



The Effect Of Tax Socialization And Tax Sanctions On Taxpayer Compliance (Study on E-Commerce in Majalengka Regency)

Yogi Ginanjar¹, Raden Wulan Saparinda²

^{1,2}Accounting Study Program, Faculty of Economics and Business, University of Majalengka

ARTICLE INFO

Article history:

Received Sep 2, 2022

Revised Sep 20, 2022

Accepted Oct 5, 2022

Keywords:

Tax Socialization
Tax Sanctions
Taxpayer Compliance

ABSTRACT

Tax revenue in Indonesia is still very far from planning. There are several things that make taxpayer compliance low, including the many cases of tax evasion to tax bribery, so that in these conditions it greatly affects taxpayer compliance. This study aims to determine the effect of tax socialization and tax sanctions on taxpayer compliance in E-Commerce in Majalengka Regency. The population in this study is MSME E-Commerce in Majalengka Regency. The sampling technique used in this study is probability sampling using simple random sampling where in determining the sample at random, the number of samples in this study is 100 respondents. Testing of research instruments is done by testing the validity and reliability. The data analysis technique uses descriptive analysis and verification through classical assumption test, multiple linear regression analysis, determination analysis, model feasibility test (F test) and hypothesis testing with t test. analytical tool in this study uses the SPSS 25 program. The results show that tax socialization affects taxpayer compliance and tax sanctions affect taxpayer compliance.

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.



Corresponding Author:

Yogi Ginanjar,
Faculty of Economics and Business,
University of Majalengka,
Jl. KH. Abdul Halim No. 103 Majalengka, West Java,
Email: yogi.ginanjar@unma.ac.id

INTRODUCTION

Of Law number 17 of 2013 concerning state finances that state revenues are all revenues originating from tax revenues, non-tax state revenues and grant receipts from within and outside the country. The largest source of state revenue comes from taxes, which are divided into seven sectors, namely income tax, value added tax, sales tax on luxury goods, land and building tax, export tax, international trade tax and import duties and excise.

Taxpayer compliance is the condition of the taxpayer carrying out his obligations in a disciplined manner in accordance with the laws and regulations and the applicable taxation method. So the role of taxes as a regulator or as a tool used to implement government policies in the economic and social fields (Prihartanto, et al 2014 in Nora Hilmia Primasari 2016:65).

Several phenomena that occur in the eyes of taxation make taxpayers reluctant and worried to make tax payments. From tax evasion cases to tax bribery. So that in this condition it greatly affects taxpayer compliance because the taxpayer does not want the costs he incurs which should be for tax obligations to be misused by the tax authorities (www.MediaIndonesia.com).

The phenomenon that occurs in e-commerce potential for development in e-commerce is higher, while taxpayer compliance is minimal. SMEs e-commerce in Indonesia is increasing. Trade transactions online continues to increase by 30-40% every year. It is predicted that in 2022 the transaction value will reach US\$ 16 billion or equivalent to 228 trillion rupiah (www.pajak.com).

Growth is increasing progressively for e-commerce, the growth is increasing every year, the peak is estimated in 2022 and the increasing number of MSMEs that have sprung up shows a large tax potential. Through government regulation number 46 of 2013 concerning income tax on income received or obtained by taxpayers who have a gross turnover, it stipulates a final income tax of 1% for entrepreneurs below a turnover of 4.8 billion per year. In 2018, government regulation Number 23 of 2018 was issued which stipulates an even lower rate of 0.5% of gross income.

RESEARCH METHOD

Data used in this study are primary data collected through questionnaires. The type of data used in this study is primary and secondary data. This research uses quantitative data in the form of written responses from respondents relating to questions or statements that are collaborated from each indicator on each variable.

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then drawn conclusions (Dadang Sudirno & L Suparto LM (2020: 64). The population in this study are SMEs EMSMEs. According in Majalengka Regency as many as 414 E-Commerce.

