

**THE INFLUENCE OF THE TAX AMNESTY, AN UNDERSTANDING OF
PP NO. 46 OF 2013 AND TAX SANCTIONS ON THE TAX
COMPLIANCE IN MICRO, SMALL, AND MEDIUM ENTERPRISE IN
YOGYAKARTA CITY**

***PENGARUH TAX AMNESTY, PEMAHAMAN TENTANG PP NO. 46
TAHUN 2013, DAN SANKSI PERPAJAKAN TERHADAP UMKM DI KOTA
YOGYAKARTA***

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Abstract: The Influence Of The Tax Amnesty, An Understanding Of PP NO. 46 OF 2013 And Tax Sanctions On The Tax Compliance In Micro, Small, And Medium Enterprise In Yogyakarta City. This research aims to determine the influences of (1) Tax Amnesty on Tax Compliance of MSME, (2) Understanding of PP no. 23 of 2013 towards Tax Compliance of MSME. (3) Tax Sanctions to Tax Compliance of MSME, (4) Tax Amnesty, Understanding of PP no. 46 of 2013 and Tax Sanctions on Tax Compliance of Micro, Small and Medium Enterprises (MSME) in Yogyakarta. The population in this research is Tax Compliance MSME of Kotagede's Silver Industry that located in Yogyakarta. Total Population in this research is 75 taxpayers. The method of collecting data was questionnaires. The prerequisite analysis tests included; linearity test, heteroscedasticity test, and multicollinearity test. Data collection techniques were simple linear regression analysis and multiple linear regressions. The findings of this research show that tax amnesty has a positive effect on Tax Compliance of MSME. This is proven by the value of regression coefficient has a positive value of 0.823 and t arithmetic is bigger as compared to t table ($4.156 > 1.666$) with a significance of 0.000 smaller than 0.005. Understanding of PP no. 46 of 2013 has a positive effect on Tax Compliance of MSME. This is shown by the value of regression coefficient has a positive value of 0.396 and t arithmetic is bigger as compared to t table ($3.218 > 1.666$) with significance 0.002 smaller than 0.005. Tax sanctions have a positive effect on Tax Compliance of MSME. This is shown by the value of positive regression coefficient is 1.026 and t arithmetic is bigger as compared to t table ($11,666 > 1,666$) with significance 0.000 less than 0,005. Tax amnesty, understanding of PP no. 46 of 2013 and tax sanctions have a positive effect simultaneously on the Tax Compliance of MSME. This is can be verified by the value of F arithmetic is bigger as compared to the F table ($50.082 > 2.73$) with a significance of 0.000.

Keywords: Tax Compliance, Tax Amnesty, Understanding of PP no. 46 of 2013, Tax Sanctions

Abstrak: Pengaruh Tax Amnesty, Pemahaman Tentang PP No. 46 Tahun 2013, Dan Sanksi Perpajakan Terhadap Umkm Di Kota Yogyakarta. Penelitian ini bertujuan untuk mengetahui Pengaruh: (1) Amnesti Pajak terhadap Kepatuhan Wajib Pajak UMKM, (2) Pemahaman tentang PP No. 46 tahun 2013 terhadap Kepatuhan Wajib Pajak UMKM, (3) Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak UMKM, (4) Amnesti Pajak, Pemahaman tentang PP No. 46 tahun 2013 dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Usaha Mikro, Kecil, dan Menengah (UMKM) di Kota Yogyakarta. Populasi dalam penelitian ini adalah Wajib Pajak UMKM Industri Perak Kotagede yang terdapat di Kota Yogyakarta. Jumlah Populasi dalam penelitian ini 75 wajib pajak. Metode pengumpulan data dengan kuesioner. Uji pra syarat analisis meliputi uji linieritas, uji heteroskedastisitas, dan uji multikolinieritas. Teknik analisis data yang digunakan adalah analisis regresi linier sederhana dan regresi linier berganda. Hasil penelitian ini menunjukkan amnesti pajak

