

# The Effect Of Tax Socialization, Tax Knowledge And Tax Morale On Tax Compliance

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## **Abstract.**

*This research is intended to gain insight of the partial and simultaneous influence of tax socialization, tax knowledge, and tax morale to tax compliance on taxpayer in KPP Pratama, Bandung. This research as a method of causal explanatory, with linear regression analysis. This research is using questionnaire as an instrument, that developed according to the theoretical framework, and was considered valid and reliable enough. The population was the small and middle enterprises in Bandung, on the 2016 year. The sampling used was probabilistic sampling, using simple random sampling methods. The researcher was using the data from 100 taxpayer randomly assigned from all Bandung KPP Offices. According to the result of the study, it is found that there is a significant effect of tax socialization, tax knowledge, and tax morale. Thus, the researcher advises to the KPP and Tax Directorate, as the governmental body that manages the tax. The organization is advised to routinely use tax socialization, tax knowledge, and doing routine training to increase the tax morale, as an effort to increase the taxpayer's compliance.*

**Keywords:** Tax socialization, Tax knowledge, Tax morale, Tax compliance, Taxpayer.

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## **I. INTRODUCTION**

Tax is the obligatory contribution of the people to the state owed, either as a private person or a business entity that is coercive under the law, by not getting direct compensation and is used for state purposes for the greatest prosperity of the people, the construction of national is a continuous and sustainable development that aims to improve the welfare of the people both materially as well as spiritual. Indonesia, statistical data shows how significant the role of MSMEs is in the national economy. According to data from Badan Pusat Statistik in 2015, in the 4-year period starting in 2000, evenly, more than 99% of the number of entrepreneurs that exist are entrepreneurs of MSME players (small-scale industries). The Micro, Small and Medium Enterprises (MSMEs) sector plays a very large role in the structure of the economy. It is estimated that around 57.94% of the total gross domestic product (GDP) comes from the MSME sector. However, donations to this tax sector are still very small. The balance of tax revenue in the MSME sector is only 0.7% of tax revenue. This proves that the level of compliance Taxpayer. MSMEs in Indonesia is still very low so that a study of the factors that affect compliance Taxpayer MSMEs is needed. One of the factors that influence the non-achievement of an increase in tax revenue for Micro, Small and Medium Enterprises (MSMEs) because many people do not comply with taxes, one of which is that the community must have tax knowledge and tax morals, and must follow tax socialization. As for tax knowledge, it is a process where taxpayers have insight in the field of taxation and know about the general provisions and procedures for taxation (KUP) which include the provisions of procedures for submission and other tax knowledge to become compliant, the public must have knowledge, especially in the field of taxation, namely about procedures for carrying out tax obligations.

Nurmantu (2005) stated that the higher the level of education or knowledge of taxpayers, the easier it will be for them to understand tax regulations and the easier it is for taxpayers to fulfill their tax obligations.

In addition, the level of public awareness to pay taxes is still considered low, allegedly caused by lack of socialization of taxation, tax knowledge and tax morals, according to Richer Jr. 1987 socialization is the process of a person obtaining knowledge, skills and attitudes in order to function as an adult and at the same time as an active actor in a certain stand or role in society, it is caused by a lack of socialization and information from the government about the importance of taxes for development (Paojan 2013). In order to grow public awareness and compliance with their obligations in paying taxes, it is necessary to socialize taxation (Adiyati, 2009). With tax socialization, the public will better understand tax regulations and

procedures so that taxpayer tax knowledge will increase. Tax socialization should be carried out intensively and continuously. Many media can be used in socialization, for example through TV, radio, print, or directly to the target place, with socialization, tax knowledge will increase so that the level of awareness and compliance of taxpayers will increase. According to Siregar *et al* (2012) stated that tax knowledge possessed by taxpayers is expected to improve taxpayer compliance. With the taxpayer's understanding of taxation, the *self-assessment* system launched by the government will be successful.

