



THE INFLUENCE OF TAX UNDERSTANDING, TAXPAYER AWARENESS, QUALITY OF SERVICE AND TAX SANCTIONS ON COMPLIANCE OF TAXPAYERS AT KPP PRINCIPAL MEDAN PETISAH

Gembira Marbun¹, Rolia Rumabutar²

Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Katolik Santo Thomas Medan
Corresponding E-mail: gembiramarbun@gmail.com¹, roliarumabutar493@gmail.com²

Abstract

This research aims to determine the influence of understanding taxation, taxpayer awareness, service quality, and tax sanctions on MSME taxpayer compliance at KPP Pratama Medan Petisah. The data collection technique in this research uses a questionnaire in the form of a Likert scale. Respondents in this study were taxpayers registered at KPP Pratama Medan Petisah. The number of taxpayers in the sample in this study was 100 respondents. The sample method used in this research was simple random sampling. The analysis technique used is a multiple linear analysis technique. The research results show that understanding taxation has a significant positive effect on taxpayer compliance MSME, taxpayer awareness has a significant positive effect on taxpayer compliance MSME, service quality has a significant positive effect on taxpayer compliance MSME, and tax sanctions have a significant positive effect on unpaid compliance MSME.

Keywords: *Understansing of Taxation, Taxpayer Awareness, Service Quality, Tax Sanctions, and Taxpayer Compliance*

INTRODUCTION

According to Law on General Provisions and Tax Procedures No. 16 of 2009, tax is a mandatory contribution of taxpayers to the state owed by individuals or entities that is mandatory based on the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. One of the tax objects that can make a large contribution to development is Micro, Small and Medium Enterprises (MSMEs). Based on Law of the Republic of Indonesia Number 20 of 2008, MSMEs are productive businesses managed by individuals and/or business entities in accordance with the business criteria that have been set out in the Law.

The number of MSME taxpayers registered at KPP Pratama Medan Petisah from 2019-2023 has always increased every year. However, the number of taxpayers who are compliant in paying taxes has increased and decreased, this has resulted in tax revenues at KPP Pratama Medan Petisah not reaching the targets and realizations that have been set. This indicates that the low level of taxpayer participation in paying their taxes so that the increases and decreases that occur affect tax revenue itself. According to Harjowiryono, M (2019: 195), tax revenue is a special concern and the main goal that must be carried out by the government in order to increase state revenue sources by increasing the number of taxpayers.

The government has issued a policy to reduce the final Income Tax (PPH) rate for Micro, Small, and Medium Enterprises (MSMEs) by 0.5%. This regulation is stated in Government Regulation (PP) Number 23 of 2018 concerning Income Tax (PPH) on income from businesses received or obtained by taxpayers who have a certain gross turnover as a replacement for Government Regulation (PP) Number 46 of 2013 which was effectively enforced as of July 1, 2018. Then the government again issued a new policy, namely regarding MSME taxpayers who have a turnover of less than 500 million a year are

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exempted from tax or exempted from special final PPh of 0.5% where this policy is regulated in Government Regulation (PP) Number 55 of 2022 concerning Adjustments to Regulations in the Field of Income Tax (PPh).

Formulation of the problem

Based on the description of the background of the problem above, the formulation of the problem in this study is whether tax understanding, taxpayer awareness, service quality, and tax sanctions have an effect on taxpayer compliance of MSMEs at the Medan Petisah Pratama Tax Office?

Research purposes

The objectives to be achieved in this study are to empirically prove whether tax understanding, taxpayer awareness, service quality, and tax sanctions have an effect on MSME taxpayer compliance at KPP Pratama Medan Petisah.

LITERATURE REVIEW

1. Understanding Taxation

Tax understanding is all things about taxation that are well and correctly understood by taxpayers such as tax regulations, tax rates, tax benefits and so on. Tax understanding from a legal perspective is an obligation that arises because of the existence of laws that cause the obligation of citizens to deposit a certain amount of income to the state, and the state has the power to force and the tax money is used for the implementation of state development (Directorate General of Taxes [DJP], 2016: 14).

