The Effect Of Socialization, Taxpayer Awareness And Tax Morale On Taxpayer Compliance (Study On Smes Benai District Kuantan Singingi Regency)

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Abstract.
The purpose of this study is to analyze the effect of socialization, taxpayer awareness and tax morale on taxpayer compliance. This research is an empirical study conducted on SMEs in Benai District Kuantan Singingi Regency. This research design includes qualitative research. The population and sample in this study were SMEs in Benai District, Kuantan Singingi Regency. Sampling was done through proportional random sampling. Data obtained through the distribution of questionnaires. Data analysis regarding multiple linear regression and independent sample t test with the help of SPSS software version 21. The results showed that: 1). socialization has no effect on taxpayer compliance, 2). taxpayer awareness has no effect on taxpayer compliance, and 3). tax morale has a significant effect on taxpayer compliance.

Keywords: Taxpayer Compliance, Socialization, Taxpayer Awareness, Tax Morale

I. INTRODUCTION

Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses (Mardiasmo, 2016).Taxes have a function as a budgetair and as a regular. As a budgetair, it functions to finance routine expenditures and state development. As a regular, it functions to regulate government policies in the social and economic fields.Taxes have a very important role in the Indonesian economy because taxes are the main source for the Indonesian state to fund the State Revenue and Expenditure Budget (APBN).

Table 1. Percentage of Tax Revenue in the 2022 State Budget (in trillion rupiah)

COUNTRY INCOME		COUNTRY EXPENDITURE	
Tax Revenue	1.784,0 (78,72%)	Central Government Expenditure	2.301,6 (74,09%)
PNBP	481,6 (21,25%)	Local Government Expenditure	804,8 (25,91%)
Grant	0,6 (0,03%)		
TOTAL 2.266,2		**TOTAL 3.106,4**	

Source: Kemenkeu.go.id and the 2022 State Budget

From the data above, it can be concluded that State Revenue is obtained from grants of 0.03%, non-taxes such as sales of natural resources, SOE profits, BLU profits of 21.25% and from taxes of 78.72%. From the table above, it can be concluded that the main source of Indonesian state revenue lies in the tax sector. In the 2022 APBN, taxes are still allocated for the prevention of Covid and the national economic recovery (PC PEN) of Rp 455.62 trillion, and Rp. 122.54 trillion of which is for the health sector, including the procurement of COVID-19 vaccines.One of the basics of tax revenue according to the target is taxpayer compliance. Taxpayer compliance is a condition in which the taxpayer fulfills his tax obligations and exercises his taxation rights (Rohmawati, et al: 2015).On the www.pajak.go.id page, from the 2022 SPT receipt data as of July 2022, it is explained that the level of compliance of individual taxpayers is relatively low in carrying out their tax obligations. Where out of 67.68 million registered individual taxpayers, only 1.55 million individual taxpayers pay their taxes, as well as corporate taxpayer compliance which is still relatively low with 4.52 million registered taxpayers only 732 thousand corporate taxpayers. who pays taxes. Various conveniences in paying taxes such as making payments by e-billing, m-banking, ATMs and bank tellers can be done. However, the level of taxpayer compliance is still relatively low.

For this reason, researchers are interested in examining the effect of socialization, taxpayer awareness and tax morale on taxpayer compliance. In this study, researchers are interested in conducting research on MSMEs, and MSMEs taken as respondents are MSMEs in Benai sub-district, Kuantan Singingi Regency.

Micro, Small and Medium Enterprises (MSMEs) are independent productive business units, which are carried out by individuals or business entities in all economic sectors. Micro, small and medium enterprises (MSMEs) is a term that refers to the type of small business that has a net worth of at most Rp. 200,000,000 excluding land and buildings for business premises.Small business is a business group with a net worth of at least Rp. 50,000,000 and a maximum turnover of Rp. 300,000,000 to RP. 2,500,000,000. as with micro-enterprises, the assets taken into account do not include land and buildings for business premises.Medium enterprises are business entities that have a net worth of more than Rp. 500,000,000 up to a maximum of Rp. 10,000,000,000 excluding land and buildings for business premises, and having annual sales of more than Rp. 2,500,000,000 up to a maximum of Rp. 50,000,000.00.Taxpayer compliance is thought to be influenced by socialization, taxpayer awareness and tax morale. Therefore, this study focused on the alleged effect of socialization, taxpayer awareness and tax morale on taxpayer compliance with MSME actors, Benai District, Kuantan Singing District.Socialization is an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase (Sudrajat: 2015).