In addition to sufficiently high knowledge, awareness and honesty from taxpayers are also needed in implementing this tax system, because taxpayers are required to fill in themselves and submit annual tax returns correctly, completely, and clearly (Wulandari, 2012). The current phenomenon is that the number of taxpayers from year to year is increasing but there are obstacles that can hinder efforts to increase the *tax ratio*, this obstacle is taxpayer compliance (Anggraeni *et al*, 2013). Tax knowledge, moral factors affect the compliance of taxpayers. Healthy taxation does not only rely on the strength of a system that is oriented towards optimizing tax acquisition, in it there are moral aspects that help complement or even strengthen the existence of the tax system, the tax system must have moral dimensions so that tax practices come out of the impression of rigid, mechanistic, and procedural (Ardi, 2012). There is a tendency for regulations (laws) and community culture to escape tax payments because paying taxes is an activity that cannot be separated from the conditions of behavior (habit) Taxpayer itself (Widodo, 2010). There is no country where people are happy to pay taxes but they want to pay taxes because taxes are a great deal (Widodo, 2010). Taxpayers sometimes need to negotiate to reduce the amount of tax owed due to errors in calculating, calculating, depositing and reporting taxes (Official, 2007). Based on the description above, the researcher examined how much socialization of taxation, tax knowledge and tax morale (*tax morale*) affect tax compliance (*tax compliance*) of taxpayers. Therefore, the researcher chose the title "The Effect of Tax Socialization, Tax Knowledge and *Tax Morale* on Tax compliance".

## II. METHODS

Based on the research objectives, namely "The Effect of Socialization, tax knowledge and *Tax Morale* on Tax Compliance", this type of research is descriptive and verifiable. In this study, the population is MSME Taxpayers with a gross circulation below Rp.4.800.000.00, (four billion eight hundred million rupiah) registered at KPP Pratama Kota Bandung in 2015. The sampling technique used in this study is *the Probability sampling* technique. Referring to there is a research objective, namely to analyze and test the Effect of Tax Socialization, *Tax Knowledge* and *Tax Morale* on Tax Compliance (Empirical Study on KPP Pratama Kota Bandung), then this type of research is descriptive and verifiable. Based on the formulation of the problem that the researcher has previously raised regarding whether the effect of Socialization, tax knowledge and *Tax Morale* on tax compliance partially and simultaneously, the data collection technique chosen by the researcher is a questionnaire.

## III. RESULTS AND DISCUSSION

To be able to determine the acceptance / rejection of the criteria, the researcher sets the following conditions:

- The calculated significance value of the regression should be below the value of  $\alpha=0.05$
- The calculated t-value must be greater than the t-table value (based on the statistical table, the t-table value of 1.9844 is obtained)

Meanwhile, to be able to determine the accept/reject criteria for simultaneous regression, the researcher sets the following conditions:

- The calculated significance value of the regression should be below the value of  $\alpha=0.05$
- The calculated F-value must be greater than the F-table value (based on the statistical table, the F-table value of 3,089 is obtained)

The influence of tax socialization, tax knowledge, *tax morale* affects tax compliance in the KPP Pratama Area of Bandung City.

To test whether there is a simultaneous influence of the variable influence of Socialization of Taxation, Tax Knowledge and *Tax morale* on tax compliance, the null hypothesis and the alternative hypothesis are stated as:

Ho: There is no influence of the influence of Taxation, Tax Knowledge and *Tax morale* on tax compliance.

H1: There is an influence of the influence of socialization, Tax Knowledge and *Tax morale* on mandatory compliance.

**Table 1.** ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	7.811	3	2.604	18.843	.000 <sup>b</sup>
	Residual	13.265	96	.138		
	Total	21.077	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Morale, Tax Knowledge, Tax Socialization

Based on the F test, researchers found calculated significance value of 0.000, and a calculated F value of 18.843. The calculated F value is greater than the table F value, which is 3,089. This means that H0 is rejected and H1 is accepted, which means There is an effect of Socialization of Taxation, Tax Knowledge and *Tax Morale* on tax compliance.