berpengaruh positif terhadap kepatuhan wajib pajak UMKM. Hal tersebut dibuktikan nilai koefisien regresi bernilai positif yaitu 0,823 dan t hitung lebih besar jika dibandingkan dengan t tabel ($4,156 > 1,666$) dengan signifikansi 0,000 lebih kecil dari 0,005. Pemahaman tentang PP No. 46 tahun 2013 berpengaruh positif terhadap kepatuhan wajib pajak UMKM. Hal tersebut dibuktikan nilai koefisien regresi bernilai positif yaitu 0,396 dan t hitung lebih besar jika dibandingkan dengan t tabel ($3,218 > 1,666$) dengan signifikansi 0,002 lebih kecil dari 0,005. Sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak UMKM. Hal tersebut dibuktikan nilai koefisien regresi bernilai positif yaitu 1,026 dan t hitung lebih besar jika dibandingkan dengan t tabel ($11,666 > 1,666$) dengan signifikansi 0,000 lebih kecil dari 0,005. Amnesti pajak, pemahaman tentang PP No. 46 tahun 2013, dan sanksi perpajakan berpengaruh positif secara bersama-sama terhadap kepatuhan wajib pajak UMKM. Hal tersebut dibuktikan dengan nilai F hitung lebih besar jika dibandingkan dengan F tabel ($50,082 > 2,73$) dengan signifikansi 0,000.

Kata Kunci: *Kepatuhan Wajib Pajak, Amnesti Pajak, Pemahaman PP No. 46 tahun 2013, Sanksi Perpajakan.*

INTRODUCTION

Based on the State Budget (APBN), the tax is the most significant source of revenue for the state. APBN 2016 states that the revenue from taxes is budgeted amounting to Rp1, 355 trillion. Ministry of Finance in Himawan (2016) says that the realisation of tax revenue until the end of May 2016 reached Rp364, 1 trillion. The figure is only 26,8% of the 2016 State Budget (APBN) target. Compared to the same period in late May 2015 where tax revenues reached Rp377 trillion, which number fell 3%. The low acceptance of Income Tax (PPH) of individuals who have been the mainstay cannot separate the sagging realisation of 2016 tax revenues.

The Director General of Taxation has established several policies to increase tax revenues. Such systems or regulations are expected to improve taxpayer compliance. Currently, the government is eyeing the private sector that is certain to

have great potential for tax revenues. The systems are Micro, Small and Medium Enterprises (MSMEs). MSMEs have a much smaller turnover and earnings than large companies. However, the existence of this business is often found along the corner of the region to provide a meaningful contribution to economic growth. Based on the Ministry of Industry, in 2015 MSME contributed 57% of Gross Domestic Product (GDP) while Sari (2015) revealed that the contribution of MSME to taxes is only 3%. Besides, when the authors conducted a field survey on Entrepreneurship courses, from 20 MSMEs encountered, 16 MSMEs have not paid taxes. MSMEs that do not pay taxes have various reasons such as lack of understanding of the perpetrators of SMEs about taxation, as well as sanctions are given when not paying taxes, they confess that there has been no socialisation related taxation. Therefore, if this sector can maximise taxation it will have a very

positive impact on the state cash inflow.

In 2016, the government provides taxation programs in the form of tax amnesty. Tax amnesty is a forgiveness program granted by the government to taxpayers. Includes the abolition of taxes that ought to be owed, the abolition of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in 2015 and earlier that have not been reported in the SPT, by paying off all tax arrears owned and paying ransoms. The provision of this facility is utilised by the taxpayer so that many taxpayers report taxes that have not previously report. But, there are still some taxpayers who do not contribute to the government's tax amnesty program, and some MSMEs do not know about the government's tax amnesty program. In addition, Istigfarin (2017) stated that the implementation of tax amnesty has not run well and optimal because it is still constrained problem of lack of standardization of the same information among tax authorities with each other. KPP with each other in the implementation of tax amnesty is still inadequate number of employees in the KPP, lack of quality queue system tax amnesty service, and still not intensively tax amnesty tax socialisation for taxpayers.