Taxpayer awareness is how much a person's level of understanding about the meaning, function, and role of taxes is, the higher taxpayer awareness can increase taxpayer compliance (Faizin, et al: 2016). According to Cahyonowati (2011) tax morale is an intrinsic motivation to pay taxes arising from a moral obligation to pay taxes or trust in contributing to society by paying taxes.Research conducted by Anwar (2015) found that socialization had an effect on taxpayer compliance.Research conducted by Widowati (2015) found that socialization had an effect on taxpayer compliance.Research conducted by Danarsi (2017) which proves that taxpayer awareness has no effect on taxpayer compliance. on the other hand, it is not in line with the research conducted by Setyoningrum which found that taxpayer awareness has an effect on taxpayer compliance.Research conducted by Muthia (2014) found that taxpayer morale had an effect on taxpayer compliance.Based on the formulation of the problem, the objectives of this study are: a). How big is the influence of socialization on taxpayer compliance, b). How big is the influence of taxpayer awareness on taxpayer compliance, c). How much influence tax morale on taxpayer compliance.

II.   LITERATURE REVIEW
Taxpayer Compliance

Taxpayer compliance is a condition in which the taxpayer fulfills his tax obligations and exercises his taxation rights (Rohmawati, et al: 2015). Good taxpayer compliance can be seen from the regularity in paying taxes (Widyowati, 2015).According to Mardiasmo (2016), taxpayers are individuals or entities including tax payments, tax cutters, and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations.Obedient taxpayers are taxpayers who obey and fulfill the provisions and carry out their tax obligations in accordance with tax laws and regulations (Rahayu, 2017).

Based on the Regulation of the Minister of Finance Number 74/PMK.3/2012, the criteria for taxpayer compliance are:

a. On time in submitting SPT

b. Do not have tax arrears for all types of taxes, unless they have obtained permission to make installments or postpone tax payments.

c. The financial statements are audited by a public accountant or government financial supervisory agency with an unqualified opinion for 3 (three) consecutive years.

d. Never been convicted of a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 years.

Socialization

Socialization according to Sudrajat (2015) is an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase.

Socialization can be measured by several indicators, namely (Yogatama, 2014):

   a. Socialization procedures. Tax socialization must be carried out in accordance with the applicable tax regulations.

   b. Frequency of socialization. Tax socialization must be done regularly because the rules and procedures for paying taxes usually change.

   c. Clarity of tax socialization. Tax socialization must be able to convey information to all information to taxpayers.

   d. Tax knowledge. Tax socialization aims to provide information to taxpayers, so that taxpayers gain knowledge and make it easier for taxpayers to pay their tax obligations.

Taxpayer Awareness

Taxpayer awareness is how much a person's level of understanding about the meaning, function, and role of taxes is, the higher taxpayer awareness can increase taxpayer compliance (Faizin, et al: 2016). According to Danarsi (2017), taxpayer awareness is the willingness of taxpayers to contribute funds for the implementation of the tax function by paying taxes on time.Taxpayer awareness is a form of participation in supporting the development of a country. Taxpayers who understand the importance of taxes, will be moved to pay taxes.

Taxpayer Moral

According to Cahyonowati (2011) tax morale is an intrinsic motivation to pay taxes arising from a moral obligation to pay taxes or trust in contributing to society by paying taxes.