**Table 2.** Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.609 <sup>a</sup>	.371	.351	.37173

a. Predictors: (Constant), Tax Morale, Tax Knowledge, Tax Socialization

b. Dependent Variable: Taxpayer Compliance

Based on the table above, it is found that the value of the adjusted R square, which multiplies the coefficient of determination of 0.351, which means that 35.1% of the taxpayer's compliance is affected by the combination of Socialization of Taxation, Knowledge of Tax and *Tax Morale*.

**Table 3.** Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.	
	B	Std. Error	Beta			
1	(Constant)	1.031	.405		2.548	.012
	Tax Socialization	.243	.070	.333	3.481	.001
	Tax knowledge	.362	.103	.314	3.516	.001
	Tax Morale	.127	.069	.160	1.832	.070

a. Dependent Variable: Taxpayer Compliance

James and Alley (in Simajuntak, 2008;34) posits the notion of tax compliance as "The definition of tax compliance in its most simple form is usually cost in terms of the degree version relate which tax prayer comply with the tax law, however, like many such concepts, the meaning of compliance can be seen almost as continuum of definition and on to even more comprehensive version relating to taxpayer decision to conform to the wider objectives of society as reflected in tax policy." Within this theoretical framework, the existence of tax compliance may arise from tax socialization activities, tax knowledge, and tax morale. Researchers found that there was an effect of taxation Socialization, tax knowledge and tax morale on tax compliance, where 35.1% of taxpayer compliance was influenced by a combination of tax socialization, tax knowledge and tax morale. Empirically, the results of this study strengthen the findings of Lusia Rohmawati Supriyono and Yuni Rimawati (2013) who found that socialization has a significant effect on the level of taxpayer compliance, where socialization, tax knowledge and tax morale are factors that can significantly improve tax compliance.

This is also in line with research conducted by Mukhlis (2015), in a study entitled "The Role of Taxation Education on Taxation Knowledge and Its Effect on Tax Fairness as well as Tax Compliance on

Handicraft SMEs Sectors in Indonesia", which found that this study provides conclusions where tax education has a positive and significant impact on tax knowledge, tax knowledge has a significant and positive effect on tax justice, tax justice has a significant positive effect on tax compliance and tax knowledge has a positive and significant effect on tax compliance which is also in line with Phillip Lignier's research *The Managerial Benefits of Tax Compliance: Perception by Small Business Taxpayers* that management calculations on taxes for small businesses (SMEs) which has a significant influence on tax compliance. Based on these results, strengthening tax education is very important in the formation of tax knowledge, so as to improve tax compliance. In this case, tax socialization efforts can be carried out through disseminating information about tax types, tax rates, and tax payment mechanisms. In addition, the results of other empirical studies conducted by Phillip Doerrenberg and Andreas Peichl (2007) state that tax policy progression and tax morale are one of the measures of tax success that has a significant influence on tax compliance.

#### IV. CONCLUSIONS

Based on the results of data processing that has been carried out in general, the researcher can reveal the following conclusions:

1. There is an influence of socialization on tax compliance, where 27.3% of taxpayer compliance is affected by Tax Socialization. Thus, increased tax socialization will increase taxpayer compliance.
2. There is an influence of tax knowledge on tax compliance, where 21.9% of taxpayer compliance is affected by tax knowledge. Thus, increased tax retention will increase taxpayer compliance.
3. There is an effect of *tax morale* on compliance, where 9.9% of taxpayer compliance is influenced by *Tax Morale*. Thus, an increase in tax morale will increase taxpayer compliance.
4. There is an influence of socialization, *tax knowledge* and *tax morale* on tax compliance, where 35.1% of taxpayer compliance is influenced by a combination of socialization, *tax knowledge* and *tax morale*. Thus, when respondents experience an increase in tax socialization, tax knowledge, and *tax morale* simultaneously / together, it will increase taxpayer compliance.

The researcher gives practical advice, as follows:

1. The researcher suggested to tax office Pratama specifically and the Directorate General of Taxes in the public relations section, as a government institution that has a tax function to routinely carry out Tax Socialization, increase public tax knowledge, and conduct trainings to improve tax morale, as an effort to be able to improve taxpayer compliance.
2. To the public, to be able to increase concern for taxation, so as to increase tax revenues that can be used for the development of the country.

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