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The Influence of Tax Knowledge, Taxpayer Awareness on MSME Taxpayer Compliance in Cileungsi District

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Abstract

This study aims to examine the influence of tax knowledge and taxpayer awareness on the compliance of taxpayers of MSME actors in Cileungsi District. The object of this research is Individual Taxpayers who run businesses that are included in the category of Micro, Small, and Medium Enterprises (MSMEs) and are registered at KPP Pratama Cileungsi. The population in this study is 711 micro, small and medium entrepreneurs, the sample in this study is 88 respondents. Hypothesis testing *uses multiple regression analysis. Data analysis using spss version 26. The results of this study are (1) The results of this study show that tax knowledge has a positive influence on the compliance of MSME taxpayers in the region, (2) The results of this study show that Taxpayer Awareness has a positive influence on the compliance of MSME taxpayers in Cileungsi District. And the results of the hypothesis test show that the significant level of F has a value less than α or that the Fcount is greater than the Ftable. It can be concluded that tax knowledge and awareness of tax payment obligations have a significant influence on the compliance of MSME taxpayers in Cileungsi District.*

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1. INTRODUCTION

According to Law number 16 of 2019 concerning general provisions and procedures for taxation in Article 1 Paragraph 1, it states that Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on the Law, with no direct compensation and used for state needs for the greatest prosperity of the people. There are two tax functions, namely as follows: (1) Budget function *(budgetair)* Taxes act as a source of income for the state which is used to finance various expenses related to state functions. The country needs funds to carry out routine activities and carry out development. These funds are obtained from taxes paid by citizens who are registered as taxpayers to the government. (2) Regulatory Function *(regularend)* Taxes function as a tool to regulate and implement economic policies set by the government. Through this regulatory role, taxes can be used as an instrument to achieve certain goals, such as improving community welfare. This can be done by providing various types of tax incentives and setting other regulations.

According to Heliani (2022:6), taxpayer compliance is influenced by the taxpayer's attitude in assessing taxes. External factors such as tax socialization and internal factors such as taxpayer understanding play an important role in compliance. Tax knowledge includes an understanding of basic tax concepts, including subject, object, rates, calculations and tax reporting procedures in Indonesia, as explained by Maghriby and Dani (2020).

In Indonesia, the tax system uses a self-assessment method, which requires taxpayers to calculate, pay and report their own taxes. Therefore, taxpayer awareness is very important to prevent tax arrears and evasion. Zumrotun Nafiah et al. (2021) explain that taxpayer awareness reflects individuals' understanding and appreciation of the importance of taxes

for the development of the country and the welfare of society, thereby encouraging them to fulfill their tax obligations voluntarily.

Poor financial conditions and less creative business management make it difficult for them to estimate capital needs in advance. Not only in terms of business management, but also from financial management, business actors have difficulty monitoring the development of their business through financial transactions. For example, the results of research examined by Gunardi (2021) stated that over the last 10 years, tax revenues in Indonesia have always been below the target that was set from the start. Apart from that, research conducted by Siti Nuridah et al. (2023) shows that the lack of education for Individual Taxpayers (WPOP) is one of the main obstacles in reporting annual SPT. A similar thing also happened in Cileungsi District, where the level of awareness in tax reporting still has not reached the target expected by KPP Pratama Cileungsi, the lack of public awareness of the tax education they receive has resulted in a lack of effectiveness for MSME (Micro, Small and Medium Enterprises) business actors. the. Below is data from the annual report of the Directorate General of Taxes (DJP) for the 2020-2022 period at KPP (Tax Services Office) Pratama Cileungsi:

Table 1.1
NUMBER OF MSME Taxpayers AT KPP PRATAMA CILEUNGSI
PERIOD 2020-2022

Year	Number of MSME Taxpayers	Number of UMKM taxpayers who are effective in paying	Number of MSME taxpayers who are not paying effectively
2020	**60.152**	**403**	**59.749**
2021	**61.852**	**641**	**61.211**
2022	**62.785**	**711**	**62.074**

source: Annual Report of KPP Pratama Cileungsi

Data shows that although 60,152 MSMEs were registered with KPP Pratama Cileungsi in 2020, only 403 paid taxes, reflecting low tax compliance. The potential for tax revenue from MSMEs is still large, but has not been fully exploited. Sinambela (2021) states that mixing personal funds with company finances is a problem that hinders financial evaluation. To overcome this, the government issued PP 55/2022, replacing PP 23/2018, which sets a tax rate of 0.5% of gross turnover and expands the scope of taxpayers.

