Factors Affecting MSME Taxpayer Compliance in West Java Indonesia Using E-Commerce Platforms

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Abstract

Taxpayer compliance is a condition where the taxpayer fulfills his tax rights and obligations. This study aims to obtain empirical evidence about the analysis of four dimensions of taxpayer awareness in tax payment compliance in West Java MSME users of e-commerce platforms. The source of data used in this study is primary data in the form of a questionnaire that has been collected by 106 respondents, which was measured using a Likert scale. This study uses a data analysis model in the form of multiple linear regression analysis using the SPSS application. The search shows that of the four dimensions of awareness that can affect taxpayer compliance, one of which is the perception of taxpayers partially has no effect on taxpayer compliance. The other three variables, namely tax knowledge, taxpayer characteristics, and tax socialization partially taxpayer compliance positively. The magnitude of the influence of the independent variable is seen from the value of the coefficient of determination (R2) of 0.589, which means that taxpayer perception, tax knowledge, taxpayer characteristics, and tax socialization have a positive influence on taxpayer compliance of 58.9%.

Keywords: taxpayer awareness, taxpayer compliance, MSMEs, e-commerce, Indonesia.

1. INTRODUCTION

Indonesia is one of the developing countries actively developing in all fields. The development is carried out evenly throughout Indonesia for the welfare and prosperity of the community. Indonesia requires many funds to carry out development and run the government and economy. The funds' income can be sourced from within or outside the country. One of the most significant revenues in Indonesia's state revenues is from the taxation sector. It can be shown from the percentage of the State Revenue and Expenditure Budget (APBN) in 2017-2021 as follows:

Table 1 *APBN Report on tax revenue in 2017-2021*

(In trillion rupiah)

Year	Tax Revenue	Non-Tax Revenue	Grant	Total	% Tax of Total	% Tax realization against the APBN target
2017	1,343.5	311.2	11.6	1,664.3	81%	91%
2018	1,518.8	409.3	15.6	1,943.7	78%	94%

2019	1,546.1	408.9	5.4	1,960.4	79%	86%
2020	1,404.5	294.1	1.3	1,699.9	83%	91%
2021	1,546.5	451.9	4.5	2,002.9	77%	107%

From year to year, the number of taxpayers tends to increase. However, when compared to the state budget's target data, tax revenue data tends not to reach the target. From 2017 to 2019 the percentage of realization of tax revenues against the state budget target decreased. Then in 2020, it can be seen that the percentage of tax revenue realization against the state budget target increased. However, the nominal tax received did not increase from the previous year because in early 2020 the Indonesian economy was affected by the Covid-19 Pandemic, which resulted in the government lowering the target tax revenue from the state budget that had been made. In the following year, the percentage of realization of tax revenues against the state budget target shows that the Indonesian economy is recovering. It can be concluded that the increase in the percentage of tax revenue realization in 2020 and 2021 is influenced by government policies that lower the target of tax revenue on the state budget. If in 2021 the state budget target uses tax revenue targets with normal economic conditions or non-pandemic Covid-19, it may be realized that tax revenues do not reach the target. There are several factors that can affect the realization of tax revenues not reaching the target, one of which is taxpayer compliance. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers to contribute to the country's development. Taxpayer compliance is an important aspect considering that Indonesia's tax system adheres to a self-assessment system that absolutely gives taxpayers confidence to calculate, pay, and report their obligations. One of the factors that can affect taxpayer compliance is some tax cases that have occurred in Indonesia. Taxpayers are worried about paying their taxes if the taxes paid will not be used properly.

The Micro, Small, Medium Enterprises (MSMEs) sector has an essential and strategic role in national economic development. According to data from the Ministry of Cooperatives, Small and Medium Enterprises (KUKM) in 2019, the number of MSMEs amounted to 65.5 million or 99.99% of Indonesia's number of business owners. The absorption of MSME labor is as much as 119.5 million workers or 96.9% of the absorption of the business world workforce. Meanwhile, the contribution of MSMEs to the national economy (GDP) amounted to 60.51%, and the remaining 39.49% was contributed by large businesses which amounted to only 5,637 or 0.01% of the number of businesses owners.

