



ANALYSIS OF FACTORS AFFECTING THE COMPLIANCE OF UMKM TAXPAYERS IN KLAMBIR LIMA KEBUN, HAMPARAN PERAK DISTRICT

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ABSTRACT

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This study aims to analyze the effect on taxpayer compliance. This research was conducted using primary data with a questionnaire. The data analysis technique used in this study is Multiple Linear Regression, which is operated through the SPSS program. Hypothesis testing with t-test shows that the variable Awareness Taxpayers have no significant effect on Taxpayer Compliance. Whereas Understanding of Tax Regulations, and the Level of Trust of Taxpayers in the System Government has a significant effect on taxpayer compliance.

INTRODUCTION

Tax is an important thing for a country, the country will not be able to run to finance the government and infrastructure of the country. So it really needs tax management properly and maximally so that it can get maximum results as well. When the results are maximum, it will be able to help the income and foreign exchange of a country, when the income from taxes is maximum, it will be able to distribute growth and develop good infrastructure in that country.

To increase income from the tax sector, both oil and gas and non-oil and gas, the government has implemented several policies, namely by issuing an online program how taxpayers don't bother and don't feel burdened to make tax payments, and taxpayers can pay taxes anywhere and anytime. There are also online programs launched by the government, namely e-SPT and e-Filling. With the e-SPT and e-Filling online program software, it will improve the performance of Fiskus and taxpayer awareness. In line with the rapid development of the field of technology, companies are increasingly encouraged to use advanced technology as a weapon to survive and win the competition which is getting tougher and tougher by the day.

Lately the use of the internet which leads to cyberspace seems to dominate all activities on the surface of the earth in the present and in the future and in general will turn into a tool for competition between one company and another. This will also have a very big impact for every company. The impact on the competition aspect is the formation of an increasingly sharp level of competition. Economic globalization also makes changes constant, rapid, radical, simultaneous, and pervasive. So the company must have the ability to quickly adapt to changes that occur so that the company will be able to compete with its competitors.

Many researches on taxpayer compliance have been carried out. As for commonly used measure to detect factors that influence taxpayer compliance, including taxpayer awareness, understanding of tax regulations, and the level of trust of taxpayers in the government system.

Consciousness is the human element in understanding reality and how way of acting or responding to reality. The higher the awareness of the taxpayer in paying taxes, the higher the taxpayer compliance in pay taxes (Astina and Setiawan, 2018). This is in accordance with research that carried out by Listiyowati, et al (2018) which states that awareness pays taxes have a positive effect on compliance with paying taxes. While the results different obtained by Primasari (2016) which states that awareness pays tax does not affect taxpayer compliance.



To increase taxpayer compliance, it is necessary to increase understanding of a taxpayer against tax regulations and taxpayers expected to realize that the role of taxes is very important and used for finance general government spending for the attainment of its development goals can provide people's welfare (Astina and Setiawan, 2018). According to Wijayanti and Sasongko's research (2017) shows the results of understanding taxation will have a positive effect on compliance with paying taxes. While the results are different Arisandy (2017) obtained which stated that the understanding of tax regulations no significant effect on taxpayer compliance.

The level of trust in the government system means the extent to which people trust the performance of the existing government system and how the law in the country is functioning properly. If the taxpayer is sure that the state and its system of government and law can be trusted, then the level of taxpayer confidence will also increase, as well as taxpayer compliance. So it is necessary to have a good relationship between the government and taxpayers (Swandani, 2016). This is in accordance with research conducted by Swadani (2016) which states that the level of trust of taxpayers in the government system positive effect on tax compliance. While the results are different obtained by Wijayanti and Sasongko (2017) which states that the level of taxpayer confidence in the government system has no significant effect to taxpayer compliance.

LITERATURE REVIEW

Definition of Taxpayer

According to Irianto (2005) in Widayati and Nurlis (2010) awareness that taxes are a form of participation in supporting the development of the country. By realizing that this is the case, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection carried out. Awareness that delaying tax payments and reducing the tax burden is very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delays in paying taxes and reducing the tax burden have an impact on the lack of financial resources which can result in hampering the development of the country.

Awareness that taxes are determined by law and can be enforced. Taxpayers will pay because tax payments are based on a strong legal basis and are an absolute obligation for every citizen. According to Waluyo (2013: 23) Taxpayers are individuals or entities, including paying taxes, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations. According to Official (2016), tax is an obligation to handing over part of the country's wealth due to a circumstance, events and actions that give a certain position. The levy is not as a punishment, but according to regulations set by the government and enforced for no return service from the state directly, for example maintaining the general welfare.

It can be concluded that tax is one of the to realize the independence of a nation or state in development financing is to explore sources of funds that originating from within the country in the form of taxes used for finance development that is useful for the common good (Yustika, 2018).

Tax Characteristics

Based on the KUP Law Number 28 of 2007, taxes has the following characteristics:

- 1) Tax is a mandatory contribution of citizens
- 2) Taxes are coercive for every citizen
- 3) Citizens do not get direct rewards
- 4) Based on the law

Tax Function

The tax function according to (Official, 2016) consists of:

Function of Budgetair (Source of State Finance)

Taxes have a budgetair function, meaning that taxes are one source of government revenue to finance both routine and development expenditures. As a source state finances, the government is trying to put in money as much as possible for the state treasury. The effort was taken by way of extensification or intensification of collection taxes through improving regulations on various types of taxes such as income tax (PPh), Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM), Land Tax and Building (PBB), and others.

Regulatory function (Regulate)

Taxes have a regulatory function, meaning that taxes are a tool to regulate or implement government policies in social and economic fields, as well as achieve certain goals outside of finance. Based on the explanation of the tax function, it can be concluded that the tax serves to finance routine expenditure as well as development and to regulate or implementing government policies.



