

# Influence of Internal and External Factors of Implementation of Government Regulation on MSME Taxpayer Compliance

1<sup>st</sup> Endro Andayani<sup>1</sup>, 2<sup>nd</sup> Novianita Rulandari<sup>2</sup>, 3<sup>rd</sup> Aji Prasetyo<sup>3</sup>  
{endroandayani@gmail.com<sup>1</sup>, vira\_nita@yahoo.com<sup>2</sup>, AjiPrasetyo32@gmail.com}

Institut Ilmu Sosial dan Manajemen Stiarni<sup>1,2,3</sup>

**Abstract.** In order to increase state revenue, the Government is exploring the taxation sector for Micro, Small and Medium Enterprises / MSMEs which are located in shopping centers, due to the low compliance of MSME taxpayers. In July 2018, a Government Regulation was issued to replace the previous regulation, which contained a tax rate for MSMEs of 0.5%. MSME taxpayer compliance is important in implementing government regulations because it is influenced by many factors, namely internal and external. This study analyzes the influence of internal and external factors in the implementation of government regulations on MSME taxpayer compliance (Perception of Justice, Knowledge, Administration, Benefits, Sanctions & Socialization, and Religiosity). The quantitative approach used data collection through questionnaires and purposive sampling, and analyzed by multiple linear regression. The results of this study indicate that the factors of Knowledge, Administration and Sanctions & Socialization have a partial effect, while Perceptions of Justice, Benefits and Religiosity have no effect on the implementation of government regulations on taxpayer compliance. Simultaneously, all factors matter. The Directorate General of Taxes is advised to improve factors that can increase taxpayer compliance, so that voluntary tax payments can be achieved, such as Religious Zakat.

**Keywords:** Internal and External Factors, Implementation of Government Regulation, MSME Taxpayer Compliance.

## 1 Introduction

In 2017 state revenues from the tax sector made a very large contribution, which is 85.6% of the state's total revenue. This gives an indication that the taxation sector has a very important role in ensuring the sustainability of our nation's lives, especially in realizing the life of a smart nation, prosperous, just and peaceful, but the realization of tax revenue in 2014-2017 has not reached the target, this is due to low level of compliance.

The issuance of government regulation specifically for MSME is expected to be responsible for MSME to participate actively and obediently because it has been simplified in carrying out its tax obligations in the gross circulation of less than Rp 4.8 billion per year subject to income tax (PPh) at a rate of 0.5% since July 2018. Based on previous research before this regulation was enacted where at a rate of 1% there were researchers who found that the 1% rate had no effect on taxpayers' compliance, this was due to many internal and external factors that influencing taxpayers' compliance as well as other factors such as socialization &

sanctions, justice perception, benefits, knowledge, administration and religiosity, social culture, political situation, information technology and the improvement in the Directorate General of Taxation (clean and honest officers).

In this research, researchers restrict these other factors, which want to find out the influence of internal and external factors namely socialization & sanctions, justice perception, benefits, knowledge, administration and religiosity in the implementation of Government Regulation on taxpayer compliance in North Jakarta area which is an international port area. The difference with previous research is on the addition of religiosity and locations variables.

### 1.1 Research Objectives

To determine the influence and analyze the influence of justice perception, knowledge, administration, benefits, sanctions & the socialization of the implementation of government regulation on MSME taxpayer compliance in North Jakarta

### 1.2 Research Contributions

As a consideration material for the Directorate General of Taxation (DGT) in increasing taxpayers' compliance. And for the constituent institutions of tax legislation, especially MSME, distribution of socialization to the Government Regulation (PP), and as a complement of research reference materials to increase academics so that it is useful to develop the knowledge related to the tax regulation policy for MSME.