In 2018, the Ministry of Finance through the Directorate General of Taxes, officially issued regulations on the imposition of taxes for e-commerce business owners. The provision is contained in The Minister of Finance Regulation 210/PMK.010/2018 on the tax treatment of trade transactions through electronic systems (e-commerce). In the same year, the Indonesian government also issued Government Regulation No. 46 of 2013, which was changed back to Government Regulation No. 23 of 2018 on income tax from businesses received or obtained by Taxpayers who have gross circulation (turnover) not exceeding Rp4.8 billion which was initially charged a rate of 1% for all MSMEs and changed to 0.5% for all MSMEs. The policy was made to make it easier for MSME Taxpayers to ca0rry out their tax obligations. But even though the policy of reducing tariffs has been lowered, tax revenues still do not meet the target, even achieving the target decreased in 2019. The statement is in line with Lestari & Damayanti (2019) which raises that many online business people are not aware of their tax obligations even though taxes themselves are the largest source of revenue in Indonesia.

In early 2020 the Indonesian economy was affected by the Covid-19 Pandemic. The high number of MSMEs in Indonesia that can not be separated from the challenges and conditions of the Covid-19 Pandemic that encourage changes in the consumption patterns of goods and services becomes a momentum to accelerate digital transformation. People are required to do everything online. Not a few MSMEs who try to make sales through the internet called e-commerce in an effort to maintain sales stability during the Pandemic. This can be proven by the number of MSMEs in West Java province who

enter the online market. Before the Covid-19 Pandemic only 20% or 602 MSMEs owners while currently MSMEs who entered the online market have 1,623 (Jabarprov.go.id, 2021). The use of e-commerce was chosen by MSMEs because it can expand the market space to grow more rapidly. That way MSME owners can potentially increase revenue.

In connection with the Covid-19 pandemic, the government provides final income tax incentives for MSMEs whose turnover does not exceed Rp4.8 billion in a year. MSME owners do not need to pay taxes, but the final income tax is borne by the government. This Tax Incentive Period is valid for the Tax Period of April 2020 until December 2021. Not only that, at the end of 2021 the government issued a new policy stipulated in the Tax Regulation Harmonization Act (HPP Law) which regulates the facility of limiting non-taxable gross income for MSMEs up to Rp500 million a year and the implementation of the final rate of Value Added Tax of 1%, 2%, or 3% for MSMEs who are Taxable Entrepreneurs (PKP) (www.kemenkeu.go.id). But although the policy was made to make it easier for MSME Taxpayers to carry out their tax obligations, some MSME Taxpayers still do not comply with this government policy.

Pratama & Mulyani (2019) revealed that the amount of tax revenue in a country is determined by the level of compliance of taxpayers in that country. The greater the level of tax compliance, the greater the country's ability to collect revenue from taxes. The taxpayer's own compliance rate is affected by the taxpayer's awareness. The higher the awareness of taxpayers in carrying out their obligations in paying taxes, of course, will encourage the taxpayers themselves to consciously make tax payments on time and do tax reporting correctly. The existence of applicable tax knowledge must also accompany such awareness. The lack of tax knowledge that exists in the community leads to the emergence of non-compliance that exists in paying taxes. Therefore, based on the background description presented by researchers, researchers are motivated to conduct research on tax compliance with the title "Factors affecting MSME taxpayer compliance in West Java in Indonesia using e-commerce platforms". Researchers hope this research can help the government obtain tax information and increase awareness of e-commerce players in tax payment compliance.

II.   LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT.

According to Tax Law No. 16 of 2009 Article 1 of tax is a mandatory contribution to the State owed by a person or entity that compels under the Law by not getting a direct reward and used for the maximum prosperity of the people. Taxes can also be defined as one of the forms of state revenue that accounts for the most significant percentage compared to other income sectors (Farouq, 2018).

According to Prasetyo et al. (2020), taxpayers are everyone involved in tax activities including taxpayers, tax cutters, and tax collectors. Taxpayers have rights and obligations that must be fulfilled. Taxpayers will not benefit from taxes directly because they are used in the public interest, not for personal gain.

Taxation in Indonesia adheres to a self-assessment system. This condition requires the active participation of the taxpayer in fulfilling their tax obligations. Compliance is required to meet tax obligations, whereby the taxpayer is responsible for establishing tax obligations themselves and then accurately and on time in paying and reporting their taxes (Ibrahim & Arum, 2018).