2. Taxpayer Awareness

According to Siti Kurnia Rahayu (2017: 191), taxpayer awareness is a condition where taxpayers understand and comprehend the meaning, function and purpose of paying taxes to the state. Therefore, it can be said that awareness in paying taxes is a taxpayer's behavior in the form of feelings that involve beliefs and knowledge about the tax. The level of awareness of a person to pay taxes determines a person's compliance.

3. Quality of Service

According to Purbasari & Purnamasari (2018:43), service quality is a comparison between what customers expect and what they get. Quality service is a service that can provide satisfaction to customers with good, friendly, polite service and can provide a positive impression on taxpayers.

4. Tax Penalties

Mardiasmo (2019: 62), said that tax sanctions are a guarantee of the provisions of tax laws and regulations that must be followed/obeyed/complied with. Tax sanctions aim to provide a deterrent effect on taxpayers who violate tax norms and regulations so that taxpayer compliance is created in carrying out their tax obligations.

5. Taxpayer Compliance

According to Rahayu (2013), tax compliance is the behavior of taxpayers in fulfilling their tax obligations in accordance with the applicable tax laws in a country.

HYPOTHESIS

H1 :Understanding taxation has a positive effect on taxpayer compliance of MSMEs

H2 :Taxpayer awareness has a positive effect on MSME taxpayer compliance

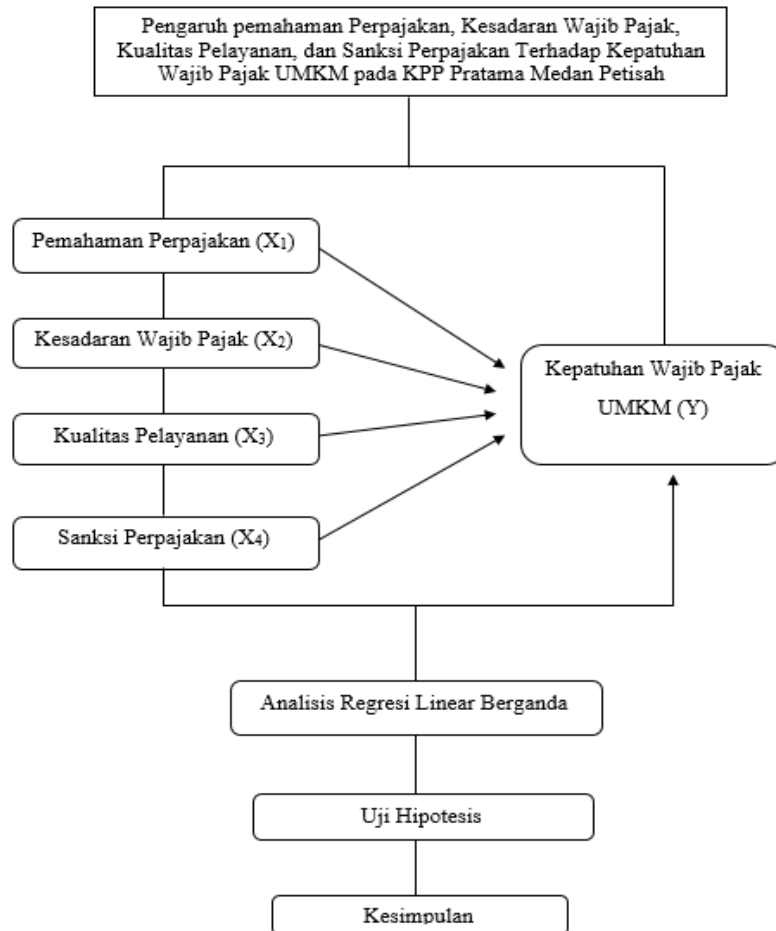
H3 :Service quality has a positive effect on MSME taxpayer compliance