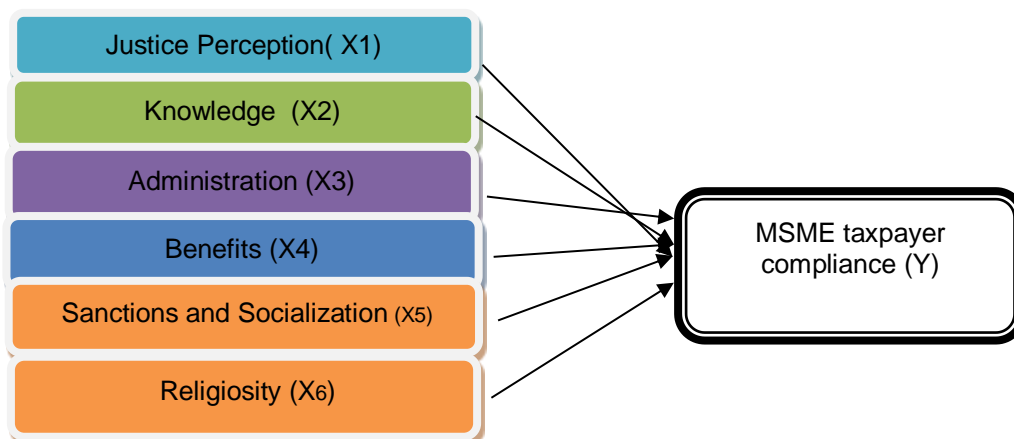


Figure 1. Concepts

### Hypotheses

- H1= There is an influence of justice perception of the implementation of government regulation on MSME taxpayer compliance in North Jakarta
- H2 = There is an influence of knowledge of the implementation of government regulation on MSME taxpayer compliance in North Jakarta
- H3 = There is an influence of administration of the implementation of government regulation on MSME taxpayer compliance in North Jakarta

- H4 = There is an influence of benefits of the implementation of government regulation on MSME taxpayer compliance in North Jakarta
- H5 = There is an influence of sanctions and socialization of the implementation of government regulation on MSME taxpayer compliance in North Jakarta
- H6 = There is an influence of religiosity of the implementation of government regulation on MSME taxpayer compliance in North Jakarta

## 2 Research Design And Method

### Research Approaches and Methods

The research methods used is quantitative research. (Sugiyono, 2009:14). Research was conducted by distributing questionnaires and retrieving the data according to what was needed. The quantitative approach conducted in this research used descriptive and explanatory research methods (Nazir 2005:54).

- A. Data collection techniques is observation, by observing the research object, by reviewing directly and the questionnaire by distributing the questionnaire directly to the respondent to answer it. As for the variables used:
1. Independent variable, which is a free variable that explains or influence other variables, in this research are: justice perception, knowledge, administration, benefits, sanctions and socialization, and religiosity
  2. Dependent variables, which is bound variables are variables that are influenced by the independent variables. In this research the dependent variable is the taxpayer compliance.
  3. Operationalization of variables
    - The Justice Perception (X1), dimension of justice, with indicators of general justice, government reciprocity, personal interests and the preferred tax rate structure, interval scale
    - Tax knowledge (X2), dimension of tax knowledge, with indicators of knowledge on government regulation policy, knowledge of procedures or policy functions of government regulation, and knowledge of tax administration, interval scale
    - Tax administration (X3), dimension of simplification of administration, with indicators of simple and easy to understand, effectiveness of surveillance, information technology system, interval scale
    - Benefits of Government Regulation (X4), dimension of benefits, with indicators of facilitate orderly administration, transparency, enhancement of contributions, interval scale
    - Sanctions and socialization (X5), dimensions of sanctions and socialization, with indicators of timely in reporting, the imposition of consistent and zero tolerance sanctions, unnegotiable sanctions, directly and indirectly socialization, the interval scale indicator
    - Religiosity (X6), dimensions of belief, practice, knowledge, religious experience, with indicators of religious are very important in my life, obedient, confident and obedient to religious leaders, and well behaved, interval scale

- Taxpayer compliance (Y), dimensions of payment compliance and reporting, timely indicators in reporting, timely in payment, calculating the tax amount correctly, have no arrears in tax payment, interval scale

4. Variable Measurement

According to Sugiyono (2009:86), each statement on the Likert scale was score. The support statement is called a positive questionnaire the respondent must describe, support the statement (positive item) or not while the non-supportive questionnaire is called negative questionnaire. Scores for the positive questionnaires are as follows: Answer respondents strongly agree score 5, agree score 4, neutral score 3, disagree score 2 and strongly disagree score 1, while questionnaire score for negative questionnaires is otherwise.