Compliance can generally be interpreted as the act of following particular teaching where there is a demand to obey. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of today which is expected in its fulfillment given voluntarily (Oktiyani et al., 2018). Taxpayer compliance is an important aspect considering that Indonesia's tax system adheres to a self-assessment system which in the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations. The taxpayer's compliance rate is influenced by the level of taxpayer awareness. According to Cendana & Pradana (2021), the higher the level of awareness of taxpayers in carrying out their obligations in paying taxes, of course, will encourage taxpayers themselves to consciously make tax payments on time and do tax reporting correctly.

Awareness describes a person's condition of knowing or understanding something, while taxation is about taxes (Irmawati & Hidayatulloh, 2019). According to Oktaviani & Adellina (2016), tax awareness can be interpreted as a form of moral attitude that understands the importance of taxes to support the development of the country and seeks to obey all regulations that have been set by the state and can be imposed on the taxpayer. In other words, tax awareness is defined as a state of taxpayers understanding tax matters ranging from regulations, knowledge, rights, and obligations in the fulfillment of taxation. Basically, the awareness of taxes comes from within the taxpayer himself who feels, knows, understands and feels the obligation as a citizen to remember his obligations in paying taxes. A low level of awareness would delay the payment of existing taxes, which would hurt the country and slow improvement and development in the country. If the awareness of the state is lacking, then the public will know less about the nation and land, speak nationally, enjoy security and order.

Taxpayer awareness of taxation is needed to improve taxpayer compliance. Yadinta et al. (2018) state that taxpayer awareness with four dimensions, namely: taxpayer perception, tax knowledge, taxpayer characteristics and tax extension. Taxpayers are said to be conscious of paying taxes when they have a positive perception of taxes, have sufficient knowledge of taxation, have compliant characteristics and have obtained adequate counseling. According to Fitria (2017) awareness in taxpayers about the tax objective of state financing needs to be increased because the low level of taxpayer awareness can be seen from the target of state tax revenues that have not been achieved from year to year.

Taxpayer Perception

Perception is one of the psychological aspects used to respond to the presence of aspects or symptoms that come from around the world (Ariyanto & Nuswantara, 2020). According to the Great Dictionary of Indonesian, perception is the direct response to something. Triatmoko et al. (2021) state the perception will show understanding of something so that if MSMEs can understand what tax obligations are, how to calculate taxes correctly, how tax reporting in the current era of digital technology and the

importance of tax revenues to finance nation-building will certainly be able to increase their willingness to pay taxes. With a good perception of taxpayers to their tax obligations, by itself the taxpayer will comply. Conversely, if the taxpayer's perception is terrible for their tax obligations, tax payer will most likely not comply (Irawati & Sari, 2019). Yadinta et al. (2018) stated that perceptions that affect taxpayer awareness in complying with their obligations include the paradigm of tax functions for development financing, the usefulness of taxes in facilities and infrastructure, and also fairness and certainty of law.

Irawati & Sari (2019) in their research results stated that there is a positive and significant influence on taxpayer perception of taxpayer compliance. The higher the perception of taxpayers, the higher the compliance of taxpayers. The same research conducted by Angesti et al. (2018) and Supadmi & Suputra (2016) showed that the perception of taxpayers has a negative influence on taxpayer compliance.

H1: Taxpayer perception has a positive significant effect on taxpayer compliance.

Tax Knowledge

In general, knowledge is known by someone related to the learning process. According to (Oladipupo & Obazee, 2016), Tax knowledge is the level of awareness or sensitivity of the taxpayers to tax legislation. Tax knowledge is one of the essential components that can affect compliance. Most people only know the tax regulations but do not fully understand the purpose contained in them. So they tend to ignore the rules and are not afraid of the sanctions that will be received (Fitria, 2017). Rianti & Hidayat (2021) stated that tax compliance could increase when the taxpayer has up-to-date knowledge of taxation such as the rates and benefits he will get.

By knowing the benefits, taxpayers will experience increased motivation to comply with tax regulations. For example, a new policy is currently issued regarding the limit of gross income that is not taxed up to Rp500 million. In addition, the final income of MSMEs for circulation did not exceed Rp. 4.8 billion in a year, the figure dropped from 1% to 0.5%. Of course, this is an advantage for MSME owners

because it is expected that MSMEs will be more advanced. When MSMEs carry out their tax obligations, there are various benefits, such as easy to obtain business licenses and loan funds from banks. If the taxpayer has a good and correct knowledge of the tax regulations, taxpayer compliance will increase.