The moral aspect of taxation involves two things, namely:

1. Taxation obligations are moral obligations that must be fulfilled by every taxpayer

2. Concerning moral awareness related to the allocation or distribution of tax revenues (Heru, 2019).

III.   THEORETICAL FRAMEWORK

Based on the background exposure and literature review above, the variables to be studied can be shown in the following framework:
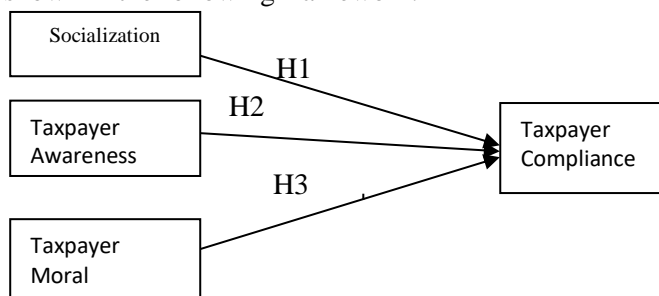
  Independent   Dependent

   Fig 1. Theoretical Thinking Framework

Hypothesis Formulation:

Based on the theoretical study described previously, the formulation of the hypothesis in this study is as follows:

H1 : Socialization has a significant effect on Taxpayer Compliance

H2: Taxpayer Awareness has a significant effect on Taxpayer Compliance

H3 : Taxpayer Morale has a significant effect on Taxpayer Compliance

IV.   METHODS

This research is a qualitative descriptive study. The population used in this study is MSMEs in Benai District, Kuantan Singingi Regency. The sample selection method in this research is purposive sampling method. This sampling is carried out based on considerations that are in accordance with the purpose of the study, which means that before the sample is taken, it is determined in advance what kind of sample boundaries are taken. In this case, the sample taken is MSMEs in Benai District, Kuantan Singingi Regency as many as 77 people or respondents. The data analysis method used is multiple regression using the SPSS

program. The data analysis method aims to determine whether the independent variable can significantly affect the dependent variable.

The multiple regression equation model is as follows:

$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$

Description : Y   =   Taxpayer Compliance
                 a   =   Konstanta
                 X1   =   Socialization
                 X2   =   Taxpayer Awareness
                 X3   =   Taxpayer Morale
                 b1 s.d b 3   =   Koefisien Regresi
                 e   =   Standard error

Data Quality Test
Validity test

To test the validity of the data obtained, factor analysis through varimax rotation was used. Items included in the analysis are items that have a factor loading > 0.6 (Ghozali, 2013).

Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. Measurement of reliability can be done by means of statistical test Cronbach alpha (α). A construct is said to be reliable if the Cronbach alpha value is > 0.60 (Ghozali, 2013).

Data Normality Test

The data normality test aims to determine the normality of the distribution. Calculation of the normality test using the SPSS program can be done using the One Sample Kolmogorov-Smirnov test. The test criteria can be done by comparing the probability (sig) with the alpha value (α). If the probability (sig) is more than the alpha value (α), then the data is normally distributed. The hypothesis of the normality test using the One Sample Kolmogorov-Smirnov is as follows:

H0: significant number < 0.05, then the data is not normally distributed
H1: significant number > 0.05, then the data is normally distributed

Classic assumption test
Autocorrelation Test

A good regression equation is one that does not have an autocorrelation problem, if there is an autocorrelation, then the equation is not suitable for use (Pardede and Manurung, 2014). The approach that is often used to test autocorrelation is the Durbin-Watson test (Ghozali, 2013).

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance and residuals from one observation to another, if the variance of the residuals from one observation to another is fixed, then homoscedasticity and if different it is called heteroscedasticity. If it forms a certain pattern, then there is heteroscedasticity. Meanwhile, if the points are spread out, then there is no heteroscedasticity. A good regression model is homoscedasticity or there is no heteroscedasticity (Ghozali, 2013).

Definition of Research Variables

This study consists of the dependent variable and the independent variable. The dependent variable in this study is taxpayer compliance, while the independent variables are socialization, taxpayer awareness and tax morale.

V.   RESULT AND DISCUSSION
Descriptive Research Data

The data of this research were obtained from distributing questionnaires directly to the SMEs in Benai District. The number of questionnaires distributed was 80 questionnaires and the number of returned

questionnaires was 77 questionnaires.Demographics of respondents that contain gender, age and education. The distribution of the results of this study is presented as follows:

A. Respondents by Gender

To see respondents by gender, it can be seen in the following table:

Table 2. Respondents by Gender

No	Gender	Frekuensi (Orang)	Percent (%)
1	Man	47	61
2	Woman	30	39
	Total	77	100

Source: Primary Data Processed (2022)

From Table 2 above, it can be seen that in general the respondents of this study were male with a percentage of 61 percent, while female respondents with a percentage of 39 percent.