This research also concludes that difficulties in calculating turnover and losses due to a lack of understanding of financial reporting are the main obstacles for MSMEs in paying taxes. The application of final income tax rates under PP 55/2022 makes tax calculations and reporting easier, especially for MSMEs with profit margins above 10%. However, there are still many MSMEs who tend to pay taxes without paying attention to overall compliance, so further research is needed to understand the behavior of MSMEs in Cileungsi District. Based on the results of research conducted by Yosi Yulia et al. (2020) shows that tax knowledge, taxpayer awareness, education level, and tax socialization collectively influence MSME tax compliance, but individually, only taxpayer awareness has a significant influence. In contrast, research by Alexandra and Jessica Natalia (2023) found that tax knowledge and taxpayer awareness did not significantly influence MSME

compliance, with factors such as the quality of tax services and supervision being more important.

This difference highlights a research gap that requires further investigation to understand how tax awareness and knowledge influences MSME tax compliance, as well as to develop more effective tax policies. Based on the survey results, many MSMEs in Cileungsi District pay taxes without paying attention to the overall compliance aspect, which is the main factor in low tax compliance. To further understand this behavior, the author conducted research entitled "The Influence of Taxpayer Awareness, Tax Knowledge, on MSME Taxpayer Compliance in Cileungsi District." This research aims to investigate the influence of tax awareness and knowledge on MSME tax compliance in the region.

2. RESEARCH METHOD

This research uses a quantitative approach based on the philosophy of positivism, focusing on micro, small and medium entrepreneurs (MSMEs) registered as taxpayers in Cileungsi District. The aim is to analyze MSME tax compliance and the factors that influence it, as well as provide policy recommendations to increase tax awareness and compliance.

The study population included 62,785 registered MSMEs. To obtain a representative sample, this study selected 711 from the population, although the ideal sample size usually ranges from 30 to 500.

3. RESEARCH RESULTS AND DISCUSSION

3.1 Data Analysis Results

This research uses descriptive statistical analysis to test existing variables. The purpose of this analysis is to provide an overview of the data that has been collected by describing the existing facts. This involves presenting information in the form of average values (mean), standard deviation, as well as maximum and minimum values. In addition, the data is presented in the form of descriptions which function as a source of information about the subject's condition regarding the research variables. Data was obtained through a questionnaire using a 1-5 Likert scale, making it easier to interpret the variables studied. Descriptive statistical techniques aim to convert research data into a tabulation format that is easier to understand and to categorize respondent responses based on average scores. The following are the results of descriptive statistical analysis of research data:

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
tax knowledge	88	10	23	20.77	2.888
taxpayer awareness	88	5	15	12.42	1.805

taxpayer compliance	88	12	28	24.57	3.379
Va b lid N (listwise)	88				

Source; Primary Data Processed (2024)

Based on table 1, the results of descriptive statistical tests show that respondents' tax knowledge ranges from 10 to 23, with an average of 20.77 and a standard deviation of 2,888, indicating a generally high level of knowledge but with moderate variation among respondents. Taxpayer awareness has a value range between 5 to 15, with a mean of 12.42 and a standard deviation of 1.805, indicating relatively high consistency in respondents' awareness. Taxpayer compliance varied from 12 to 28, with a mean of 24.57 and a standard deviation of 3.379, indicating greater variation in compliance among respondents. Overall, the data shows that respondents' tax knowledge and compliance vary, while their awareness tends to be more consistent.

3.1.1 Quality Test Results

The validity test is used to measure whether a questionnaire is valid or not. In this research, testing the level of validity of the questionnaire was carried out using the Product Moment technique between each item which measures a variable with the total score of that variable (Corrected Item-Total Correlation). Validity testing was carried out with 88 respondents. The criteria used in validity testing are:

a. If the Corrected Item-Total Correlation coefficient value of an item (r-count) > r-table (at a significance level of 5%), then it can be said that the questionnaire item is valid.
b. If r-count < r-table (at a significance level of 5%), then it can be said that the questionnaire item is invalid.