Sugiyono (2011) in Mahir Pradana et al (2016), the sample is part of the number and characteristics possessed by the population. For this reason, samples taken from the population must be truly representative. The population sampled in this study is E-Commerce in Majalengka Regency. Because the population of E-Commerce known, the sample technique in this study is probability sampling with simple random sampling where sample members from the population are taken randomly without regard to the existing strata in the population. Because the population in this study is known, in the taking the number of samples using the Slovin formula, the sample in this study was 118, but only 100 respondents could be used as samples.

Method The research method used is quantitative research with data analysis techniques in this study using multiple linear regression, determination test, classical assumption test, model feasibility test and hypothesis testing (t test).

RESULTS AND DISCUSSIONS

Validity Test

Instrument testing is done first before testing the data and testing the hypothesis. A valid and reliable instrument is an absolute requirement to obtain valid and reliable research results. The criteria for conducting the validity of each question is if $r_{count} > r_{table}$.

Reliability Test

Reliability test is an instrument that is used several times to measure the same object will produce the same results Shela Rosuna Farah (2020).

Table 1. Reliability test results

Variable	Total Item Question	Value Cronbach Alpha	Critical Value	Information
----------	---------------------	----------------------	----------------	-------------

Socialization of taxation	7	0.811	0.60	Reliabel
Tax sanctions	5	0.624	0.60	Reliabel
Taxpayer compliance	8	0.695	0.60	Reliabel

Source: SPSS version 25 output, self-processed data (2022)

Multiple Linear Regression Analysis

Regression analysis was conducted to test the hypothesis about the partial effect of independent variables on the dependent variable.

Table 2. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	8.730	2.938
1 Socialization of taxation	.255	.098
Tax sanctions	.841	.124

Source: SPSS version 25 output, self-processed data (2022)

The results above can be seen that the regression equation formed is

$$Y = 8,730 + 0.255 x_1 + 0.841 x_2 + \varepsilon$$

From the above equation it can be concluded that:

- constant in the regression model is 8.730 and has a positive sign. If all variables (socialization of taxation and tax sanctions) have a value of (0) then the value of taxpayer compliance is 8.730, so that the higher the socialization of taxation and tax sanctions, the compliance of taxpayers will increase and vice versa if the socialization of taxation and tax sanctions decreases, then taxpayer compliance will decrease.
- The regression coefficient of taxation socialization (X_1) is 0.255 and is positive, meaning that the higher the socialization of taxation, the higher the level of taxpayer compliance and vice versa, if the socialization of taxation decreases, the compliance of taxpayers will decrease.
- The regression coefficient for tax sanctions (X_2) is 0.841 and is positive, meaning that the more strict the tax sanctions, the higher the level of taxpayer compliance and vice versa if the tax sanctions decrease, the taxpayer compliance will decrease.
- The residual value (ε) means that the error in predicting the sample data is made by the researcher.

Coefficient of Determination Analysis

The coefficient is used to measure how much ability the independent variable has on the dependent variable, it can be calculated with a quantity called the coefficient of determination which is expressed in the form of a percentage.

Table 3. Coefficient of Determination Analysis

Sig.	Correlations		
	Zero-order	Partial	Part
.004			
.010	.435	.256	.197
.000	.641	.567	.511

Source: SPSS version 25 output, self-processed data (2022)

$$\begin{aligned} KD &= r^2 \times 100\% \\ &= (0.435)^2 \times 100\% \\ &= 0.18 \times 100\% \end{aligned}$$

= 18%

Based on the above calculations, it can be seen the magnitude of the contribution of tax socialization to taxpayer compliance by 18%.

$$KD = r^2 \times 100\%$$

$$= 0.641$$

$$= (0.641)^2 \times 100\%$$

$$= 0.41 \times 100\%$$

$$= 41\%$$

Based on the above calculation, it can be seen that the contribution of tax sanctions to taxpayer compliance is 41%.