H4 :Tax sanctions have a positive effect on MSME taxpayer compliance



Framework of thinking

Gambar 2.1 Kerangka Berpikir



RESEARCH METHODS

This research was conducted at the Medan Petisah Pratama Tax Service Office, Jl. Asrama No. 7A, Sei Kambing C. II. Medan Helvetia District, Medan City, North Sumatra 20123. The variables used in this study are 4 independent variables and 1 dependent variable. The independent variables consist of tax understanding, taxpayer awareness, service quality, and tax sanctions. While the dependent variable is MSME taxpayer compliance. The data used in this study are primary data and secondary data. Primary data is data obtained directly from respondents by distributing questionnaires, and secondary data is data obtained from the Medan Petisah Pratama Tax Office, namely data in the form of the number of registered MSME taxpayers, the number of taxpayers who comply with paying taxes, and data on targets and realization of tax revenues for 2019-2023. The population used in this study was 19,875 MSME entrepreneurs who were registered and became taxpayers at the Medan Petisah Pratama Tax Office in 2023. In this study, the number of samples was 100 MSME actors in the city of Medan who were registered at the Medan Petisah Pratama Tax Office. The sample was calculated using the Slovin Formula with the basis for selecting samples using the simple random sampling method. The research instrument in this study

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used a 5-point Likert scale. Before being analyzed, the data was first tested for validity and reliability. A variable is declared valid if it has a significance level below 0.05 or can also be seen from the calculated r value $>$ r table. Meanwhile, a variable is said to be reliable if Cronbach Alpha (α) $>$ 0.60.

Operationalization of Variables

1. Understanding Taxation

Understanding taxes is a process for taxpayers to understand and know about tax procedures such as types of taxes, tax subjects, tax objects, tax rates that must be paid, how to pay taxes, and how to fill out tax reports and then apply them in paying taxes.

According to Ningsih & Saragih (2020) in Herlangga, (2021), the indicators in this study are as follows:

- a. Understanding of general provisions and tax procedures.
- b. Understanding of the tax system.

2. Taxpayer Awareness

Taxpayer awareness is a condition where taxpayers know, acknowledge, appreciate and comply with applicable tax provisions and have the sincerity and desire to understand their tax obligations.

According to Ariesta & Latifah in Pili (2023), the indicators used to measure the level of awareness are:

- a. Taxes are a source of state revenue.
- b. Taxes are used to support national development.
- c. Delay in paying taxes can be detrimental to the state.
- d. Paying taxes that do not correspond to the amount that should be paid can be detrimental to the country.

3. Quality of Service

Rahayu (2010:28), stated that one of the important steps that the government must take as a real manifestation of concern for the importance of service quality is to provide excellent service to taxpayers in optimizing state revenues.

The service quality indicators referring to Law Number 25 of 2009 according to Tangdilintin (2011) in Herlangga (2021) are:

- a. *Reliability*(reliability)
- b. *Responsiveness*(response/responsiveness)
- c. *Assurance*(guarantee)
- d. *Empathy*(Empathy)

4. Tax Penalties

Tax sanctions are a guarantee that tax laws (norms) will be followed/obeyed/complied with. Taxpayer compliance will increase with the imposition of strict tax sanctions.

The indicators in this study according to Setiawan & Prabowo (2019) in Herlangga (2021) are as follows:

- a. Penalties will be imposed if there is a delay in payment.
- b. The sanctions imposed for administrative violators are very light.
- c. The imposition of sanctions is carried out to create compliance.
- d. A 2% penalty is imposed for underpayment of SPT.



5. Taxpayer Compliance

Taxpayer compliance concerns the attitude of taxpayers in fulfilling their tax obligations, such as taxpayers paying taxes and reporting their taxes on time. With increasing taxpayer compliance, it indirectly has an influence on increasing tax revenues.

According to Santuo (2020) in Herlangga (2021), the indicators in this study are as follows:

- a. Ownership of NPWP.
- b. Reporting SPT and paying taxes on time.
- c. Calculation of taxes owed and underpaid.

Data analysis techniques used in this study include descriptive statistical testing, validity & reliability testing, classical assumption testing, multiple regression analysis, determination coefficient testing, and hypothesis testing to determine the effect of tax understanding, taxpayer awareness, service quality, and tax sanctions on taxpayer compliance of MSMEs registered at KPP Pratama Medan Petisah.