In the research conducted by Fitria (2017), Bernard et al. (2018), Putra & Firmansyah (2018) and Al-Ttaffi et al. (2020) stated that tax knowledge has a positive influence on taxpayer compliance.

H2: Tax knowledge has a positive and significant effect on taxpayer compliance.

Characteristics of taxpayer

The personal character of each human being is different from one another. Personal characteristics are the character of an individual or characteristics of a person that describes the actual state of the individual and distinguishes it from other individuals (Apriani et al., 2020). Pratama (2018) stated that Individual taxpayers in Indonesia have many differences in terms of social and economic conditions. The difference in the conditions led to different conditions of tax-related behavior, including tax knowledge. If a taxpayer has good personal characteristics, then paying taxes will be well demonstrated.

Previous research on personal characteristics of taxpayer compliance has been conducted by Apriani et al. (2020) and Wahyuni & Amin (2021) proved the results that individual characteristics have a positive and significant effect on taxpayer compliance. This means if the taxpayer has good personal characteristics, then taxpayer compliance will increase.

H3: Taxpayer characteristics have a positive and significant influence on taxpayer compliance.

Tax Socializaiotion

Based on the Regulation of the Director-General of Taxes Number Per-03/PJ/2013 on Tax Extension Guidelines, Tax Extension is an effort and process to provide tax information to the public, business world, government agencies and nongovernmental organizations. According to Pitaloka et al. (2018), tax socialization needs to be done by various parties so that the wider community knows about taxes.

The result of Yanto and Sari (2022), Lestary et al. (2021), Lestari & Daito (2020) and Wahyono et al. (2018) stated that tax socialization has a positive and significant influence on taxpayer compliance.

H4: Tax Socialization has a positive and significant effect on taxpayer compliance.

III. Research methods

The population in this study are taxpayers who have MSMEs located in West Java Province, Indonesia and use an e-commerce platform for their sales activities. The sampling technique in this study uses the method of random sampling cluster retrieval, where sampling is based on the region group of members of the study population. The number of samples of this study has been received as many as 106. The samples are also taken based on the willingness of respondents to fill out questionnaires. The sampling is measured using the likert scale.

The research approach used in this research is quantitative research methods and this type of research is a type of quantitative descriptive research which is a casual relationship. The source of the data in this study is primary data, where the researcher collects directly from the first source or the place where the object is examined.

The data analysis model of this research uses multiple linear regression analysis to determine whether independent variables have simultaneous and partial influence over dependent variables. Hypothesis testing in this study using t-test and f test.

The data analysis model used multiple linear regression analysis with the following formulas

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information

Y = Taxpayer compliance

α = Constant

β_{1234} = Regression coefficient

X_1 = Taxpayer Perception

X_2 = Tax Knowledge

X_3 = Taxpayer Characteristics

X4   = Tax Socialization

e   = Error term

IV. RESULTS AND DISCUSSION

RESULT

1.   Data Validity Test

An instrument or data can be said to be valid and the meaning of the instrument can be used to measure what should be measured. To find out whether an instrument is valid or not, it can be done by comparing the r count and r tables. If the value of r calculates greater than the table r then the research data is valid. In this study, the r table was obtained with a degree of freedom (N-2) or 106-2 = 104. With a 2-sided test (significance = 0.05) obtained a table r result of 0.191.

Table 2. *The Result of Data Validity Test*

Variable	Item	Sig. (2-tailed)	R Count	R Table	Desc.
Taxpayer Perception (X_1)	1	.000	0.931	0.1909	Valid
	2	.000	0.930	0.1909	Valid
	3	.000	0.900	0.1909	Valid
	4	.000	0.901	0.1909	Valid
Tax Knowledge (X_2)	5	.000	0.808	0.1909	Valid
	6	.000	0.931	0.1909	Valid
	7	.000	0.932	0.1909	Valid
	8	.000	0.924	0.1909	Valid
Taxpayer Characteristics (X_3)	9	.000	0.877	0.1909	Valid
	10	.000	0.913	0.1909	Valid
Tax Socialization (X_4)	11	.000	0.866	0.1909	Valid
	12	.000	0.873	0.1909	Valid
	13	.000	0.830	0.1909	Valid
	14	.000	0.832	0.1909	Valid
	15	.000	0.753	0.1909	Valid
Taxpayer Compliance (Y)	16	.000	0.464	0.1909	Valid
	17	.000	0.600	0.1909	Valid
	18	.000	0.608	0.1909	Valid
	19	.000	0.625	0.1909	Valid