5. Population and samples

The respondent sampling method used is non-probability sampling, and sampling techniques used purposive sampling with the following formula:

$$n = \frac{N}{(N \cdot d^2) + 1}$$

6. Data Collection Techniques

According to Sugiyono (2010:193), data collection can be done in various sources and ways. viewed from the data source, the data used in this research is the primary data. The primary data is data that directly data provider to the data collector (Sugiyono, 2010:193). Whereas if viewed in a way or technique of data collection in this research by: Observation techniques and questionnaire techniques.

7. Data Analysis Methods

- Descriptive statistics  
This data description is presented in maximum score form, minimum score, mean and standard deviation. These descriptions are useful for measuring the minimum and mean levels of data by the processed variables.

- Data Quality Test

1. Validity

The test is used to measure whether there are a questions on the questionnaire that must be removed or replaced because they are considered irrelevant. According to Husein Umar (2013:166) formulated as follows:

$$r = \frac{n \sum X_i Y_i - (\sum X_i)(\sum Y_i)}{\sqrt{[n \sum X_i^2 - (\sum X_i)^2]} \sqrt{[n \sum Y_i^2 - (\sum Y_i)^2]}}$$

2. Reliability Test

The reliability test is used to measure the degree of precision, accuracy or precision of the measuring instrument. For this reliability test the author used the Alpha Method (Alpha-Cronbach method). An accurate

data if the value of Alpha-Cronbach coefficient (from SPSS result) is greater than 0.6.

- **Classic Assumption Test**  
In this research the authors used a test of normality, heteroscedasticity test and multicollinearity test used in research with more independent variables and no autocorrelation test because it was only used in Times-Series research: 1. Regression normality test, 2. Multicollinearity test, 3. Heteroscedasticity test.
- **Multiple Linear Regression**  
To find out the influence of justice perception level, tax knowledge, tax administration, benefits, sanctions and socialization of the implementation of government regulations on taxpayer compliance. Linear relationships can be stated as follows:  $Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5 + E$
- **Coefficient of Determination Test**  
Coefficient of determination test ( $R^2$ ), stated that how many variations of independent variables simultaneously in influencing the dependent variables, with a formula (Sugiyono 2010:231) as follows:  $KD = r^2 \times 100\%$
- **Hypothesis Test**

### 1. T Test Statistics

Test the influence partially between independent variables on dependent variables assuming that other variables are considered constant, with the confidence level of 95% ( $\alpha = 0.05$ ), T-Test sequence: Null hypothesis or alternate hypothesis, calculating F count and testing criteria.

- Formulating a null hypothesis and an alternate hypothesis:  $H_0: \beta_1 = \beta_2 = \beta_3 = \beta_4 = 0$  and  $H_a$ : At least there is one  $\beta_i \neq 0$   $i = 1, 2, 3, 4$
- Calculating T-calculate by using formula: Husein Umar (2013:340)

$$T_{hit} = \frac{B_i}{S_{b_i}}$$

As  $B_i$  = regression coefficient of each variable, and  $S_{b_i}$  = standard error of each variables. From these calculations will be obtained the Tcalculate value which is then compared to T table at the confidence level of 95%.

Test criteria:  $t_{calculate} > T_{table} = H_0$  is rejected and  $t_{count} \leq t_{table} = H_0$  is received.

### 2. F Test Statistics

F Test, with the intention of testing whether independent variables simultaneously have influence on the dependent variable, with the confidence rate of 95% ( $\alpha = 0.05$ ), the F test sequence

includes: Null hypothesis or alternate hypothesis, calculating the Fcalculate and test criteria.

- Formulating null hypotheses and alternative hypotheses  
Ho:  $\beta_1 = \beta_2 = \beta_3 = \beta_4 = 0$ , Ha: At least one  $\beta_i \neq 0$   $i = 1, 2, 3, 4$
- Calculate Fcalculate by using formulas:

$$F = \frac{R/k}{(1-R)/n-k-1}$$

As  $R^2 =$  Koefesien Determination

n = number of samples

k = number of independent variables

With these criteria, obtained the value of Fcalculate compared to ftable with the level of significant in this case 0.05 and degree of freedom = n-K-1

- Test criteria: Fcalculate > ftable = Ho is rejected, fcalculate ≤ ftable = Ho is received

### 3 Research Result And Discussion

#### 3.1 General Characteristics of Research Respondents

The results of the research based on the gender of 100 respondents showed that the average of MSME entrepreneurs/person in charge in North Jakarta has the largest percentage of male gender at 57%, the maximum level of education at senior high school at 66%, the duration of running a business in 5-10 year at 37%, having NPWP and legal entity at 95%, and average sales of Rp 300 million to Rp 500 million is 54%.

