The Influence of Taxpayer Perception toward Compliance of the Regulation No. 23 of 2018

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Abstract:
The development of micro small and medium enterprises as economic drivers that utilize natural resources, capital and technology have more opportunities to develop their businesses. Moreover, if it is Supported by the market place and social media platforms to increase its sales. The purpose of this study is to investigate the influence of Tax Rates, Tax Sanctions, Tax convenience and tax Socialization on Taxpayer Compliance. The sample in this study amounted to 146 respondents during 2020, with convenient sampling method, where the sample was taken by chance is a technique of determining samples based on coincidence or ease of anyone who happens to meet with researchers can be used as a sample with the record of the person following the criteria that have been determined by researchers consisting of food and beverage sector, garment, information technology and art. this study apply t-test with the result, Tax Rates, Tax Sanctions and tax convenience toward Taxpayer influence taxpayer compliance. Tax Socialization does not affect Taxpayer Compliance.
KeyWords:*Tax Rates, Tax Sanctions, Tax convenience, Tax Socialization, Taxpayer Compliance.*

I. Introduction

Micro, Small and Medium Enterprises (MSMEs) as the active business that utilizes natural resources, capital and technology could create wealth and prosperity through the creation of new jobs, new income, as a driver of economic activities, and producers of products / services needed by the community (Sofyan, 2019). One of them, the development of food and beverage business as well as a garment (apparel) becomes an opportunity to start a new business in the current era. Many Businesses are facilitated by the presence of offline stores and online stores. Businesses have the opportunity to get transactions from all regions in Indonesia through social media or e-commerce applications. The most easy-to-use example of the application is using Whatsapp, which is a business that markets products sold through Whatsapp status equipped with a price in addition to the buyer is made easy with the delivery of goods that have been ordered. Some businesses use Instagram, Tokopedia, and Shopee to market their products. Therefore, not all businesses have offline stores, because they think it requires a large amount of capital to rent a place and needs additional costs in hiring employees.

Besides, the increase of MSMEs could boost the state income relates to taxes paid by businesses to the State. Taxes are the primary source of state revenue used to finance state Budgets. The implementation of development requires funds that are supported through tax recipients. Therefore, taxes are very dominant in supporting national development (Samman, 2015). On June 22-23, 2018 in Bali and Surabaya, President Joko Widodo issued a rule on lowering the tax rate of MSMEs to 0.5 percent. This is applied to optimize tax receipts from the MSME sector. The rule is stipulated in Government Regulation No. 23 of 2018 concerning Income Tax on Business Income Received by Taxpayers Who Have Certain Gross Circulation. This regulation replaces the previous regulation, namely regulation No. 46 of 2013 with a final income tax rates (PPh) of MSME of 1 percent intended for MSMEs with less than Rp 4.8 billion a year.

This change is done because there are businesses, especially MSMEs feel that the Final Income Tax rate on certain gross income that has been applied so far is too large and for businesses. Related to this, taxpayers at the end of 2018 are expected to grow more than 1.96 million with the government's tax incentive policy. However, based on the scale of MSME business, the potential of new taxpayers that can be the main focus of this policy is a group of small businesses numbering 681,522 (1.15%) and medium-sized businesses reached 60 thousand (0.1%). Whereas, from the percentage of both business groups, it can be concluded that small business groups are more ready to deposit taxes compared to micro-businesses. shows that the change in rates, ease of paying taxes and socialization of regulation No. 46 of 2013 have a significant effect on the perception of taxpayers of MSMEs. This means that the better the perception of taxpayers on the enforcement of PP No. 46 of 2013, the MSME taxpayers will be more compliant in fulfilling their tax obligations. In Salatiga City, the potential of MSME tax has not been so great while the growth of MSMEs from year to year is

increasing, therefore the final PPh tax reduction to 0.5 percent is expected to raise public awareness in paying its tax obligations (Norsain & Yasid, 2014)

