al., 2018) that partial execution of fine sanctions greatly affects taxpayer compliance. There are not only the two aspects above, the aspect that is predicted to increase compliance is taxpayer awareness. Residents' awareness of the commitment to pay fees without coercion (Syaiful, 2018). However, along with the decline in taxpayer awareness, the level of mandatory compliance is shrinking. This is shown by research from (Fitria, 2017) saying that taxpayer suggestions have an impact on taxpayer compliance. The reasons behind the selection of the three independent variables

In research (Kodoati et al., 2018) (Brata et al., 2017) (Nainggolan & Patimah, 2019) (I & Meiranto, 2017) and (Kumala & Junaidi, 2020) (Khuzaimah & Hermawan, 2018) said that sanctions taxes have a significant positive impact on MSME taxpayer compliance. The results of this research are in contrast to research reviewed by (Arta & Alfasadun, 2022) which states that tax sanctions do not have an impact on MSME taxpayer compliance.

## 2. Research Method

This study aims to determine the simultaneous and partial effect of social pressure, perceptions of sanctions and taxpayer understanding of the tax law on taxpayer compliance. The research population which is the object of research is small industrial companies in Surabaya. The population of this research data are company owners or managers of small industries spread across various districts of the municipality Surabaya with a total of 307 small industries. The technique of determining the sample using simple random sampling is taking samples from the population randomly without regard to strata and each member of the population has the same opportunity to be sampled. The research sample is a stratum company with a total of 30 small industries. Data collection uses primary data sourced from questionnaires that have been filled out by company managers with a total sample taken of 30 small industrial companies. The analysis technique used is multiple linear regression method. To test the hypothesis simultaneously using the F test and partially using the t test.

### 3. Results And Discussions

#### Multiple Linear Regression Analysis

Partial testing is used to find out which independent variables among social pressure units, perceptions of sanctions, and understanding of taxpayers have a partial influence on the dependent variable, namely taxpayer compliance by using the t test to see t arithmetic which will be compared with t table . In this hypothesis the significance level used is 0.05 (5%), the results of the analysis can be seen in table 1 below:

**Table 1. Regression Coefficient**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	-36.039	26.221		1.374	.181
	X1	.813	.424	.293	1.916	.066
	X2	.633	.270	.402	2.341	.027
	X3	1.464	.408	.615	3.585	.001

a. Dependent Variable: Y

Source: processed data

Based on table 1 above, partially obtained t value = 1.916 with a significance level for social pressure obtained at 0.066 which is greater than 0.05, meaning that the coefficient value is not significant. This shows that if there is a change in the social pressure variable, it will not cause a real change in taxpayer compliance. t value of the variable perception of sanctions is 2.341 with a significance level of 0.027 which is smaller than 0.05, which means that the coefficient value is significant.

This shows that if there is a change in the perception variable of sanctions, it will cause a change in taxpayer compliance. so that it can be concluded that the variable perception of sanctions turns out to be a variable that has a proven effect on increasing taxpayer compliance.

Based on table 1 above, the calculated t value of the taxpayer understanding variable is 3.585 with a significance level of 0.001 which is less than 0.05, which means that the variable understanding of the taxpayer it will cause a change in taxpayer compliance. So it can be concluded that the variable of understanding the taxpayer is a variable that has a proven effect on increasing taxpayer compliance.

Thus, it can be concluded that the value of the coefficient of determination ( $R^2$ ) for taxpayer compliance and understanding of taxpayers is less than 0.05, so it can be said that taxpayer compliance and understanding of the taxpayer partially have a significant effect on variable compliance with mandatory taxes while partially social pressure does not have a significant effect on taxpayer compliance.