#### 3.2 Descriptive Statistical Test

Based on the descriptive test, it is known that each independent variable has a minimum and maximum value, resulting in the average value and standard deviation, which is seen from strong standard deviation and tendencies to approach the mean value, it shows positive deviation results so that the dependent variables have a positive perception of justice, tax administration system, benefits, socialization and sanctions, knowledge, and religiosity are sufficient. Minimum value of justice 3.33, Maximum value 5.00, Mean value 4.6633 with std deviation 0.41302, minimum value of knowledge 2.89, Maximum value 4.78, Mean value 4.3533 with std deviation 0.36336, Minimum value of tax administration variable 2.71, Maximum value 5.00, Value Mean 4.3657 with std deviation 0.44500, minimum value of benefits variable 3.00, Maximum value 5, Mean value 4.4050 with std deviation 0.42194, minimum value of socialization variable 2.29,, Maximum value 5.00, Mean value 3.9471 with std deviation 0.57490, minimum value of religiosity variables 2.00, Maximum value 5.00, Mean value 3.8800 with std deviation 0.60302, Minimum value of compliance variable 3.00, Maximun value 4.50 with Mean value 4.0050 and std deviation 0.35962

### 3.3 Data Quality Test

#### 1. Validity test

Based on the validity test indicates that all the question items in the Independent variable are valid and the Dependent variables are valid, since the R-calculate value of each question is greater than the R-table (0.1986), thus all the question items are valid.

#### 2. Reliability Test

Based on the results of the reliability test of Cronbach's alpha ( $\alpha$ ) a variable more or equal to 0.60 then the indicators used by the variable are reliable, the value of Cronbach's Alpha as follows: X1:0732, X2:0899, X3:0732, X 4:0637, X5:0856, X6:0816 and Y:0.799 > 0.60

#### A. The classic assumption test is a test whether there is a violation of classic assumptions which are the basis of multiple linear regression models.

##### 1. Normality of regression Test

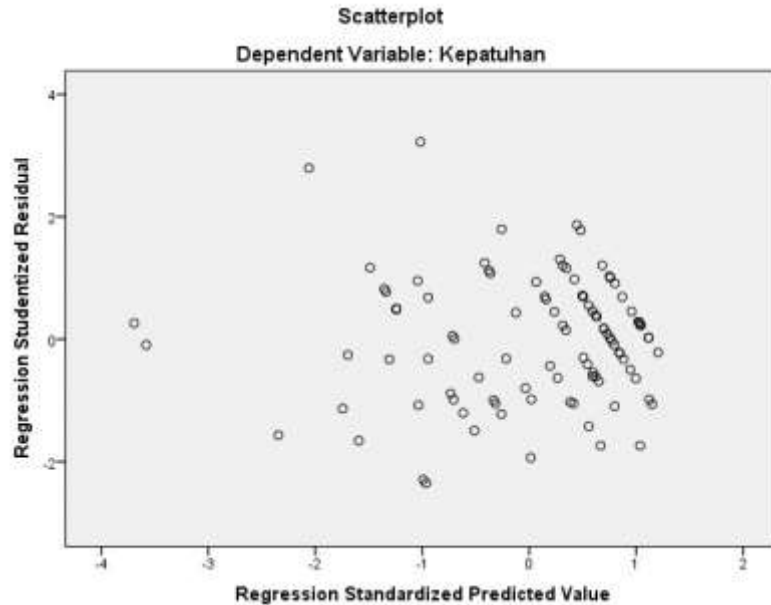
Based on the results of the test can be seen that the independent variables and dependent which are Justice perception (X1), tax knowledge (X2), tax Administration (X3), Benefits PP No. 46 Year of 2013 (X4), socialization and sanctions (X5), Religiosity (X6) and taxpayer compliance (Y) has significance of  $0.200 > 0.05$ . This describes that the entire independent and dependent variables are normally distributed.