RESEARCH RESULT

Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Understanding Taxation	100	16.00	32.00	24.04	3,578
Taxpayer Awareness	100	10.00	25.00	16.98	3.408
Quality of Service	100	15.00	32.00	24.02	3.933
Tax Penalties	100	9.00	27.00	20.00	3.475
Taxpayer Compliance	100	11.00	30.00	21.14	3,634
Valid N (listwise)	100				

Based on the descriptive statistical test results table above, it can be described that out of 100 respondents:

1. The independent variable of tax understanding (X1) has a minimum answer value of 16 and a maximum of 32, with an average answer of 24.04 and a standard deviation of 3.578.
2. The taxpayer awareness variable (X2) has a minimum answer value of 10 and a maximum of 25, with an average answer of 16.98 and a standard deviation of 3.408.
3. The service quality variable (X3) has a minimum answer value of 15 and a maximum of 32, with an average answer of 24.02 and a standard deviation of 3.933.
4. The tax sanction variable (X4) has a minimum answer value of 9 and a maximum of 27, with an average answer of 20.00 and a standard deviation of 3.475.
5. The dependent variable of taxpayer compliance (Y) has a minimum answer value of 11 and a maximum of 30, with an average answer of 21.14 and a standard deviation of 3.634.

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Data Quality Test

a. Validity Test Results Table

Variabel	Item Pernyataan	Pearson Correlation	Sig. (2-tailed)	Keterangan
Pemahaman Perpajakan (X1)	X1.1	,454**	,000	Valid
	X1.2	,412**	,000	Valid
	X1.3	,433**	,000	Valid
	X1.4	,395**	,000	Valid
	X1.5	,381**	,000	Valid
	X1.6	,526**	,000	Valid
	X1.7	,411**	,000	Valid
Kesadaran Wajib Pajak (X2)	X2.1	,754**	,000	Valid
	X2.2	,562**	,000	Valid
	X2.3	,464**	,000	Valid
	X2.4	,489**	,000	Valid
	X2.5	,524**	,000	Valid
Kualitas Pelayanan (X3)	X3.1	,508**	,000	Valid
	X3.2	,553**	,000	Valid
	X3.3	,347**	,000	Valid
	X3.4	,472**	,000	Valid
	X3.5	,505**	,000	Valid
	X3.6	,519**	,000	Valid
	X3.7	,510**	,000	Valid
Sanksi Perpajakan (X4)	X4.1	,553**	,000	Valid
	X4.2	,457**	,000	Valid
	X4.3	,396**	,000	Valid
	X4.4	,500**	,000	Valid
	X4.5	,313**	,000	Valid
	X4.6	,588**	,000	Valid
Kepatuhan Wajib Pajak (Y)	Y1	,678**	,000	Valid
	Y2	,609**	,000	Valid
	Y3	,279**	,005	Valid
	Y4	,546**	,000	Valid
	Y5	,586**	,000	Valid
	Y6	,526**	,000	Valid

Sumber: Olahan data SPSS 25, 2024

From the table above, it can be seen that all questionnaire statements for the variables of tax understanding (X1), taxpayer awareness (X2), service quality (X3), tax sanctions (X2), and taxpayer compliance (Y) are at a significant level where Sig. (2-tailed) <0.05 so that the statement items are said to be valid. In addition, the Validity Test can be seen from the calculated r is greater than the table r where the table r with a significant level of 5% is 0.1966 so that the calculated $r >$ table r which can be concluded that the variables X and Y are valid.

b. Reliability Test Results Table

Variables	Cronbach Alpha	N of Items	Information
Understanding Taxation	,738	7	Reliable
Taxpayer Awareness	,715	5	Reliable
Quality of Service	,711	7	Reliable
Tax Penalties	,721	6	Reliable
Taxpayer Compliance	,720	6	Reliable