Model Feasibility Test (F test)

According to Imam Ghozali (2016: 98) the model's feasibility test is to test whether there is an overall significant effect on the regression model. Decision making on the model feasibility test (Goodness of Fit) is as follows: If the goodness of fit statistic is <0.05, then Ho is accepted, which means the model is able to predict the observation value so that the research model is appropriate or feasible.

Table 4. Model Feasibility Test (F test)

ANOVA ^a	
F	Sig.
39.662	.000 ^b

Source: SPSS version 25 output, self-processed data (2022)

Judging from the Fcount (sig) the value is 0.000 <0.05 so it can be concluded that the estimated regression model is feasible to use to explain the effect of tax socialization and tax sanctions on taxpayer compliance.

Classical Assumption

Test Normality

Test The normality test aims to test whether in the regression model the confounding variable or residual has a normal distribution or not, the residual variable which is normally distributed is seen from the Monte Carlo. The normality test will be met or considered passed if the value of Monte Carlo sig. (2-tailed) above 0.05 then the data we tested were normally distributed (Imam Ghozali, 2018).

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test			
Test Statistic			.094
Asymp. Sig. (2-tailed)			.030 ^c
Monte Carlo Sig.			.325 ^d
Sig. (2-tailed)	99%	Lower	.313
		Confidence Bound	
	Interval	Upper	.337
		Bound	

Source: SPSS version 25 output, self-processed data (2022)

The value of Monte Carlo Sig (2-tailed) is 0.325, the value is > 0.05. So it can be concluded that the residual value is normally distributed. In this research using historigram graph and P-plot graph. The following is a historigram of data normality test results.

Heteroscedasticity

Test The heteroscedasticity test to test the occurrence of residual variance inequality from one observation to another observation is still called homoscedasticity and if it is different it is called heteroscedasticity, if the significance value is above the 5% confidence level, it can be concluded that there is no heteroscedasticity and vice versa (Imam Ghozali, 2018: 137).

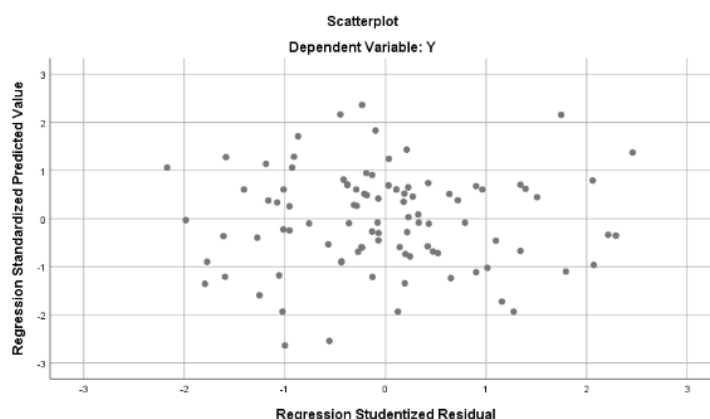


Figure 1. Heteroscedasticity Test Results
Source: SPSS version 25 output, self-processed data (2022)

The scatterplots above show that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict taxpayer compliance based on the input of the independent variable socialization of taxation. and tax sanctions.

Multicollinearity Test

Aims to test whether there is a correlation (similarity) between the independent variables in the regression model. To detect multicollinearity in a model, it can be seen from the tolerance and variance inflation factor (VIF).

Collinearity Statistics	
Tolerance	VIF
.843	1.187
.843	1.187

Source: SPSS version 25 output, self-processed data (2022)

Based on the table, it shows that the Variance Inflation Factor (VIF) value of each independent variable is not more than 10, namely in both $1.187 < 10$ and the tolerance both is more than 0.1, namely $0.843 > 0.1$. Thus, it can be concluded that there is no multicollinearity between the variables of tax socialization and tax sanctions.