##### 2. Multicollinearity Test

On the result of classic assumption test of Multicollinearity showed that all the VIF value for Justice X1:1,411, knowledge X2:1,801, Administration (X3): 3,409, and the benefits of X4:2,359, so that the numbers between 1 and 10 as well as the tolerance numbers below or close to 1. It can be concluded that in this case the data used are free from multicollinearity. As for the socialization is 13,983 and sanctions and religiosity 13,205, so they are not free from multicollinearity because they are more than 10, but still can be used because there are no half of the number of independent variables.

##### 3. Heteroscedasticity Test

From the Scatterplot graph below, we can see that the points spread randomly not to form a particular pattern. It shows the model of a regression that free of heteroscedasticity or in other words called homoscedasticity.



### B. Multiple Linear Regression Analysis

Taxpayer compliance =  $-0.488 + 0,035X_1 + 0,657X_2 + 0,598X_3 - 0,269X_4 + 0,276X_5 - 0,200X_6$ .

On this regression model, a constant value of -0.488 which means a negative sign indicates a non-directional change. This means that if the justice perception variable (X1), tax knowledge (X2), tax administration (X3), benefits of government regulation (X4), socialization and sanctions (X5) and religiosity (X6) are zero, then the taxpayer compliance variable is equal to -0.488 units. Indicators of the justice perception variable have a regression coefficient value of (X1) 0035, (X2) of 0657, (X3) 0598, (X5) 0.276. means that an increase of (X1, X2, X3, X5) influence on increasing the taxpayer compliance (Y) equal to the coefficient value with the assumption that other independent variables are fixed. While the indicator of the variable (X4) has a regression coefficient value of -0269 and (X6): -0200, it can be interpreted that the variables (X4) and (X6) have negative affect on taxpayer compliance (Y) means that the decrease in the variable has an effect on decreasing taxpayer compliance (Y) equal to the coefficient value with the assumption that other independent variables are fixed. The interpretation of the above linear regression is as follows:



	B	Std. Error	Beta		
(Constant)	-.488	.272		-1.793	.076
Justice	.035	.050	.030	.715	.476
Knowledge	.657	.052	.605	12.725	.000
Tax Administration	.598	.072	.547	8.356	.000
Benefits	-.269	.063	-.233	-4.287	.000
Sanctions and Socialization	.276	.112	.326	2.457	.016
Religiosity	-.200	.104	-.248	-1.927	.057

### C. Coefficient of Determination Test

From the table above the coefficient of determination or Adjusted R Square obtained is 0.876 meaning 87.6% of the dependent variable, namely the taxpayer compliance (Y), the variation can be explained by justice perception variable (X1) tax knowledge (X2), tax administration (X3), benefits of government Regulation (X4), socialization and sanctions variables (X5), and Religiosity (X6), the remaining of 12.4% explained by other variables such as socio-cultural, political situation, information technology, system and tax authorities which are not explained in this research.

### D. Hypothesis Test

#### 1. Partial T Test

No	Name of Variable	t-calculate	t-table	Conclusion
1	Justice	0.715	1,985	Have No Influence
2	Knowledge	12.725	1,985	Influence
3	Tax Administration	8.356	1,985	Influence
4	Benefits PP No. 46	-4.287	-1,985	Have No Influence
5	Sanctions and Socialization	2.457	1,985	Influence
6	Religiosity	-1.927	-1,985	Have No Influence

Source: Processed Research Data

Based on the summary of the t-test results, it can be explained as follows: The Justice Perception hypothesis test (X1) based on the data above the value of the Tcalculate is 0.715. Smaller than the Ttabel (0.715 < 1.989). Thus, it can be concluded that partially there is no significant influence on the variable of justice perception (X1) to taxpayers' compliance (Y), as well as religiosity hypothesis test (X6) based on data above the value of Tcalculate is -1.927 smaller from -Ttabel (-1.927 < -1.985). The Government Regulation Benefits hypothesis test (X4) results at -4,287 greater than -Ttabel (-4,176 > -1,985), while the Tax knowledge hypothesis test (X2) Tcalculate of 12.725 is greater than Ttable (12,725 > 1,985 ),

The tax administration hypothesis test (X3) was 8,356 greater than the Ttable (8,356 > 1,985), the sanctions and socialization hypothesis test(X5) results of 2.457 greater than T table (2.457 > 1,985). So, it can be concluded that partially there is a positive and significant influence of the socialization and sanctions variables (X2, X3, X4 danX5) on taxpayer compliance (Y).