The most factor that affects the low compliance of private taxpayers in paying their obligations is the tax rate. Low taxes encourage the public to fulfil their obligations. On the contrary, high taxes encourage public objection to pay their taxes. It can be understood that the fairer the tax rate set, the higher the level of compliance of taxpayers in paying their obligations. In this case regulation No. 23 of 2018 is expected to grow the number of taxpayers of MSMEs because the tax rate offered is lower than the previous tax rate. Besides, the application of regulation No. 23 of 2018 is intended to provide convenience for MSME taxpayers in the form of low rates, simple calculations, and easy repayment and reporting mechanisms. Tax convenience can be achieved through the simple tax system, tax law, and the determination of tax rules. That is, taxpayers have no difficulty in calculating and depositing the amount of tax owed following the provisions of the legislation. In addition, an easy tax system will reduce the burden of tax compliance compared to complex tax systems.

The implementation of the new regulation should be supported with adequate socialization. Andriani & Herianti, (2015) revealed that increasing socialization to all levels of citizen is expected to affect taxpayers on tax compliance. Not only that, the socialization of taxation can provide an important picture of taxes from many sides including how to pay and report their tax obligations. Some of the reason's taxpayers do not comply in reporting their tax obligations are about understanding tax regulations. People who don't know the tax rules certainly won't know what their obligations are as taxpayers. As the level of knowledge and understanding of tax regulation increases, it will encourage taxpayers to perform their obligations as taxpayers (Mahfud, 2017). Compliance explains taxpayers should be able to be formed through social values and habits prevailing in the society. If in a society already embedded values of compliance then if someone will commit fraud will arise shame or guilt.

Based on this background, this research will test (a) Does tax rate influence taxpayer Compliance? (b) Does tax sanction influence taxpayer Compliance? (c) Does tax convenience influence taxpayer Compliance? (d) Does tax socialization influence taxpayer Compliance.?

II. Material and Methods

Literature Review

a) Application of Regulation No. 23 of 2018.
Government Regulation (PP) No. 23 of 2018, effective from July 1, 2018, describes income tax of businesses received or obtained by taxpayers who have a certain gross circulation at a rate of 0.5% from the previous regulation (PP No. 46 of 2013 at a rate of 1%). This reduction in tariff is expected to cover the operational costs of MSMEs that are getting heavier every day. This amounts to increasing profits and increasing business passion, especially MSMEs (Sularsih, 2018). Government Regulation No. 23 of 2018 is a regulation on income or income from businesses obtained by taxpayers who have a certain gross circulation within one tax year. This REGULATION is effective from July 1, 2018. The new income tax rate for MSMEs is 0.5% of turnover. The regulation replaces the previous regulation, namely PP No. 46 of 2013 with a final PPh rate of MSME of 1 percent calculated based on its gross income allocated to MSMEs with a budget of less than Rp4.8 billion a year.

The time limit defined tax incentive policy differs for a variety of tax subjects. First, for the subject of personal tax, the incentive is timed for 7 years. Second, for the subject of corporate tax in the form of a Limited Liability Company, incentives are timed for 3 years. Lastly, for the subject of business entity tax in the form of CV, firm, and cooperative for 4 years. The period calculated from the regulatory tax year applies to the old taxpayer (WP), and since the tax year is registered for the new WP. PPh incentive policy for MSMEs is one of the fiscal facilities provided by the government to MSMEs to encourage MSME sector activities but will also reduce the potential for tax receipts in the short term. The imposition of the old final tax rate for MSMEs of 1 percent is considered burdensome for MSMEs and is often complained by MSMEs. MSME tax incentive policy provides tax relief for MSMEs with a tax cut of 0.5%. In terms of business actors, the reduction of new tariffs is expected to stimulate the emergence of new MSME actors to develop and provide financial space (business opportunities) with reduced MSME cost burden to be used in business expansion.

b) Small and Medium Enterprises
Following Law No. 20 of 2008 on Micro, Small and Medium Enterprises (MSMEs), the understanding of Micro, Small and Medium Enterprises is as follows (Adiman & Rizkina, 2020):
1) Livelihood Activities, Small and Medium Enterprises (MSMEs) that are used as employment opportunities to make a living, which is commonly called the informal sector. For example, street vendors.
2) Micro Enterprise, Micro Small and medium enterprises (MSMEs) that have the nature of craftsmen but do not yet have entrepreneurial properties.