Efforts to increase voluntary tax compliance and encourage the contribution

of state revenues from the MSME sector, the government has issued PP Number 46 of 2013 on Income Tax on income from businesses received or obtained by certain taxpayers having certain gross revenues. Application of PP No. 46 of 2013 aims to provide simplicity and simplification of taxation, to educate the public for an orderly administration, to provide public education for transparency, and to provide opportunities for the public to contribute in the implementation of the state. This new Tax Regulation has the advantage that the adopted tariff is less than the previous rate of 1% of turnover. PP No.46 of 2013 applies to an individual Taxpayer and an Entity that has certain gross income, i.e. income less than 4.8 M is limited to income from business.

Based on the results of interviews when the authors surveyed the field of 20 MSMEs, the authors know that the owners of MSMEs do not do the sanctions provided by the government if not pay the tax. From these results, the perpetrators of MSMEs said that so far there is no socialisation about taxation, even many of their businesses that do not have NPWP, MSMEs who have NPWP only reached 20%. Therefore it is necessary government's role in disseminating taxation on the perpetrators of MSMEs.

The concept of tax sanction based on the opinion of Mardiasmo (2009) said

that tax sanction is a guarantee that the provisions of taxation constitution (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanction is a preventive tool (preventive) so that taxpayers do not violate the norms of taxation. Sanctions are expected to raise the awareness of taxpayers to meet tax obligations.

Yogyakarta Special Region (DIY) is one of the areas with the spread of Micro, Small, and Medium Enterprises (MSMEs) is quite a lot. Quoted from the news website tribunjogja.com, tax revenue in 2015 at the Tax Office Pratama Yogyakarta increased sharply, especially entrepreneurs SMEs. Tax revenues from the MSME sector amounted to Rp 93 billion in 2014 and increased to Rp 200 billion in 2015. Although tax revenues grow, there are many MSMEs in Yogyakarta city still have not paid taxes, proven after field survey by the author, 20% of MSMEs has not paid its tax. So, not yet fully taxpayers of SMEs meet compliance taxation.

Based on the above description, the researchers are interested in conducting research on taxpayer compliance. This study is devoted to the observance of taxpayers of SMEs in the city of Yogyakarta. This is because the city of Yogyakarta is an area that quite a lot of MSMEs spread. MSMEs in the city of Yogyakarta is engaged in various fields but

based on information obtained by researchers that many MSMEs that do not meet taxpayer compliance. This research entitled "The Influence of the Tax Amnesty, an Understanding of PP. 46 of 2013, and Tax Sanctions On the Tax Compliance in Micro, Small and Medium Enterprises in Yogyakarta City".

RESEARCH METHOD

Research Type

This research is a comparative research with quantitative approach.

Place and Time of Research

This research was carried out in micro, small, and medium enterprises (MSME) Industrial Silver Kotagede in Yogyakarta. The time of the research was carried out in December 2017 until March 2018.

Population and Sample of Research

The population in this research is all the MSME taxpayers classified from silver industry branches in Yogyakarta city, especially in Kotagede Subdistrict as many as 75 business units.

Procedure

Data were collected using questionnaires distributed to respondents. The questionnaire will contain questions

that will be answered by the respondent.

Data, Instruments, and Collection Technique

Data

The type of data in this study is primary data. The questionnaires distributed by the researcher is the type of closed questionnaire or in other words the respondent only choose the answer according to the options given by the researcher. The statement in the questionnaire can be either positive or negative. Data collected from the respondents using questionnaires. Those statements to measure Taxpayer Compliance MSME, Tax Amnesty, Understanding PP No. 46 of 2013, and Tax Sanction.