To find out whether social pressure, perceptions of sanctions, and understanding of the taxpayer have a simultaneous effect on the dependent variable, namely taxpayer compliance, the F test is used, with a significant level used of 0.05 or 5%, the results of the analysis can be seen in table following:

**Table 2. Analysis of Variances (ANOVA)**

Model		ANOVA <sup>a</sup>			F	Sig.
		Sum of Squares	df	Mean Square		
1	Regression	4332.606	3	1444.202	5.626	.004 <sup>b</sup>
	Residual	6674.594	26	256.715		
	Total	11007.200	2			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Source : Processed Data

Based on table 2, a significance value of 0.004 is obtained, which means it is smaller than the tolerable error rate (5%), then  $H_0$  is rejected and  $H_1$  is accepted. So with a significance level of 5% social pressure, perceptions of sanctions and understanding of taxpayers simultaneously or as a whole have a significant influence on taxpayer compliance.

The implications of the results of this study can be explained that social pressure has a positive effect on taxpayer compliance, meaning that the more subtle pressure the taxpayer is given in the form of threats, rewards and requests directly, the tendency to increase obedience or compliance in carrying out their obligations will be even higher but not in real.

Taxpayers, in this case small industry managers in Surabaya, strongly agree that giving pressure in the form of criticism and comments is done to force taxpayers to do less or not carry out their tax obligations, as evidenced by the average number of respondents choosing answer number 5 which means agreeing with giving criticism. and comments by the DG of Taxes. Thus it is necessary to strive to put more pressure on taxpayers by conducting tax audits and sealing of taxpayers to test taxpayers regarding the fulfillment of their tax obligations in the framework of coaching taxpayers and irregularities committed by taxpayers can be minimized so that will increase taxpayer compliance in fulfilling their obligations.

Perceptions about sanctions have a positive effect on taxpayer compliance, meaning that the more taxpayers understand or are aware of the sanctions (actions, punishments, etc.) they will receive if the taxpayer violates tax norms (Tax Law), the tendency is to increase obedience or compliance in carrying out their obligations will also be higher.

Taxpayers, in this case managers or owners of micro, small and medium enterprises in Surabaya, already understand and are aware of the sanctions they will receive if the taxpayer violates tax norms, this is evident from the average respondent choosing answer number 7 which means strongly agree with the imposition of tax administration fines. Thus, it is necessary to strive for the Directorate General of Taxes to stipulate strict sanctions on taxpayers who commit irregularities in accordance with applicable laws and regulations so as to increase taxpayer compliance in fulfilling their obligations.

Taxpayer understanding of tax laws has a positive effect on taxpayer compliance, meaning that the more taxpayers understand information about taxes and applicable laws and are aware of their obligations, the tendency to increase obedience or compliance in carrying out their obligations will also be higher.

Taxpayers in this case managers or owners of micro, small and medium enterprises in Surabaya already understand information about taxes and applicable laws and are aware of their obligations, this is evident from the average respondent choosing the answer number 7 which means they strongly agree with the need for the Directorate General of Taxes to provide knowledge and information to taxpayers. Thus, it is necessary to make efforts by the Directorate General of Taxes to provide counseling to taxpayers so that taxpayers understand taxes and applicable laws if taxpayers violate regulations and provide information regarding ways to fill out SKP (Tax Assessment Letters) so that taxpayers can deliver on time.

Of the three independent variables in this study (social pressure, perceptions of sanctions and understanding of taxpayers), the variable that has the most dominant effect on taxpayer compliance is taxpayer understanding and the variable that has the least effect on taxpayer compliance is social pressure. Based on the discussion in the previous discussion, the important implication for subsequent research is to re-examine the research instruments that have been used in this study by adding other variables that were not examined in this study. The results of this study support the research conducted by Mangkusoebroto who explains that the factors that influence tax success are Tax Law, Tax Policy, Tax Administration and Tax Payer. Compared to the other three factors, the Tax Payer Relative factor is uncontrollable for tax authorities. Tax Payer Factors are factors attached to the taxpayer.

#### 4. Conclusion

The results of this study can be concluded that partially perceptions of sanctions and understanding of taxpayers significantly influence taxpayer compliance and social pressure significantly affects taxpayer compliance but not significantly. Simultaneously social pressure, perceptions of sanctions and understanding of taxpayers affect compliance the taxpayer is proven correct. Taxpayer understanding has a dominant effect on taxpayer compliance. Suggestions for further research can add research variables and use different methods in order to get good results.

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