3) Small Dynamic Enterprise, a Micro Small and Medium Enterprises (MSMEs) that have an entrepreneurial spirit and can accept subcontract and export jobs.

4) Fast Moving Enterprise, a Micro Small and Medium Enterprises (MSMEs) that already have an entrepreneurial spirit and will transform into a large business (UB).

Criteria for MSMEs (Micro, Small and Medium Enterprises). The criteria of Micro, Small and Medium Enterprises based on the Law are divided by the number of assets and turnover owned in a business. Micro enterprises are businesses that have a maximum of Rp50,000,000.00 net worth in addition to land and buildings and the most sales results in a year of Rp300,000,000.00. A small business is a business that has a net worth other than land and buildings and has a sales yield in one year of Rp300,000,000-Rp2,500,000,000.00. Medium enterprises are businesses that have a net worth of Rp500,000,000-Rp10,000,000,000.00 in addition to land and buildings and have sales results of Rp2,500,000,000.00-Rp50,000,000,000.00.

c) Tax Rate
The tax rate is determined based on the Tax Regulation in calculating the amount of tax owed (Waluyo, 2017). The tax rate stipulated in Government Regulation No. 23 of 2018 is 0.5% from the previous tax rate of 1%.

d) Tax Sanctions
Tax sanctions become a preventive tool so that taxpayers do not comply with tax norms (Mardiasmo, 2016). Tax sanctions are two kinds of first, administrative sanctions that are payment of losses to the state, administrative sanctions in the form of interest, fines, or tax increases. Second, criminal sanctions that are the main law used for the tax system to be adhered to, the criminal sanctions are in the form of prison sentences. Tax sanctions occur because there is a violation of tax laws and regulations (Rosdiana & Irianto, 2011).

e) Tax Convenience
Implementation of PP No. 23 of 2018 to provide convenience for MSME taxpayers in the form of low rates, simple calculations, and easy repayment and reporting mechanisms. Tax ease can be achieved through ease in the tax system, tax law, and the determination of tax rules. Taxpayers have no difficulty in calculating and depositing the amount of tax owed following the provisions of the legislation.

f) Tax Socialization
Socialization of taxation is an effort carried out by the Directorate General of Taxation in conveying information and guidance to taxpayers on everything related to the field of taxation (Ananda et al., 2015).. Directorate General of Taxation regulates the uniformity of tax socialization activities for the public in the Circular Letter of the Director General of Taxation Number SE-22 / PJ / 2007. Information media that can be used in socializing taxation include television media, newspapers, banners, flyers (posters and brochures), billboards / mini billboards, and radio. The submission of tax information can be done by direct contact to the community for example through seminars, discussions and the like. In the delivery of such information should use language that is as simple as possible and not technical, so that the information can be received properly.

g) Taxpayer Compliance
Taxpayer compliance is a step that must be taken by taxpayers in fulfilling their tax obligations as a contribution to the development of the state. With taxpayers being compliant in paying taxes and understanding the importance of taxes for national economic development, it can increase state revenues. Tax compliance is a situation where the taxpayer fulfills all his tax obligations and carries out his taxation rights (Rahayu, 2010). Taxpayer compliance is the extent to which taxpayers can carry out their tax obligations properly and correctly following tax regulations. Following PMK No. 192/PMK.03/2007 Article 1, taxpayers who can be designated as compliant taxpayers can be given a preliminary refund of excess tax payment if they meet all the following conditions:

1) On-time in submitting the Notification Letter;
2) Have no tax arrears for all types of taxes, except tax arrears that have obtained permission to phase out or delay the payment of taxes;
3) Financial statements are audited by public accountants or government financial supervisory institutions with reasonable opinions without exception for 3 consecutive years;
4) Never been convicted of a criminal offense in the field of taxation based on a court ruling that has had permanent legal force in the last 5 years.