With degree of freedom (df) = n - 2 = 88 - 2 = 86, the r-table value is 0.209. The following are the results of the research instrument validity test which can be seen in table 4.7 as follows:

Table 2. Instrument Validity Test Results

Instrument Item No	r-calculate validity of Corrected item- Total Correlation	r-table	information
Tax Knowledge (X1)			
X1.1	0,591	0,209	VALID
X1.2	0,610	0,209	VALID
X1.3	0,676	0,209	VALID
X1.4	0,699	0,209	VALID
X1.5	0,618	0,209	VALID
Taxpayer Awareness (X2)			
X2.1	0,749	0,209	VALID
X2.2	0,632	0,209	VALID
X2.3	0,765	0,209	VALID
Taxpayer Compliance (Y)			

Y1.1	0,597	0,209	VALID
Y1.2	0,695	0,209	VALID
Y1.3	0,675	0,209	VALID
Y1.4	0,628	0,209	VALID
Y1.5	0,690	0,209	VALID
Y1.6	0,521	0,209	VALID

Source: Processed Primary Data (2024)

Based on table 8 above, it shows that the validity testing of the variables in this study is declared valid because all statement items have an r-value greater than the r-table (0.209) at n = 88 – 2 = 86 with a significance of 0.05. In this way, it can be continued to carry out the next test.

3.1.2 Instrument Reality Test

Reliability is concerned with the level of reliability of a research instrument. Reliability testing is used to determine whether the instrument or indicator used is trustworthy or reliable as a variable measuring tool. In this study, the Cronbach Alpha formula analysis technique was used. It can be said to be a reliable instrument if the Cronbach Alpha value is ≥ 0.6. Calculation of the reliability of the Cronbach Alpha formulation was carried out with the help of the IBM SPSS 26 program. The results of the research instrument reliability testing can be seen in table 4.8 as follows:

Table 3. Instrument Reality Test Results

Variable	Cronbach's Alpha	Information
Tax Knowledge (X1)	0,637	Reliable
Taxpayer Awareness (X2)	0,618	Reliable
Taxpayer Compliance (Y)	0,705	Reliable

Source: Processed Primary Data (2024)

Based on table 3, it can be concluded that the variables used in this research are reliable because all variables have a Cronbach's Alpha value greater than 0.60 so they are suitable for use as a measuring tool for the questionnaire instrument in this research.

3.1.3 Classic Assumption Test Results

3.1.3.1 Normality Test

The normality test aims to test whether in the regression model the dependent variable and independent variables have a normal distribution or not. This normality test uses the Kolmogorov-Smirnov test, namely if the significance value is > 0.05, it shows the data is normally distributed, and vice versa, if the significance value is < 0.05, the residual value shows it is distributed abnormally.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		88
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	1.93528954
Most Extreme Differences	Absolute	0.077
	Positive	0.064
	Negative	-0.077
Test Statistic		0.077
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Output Results of IBM SPSS 26

Table 4 shows that the residual probability value (asymp.sig.2-tailed) is 0.200, greater than sig-a (0.05).

3.1.3.2 Multicollinearity Test

The multicollinearity test aims to find out whether in the regression model there is a correlation or relationship between the independent variables. A good regression model should have no correlation between independent variables. To determine whether there is multicollinearity or not, it can be seen from the Variance Inflation Factor (VIF) and tolerance (α) values. If the tolerance value is more than 0.01 and the VIF is less than 10, it can be concluded that multicollinearity does not occur. The test results in this research can be seen in Table 4.10:

Table 5. Multicollinearity Test Results

Coefficients[a]			
Model	Collinearity Statistics		
	Tolerance	VIF	keterangan
1(Constant)			
Pengetahuan Perpajakan(X1)	0.443	2.257	Tidak terjadi multikolinearitas
Kesadaran Wajib Pajak (X2)	0.443	2.257	Tidak terjadi multikolinearitas
a. Dependent Variable: kepatuhan wajib pajak			

Source: Processed Data, IBM SPSS Statistics 26

Based on the results of the multicollinearity test, the tolerance value and Variance Inflation Factor (VIF) show that the tolerance value is > 0.10 and the VIF value is < 10.

3.1.3.3 Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has unequal variances from the residual units of one observation to another. A good model is one that is homoscedastic or does not have heteroscedasticity. The heteroscedasticity test in this study was determined using the Glejser test. This test is carried out by regressing the absolute residual value on the independent variable. If the significance value is greater than 0.05 then there are no symptoms of heteroskedasticity. The following results of the heteroscedasticity test in this study can be seen in Table 4.11 below:

Table 6. Heteroscedasticity Test Results

Coefficients[a]			
Model	T	Sig.	Keterangan
1 (Constant)	5.627	0.00	
Pengetahuan Perpajakan	-1.834	0.07	Tidak Terjadi Heteroskedasitas
Kesadaran Wajib Pajak	-1.765	0.081	Tidak Terjadi Heteroskedasitas
a. Dependent Variable: AbsRes2			

Source: Processed Data, IBM SPSS Statistics 26

The results of the heteroscedasticity test in the table above show that the significance value of the research variables is greater than 0.05.