B. Respondents by Age

To see respondents by age, it can be seen in the following table:

Table 3. Respondents by Age

No	Age	Freq. (People)	Percent (%)
1	< 30 years	7	9
2	30-39 years	20	26
3	40-49 years	50	65
	Total	77	100

Source: Primary Data Processed (2022)

From Table 3 above, it can be seen that in general the respondents in this study were 40-49 years old with a percentage of 65%. So it can be concluded that respondents who run MSMEs in Benai sub-district are aged between 40-49 years.

C. Respondents Based on Education

To see respondents based on education, it can be seen in the following table:

Table 4. Respondents Based on Education

| No	Education	Freq. (People)	Percent (%)
1	SD	10	13
2	SMP	13	17
3	SMA	37	48
4	D3	2	3
5	S1	15	19
	Total	77	100

Source: Primary Data Processed (2022)

From Table 4 above, it can be seen that in general, research respondents have high school education with a percentage of 48%. The rest are elementary, junior high, D3 and S1 education.

Classic assumption test

Data Normality Test

The results of the normality test can be seen in Figure 2. as follows:
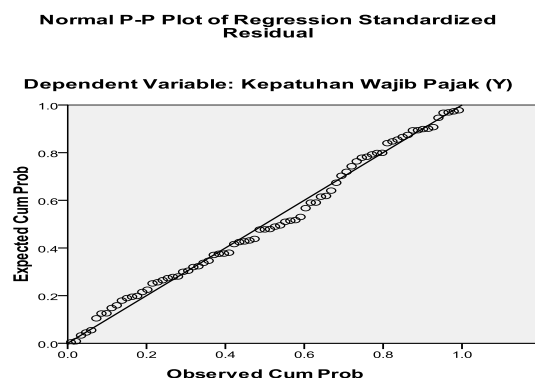
Fig 2. Graph of Data Normality

The normality test of the data is proven by looking at the normal P-P Plot graph. Figure 2 shows that the graph has a normal distribution. This is clarified by the spread of the dots spread around the diagonal line, and the spread follows the direction of the diagonal line. Thus it can be concluded that the data can be used in this study.

Heteroscedasticity Test

The results of the heteroscedasticity test can be seen in Figure 3. as follows:
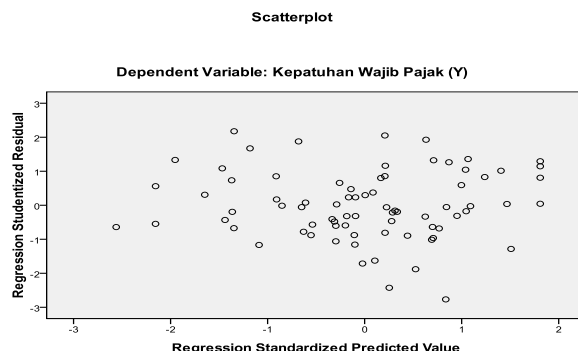
Fig 3. Heteroscedasticity Test

From the graph the points are spread around zero on the vertical axis and do not form a certain pattern or look random, so it can be concluded that the regression model does not contain heteroscedasticity or is homogeneous. Thus it can be concluded that this model can be used in this study.

Autocorrelation Test

The results of the autocorrelation test of the research instrument are described in table 5. as follows:

Table 5. Autocorrelation Test Results

Durbin-Watson	N	Keterangan
1.834	77	There is no correlation

Source: Processed Data, 2022

From the calculation results of the data analysis above, the DW number of 1.834 lies between -2 and +2, it can be concluded that the regression equation of this study is free from autocorrelation.