Hypothesis

Test Partial Test (t test)

This test was conducted to partially test the hypothesis, used to test (X1) and (X2) against (Y). The t-test was performed by comparing tcount with t-table at a significant level of 5%. This test is carried out by comparing the significance of tcount with ttable with the following conditions:

- If $t_{count} > t_{table}$: then H_0 is rejected H_a is accepted
- If $t_{count} < t_{table}$: then H_0 is accepted H_a is rejected

Table 7. Partial Test (t test)
Coefficients^a

	Model	t	Sig.
	(Constant)	2.971	.004
1	Socialization of taxation	2.610	.010
	Tax sanctions	6.782	.000

Source: SPSS version 25 output, self-processed data (2022)

- a. From the table above, it is known that the tax socialization variable has a t value 2.610 with a significance value of 0.010. Partially it is known that the tax socialization variable has a value of $t_{count} > t_{table}$, which is $2.610 > 1.98397$ with a significance value of $0.010 < 0.05$, so H_0 rejected. H_a accepted. This means that it shows that the tax socialization variable has an effect on taxpayer compliance. Thus the first hypothesis (H_1) can be proven true. A positive t value indicates that tax socialization has a direct relationship with taxpayer compliance.
- b. From the table above, it is known that the tax penalty variable has a t count of 6.782 with a significance value of 0.000. Partially it is known that the tax penalty variable has a value of $t_{arithmetical} > t_{table}$ that is $6.782 > 1.98397$ with a significance value of $0.000 < 0.05$ then H_0 rejected. H_a accepted. This means that it shows that the variable of tax sanctions has an effect on taxpayer compliance. Thus the second hypothesis (H_2) can be proven true. A positive t value indicates that tax sanctions have a direct relationship with taxpayer compliance.

CONCLUSION

Based on the results of research and discussion in the previous chapter regarding the effect of tax socialization and tax sanctions on taxpayer compliance in Majalengka Regency, several conclusions can be drawn as follows: Tax socialization has an effect on taxpayer compliance. In a condition where tax socialization can provide correct information to taxpayers, as well as frequent taxpayers participating in socialization this can increase taxpayer compliance in carrying out their tax obligations, tax Sanctions affect taxpayer compliance. This means that they are aware and understand the sanctions given to taxpayers who violate tax regulations. The high level of sanctions that are given firmly and consistently will increase taxpayer compliance.

As for suggestions, to improve taxation socialization, it should be done with more effective methods and implementation, such as arranging the schedule for the implementation of the socialization in accordance with the free time of taxpayers and the socialization method adapted to the question and answer method and holding dorprizes in order to arouse taxpayers to continue to participate in socialization is also the language used can be understood by all people so that it will be easily understood by taxpayers. In terms of tax sanctions, the government must be firm and fair in giving sanctions to non-compliant taxpayers, and often conduct socialization so that taxpayers understand and understand their obligations in accordance with applicable laws. Future researchers are expected to be able to expand their research by choosing other research objects that are wider than this research, adding other variables such as tax awareness, tax rates, application of e-filling, modern taxation systems, NPWP benefits, understanding of taxpayers, knowledge of corruption, quality services and tax knowledge that affect taxpayer compliance.

References

- Afeni Maxuel & Anita primastiwi. 2021. Pengaruh sosialisasi perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak UMKM E-Commerce. JRMB, Volume 16, No. 1, Juni 2021.
- Agung W Kurniawan. 2016. Metode Penelitian Kuantitatif. Yogyakarta: Pustaka Baru.
- Aldeya Veronica. 2015. Pengaruh Sosialisasi perpajakan, pelayanan fiskus, pengetahuan pajak, persepsi pengetahuan korupsi, dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi (WPOP)