Data Analysis Technique

In this research the technique used is multiple linear regression with dependent variable of Taxpayer Compliance (Y) and independent variable of Tax Amnesty (X1), Understanding of PP No.46 of 2013 (X2), Tax Sanction (X3). The regression equation model used is multiple linear regression analysis model, which is regression which has one dependent variable and more than one independent variable, which aims to detect the strength of the influence of independent variable to the dependent

variable. The relationship between these variables can be illustrated by the following equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

RESEARCH RESULTS AND DISCUSSION

Hypothesis in this research is:

H₁: Tax amnesty a positive influence on a Taxpayers Compliance MSME in Kotagede’s Silver Industry of 2017. The first hypothesis testing (H₁) was performed by a simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 1. Summary of Hypothesis Test Results 1

Variabel	Regression Coefficient	t Count	Sig.
Constants	19,643	6,379	0,000
Tax Amnesty (X ₁)	0,823	4,156	0,000
r	: 0,437		
r square	: 0,191		
N	: 75		
Dependent Variable (Y): Taxpayer Compliance			

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 1 is as follows.

$$Y = 19,643 + 0,823X_1$$

The equation shows that the constants of 19,643, this shows that if the tax amnesty variables (X1) are zero, then the value of the variable Compliance Taxpayers (Y) is the unit of 19,643. The regression coefficients X1 is 0,823 it stated that any increase in the tax amnesty of 1 unit it will improve taxpayers compliance with of 0,823 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,437. The coefficient of determination (r square) of 0,191, this shows 19,1% Taxpayer compliance is influenced by Tax Amnesty, while the rest of 80,9% influenced by other variables outside this study.

As the result of simple linear regression analysis test between Tax Amnesty and Taxpayer Compliance obtained t count bigger than t table that is t count equal to 4,156 and t table equal to 1,666. The result of the t test for the Tax Amnesty variable yields a significance value of 0,000, where the value is less than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that the Tax Amnesty influence the compliance of taxpayers MSME in Kotagede’s Silver Industry of 2017. A simple linear regression equation and r value give a positive result while the significance value is also < 0,05. Then the

first hypothesis stating that the Tax Amnesty positive influence on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017 acceptable.

H2: Understanding PP No. 46 of 2013 has a positive influence on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017. The first hypothesis testing (H2) was performed by a simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 2. Summary of Hypothesis Test Results 2

Variabel	Regression Coefficient	t Count	Sig.
Constants	22,323	7,160	0,000
Understanding PP No. 46 of 2013 (X2)	0,396	3,218	0,002
r	: 0,352		
r square	: 0,124		
N	: 75		
Dependent Variable (Y): Taxpayer Compliance			

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 2 is as follows:

$$Y = 22,323 + 0,396 X2$$

The equation shows that the

constant is 22,323, it indicates that if the variable of Understanding PP No. 46 of 2013 (X2) is considered zero, then the value of Taxpayer Compliance variable (Y) is 22,323 units. The value of the regression coefficient X2 is 0,396 it states that any increase of Understanding PP No. 46 of 2013 for 1 unit will increase Taxpayer Compliance by 0,396 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,352. The coefficient of determination (r square) of 0,124, this shows 12,4% Taxpayer compliance is influenced by the Understanding PP No. 46 of 2013, while the rest of 87,6% influenced by other variables outside this study.

On the result of simple linear regression analysis test between Understanding of PP No. 46 of 2013 with Taxpayer Compliance obtained t count greater than t table that is t count of 3,218 and t table of 1,666. The result of the t test for the variable of Understanding PP No. 46 of 2013 produces a significance value of 0,002, where the value is smaller than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that Understanding PP No. 46 of 2013 has an influence on Taxpayer Compliance of MSMEs in Kotagede’s Silver Industry of 2017. A simple linear regression equation

and r value give a positive result while the significance value is also <0,05. Then the second hypothesis which states that the Understanding PP No. 46 of 2013 have a positive effect on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017 acceptable.