3.3.4 Hypothesis Test Results

This hypothesis testing was carried out to test the truth of the hypothesis which states that tax knowledge and taxpayer awareness have an influence on MSME taxpayer compliance in Cileungsi sub-district. The results of hypothesis testing in this research were carried out using multiple regression analysis which is useful for knowing the influence of independent variables and dependent variables partially.

3.3.4.1 Multiple Linear Regression Analysis

Regression analysis was carried out to identify the influence of the independent variables (Tax Knowledge and Taxpayer Awareness) on the dependent variable (Taxpayer Compliance) using the multiple linear regression method. This method is useful for testing hypotheses regarding the influence of each independent variable individually in research. This data analysis process was carried out with the help of IBM SPSS Statistics version 26 software, which produces coefficient values from the regression equation as follows:

Table 7. Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.825	1.597		2.395	0.019
	pengetahuan perpajakan	0.747	0.109	0.639	6.844	0.000
	kesadaran wajib pajak	0.420	0.175	0.224	2.404	0.018
a. Dependent Variable: kepatuhan wajib pajak						

Source: Processed Data, IBM SPSS Statistics 26

The regression equation obtained is:

$Y = a + \beta 1\ X1 + \beta 2X2 + e$

$Y = 3{,}825 + 7{,}747X1 + 0{,}420X2 + e$

In this equation, 3.825 is the constant value (a), which shows that if the Tax Knowledge (X1) and Taxpayer Awareness (X2) variables are zero, the Y value will be consistent at 3.825. The value of 7.747 for X1 is a coefficient which shows that every 1 unit increase in the Tax Knowledge variable will reduce the Y value by 7.747. On the other hand, the value of 0.420 for X2 indicates that every 1 unit increase in the Taxpayer Awareness variable will increase the Y value by 0.420.

3.3.4.2 Partial Test Results (T Test)

Basically, the t test is used to evaluate regression coefficients individually or partially to determine how big the influence of the independent variable is on the dependent variable. In this test, Sugiyono (2013) suggests that the t test formula is as follows:

1) If t count ≥ t table or sig < α. So, Ha is accepted (significant influence)

2) If t count ≤ t table or sig > α. So, Ha is rejected (no significant effect). The t test in this study was carried out using SPSS 26 software.

Table 8. Partial Test Results (T Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.825	1.597		2.395	0.019
	pengetahuan perpajakan	0.747	0.109	0.639	6.844	0.000
	kesadaran wajib pajak	0.420	0.175	0.224	2.404	0.018
a. Dependent Variable: kepatuhan wajib pajak						

Source: Processed Data, IBM SPSS Statistics 26

Based on table 14, the results of partial hypothesis testing (T Test) show the following results:

a. In the Tax Knowledge variable, the calculated t value of X1 is 6.844. This means that the calculated t value is greater than the t table (6.844 > 1.988), with a significance level of 0.000 which is smaller than 0.050. In addition, the value of the regression coefficient$_1$ of 0.747. This means that the alternative hypothesis (H1) is accepted and the null hypothesis (H0) is rejected,
b. In the Taxpayer Awareness variable, the calculated t value of X2 is 2.404. This shows that the calculated t value is greater than the t table (2.404 > 1.988), with a significance level of 0.018 which is smaller than 0.050. In addition, the value of the regression coefficient$_2$ of 0.175. This means that the alternative hypothesis (H1) is accepted and the null hypothesis (H0) is rejected,

3.3.4.3 Simultaneous Test Results (F)

The F statistical test is used to determine the simultaneous influence of the independent variables, namely (X1) Tax Knowledge and (X2) Taxpayer Awareness, on the dependent variable Taxpayer Compliance (Y). To carry out testing the statistical test used in simultaneous testing is the F test or what is usually called Analysis of Variance (ANOVA). In this research, the confidence level used is 0.05 or 5%. The decision in the F test is based on the following criteria:

a. If the significance value (Sig.) is less than 0.05 or the calculated F value is greater than F table, then the hypothesis is accepted.
b. Conversely, if the significance value (Sig.) is more than 0.05 or the calculated F value is smaller than the F table, then the hypothesis is rejected. Based on the calculation results using the SPSS 26 program.