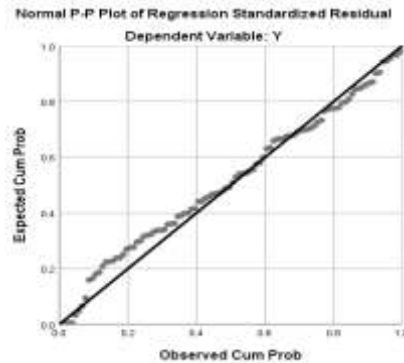
From the table above, it can be concluded that the variables of tax understanding, taxpayer awareness, service quality and tax sanctions on taxpayer compliance are reliable,



where the results of the reliability test show that the Cronbach Alpha coefficient value is > 0.60.

Classical Assumption Test

a. Normality Test Results in P-Plot



From the results of the p-plot normality test above, it can be seen that the points are spread around the diagonal line and their distribution follows the direction of the diagonal line, which means that the residual value is normally distributed, so that the regression model is suitable for use in predicting taxpayer compliance based on input from all independent variables.

b. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pemahaman Perpajakan	.872	1.147
	Kesadaran Wajib Pajak	.866	1.155
	Kualitas Pelayanan	.816	1.226
	Sanksi Perpajakan	.927	1.079

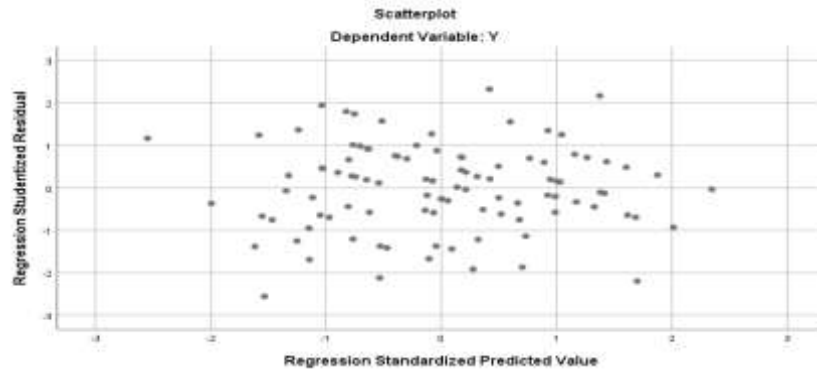
a. Dependent Variable: Kepatuhan Wajib Pajak

Based on the table above, it can be seen that no variables have a tolerance value of less than 0.1. The results of the VIF value calculation show that the VIF value of the tax understanding variable is 1.147, taxpayer awareness shows a VIF value of 1.155, service quality shows a VIF value of 1.226, and tax sanctions show a VIF value of 1.079. These results indicate that none of the independent variables have multicollinearity because the VIF does not exceed the specified tolerance limit value.

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c. Heteroscedasticity Test Results



Based on the image above, the distribution of the regression residuals is regular, marked by scattered plots and does not form a particular pattern. This indicates that there is no heteroscedasticity. So it can be concluded that the regression model of this study is suitable for predicting taxpayer compliance based on the dependent variables that influence it.

Multiple Linear Regression Analysis Test Results

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	4.031	2.694	
	Pemahaman Perpajakan	.168	.084	.185
	Kesadaran Wajib Pajak	.223	.106	.194
	Kualitas Pelayanan	.209	.084	.238
	Sanksi Perpajakan	.251	.077	.291

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber: Data diolah SPSS 25, 2024

Based on Table 4.7 above, it can be seen that the coefficient value of the regression equation from the output obtained the regression equation model:

$$Y = 4.301 + 0.168X_1 + 0.223X_2 + 0.209X_3 + 0.251X_4$$

The interpretation:

1. The constant value of 4.301 states that if the variables of tax understanding, taxpayer awareness, service quality, and tax sanctions have a value of 0, then the variable of taxpayer compliance is 4.301.
2. The regression coefficient value of Tax Understanding (X1) of 0.168 will result in an increase in the value of the Taxpayer Compliance variable (Y) of 0.168 assuming the other independent variables remain constant.
3. The regression coefficient value of Taxpayer Awareness (X2) of 0.223 will result in an increase in the value of the Taxpayer Compliance variable (Y) of 0.223 assuming the other independent variables remain constant.
4. The regression coefficient value of Service Quality (X3) of 0.209 will result in an increase in the value of the Taxpayer Compliance variable (Y) of 0.209 assuming the other independent variables remain constant.
5. The value of the Tax Sanctions regression coefficient (X4) of 0.251 will result in an increase in the value of the Taxpayer Compliance variable (Y) of 0.251 assuming the values of the other independent variables remain constant.