Tax type

There are various types of taxes that can be grouped into three, namely grouping according to group, according to nature, and according to the collection agency (Official, 2016).

According to the group

Direct tax is a tax whose burden must be borne by the Taxpayer concerned and cannot be transferred to another party.

Example: Income Tax (PPH).

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By Nature

Subjective tax, a tax whose imposition pays attention to personal circumstances of the taxpayer or the imposition of taxes attention to the state of the subject.

Objective tax, a tax whose imposition pays attention to object, whether in the form of objects, circumstances, actions, or events that give rise to liabilities pay taxes without regard to personal circumstances

Tax subject (taxpayer) and place of residence.

According to the Collector's

State tax (Central Tax), a tax levied by central government and used to finance housing national ladder in general. Example: Income Tax (PPH), Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM), Property tax). Regional Taxes, taxes collected by local governments, both regional level 1 (provincial tax), and tax level II (district/city tax) and used to finance each household. Example: Motor Vehicle Tax, Advertising Tax, Tax Parking, Restaurant Tax, Entertainment Tax.

Taxpayer Awareness

Irianto, (2009) outlines several forms of taxpayer awareness that encourage taxpayers to pay taxes. First, tax awareness is a form of participation in supporting state development. By realizing this, taxpayers are willing to pay taxes because they feel they are not harmed by the tax collection that is done. Second, the awareness that delaying tax payments and reducing the tax burden is very detrimental to the state. Taxpayers are willing to pay taxes because they realize that the delay in paying taxes and reducing the tax burden will result in a lack of financial resources which can result in delays in the country's development. Third, the awareness that taxes are stipulated by law and can be forced by taxpayers to pay because tax payments are realized to have a strong legal basis and are an absolute obligation for every citizen (Ariesta and Latifah, 2017).

Understanding of Tax Regulations

Understanding comes from the word understand which means to understand correctly; know something. Understanding is a process, method, act of understanding or comprehending. Based on the definition above, it can be concluded that the understanding of tax regulations is meant to understand and understand the general provisions and procedures for taxation (KUP) which include how to submit tax returns (SPT), payments, places of payment, fines and deadlines for payment or reporting of SPT (Arisandy, 2017).

Taxpayer Trust Level in Government System

According to the Big Indonesian Dictionary, trust is an assumption or belief that something that is believed is true and real. According to Donnya et al, trust is something that is expected of honesty and cooperative behavior based on sharing the same norms and values. Trust in the government system can be interpreted as a form of assessment relationship between state institutions in carrying out state powers for the benefit of the state itself in order to realize the welfare of its people in accordance with applicable laws. Trust in the prevailing government system also encourages the willingness of taxpayers to pay their taxes when taxpayers have high confidence in a firm government system in implementing all applicable rules (Purnamasari, et al., 2016).



METHOD

Data collection techniques

The data collection method used in this research is primary data. This primary data was obtained by conducting direct research on online shop entrepreneurs. This method is carried out by using an existing questionnaire distributed to 100 respondents (taxpayers) who have an online shop business. Sampling was carried out using a purposive sampling method, meaning that this sampling technique is expected that the sample criteria obtained are truly in accordance with the research to be carried out.

Data analysis method

This study aims to see the effect of the independent variable and dependent variable with a measurement scale or ratio in a linear equation, In this study, multiple regression analysis was used which was processed with the SPSS with the assumption that it does not see the factors of each variable.

RESULTS AND DISCUSSION

RESULTS

Relationship between Taxpayer Awareness and Taxpayer Compliance

Based on the results of the multiple regression equation statistical test shows that the regression coefficient of the taxpayer awareness variable is -0.040 with a significance value of 0.396 below the significance level of 0.05 or the t-value of -0.852 is smaller from t table of 2.01288. This shows that taxpayer awareness no significant effect on taxpayer compliance.

The hypothesis showing that Taxpayer awareness has a significant effect on taxpayer compliance.

Relationship of Understanding of Tax Regulations to Compliance Taxpayer

Based on the results of the multiple regression equation statistical test shows that the regression coefficient of the variable understanding of tax regulations is 0.670 with a significance value of 0.000 below the significance level value of 0.05 or the value of tcount of 9.566 is greater than ttable of 2.01288.

This shows that an understanding of tax regulations has a significant positive effect on taxpayer compliance.

Discussion

Based on the results of the discussion of data analysis through proof of hypotheses of the issues raised regarding the analysis of taxpayer awareness, understanding of tax regulations, and the level of trust of taxpayers in government system of taxpayer compliance with using multiple regression analysis using the SPSS program, the following conclusions can be drawn:

1. Based on the results of testing the first hypothesis (H1), it is known that the variable Taxpayer Awareness has no significant effect on Mandatory Compliance Tax.
2. Based on the results of testing the second hypothesis (H2), it is known that the variable Understanding of Tax Regulations has a significant positive effect on Taxpayer Compliance.

Based on the limitations contained in this study, the researcher will provide some suggestions to be developed even better, so that it can be provide better benefits, the suggestions are as follows:

1. For the KPP, as a tax agency that collects taxes from taxpayers, should continue to increase taxpayer awareness through socialization of tax regulations to the public, especially mandatory taxes, so that they are aware and understand the importance of paying taxes.
2. For entrepreneurs, as a society, you must obey and obey in carrying out its tax obligations in accordance with applicable laws and regulations so as not to be subject to administrative or criminal sanctions.
3. This research still has many weaknesses, so for further researchers who interested in conducting a study in the same field, acceptance data should be tax according to the object of the area to be taken for the sample, while in this research is still too broad. And also clarify the characteristics of respondents by increasing the level of education as additional information in a questionnaire so that information is not biased.

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