Table 9. Simultaneous Results (F)

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	667.746	2	333.873	87.094	.000[b]
	Residual	325.845	85	3.833		
	Total	993.591	87			
a. Dependent Variable: kepatuhan wajib pajak						
b. Predictors: (Constant), kesadaran wajib pajak, pengetahuan perpajakan						

Source: Processed Data, IBM SPSS Statistics 26

Based on table 15, the results of simultaneous testing (F) from the ANOVA output show that the calculated F value is 87.094 with a significance value (Sig.) of 0.000. Because the calculated F value is greater

than the F table (87.094 > 3.10) and the Sig. smaller than 0.05 (0.000 < 0.05), then H_1 acceptable and H_0 rejected.

3.3.4.4 Coefficient of Determination Test (R^2)

This analysis is used to measure the extent to which the independent variable influences the dependent variable by looking at the Adjusted R^2 value (Ghozali, 2016). The coefficient of determination (R^2) ranges from 0 to 1 ($0 \leq R^2 \leq 1$).

Table 16. Coefficient of Determination Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820[a]	0.672	0.664	1.958
a. Predictors: (Constant), kesadaran wajib pajak, pengetahuan perpajakan b. Dependent Variabel: Kepatuhan Wajib Pajak				

Source: Processed Data, IBM SPSS Statistics 26

Based on table 16, it is known that the R^2 test result is 0.672 or in other words 66% which can be explained by the model, namely tax knowledge (X1) and taxpayer awareness (X2), which is able to represent taxpayer compliance of 67%. Meanwhile, the remaining 33% represents the influence of other variables not included in this model.

3.4 Discussion

3.4.1 The Influence of Tax Knowledge on MSME Taxpayer Compliance

Based on the results of data testing and analysis that has been carried out using IBM SPSS Statistics 26 data management, the next step is to conduct a more in-depth discussion about the influence of tax knowledge on MSME taxpayer compliance in Cileungsi District.

The results of this research show that tax knowledge has a positive influence on MSME taxpayer compliance in the region. This is proven through a partial significance test, where the t-count value of 6.844 is greater than the t-table of 1.988, with a significance level of 0.000 which is smaller than 0.050. In addition, the regression coefficient value X_1 of 0.747 shows that there is a positive relationship between tax knowledge and MSME taxpayer compliance.

3.4.2 The Influence of Taxpayer Awareness on MSME Taxpayer Compliance

Based on the results of data testing and analysis that has been carried out using IBM SPSS Statistics 26 data management, the next step is to conduct a more in-depth discussion about the influence of tax knowledge on MSME taxpayer compliance in Cileungsi District.

The results of this research indicate that Taxpayer Awareness has a positive influence on MSME taxpayer compliance in Cileungsi District. This is proven through a partial significance test, where the t-count value of 2.404 is greater than the t-table of 1.988, with a significance level of 0.018 which is smaller than 0.050. In addition, the value of the regression coefficient$_2$ of 0.175.

3.4.3 The Influence of Tax Knowledge and Taxpayer Awareness on MSME Taxpayer Compliance

The results of hypothesis testing show that the significant level of F has a value smaller than α or that Fcount is greater than Ftable. It can be concluded that tax knowledge and awareness of the obligation to pay taxes have a significant influence on MSME taxpayer compliance in Cileungsi District. This is supported

by statistical results which show that Fcount (87.094) is greater than Ftable (3.10) and the significance value (0.000) is smaller than (0.05), so the hypothesis can be accepted. This indicates that the higher the tax knowledge and awareness of taxpayers, the greater the increase in tax compliance.

4. CONCLUSION

This research aims to examine the influence of tax knowledge and taxpayer awareness on taxpayer compliance in MSMEs in Cileungsi District. The object of this research is individual taxpayers who run businesses that fall into the category of Micro, Small and Medium Enterprises (MSMEs) and are registered with KPP Pratama Cileungsi. Data was collected through an online questionnaire using Google Form which was filled in by 88 respondents. Data analysis was carried out using the SPSS version 26 application so conclusions can be obtained including:

1. Tax knowledge influences individual taxpayer compliance with MSMEs in Cileungsi District. With the tax knowledge possessed by MSME taxpayers, it can encourage taxpayers to behave obediently in carrying out their tax obligations.
2. Tax awareness has a positive and significant influence on MSME taxpayer compliance. This shows that when MSME actors have a high level of awareness regarding the benefits of the taxes they pay, as well as the consequences of sanctions they may face if they do not pay taxes, their compliance in fulfilling tax obligations tends to increase.

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