20	.000	0.767	0.1909	Valid
21	.000	0.806	0.1909	Valid
22	.000	0.735	0.1909	Valid
23	.000	0.851	0.1909	Valid
24	.000	0.850	0.1909	Valid
25	.000	0.851	0.1909	Valid
26	.000	0.814	0.1909	Valid
27	.000	0.795	0.1909	Valid
28	.000	0.615	0.1909	Valid
29	.000	0.618	0.1909	Valid

Based on table 2, the validity test results show that the r count of all instruments has a number greater than the r table of 0.191, so it can be said that the research data used in this study is valid.

2. Data Reliability Test

A study data can be said reliable if the answer to the question asked is consistent or stable over time. Reliability test results with the help of SPSS will result in Cronbach's Alpha. A variable can be said to be reliable if Cronbach's alpha value is greater than 0.60.

Table 3. *Result of Data Reliability Test*

No	Variable	Cronbach's Alpha	Description
1	Taxpayer Perception (X_1)	.953	Reliable
2	Tax Knowledge (X_2)	.918	Reliable
3	Taxpayer Characteristics (X_3)	.747	Reliable
4	Tax Socialization (X_4)	.887	Reliable
5	Taxpayer Compliance (Y)	.926	Reliable

Based on table 3, the reliability test recapitulation of each average question item variable taxpayer perception amounted to 0.953, Tax Knowledge 0.918, Taxpayer Characteristics by 0.747, Tax Socialization by 0.887, and taxpayer compliance by 0.926. All of these values indicate that Cronbach's Alpha value is greater than 0.60, so it can be said that the research data used in this study is reliable.

3. Classic Assumption Test

The classical assumption test on primary data consists of a normality test, a heteroscedasticity test, and a multicollinearity test. The first is the normality test, which is carried out to test the multiple regression model of the dependent variable and the independent variable has a normal distribution. A good regression model is a regression model that has normal distributed data. The normality test was conducted using the Kolmogorov-Smirnov test with a significance

level of 0.05. If a significant value is greater than 0.05, then the study data is defined as distributed normally.

The second test is the heteroscedasticity test, conducted aimed at testing whether linear regression models occur with variance inequality from residual one observation to another. A good regression model is a regression model that does not occur symptoms of heteroscedasticity. One test that can be used to detect the heteroscedasticity of data is the Park Test. If the significant result is greater than 0.05, then the regression model of homoscedasticity, conversely if the result of the significance of the

Park Test is less than or equal to 0.05 then the regression model undergoes heteroscedasticity.

The third test of the classical assumption test is the multicollinearity test. In the multicollinearity test, researchers were able to find out whether in the regression model there was an independent intervariable correlation or not. Multicollinearity tests can be determined from the values of colinearity statistics at tolerance and VIF. If VIF is smaller than 10 and tolerance values greater than 0.1, the regression model can be said to be free from symptoms of multicollinearity.

Table 4. *Result of Classic Assumption Test*

Variable	Normality	Heteroskedasticity	Multicollinearity	
			Tolerance	VIF
Taxpayer Perception (X_1)		.253	.512	1.952
Tax Knowledge (X_2)		.170	.375	2.665
Taxpayer Characteristics (X_3)	.818	.855	.404	2.473
Tax Socialization (X_4)		.202	.568	1.760

Based on the data in table 4, the results of the classical assumption test show that the research data has a significant value on the Kolmogorov-smirnov test of 0.818. It indicates that the data is normally distributed. Heteroscedasticity testing showed that each independent variable had a significant more than 0.05. Significant values on variable X1 of 0.253 (0.253 > 0.05), significant values on variable X2 of 0.170 (0.170 >0.05), significant values on variable X3 of 0.855 (0.855 > 0.05), and significant values of variable X4 of 0.202 (0.202 > 0.05). Therefore it can be concluded that there is no heteroscedasticity in the research data. In multicollinearity testing it can be seen in the table that all independent variables have a Tolerance value greater than 0.10 and Variance Inflation Factor (VIF) is smaller than 10. So it can be concluded that there

is no multicollinearity between independent variables in the regression model.