Research Model
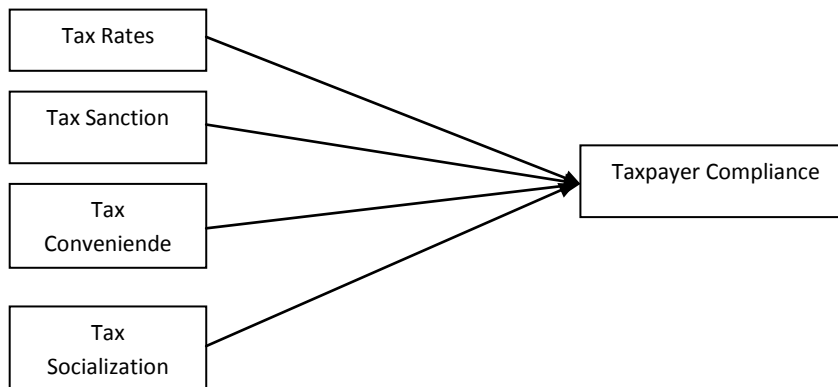
Hypothesis
H1: Tax rates Influence Taxpayer Compliance
H2: Tax Sanctions Influence Taxpayer Compliance
H3: Tax Convenience Influence Taxpayer Compliance
H4: Tax Socialization Influence Taxpayer Compliance

III. Methodology

This research uses a qualitative approach, this type of research is descriptive qualitative research, namely research that is limited to efforts that reveal a problem or circumstance or event as it is so that it is just revealing facts. The object of this research is MSMEs in East Java. The sample in this study amounted to 146 respondents during 2020, with the economic method of convenient sampling, where the sample was taken by chance is a technique of determining samples based on coincidence or ease of anyone who happens to meet with researchers can be used as a sample with the record of the person following the criteria determined by the researcher.

Respondents came from businesses from the food and beverage industry sector, garment, information technology, art, services, both those who have offline stores and online stores whose transactions are still in the scope between cities and regions. Here are the numbers of each respondent according to the questionnaire results:

Table 1
Business Type and Number of Respondents

Types of Business	Number of Respondents
Food and Drink	78
Garment / clothing	45
Information Technology	5
Art (Tattoos, Murals, Graphic Design)	18
Total	**146**

Table 2
Variables and Measurement

Independent Variable	Tax Rate (X1)	1) Understanding the tax rates on PP 23 in 2018 2) Understand the percentage amount of fines/penalties if late paying taxes 3) Understand the percentage amount of fines/penalties if it is late to report the Annual Notice (SPT)
	Tax Sanctions (X2)	1) Understand the consequences of late reporting of annual notification letter (SPT) on PP 23 2) Understand the consequences of tax late on PP 23
	Tax Ease (X3)	1) Understand the calculation mechanism of PP 23 2) Understand the payment mechanism on PP 23 3) Understand how the mechanism of reporting the Annual Notification Letter SPT PP 23
	Tax Socialization (X4)	1) Understand the socialization on PP 23 through mass media and social media 2) Understand the government's efforts to socialize so that business owners have NPWP, pay and report taxes on their business
Variable Dependents	Taxpayer Compliance (Y)	1) Understand the importance of Taxpayer Identification Number

		2) Understand the filling of SPT (Notification letter) based on applicable provisions 3) Understand the calculation of taxes owed to be deposited 4) Make properly owed tax payments

IV. Result

Validity Test

Based on validity test Table 3 for independent variable i.e. Tax Rate with the indicator (a) Understand the tax rates on PP 23 the year 2018 (b) Understand the percentage amount of fines/doubts if late paying taxes and (c) Understand the percentage amount of fines/doubts if late reporting the Annual Notice (SPT) significant in $\alpha = 1\%$ with a value of 0.000. This indicates that the question on the questionnaire can disclose information in the Tax rate

Table 3
Tax Rate Validation Test

Correlations

		X1.1	X1.2	X1.3
X1.1	Pearson Correlation	1	-.369[**]	-.316[**]
	Sig. (2-tailed)		.000	.000
	N	146	146	146
X1.2	Pearson Correlation	-.369[**]	1	.353[**]
	Sig. (2-tailed)	.000		.000
	N	146	146	146
X1.3	Pearson Correlation	-.316[**]	.353[**]	1
	Sig. (2-tailed)	.000	.000	
	N	146	146	146

[**]. Correlation is significant at the 0.01 level (2-tailed).