**2. Simultaneous F Test**  
*Simultaneous F Test Result Table*

ANOVA<sup>a</sup>

Model	Sum of Squares	d f	Mean Square	F	Sig.
Regression	20.712	6	3.452	117.254	.000 <sup>b</sup>
Residual	2.738	93	.029		
Total	23.450	99			

a. Dependent Variable: Compliance

b. Predictors: (Constant), Religiosity, Knowledge, Justice, Benefits, Tax Administration, Socialization dan Sanctions

According to the F Test, it is known that Fcalculate 117.254 is greater than Ftable 3.09 (117.254 > 3.09). Thus, Ho is rejected and Ha is accepted, meaning that the entire independent variables affect the variable of taxpayer compliance.

**4 Discussion**

**1. Based on partial F test**

- Based on the partial F test result Independent variable of justice perception, benefits, religiosity, implementation of government regulation has no influence on MSME taxpayer compliance in North Jakarta, which means in justice perception variable regarding General justice and distribution of tax charges are still felt unfairly aligned with the results of research conducted by (Dian Anggraeni Berutu, 2012) that in terms of tax justice variables in general Justice and the distribution of tax charges, Government reciprocity, and special provisions have no significant effect on the behavior of WPOP compliance, and in the benefits variable there is no perceived benefit from the imposition of such tariffs and the reciprocal relationship of public facilities, in line with the research conducted by (Wachidatul YUSRO, Heny, 2014), and in religiosity variable resulted that the level of faith of a person does not guarantee the level of obedience to the obligation on tax payment, means there is not the same viewpoint in carrying out obligations to God and obligations to the State, in line with research (Tahar & Rachman, 2013) and (Anggada Satria Duta Arya, 2018) and not in line with (Benk, slave, Yüzbaşı, & Mohdali, 2016).

- Based on the results of partial f test independent variable of knowledge, socialization & sanctions, administration of the implementation of government regulation influence the MSME taxpayer compliance in North Jakarta, this means in the knowledge variable that Respondents understand how to calculate, the deadline to pay taxes on government regulations, understand that the reporting deadline at the end of the following month is a policy to be known by taxpayers, and to know that as a MSME entrepreneur filling out the Annual Tax Return form, while the Periodic Tax Return is not reported because the report evidence is proof of payment every month, the results of this research is in line with the results of research conducted by (Oladipupo & Obazee, 2016), in the administration variables, Reforms in taxation administration in the form of system changes in paying and reporting taxes, as well as ease in calculating with a single rate is not complicated so it is easy to implement. The results of this research are in line with the results of research conducted by (Maseko, 2013) stating that the quality of service is the application of tax administration system to the taxpayer compliance. Based on empirical studies stating that the policy of government regulation gives ease in the supervision of taxpayers, payment of tax on government regulation policy for MSME can be online at ATM, tax reporting can be done online or electronically (Tologana & Kalalo, 2011), as for the socialization variables and sanctions therefore, the respondent felt that there is still minimal socialization carried out in North Jakarta, so an insentive counseling was needed to increase the understanding of MSME in North Jakarta, this research is in line with (Lambey3, 2016) for taxation sanctions, the results showed that there was a significant positive influence between taxation sanctions on taxpayer compliance in reporting Annual Tax Return and in line with the result of hypothesis test conducted proving that tax socialization is influential and significant in taxpayer compliance (Lola Kurnia Pitaloka & Kardoyo & Rusdarti, 2018). Due to the significant status of tax socialization variables is smaller than the real level ( $0.000 < 0.05$ ), where  $H_0$  is rejected and  $H_a$  is accepted. Thus, it can be concluded that with the T-Test has a partial effect on MSME taxpayer compliance (Andriani, 2015), and research (Lola Kurnia Pitaloka & Kardoyo & Rusdarti, 2018), stating that tax socialization could not affect the size of The role of the taxpayer's compliance awareness, but the role of tax socialization only as an independent variable to accompany the variables of awareness, meaning that interactions in the relationship between awareness and tax socialization make tax socialization as a moderator predictor variables means that tax socialization reinforces the role of understanding the tax regulations on taxpayer compliance, and tax socialization reinforces the role of understanding tax regulation on taxpayer compliance (Putu & Cahyani, 2019).