Results of the Determination Coefficient Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.875a	.766	.756	4.08098
a. Predictors: (Constant), Tax Sanctions, Tax Understanding, Taxpayer Awareness, Service Quality				

B
ased on
the table

of determination coefficient test results above, it can be seen that the R value is 0.875, which means that there is a strong relationship between the independent variable and the dependent variable. Then the Adjusted R Square value of 0.756 means that taxpayer compliance can be explained by tax understanding, taxpayer awareness, service quality, and tax sanctions of 75.6%, while 24.4% is explained or influenced by other variables not studied.

Hypothesis Testing Partial Test Results (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.031	2.694		1.496	.138
	Understanding Taxation	.168	.084	.185	2.009	.047
	Taxpayer Awareness	.223	.106	.194	2.106	.038
	Quality of Service	.209	.084	.238	2.499	.014
	Tax Penalties	.251	.077	.291	3.256	.002

a. Dependent Variable: Taxpayer Compliance

Based on the table of results of the t-statistic test above, it can be seen that:

1. The results of the t-statistic test show a sign value of $0.047 < 0.05$ and a calculated t value of $2.009 > 1.985$, so it can be concluded that H₀ is rejected and H₁ is accepted. This means that the variable of tax understanding has a positive and significant effect on the compliance of MSME taxpayers at KPP Pratama Medan Petisah.
2. The results of the t-statistic test show a sign value of $0.038 < 0.05$ and a calculated t value of $2.106 > 1.985$, so it can be concluded that H₀ is rejected and H₂ is accepted. This means that the variable of taxpayer awareness has a positive and significant effect on taxpayer compliance of MSMEs at KPP Pratama Medan Petisah.
3. The results of the t-statistic test show a sign value of $0.014 < 0.05$ and a calculated t value of $2.499 > 1.985$, so it can be concluded that H₀ is rejected and H₃ is accepted. This means that the service quality variable has a positive and significant effect on MSME taxpayer compliance at KPP Pratama Medan Petisah.
4. The results of the t-statistic test show a sign value of $0.02 < 0.05$ and a calculated t value of $3.256 > 1.985$, so it can be concluded that H₀ is rejected and H₄ is accepted. This means that the tax sanction variable has a positive and significant effect on the compliance of MSME taxpayers at KPP Pratama Medan Petisah.

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Simultaneous Test Results (F Test)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	346,684	4	86,671	11,553	.000b
	Residual	712,706	95	7,502		
	Total	1059.390	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Tax Sanctions, Tax Understanding, Service Quality, Taxpayer Awareness						

Based on the statistical results above, it is known that the sign value is $0.000 < 0.05$ and the calculated F value is $11.553 > 2.47$, so it can be concluded that there is a simultaneous influence between the variables of tax understanding, taxpayer awareness, service quality, and tax sanctions, on MSME taxpayer compliance. It can be concluded that H_0 is rejected and H_5 is accepted. This means that tax understanding, taxpayer awareness, service quality, and tax sanctions simultaneously have a positive and significant effect on MSME taxpayer compliance at KPP Pratama Medan Petisah.

DISCUSSION

The Influence of Tax Understanding on MSME Taxpayer Compliance

Judging from the regression coefficient, it is known that the t count for the tax understanding variable is t count (2.009) > t table (1.985) with a significant level of $0.047 < 0.05$ so that the decision H_0 is rejected and H_a is accepted. This means that the tax understanding variable has a positive and significant effect on the compliance of MSME taxpayers at the Medan Petisah Pratama Tax Office. This shows that tax understanding for MSME actors registered at the Medan Petisah Pratama Tax Office has an important role in efforts to increase taxpayer compliance.