Multicollinearity Test

The results of the multicollinearity test of the research instrument are described in table 6. as follows:

Table 6. Multicollinearity Test

Variable	Collinearity Statistics		
	Tolerance	VIF	Desription
Socialization	0.944	1.059	There is no multicollinearity
Taxpayer Awareness	0.867	1.153	There is no multicollinearity
Taxpayer Morale	0.869	1.151	There is no multicollinearity

a. Dependent Variable: Taxpayer Compliance

Source: Processed Data, 2022

From the table above, it can be seen that the VIF value of the independent research variable is < 10 which indicates that there is no multicollinearity in this research model. Based on table 4.13. The results of the multicollinearity test after being transformed into the form of a natural logarithm show the results of the Socialization variable with a tolerance value of 0.944 with a VIF value of 1.059. The Taxpayer Awareness variable has a tolerance value of 0.867 with a VIF value of 1.153. The Moral Tax variable has a tolerance value of 0.869 with a VIF value of 1.151. Thus, it can be concluded that the regression model in this study

can be said to be good because the independent variable is free from the problem of multicollinearity. So it is concluded that the research data is free from multicollinearity.

Coefficient of Determination

The following table shows the results of the calculation of the coefficient of determination (R2) which is shown in table 7. as follows:

Table 7. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.472	0.223	0.191	0.5141519

Source: Processed Data, 2022

Based on the results of calculations using the SPSS program in table 7, it is known that the R value which is a correlation coefficient of 0.472, which indicates that the relationship between the Socialization variable (X1), Taxpayer Awareness (X2) and Taxpayer Morale (X3) with the Taxpayer Compliance variable (Y) is classified as moderate / moderately strong.Based on R Square, the ability of the Socialization variable (X1), Taxpayer Awareness (X2) and Taxpayer Moral (X3) in explaining the Taxpayer Compliance variable (Y) is 0.223 or 22.3%, the remaining 77.7% is influenced by another variable.

VI.   HYPOTHESIS TEST RESULTS

Table 8. Hypothesis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t-count	Sig.	t-table
	B	Std. Error	Beta			
1 (Constant)	.791	.414		1.912	.060	
Socialization (X1)	.182	.097	.199	1.873	.065	$\pm$ 1.993
Taxpayer Awareness (X2)	.114	.096	.131	1.181	.241	
Tax Morale (X3)	.291	.100	.321	2.899	.005	

a.   Dependent Variable: Taxpayer Compliance

Source: Processed Data, 2022

From the data obtained, it can be calculated that the df value is 10. Seen from the two tail test, it shows that the df 10 with a significance level of 0.05 obtained a ttable value of Y = 0.060 + 0.065 X1 + 0.241 X2 + 0.005 X3 + .Table 8 above shows that the Socialization variable has a sig value of 0.065. The sig value is greater than the probability value of 0.05, or the value of 0.065 > 0.05, then H1a is rejected. The socialization variable has tcount = 1.873 with ttable = 1.993. So tcount < ttable it can be concluded that the socialization variable has no contribution to taxpayer compliance. It can be concluded that socialization has no significant effect on taxpayer compliance.

The Taxpayer Awareness variable has a sig value of 0.241. The sig value is greater than the probability value of 0.05, or the value of 0.241 > 0.05, then H2a is rejected. The taxpayer awareness variable has tcount = 1.181 with ttable = 1.993. So tcount < ttable it can be concluded that the taxpayer awareness variable has no contribution to taxpayer compliance. It can be concluded that taxpayer awareness does not have a significant effect on taxpayer compliance.The Tax Moral variable has a sig value of 0.005. The sig value is less than the probability value of 0.05, or the value of 0.005 < 0.05, then H3a is accepted. The tax moral variable has tcount = 2.899 with ttable = 1.993. So tcount > ttable it can be concluded that the tax moral variable has a contribution to taxpayer compliance. It can be concluded that tax morale has a significant effect on taxpayer compliance.

Hypothesis Discussion
Effect of Socialization on Taxpayer Compliance

Table 8 above shows that socialization has no effect on taxpayer compliance, so H1 is rejected. This shows that the socialization carried out has no effect on taxpayer compliance. This could also be due to a lack of knowledge about general provisions and tax procedures.According to Rohmawati, et al (2012), the higher the knowledge of the taxpayer, the taxpayer can determine his behavior better, namely being more

obedient. Intensive socialization of taxation will be able to increase taxpayers' understanding of the obligation to pay taxes as a form of national cooperation in raising funds for the benefit of government financing and national development (Kurniawan, 2014).Lack of knowledge due to low tax socialization will cause them not to understand how to carry out tax obligations.