H3: Tax Sanctions have a positive influence on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017. The third hypothesis test (H3) was performed by simple linear regression analysis. The result of simple linear regression analysis can be seen in the table below:

Table 3. Summary of Hypothesis Test Results 3

Variabel	Regression Coefficient	t Count	Sig.
Constants	10,041	5,124	0,000
Tax Sanction (X3)	1,026	11,666	0,000
r	: 0,807		
r square	: 0,651		
N	: 75		

Dependent Variable (Y): Taxpayer Compliance

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 3 is as follows.

$$Y = 10,041 + 1,026 X_3$$

The equation shows that the

constant is 10,041, it shows that if the Tax Sanction (X3) variable is considered zero, then the taxpayer compliance variable (Y) is 10,041 units. The value of regression coefficient X3 is 1,026 it states that any increase of Tax Sanction of 1 unit will increase Taxpayer Compliance of 1,026 units.

Based on these results indicate the direction of this regression model is positive. This can be seen from the value of correlation coefficient (r) of 0,807. The coefficient of determination (r square) of 0,651, this shows 65,1% Taxpayer compliance is influenced by Tax Sanctions, while the rest of 34,9% influenced by other variables outside this study.

In the test results of simple linear regression analysis between Taxation Sanction with Taxpayer Compliance obtained t count bigger than t table that is t count equal to 11,666 and t table equal to 1,666. The result of the t test for the Tax Sanctions variable yields a significance value of 0,000, where the value is less than 0,05. Based on the results obtained in this simple linear regression test, it can be concluded that the Tax Sanctions influence the Taxpayer Compliance MSMEs in Kotagede’s Silver Industry of 2017. A simple linear regression equation and r value give a positive

result while the significance value is also <0,05. Then, the third hypothesis which states that Tax Sanctions have a positive effect on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017 acceptable.

H4: The influence of Tax Amnesty, an Understanding PP No. 46 of 2013, and Tax Sanctions together have a positive influence on Taxpayer Compliance MSME in Kotagede’s Silver Industry of 2017. For hypothesis testing is done with Multiple Linear Regression Test. The following is the result of multiple linear regression testing to find out the truth of the hypothesis in this study:

Table 4. Summary of Hypothesis Test Results 4

Information	Regression Coefficient
Constant	8,841
X₁	0,464
X₂	-0,222
X₃	1,011
R Square = 0,679	
F Count = 50,082	
Sig. F = 0,000	

Source: Primary Data Processed, 2018.

Based on the calculation of simple linear regression shown in the above table, it can be determined the equation of regression line for hypothesis 4 is as follows.

$$Y = 8,841 + 0,464X_1 - 0,222X_2 +$$

1,011X₃

Based on the equation, it can be concluded that individually Tax Amnesty variable provides coefficient value 0,464, Understanding PP No. 46 of 2013 variable provides a value of -0,22, and the Tax Sanctions variable provides a value of 1,011. The coefficient of determination R Square (R²) is 0,679. It shows that 67,9% Taxpayer Compliance in Yogyakarta City is influenced by Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions, while the rest of 32,1% influenced by other variables outside this study.

In the test results of multiple linear regression analysis obtained F count greater than F table that is F count of 50,082 and F table of 2,73 with a value of significance 0,000, where the value is smaller than 0,05. Based on the results obtained in this multiple linear regression tests, it can be concluded that Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions simultaneously influence the Taxpayer Compliance MSME in Kotagede's Silver Industry of 2017.

Then the fourth hypothesis stating that the Tax Amnesty, Understanding PP No. 46 of 2013, Tax Sanctions simultaneously positively influence the Taxpayer Compliance MSME in in Kotagede's Silver Industry of 2017 is acceptable.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of research and the discussion it can be concluded as follows.