Based on validity test Table 4 for independent variable i.e. Tax Sanctions with the indicator (a) Understand the consequences of late reporting of Annual Notification Letter (SPT) for PP 23 (b) Understand the consequences of late payment for PP 23 significant in $\alpha = 1\%$ with a value of 0.000. This indicates that the question on the questionnaire can disclose the information in the Tax Sanctions.

Table 4
Tax Rate Validation Test

Correlations

		X2.1	X2.2
X2.1	Pearson Correlation	1	1.000[**]
	Sig. (2-tailed)		0.000
	N	146	146
X2.2	Pearson Correlation	1.000[**]	1
	Sig. (2-tailed)	0.000	
	N	146	146

[**]. Correlation is significant at the 0.01 level (2-tailed).

Based on validity testable 5 for independent variables namely Ease of Tax with indicator (a) Understanding calculation mechanism PP 23 (b) Understanding the payment mechanism PP 23 (c) Understand how the reporting mechanism of the Annual Notification Letter SPT PP 23 significant in $\alpha = 1\%$ and 5 % with a value of 0.000. This indicates that the question on the questionnaire can disclose information in the Tax Ease.

Table 5
Tax Ease Validation Test

Correlations

		X3.1	X3.2	X3.3
X3.1	Pearson Correlation	1	.166[*]	-.337[**]
	Sig. (2-tailed)		.045	.000
	N	146	146	146
X3.2	Pearson Correlation	.166[*]	1	.300[**]
	Sig. (2-tailed)	.045		.000
	N	146	146	146
X3.3	Pearson Correlation	-.337[**]	.300[**]	1
	Sig. (2-tailed)	.000	.000	
	N	146	146	146

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the validity test table 6 for independent variable namely Tax Socialization with the indicator (a) Understanding the socialization of PP 23 through mass media and social media (b) Understanding the government's efforts have been to socialize so that business owners have NPWP, pay and report taxes on their business significantly at $\alpha = 1\%$ with a value of 0.000. This indicates that the question on the questionnaire can disclose information in tax socialization.

Table 6
Tax Socialization Validation Test

Correlations

		X4.1	X4.2
X4.1	Pearson Correlation	1	.308[**]
	Sig. (2-tailed)		.000
	N	146	146
X4.2	Pearson Correlation	.308[**]	1
	Sig. (2-tailed)	.000	
	N	146	146

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the validity test table 7 for independent variable i.e. Taxpayer Compliance with the indicator (a) Understand the importance of Taxpayer Identification Number (b) Understand the filling of SPT (Notification letter) following the applicable provisions (c) Understand the calculation of paying taxes to be deposited (d) Make a proper payment of taxes owed, pay and report taxes on his significant business on $\alpha = 1\%$ and 5% with a value of 0.000. This indicates that the questions on the questionnaire are capable of disclosing information in Taxpayer Compliance

Table 7
Taxpayer Compliance Validation Test

Correlations

		Y1	Y2	Y3	Y4
Y1	Pearson Correlation	1	-.181[*]	-.270[**]	-.260[**]
	Sig. (2-tailed)		.029	.001	.002
	N	146	146	146	146
Y2	Pearson Correlation	-.181[*]	1	.578[**]	.837[**]
	Sig. (2-tailed)	.029		.000	.000
	N	146	146	146	146
Y3	Pearson Correlation	-.270[**]	.578[**]	1	.358[**]
	Sig. (2-tailed)	.001	.000		.000
	N	146	146	146	146
Y4	Pearson Correlation	-.260[**]	.837[**]	.358[**]	1
	Sig. (2-tailed)	.002	.000	.000	
	N	146	146	146	146

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Reliability Test

Based on the reliability test results in Table 8, the indicators of variable Tax Rates, Tax Sanctions, Ease of Taxation, Tax Socialization and Tax Compliance have Cronbach's Alpha value of 0.614 or 61.4% indicating that respondents answered consistently, and the respondent's data was reliable.