The results show a positive relationship between tax understanding and taxpayer compliance. This means that the better the taxpayer's understanding of taxation, the greater the taxpayer's compliance in paying their taxes. Conversely, if the taxpayer's understanding of taxation decreases or is low, then this will have an impact on decreasing taxpayer compliance in paying taxes. In addition, there is a significant influence between tax knowledge and taxpayer compliance, which means that tax knowledge has a major influence on taxpayer compliance in paying taxes.

The results of this study are in accordance with the results of research conducted by Pilli (2023), where the results of his research stated that understanding taxation has a positive and significant influence on the compliance of MSME taxpayers. However, the results of this study contradict the research conducted by Herlangga (2021), where the results of his research showed that understanding taxation has no effect and is not significant on the compliance of MSME taxpayers.

The Influence of Taxpayer Awareness on Tax Compliance of MSMEs

Judging from the regression coefficient, it is known that the t-value for taxpayer awareness is t-count (2.106) > t-table (1.985) with a significant level of $0.038 < 0.05$ so that the decision H_0 is rejected and H_a is accepted. This means that the variable of taxpayer awareness has a positive and significant effect on the compliance of MSME taxpayers at the Medan Petisah Pratama Tax Office. This means that taxpayer awareness at the Medan Petisah Pratama Tax Office has an important role in efforts to increase taxpayers' willingness to pay their taxes.



Thus it can be concluded that the higher the awareness of MSME taxpayers, the higher the level of taxpayer compliance in paying taxes. The awareness referred to in this study is if MSME taxpayers are willing to fulfill their obligations, contribute funds for the implementation of regional government functions by paying their tax obligations without any element of coercion. Then this can increase the compliance of MSME taxpayers in fulfilling their tax obligations. Therefore, the level of taxpayer awareness must be further increased because with high awareness from within the taxpayer, it will increase state revenue through taxpayer compliance. The results of this study are in accordance with the results of research conducted by Nadeak (2022), where the results of their study showed that taxpayer awareness has a positive and significant effect on MSME taxpayer compliance. However, the results of this study contradict the research conducted by Pilli (2023), where the results of his study showed that taxpayer awareness has no effect and is not significant on MSME taxpayer compliance.

The Influence of Service Quality on MSME Taxpayer Compliance

Based on the results of hypothesis testing conducted using the partial test method (t), the service quality variable shows a sign value of $0.014 < 0.05$ and the calculated t value ($2.499 > t$ table (1.985)), so it can be concluded that H_03 is rejected and H_a is accepted. This means that there is a positive and significant influence between service quality and UMKM taxpayer compliance. This shows that the services provided by tax officers at the Medan Petisah Pratama Tax Office are of high quality and meet the standards in providing comfort and satisfaction for taxpayers. This means that the better the quality of service provided by officers, the greater the interest in paying taxes will be. The results of this study are in accordance with the results of research conducted by Nadeak (2022), which states that service quality has a positive and significant effect on MSME taxpayer compliance. However, this study contradicts the research conducted by Herlangga (2021) where the results of his study showed that service quality had no effect and was not significant on MSME taxpayer compliance.

The Influence of Tax Sanctions on MSME Taxpayer Compliance

Judging from the regression coefficient, it is known that the t -value for tax sanctions is the t -value ($3.256 > t$ -table (1.985)) with a significant level of $0.02 < 0.05$ so that the decision H_04 is rejected and H_a is accepted. This means that the tax sanction variable has a positive and significant effect on the compliance of MSME taxpayers in carrying out their obligations. This means that the tax sanctions applied by the Medan Petisah Pratama Tax Office have an important role in efforts to increase taxpayer compliance.