The socialization process carried out will have a positive impact on public knowledge, but if the socialization received by MSME actors is low, then the taxpayer is not obedient in carrying out their tax obligations.In this study, socialization about taxes has not been carried out effectively for these MSMEs in Benai sub-district. Without effective socialization to taxpayers, taxpayers will experience difficulties in fulfilling their tax obligations.The results of this study are also in accordance with research conducted by Setyaningrum (2017) which found that socialization had no effect on taxation. This means that a low level of socialization causes a low level of compliance.On the other hand, this study is not in line with research conducted by Anwar (2015) which found that socialization had an effect on taxpayer compliance. This means that the socialization of taxation helps increase the knowledge of taxpayers about the importance of paying taxes so as to cause the taxpayer to comply.

The Effect of Taxpayer Awareness on Taxpayer Compliance

Table 8 above shows that taxpayer awareness has no effect on taxpayer compliance, so H2 is rejected. This shows that taxpayers do not understand that tax obligations must be carried out, by not paying taxes the source of state revenue will be reduced and very detrimental to the state.Awareness of paying taxes does not only lead to obedience but also discipline in addressing tax issues such as rates and regulations. So, the higher the level of taxpayer awareness, the level of taxpayer compliance will also increase.In this study, taxpayers do not understand and are aware that tax obligations must be carried out, taxpayers also do not understand that paying taxes is a source of increased state revenue and can support state development. The level of tax awareness shows how much a person's level of understanding about the meaning and function of taxes is. The higher the level of understanding of the taxpayer, the awareness of the implementation of tax obligations is getting better so that it can increase taxpayer compliance in paying taxes (Faizin, 2016).This research is in line with research conducted by Danarsi (2017) which proves that taxpayer awareness has no effect on taxpayer compliance. On the other hand, this study is not in line with research conducted by Muliari and Setiawan (2011) which found that taxpayer awareness has an effect on taxpayer compliance.

The Influence of Taxpayer Morals on Taxpayer Compliance

Table 8 above shows that tax morale affects taxpayer compliance, so H3 is accepted. This shows that taxpayers who have good morals in carrying out their taxes are different from taxpayers who do not have good morals in carrying out their taxes.Taxpayer compliance is strongly influenced by the morale of the taxpayer. The moral aspect in the field of taxation involves two things, namely: 1). Taxation obligations are moral obligations that must be fulfilled by every taxpayer, 2). Concerning moral awareness related to the allocation or distribution of tax revenues (Heru, 2019).Taxpayers who use tax morals more in making tax payment decisions will be more obedient compared to other taxpayers.In this study, it was found that tax morale had an effect on taxpayer compliance.

Thus, it is expected that the morality of taxpayers in carrying out their tax obligations can increase taxpayer compliance in carrying out their tax obligations.Respondents in this study understand that the taxes paid will provide benefits to the community and taxes provide an important role in the development of the country. Seeing the respondent's assessment of the tax morale, it shows that the respondent's tax morale is good. If the morale of the taxpayer is good, the level of taxpayer compliance will increase.The results of this study are in line with research conducted by Muthia (2014) which found that taxpayer morale had an effect on taxpayer compliance. This means that if taxpayers who have good morals in carrying out their tax obligations, taxpayer compliance will increase. Therefore, the morale of taxpayers will create a willingness to voluntarily calculate, pay, and report their taxes followed by complying with applicable tax rules, it will directly affect taxpayer compliance in carrying out their tax obligations.

VII.   CONCLUSIONS AND SUGGESTION
Conclusion
Based on the results of the analysis and discussion described in the previous chapter, the conclusions of this study are: a). Socialization has no effect on taxpayer compliance, b). Taxpayer awareness has no effect on taxpayer compliance, c). Taxpayer morale has a significant effect on taxpayer compliance.
Suggestion
Suggestions in this research are: a). This study was limited to 77 respondents. It is hoped that further research will use more respondents in the Benai District, b). It is hoped that further research can expand the object of research, not only in Benai District in Kuantan Singingi Regency, but can use MSME respondents in all sub-districts in Kuantan Singingi Regency, c). Further research can use socialization, taxpayer awareness and taxpayer morale as moderating or intervening variables and researchers can include other factors that affect taxpayer compliance such as knowledge, tax avoidance, taxpayer attitudes and others that have not been included in this study.

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