- pada KPP Pratama senapelan pekanbaru. *Jom FEKON* Vol. 2 No 2 2015.
- Ariesta R. P., & Latifah L. 2017. Pengaruh kesadaran wajib pajak, sanksi perpajakan, sistem Administrasi perpajakan modern, pengetahuan korupsi, dan Tax Amnesty terhadap kepatuhan wajib pajak di KPP Pratama Semarang. *Jurnal Akuntansi Dewantara*, Vol. 1 (No. 2), Hal. 173-187.
- Bhebeb Oscar. (2019). Pengaruh grooming pada customer relations coordinator (CRC) terhadap kepuasan pelanggan di PT Astra internasional TBK toyota sales opration (auto2000) pasteur Bandung. *Jurnal Bisnis dan Pemasaran* Volume 9, Nomor 1. ISSN: 2087-3077.
- Bppk.Kemenkeu. 2019. E-Commerce untuk UMKM dan Pertumbuhan Ekonomi Indonesia. Diakses pada 17 November 2021, dari <https://bppk.kemenkeu.go.id/content/berita/pusdiklat-keuangan-umum-ecommerce-untuk-umum-dan-pertumbuhan-ekonomi-indonesia-2019-11-05-ebe6e220/>.
- Claudia Putri & Rispantyo. 2018. Pengaruh sosialisasi pajak, kesadaran wajib pajak, kebijakan pajak dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi surakarta. *Jurnal akuntansi dan Sistem teknologi Informasi*, Vol. 14 No. 4, Hal. 540-550.
- Dadang Sudirno & L Suparto LM. 2020. *Metode Penelitian Ekonomi & Bisnis*. Indonesia: Perkumpulan Rumah Cemerlang.
- Dewi Kusuma Wardani & Erma Wati. 2018. Pengaruh sosialisasi perpajakan terhadap kepatuhan wajib pajak dengan pengetahuan perpajakan sebagai variabel intervening (studi pada wajib pajak orang pribadi di KPP pratama Kebumen). *Jurnal Nominal/Volume*, VII Nomor 1.
- Elfin Siamena & Harijanto Sabijono. 2017. Pengaruh sanksi perpajakan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak orang pribadi di manado. *Jurnal Riset Akuntansi Going Concern*, Vol 12(2), 2017, 917-927, Hal 920-921.
- Esti Rizqiana Asfa I dan Wahyu Meiranto. 2017. Pengaruh sanksi perpajakan, pelayanan fiskus, pengetahuan dan pemahaman perpajakan, kesadaran perpajakan terhadap kepatuhan wajib pajak. *Journal Of Accounting*. Volume 6, Nomor 3. ISSN (online): 2337-3806.
- Ferdinand, A. 2013. *Metode Penelitian Manajemen*. Semarang: Badan Penerbit Universitas Diponegoro.
- Flazz Tax. 2021. Jenis sistem pemungutan pajak yang berlaku. Diakses pada 17 Desember 2021, dari <https://flazztax.com/2021/02/16/pelajari-3-jenis-sistem-pemungutan-pajak-yang-berlaku/>
- Imam Ghozali. 2018. *Aplikasi Analisis Multivariete dengan Program IBM SPSS 25*. Edisi 9. Semarang: Undip.
- . 2016. *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23* Edisi 8. Cetakan kedelapan. Semarang: Badan penerbit Universitas di ponegoro.
- Jeremiah Reinhart Assa Dkk. 2018. Pengaruh pemeriksaan pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak pada kantor pelayanan pajak pratama Manado. *Jurnal Riset Akuntansi Going Concern* 13(4), 2018, 516-522.
- KBBI. 2021. Arti Kata Sosialisasi Kamus Besar Bahasa Indonesia. Diakses Pada 10 Desember 2021, dari <https://kbbi.web.id/sosialisasi>.
- . Arti Kata Sanksi Kamus Besar Bahasa Indonesia. Diakses Pada 12 Desember 2021, dari <https://kbbi.web.id/sanksi>
- Khusnul Fadilah. 2020. Pengaruh Penerapan E-Billing, E-Filling dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak. *Jurnal ilmu dan Riset Akuntansi e-ISSN*: 2460-0585.
- Kusuma, K. C. 2017. Pengaruh Kualitas Pelayanan Pajak, Pemahaman Peraturan Perpajakan, serta Sanksi Perpajakan terhadap Kapatuhan WPOP. 1-14.
- Mahir Pradana & Avian Reventiary. 2016. Pengaruh atribut produk terhadap keputusan pembelian sepatu merek customade (studi di merek dagang customade indonesia). *Jurnal Manajemen* Vol. 6 No 1.
- Marisa Herryanto. 2018. Pengaruh kesadaran wajib pajak, kegiatan sosialisasi perpajakan, dan pemeriksaan pajak terhadap penerimaan pajak penghasilan di KPP pratama Surabaya Sawahan. *Tax &Accounting review*, Vol.1, No.1.
- Media Indonesia. 2017. Kasus Penggelapan Pajak Miliaran Rupiah di Medan Mulai Disidangkan. Diakses pada 18 November 2021, dari <https://m.mediaindonesia.com/nusantara/122136/kasus-penggelapan-pajak-miliaran-rupiah-di-medan-mulai-disidangkan>.
- Nora Hilmi Primasari. 2016. Faktor Faktor yang mempengaruhi kepatuhan wajib pajak orang pribadi yang melakukan pekerjaan bebas. *Jurnal Akuntansi dan Keuangan*, Vol. 5 No 2 /ISSN: 22527141.
- Pajak. 2021. Pengeanaan Pajak atas E-Commerce dan UMKM. Diakses pada 20 November 2021, dari <https://www.pajak.com/?p=23596>.
- Pajak. 2021. Pajak atas penjualan E-Commerce UMKM. apakah sudah terealisasi? Diakses pada 5 November 2021, dari <https://www.pajak.com/pwf/pajak-atas-penjualan-ecommerce-umkm-apaakah-sudah->