- a. The tax amnesty has a positive influence on an MSME taxpayer compliance in Kotagede's Silver Industry of 2017. It can be seen from the regression coefficient is positive amounted to 0,823. The value t count > t table (4,156 > 1,666) and the significance of 0,000 less than 0,05. This indicates that if the tax amnesty is good then the Taxpayer Compliance will increase anyway.
- b. Understanding PP No. 46 of 2013 have a positive influence on taxpayer compliance MSME in Kotagede's Silver Industry of 2017. It can be seen from the regression coefficient is positive of 0,396. The value t count > t table (3,218 > 1,666) with significance 0,002 smaller than 0,05. This indicates that if Understanding PP No. 46 of 2013 is good then Taxpayer Compliance will increase as well.
- c. Tax sanctions have a positive influence on MSMEs taxpayer compliance in Kotagede's Silver Industry of 2017. This can be seen from the value of positive regression coefficient of 1,026. Value t count > t table (11,666 > 1,666) with significance 0,000 smaller

than 0,05. This indicates that if the Tax Sanction is good then Taxpayer Compliance will increase as well.

- d. The tax amnesty, an understanding of PP No. 46 of 2013 and Taxation Sanctions simultaneously have a positive influence on MSME Taxpayers Compliance in Kotagede's Silver Industry of 2017. This is shown the results of the value of F count $50,082 > F$ table of 2,73 with significance $0,000 < 0,05$. So, the better tax amnesty, understanding PP No. 46 of 2013, and Taxation Sanctions, it also will be getting better MSME Taxpayer Compliance in Kotagede's Silver Industry.

Suggestion

Based on the results of research and limitations of this study, the researchers can provide suggestions as follows.

- a. For Government

1. The Government as a regulation or regulations regarding taxation, other than regulatory the Government should review whether new regulations are adhered to by all target. This is done so that the increasing taxpayer compliance and provide a higher tax revenue.

2. b. The government should

increase tax dissemination of tax rates and tax provisions in Indonesia so that the taxpayer's understanding of public taxation is increasing. Based on the research scores, the lowest score on the variables of Understanding on PP No.46 of 2013 is in the statement "I understand the PP No.46 of 2013 on Final Income Tax 1% is reserved for entrepreneurs with gross turnover of less than or equal to Rp. 4.8 Billion ", this shows that the low level of understanding of taxpayers about PP No.46 of 2013.

3. c. Tax sanctions should be increased to be better socialized to taxpayers so that taxpayers can understand matters relating to the implementation of tax sanctions and the causes of the imposition of a tax sanction on taxpayers. In addition, the government must also enforce strict sanctions. Based on the research score, the lowest score on the variable Tax Sanctions is the statement "I know the kinds of violations that will be imposed administrative sanctions". From these results, it can be seen that the knowledge

of taxpayers is still low.

b. For Taxpayer MSME

1. Based on the research results, taxpayer compliance needs to be improved again. From the results of questionnaire items statement 8 variable taxpayer compliance is the statement "I always pay income tax payable on time" has the lowest score. From these results can be seen that the Taxpayer of SMEs Industries Perak Kotagede still pay income tax payable not on time. To that end, they should increase their tax compliance by paying their income tax payable in a timely manner.
2. b. Need for in-depth socialization about PP No.46 of 2013 to the MSME taxpayer. Based on the research scores, the lowest score on the variables of Understanding on PP No.46 of 2013 is in the statement "I understand the PP No.46 of 2013 on Final Income Tax 1% is reserved for entrepreneurs with gross turnover of less than or equal to Rp. 4.8 Billion ", this shows that the low level of understanding of taxpayers about PP No.46 of 2013.

c. For Further Research

For further researchers interested in conducting studies in the same field can add independent or dependent variables that have the possibility of influence on the taxpayer's perception of tax amnesty, understanding PP No. 46 of 2013, taxation sanctions, and taxpayer compliance or may use unused variables in this study, so that new variables can be found that will improve taxpayer compliance. Further research on the population and the sample should preferably be added and expanded so that research can be generalized to them well.

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