## 2. Based on simultaneous F test

Based on the result of the simultaneous F test, variables justice perception, taxpayer knowledge, tax administration, benefits of implementation of government regulations, government sanctions and socialization, and religiosity show that simultaneously, the entire independent variables simultaneously have a significant influence on MSME taxpayer compliance variable as evidenced by the  $F_{calculate}$  value 117.254 (table) is greater than the  $f_{table}$  3.09 ( $117.254 > 3.09$ ). As for the dependent variables namely the taxpayer's compliance (Y) the variation can be explained by the variable of justice perception (X1), Taxpayer Knowledge (X2), administration of tax (X3), benefits of implementation of government Regulation (X4), sanctions and socialization (X5), and Religiosity (X6) amounted to 87.6% the remaining 12.4% is described by other variables such as socio-cultural, political situations, which are not described in this

research. Thus it can be concluded that the result is in accordance with the theory of attribution where the taxpayer's attitude to obey taxation is influenced by two factors, internal and external factors. Internal factors obtained from the tax and religious knowledge of the government regulation so that MSME taxpayers can comply with their tax obligations. External factors obtained from taxation justice, the implementation of tax administration, benefits as well as the firmness and taxation sanctions that affect the taxpayer's attitude to not commit violations and comply with their tax obligations.

## **5 Conclusions And Suggestions**

### **A. Conclusion**

Based on the problem formulation, research hypothesis and research results already outlined in the previous chapter, the authors can draw conclusions as follows:

1. Based on the upper partial test:

- a. Have no influence variables are the justice perception variable (X1), Benefit (X4), and Religiosity (X6) on MSME taxpayer compliance (Y) in North Jakarta, the majority of MSME taxpayers in North Jakarta state that the tariff imposed by the government in implementation of government regulations is unfair because the imposition of taxation is not based on the ability to pay, how much profit or amount of losses remain the same pay at a rate of 0.5% turnover, do not feel the benefits in the orderly administration, either from the tariffs and reciprocity obtained in the form of public facilities and have not felt that tax as a duty in which there is guilt when disobedient, which means to distinguish obligations to God and obligations to the State.
- b. Have influence variables are independent variable of knowledge (X2), Administration (X3), Socialization & Sanctions (X5) on MSME taxpayer compliance in North Jakarta so the respondents understand the tax regulation in calculating, paying, and reporting, reform in the tax administration in the form of system changes in paying and reporting taxes, as well as ease of calculating at a single rate is not complicated so it is easy to implement

2. Based on simultaneous hypothesis testing.

Variable justice perception (X1), tax knowledge (X2), tax Administration (X3), Benefits of government Regulation (X4) and variable socialization and sanctions (X5), Religiosity (X6) have positive and significant influence on taxpayer compliance (Y), the results is in accordance with the theory of attribution where the taxpayer's attitude to obey the taxation is influenced by two factors, some internal factors and external factors. Internal factors are derived from the tax knowledge and benefits of government regulation so that MSME taxpayers can comply with their tax obligations.

Based on the above conclusion, the author gives some advice as follows:

- a. The Government (Directorate General of Tax) is incentive to provide periodic and direct explanation to the public regarding the role of MSME tax in the imposition of taxes as the obligation of the citizens to contribute partially their income for development and that the fair does not mean the same treatment but many factors that must be considered, no need special tariff for MSME, monitoring in addition to direct socialization, and action by mail as a notification to properly enforce tax

obligations so that the purpose of the taxation on taxpayers with a turnover of < 4,8B may go well.

- b. The Government (Directorate General of Tax) needs to conduct a survey of MSME, so as to know directly the wishes, capabilities and circumstances of the actual MSME in establishing regulatory policies, and perform improvements in the taxation system especially for MSME, because the knowledge in information technology updates is still minimal.

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