Table 8
Reliability Test

Case Processing Summary

		N	%
Cases	Valid	146	100.0
	Excluded[a]	0	0.0
	Total	146	100.0

A. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.614	14

Multiple Regression Test

THE adjusted R Square value in Table 9 is 0.411, this means that 41.1% variation of Taxpayer Compliance can be explained by variable Tax Rate, Tax Sanctions, Tax Ease and Tax Socialization, while the remaining 58.9% is explained by other variables outside the research model. The ANOVA test in Table 1.8 shows the Sig value. 0.000 at a rate of $\alpha = 5\%$, this indicates that the regression model is feasible to be used to test the influence of Tax Rates, Tax Sanctions, Ease of Taxation and Tax Socialization on Taxpayer Compliance.

Table 9
Determination Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.654[a]	.427	.411	2.07164

a. Predictors: (Constant), X4, X3, X1, X2

Table 10
ANOVA Test
ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	451.126	4	112.782	26.279	.000[b]
	Residual	605.127	141	4.292		
	Total	1056.253	145			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

The regression test in Table 1.9 shows the equation:
$Y = 5.305 + 0.818 X1 - 0.279 X2 + 0.187 X3 + 0.224 X4 + e$

Table 11
T-test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.305	1.924		2.757	.007
	X1	.818	.105	.510	7.762	.000
	X2	-.279	.101	-.214	-2.758	.007
	X3	.187	.075	.183	2.510	.013
	X4	.224	.133	.118	1.685	.094

a. Dependent Variable: Y

Tax rate influence on taxpayer compliance

Based on Test t in table 11 The tax rate affects taxpayer compliance with a coefficient of 0.818 and a Sig value. 0.000 significant in α = 5% until H1 is received. The results of this study are in line with Ananda et al (2015), that the Tax Rate on PP 23 of 0.5% provides opportunities for businesses, especially MSMEs, to pay their taxes owed. A tariff facility of 0.5% is given to businesses for 7 years, thus providing an opportunity to compile bookkeeping and the implementation of paying and reporting taxation properly.

Tax Sanctions affect Taxpayer Compliance

Based on Test t in table 11 Tax Sanctions affect Taxpayer Compliance with a coefficient of -0.279 and Sig value. 0.007 significant in α = 5% until H2 is received. The results of this research are in line with Setiawan (2019), the greater the taxation contention, the more compliance level will be low. The application of tax sanctions is not expected to burden taxpayers in their payments and reporting, as well as the impact on the reporting period in the future. It is expected that tax sanctions due to late payment and reporting can create an atmosphere of taxpayer compliance in carrying out their tax obligations.

Ease of Tax affects Taxpayer Compliance

Based on Test t in table 11 Ease of Tax affects Taxpayer Compliance with coefficient 0.817 and Sig value. 0.013 significant in α = 5% until H3 is received. The results of this study are in line with Setiawan (2019), the easier taxpayers in filling in tax reporting and payments, the taxpayer's compliance will increase. The mechanism of how to pay and report is explained easily both by tax officials and in the guidebook.

Tax Socialization affects Taxpayer Compliance

Based on Test t in table 11 Tax Socialization affects Taxpayer Compliance with a coefficient of 0.224 and Sig value. 0.094 significant in α = 5% so that H4 is rejected. The results showed that tax socialization variables have no effect on taxpayer compliance. The results of this study are in line with Syaputra (2019) that the socialization of taxation is still less intensively carried out by the Directorate General of Taxes related to how to calculate gross income per know, calculate how much tax is paid and the assistance for potential MSMEs.

V. Conclusion

Tax Rates affect Taxpayer Compliance

Tax rate of PP 23 Year 2018 of 0.5% relieves potential small and medium enterprises in carrying out their tax obligations.

Tax Sanctions affect Taxpayer Compliance

Burdensome tax sanctions will make taxpayers avoid performing their tax obligations.

Ease of Tax affects Taxpayer Compliance

Payment mechanisms and guidelines and filling out tax reports with easy-to-understand language improve Taxpayer Compliance.

Tax socialization has no effect on Taxpayer Compliance.

The socialization that has been done by the Directorate General of Taxation has no significant impact, because there are still many small and medium enterprises who do not understand how to calculate tax PP 23 in 2018.

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