Tax sanctions have a positive and significant effect on taxpayer compliance of MSMEs. This shows that the deeper the taxpayer's knowledge regarding tax sanctions, the more likely taxpayer compliance will increase. The results of this study prove that tax sanctions have a positive effect on taxpayer compliance in paying taxes. The relationship between tax sanctions and taxpayer compliance in paying taxes is in the same direction. This means that the stricter the tax sanctions given to taxpayers, the more obedient the taxpayers will be in paying taxes to the state. This study is in accordance with the results of research conducted by Pilli (2023), where the results of his research showed that tax sanctions have a positive and significant effect on MSME taxpayer compliance. However, this study contradicts the research conducted by Nadeak (2022), where the results of his research showed that tax sanctions have no effect and are not significant on MSME taxpayer compliance.

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Based on the results of the F test or simultaneous test, the F count value is 11,553. While the F table is 2.47. Because F count > F table, namely 11,553 > 2.47 or the significance value of t (0.000) < 0.05, then based on the results of the F test, it shows that the variables of tax understanding, taxpayer awareness, service quality, and tax sanctions simultaneously have a positive and significant effect on MSME taxpayer compliance.

CONCLUSION AND SUGGESTIONS

Conclusion

1. Based on the results of the partial test (t), it is known that the variable of tax understanding has a positive and significant effect on the compliance of MSME taxpayers, where the sign value is 0.047 < 0.05 and the t-count value is 2.009 > 1.985. This means that the higher the level of taxpayer understanding of taxation, the more taxpayers will comply in carrying out their obligations.
2. Based on the results of the partial test (t), it is known that the variable of taxpayer awareness has a positive and significant effect on the compliance of MSME taxpayers, where the sign value is 0.038 < 0.05 and the t-count value is 2.106 > 1.985. This means that if taxpayers have a high sense of awareness in paying taxes without any element of coercion, it will increase taxpayer compliance even higher.
3. Based on the results of the partial test (t), it is known that the service quality variable has a positive and significant effect on the compliance of MSME taxpayers, where the sign value is 0.014 < 0.05 and the t-count value is 2.499 > 1.985. This means that the better the service provided by the taxation party, the more it will increase taxpayer compliance, because taxpayers will feel satisfied and helped by the services provided.
4. Based on the results of the partial test (t), it is known that the tax sanction variable has a positive and significant effect on the compliance of MSME taxpayers, where the sign value is known to be 0.02 < 0.05 and the t-count value is 3.256 > 1.985. This means that the more stringent and effective the sanctions are applied, the higher the level of taxpayer compliance will be because taxpayers will take a stance to try to fulfill their tax obligations and avoid being subject to tax sanctions.
5. Based on the results of the Simultaneous (F) test, it is known that there is an influence of the variables of Tax Understanding (X1), Taxpayer Awareness (X2), Service Quality (X3), and Tax Sanctions (X4), where the sign value is known to be 0.000 < 0.05 and the F count value is 11.553 > 2.47, so it can be concluded that the independent variables have a simultaneous effect on the dependent variable.
6. Based on the test results, the value of the Determination Coefficient (R²) is known to be 0.756. This means that 75.6% of taxpayer compliance is influenced by tax understanding, taxpayer awareness, service quality, and tax sanctions. While 24.4% is explained or influenced by other variables that are not studied. This means that to increase taxpayer compliance, taxpayers must have an understanding, a sense of awareness that paying taxes is important, get good and quality services, and carry out tax sanctions firmly so that they become motivation for taxpayers to fulfill their obligations.

Suggestion

The suggestions that the author can provide as a follow-up to the research are as follows:

1. The suggestion given in relation to the results of this study is that KPP Pratama Medan Petisah needs to hold counseling or socialization about tax sanctions. Because tax



sanctions greatly affect the level of taxpayer compliance. It is expected that tax sanctions will be more consistent and more firmly implemented at KPP Pratama Medan Petisah without siding with certain parties. Thus, with the existence of these tax sanctions, taxpayers will be reluctant not to pay their taxes so that it can increase the realization and target of MSME tax revenue.

2. This study only uses 4 independent variables that affect tax compliance. Further researchers are expected to add other variables and expand the area and number of research samples so that the results can be generalized for a wider scope.

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