- teralisasi/amp/
- Putri Dwi Indriyani. 2020. Pengaruh sosialisasi perpajakan, pemahaman perpajakan, kesadaran wajib pajak, dan sanksi pajak terhadap kepatuhan pelaku E-Commerce dalam memenuhi kewajiban perpajakan (studi kasus wajib pajak orang pribadi pelaku E-Commerce di kota semarang pada platform online marketplace blibli.com). Skripsi. Semarang: Universitas Negri Semarang.
- R.A Meiska Lianty. 2017. Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Pelayanan Fiskus Terhadap Kepatuhan Wajib pajak. Jurnal Riset Akuntansi Kontemporer (JRAK) Vol. 9 No 2. ISSN 2088-5091.
- Rika Noviana & Afifudin. 2020. Pengaruh sosialisasi pajak, tarif pajak, penerapan PP NO 23 tahun 2018, dan sanksi perpajakan terhadap kepatuhan wajib pajak (studi empiris pada wajib pajak UMKM di kabupaten sampang). E-JRA Vol. 09 No. 04, 53-54.
- Sri Maharani & Farida Titik Kristanti. 2019. Pengaruh sosialisasi perpajakan, kualitas pelayanan perpajakan, tarif pajak, dan ketegasan sanksi perpajakan terhadap kepatuhan wajib pajak (studi empiris UMKM yang terdaftar sebagai WPOP di KPP pratama Bandung Cicadas 2019). E-proceeding of management, Vol. 6 No. 2, 4-5.
- Sugiyono, P.D. 2015. Metode Penelitian Kombinasi. Bandung: Alfabeta.
2016. Metode penelitian kuantitatif, kualitatif dan R&D. Bandung PT. Alfabeta.
- Shela Rosuna Farah. 2020. Pengaruh Kesadaran Wajib Pajak, Biaya Kepatuhan, dan Penerapan E-Filing terhadap Kepatuhan wajib pajak (studi pada UKM di Kecamatan Majalengka). Skripsi. Majalengka: Universitas Majalengka.
- Zuhrotun Nisa. 2018. Strategi Sosialisasi Program E-filing dalam meningkatkan kepatuhan wajib pajak (studi pada KPP Madya Surabaya). Skripsi. Surabaya: 17 Agustus 1945.