4.   Multiple Linear Regression Analysis

The analysis used in this study is a multiple linear regression analysis that aims to find out the extent to which free variables affect bound variables. In this study, the free variables include taxpayer perception (X1), tax knowledge (X2), taxpayer characteristics (X3), tax socialization (X4), while the variable is tied to taxpayer compliance (Y). Based on data processing results, multiple linear regression analysis can be presented in table 5.

Table 5. *The Results of Multiple Linear Regression Analysis*

Coefficients[a]

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	11.666	3.301
Taxpayer Perception	-.106	.287
Tax Knowledge	1.113	.284
Taxpayer Characteristics	1.541	.549
Tax Socialization	.707	.244

(Model column: 1)

The regression equation of dependent variables and independent of table 5 is:

$Y = 11.666 - 0.106\ X1 + 1.113\ X2 + 1.541\ X3 + 0.707\ X4 + e$

The constant value of 11.666 states that if an independent variable is considered constant, then the average compliance is 11.666. The regression coefficient of taxpayer perception of -0.106 means that if there is an increase in taxpayer perception by 1 level, then taxpayer compliance will decrease by 0.106. Tax knowledge regression coefficient of 1.113, means that if there is an increase in tax knowledge by 1 level, then taxpayer compliance will increase by 1.113. The regression coefficient of taxpayer characteristics is 1.541, which means that if there is an increase in taxpayer characteristics by 1 level, then taxpayer compliance will increase by 1.541. Tax socialization regression coefficient of 0.707, means that if there is an increase in tax knowledge by 1 level, then taxpayer compliance will increase by 0.707.

The Result of t-Test

The t-test is generally used to show how far the influence of independent variables has on dependent variables by budgeting other variables as constant. The determination to know the hypothesis accepted or rejected in this study is to look at a significant value. An independent variable is said to have a significant effect if the probabilities value or significant value is less than 0.05. However, if the significant value exceeds 0.05, it means that there is no significant effect of independent variables on the dependents. In addition, the t-test can be done by comparing the t count with the t table. The t table's value is determined by a significance level of 5% with the depraving of freedom df = (n-k-1). The results of the statistical test t on this study are presented in table 6.

Table 6. *The Result of t-Test*

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.666	3.301		3.534	.001
Taxpayer Perception	-.106	.287	-.032	-.367	.714
Tax Knowledge	1.113	.284	.400	3.916	.000
Taxpayer Characteristics	1.541	.549	.276	2.806	.006

(Model column: 1)

Tax Socialization	.707	.244	.240	2.897	.005

a. Dependent Variable: Taxpayer Compliance

Based on the data in table 6, it can be seen that the variable taxpayer perception (X1) has a significant value of 0.714, which shows that variable X1 does not have a significant influence on taxpayer compliance. In addition, partially the variable taxpayer perception (X1) obtained a calculated value of -0.367, which is greater than - t table (-1.98). Independent variables of tax knowledge (X2), taxpayer characteristics (X3), and tax socialization (X4) have a significant influence on taxpayer compliance (Y). It can be seen from the probability of its significance being smaller than 0.05. For further, all three independent variables have a calculated t value greater than the t table (1.98). From these values, it can be concluded that X2 amounted to 3.916 > 1.98, X3 by 2.806 > 1.98, and X4 by 2.897 > 1.98, the three independent variables had a

positive and significant influence on the dependent variables in this study, namely tax knowledge variables, taxpayer characteristics, and tax socialization positively and significantly on taxpayer compliance variables.

The Result of F Test

The F test shows the relationship or influence of independent variables together on dependent variable. In this study, independent variable influence tests were jointly used to test the fifth hypothesis where there is a common influence between taxpayer perception, tax knowledge, taxpayer characteristics, and tax socialization on taxpayer compliance. The result of the F test presented in Table 7.

Table 7. *The result of the f Test*

ANOVA[a]

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	6336.693	4	1584.173	38.590	.000[b]
1	Residual	4146.222	101	41.052		
	Total	10482.915	105			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Socialization, Taxpayer Perception, Taxpayer Characteristics, Tax Knowledge

Based on the data in table 7, it can be seen that this study has a probability value of significance of 0.000 or less than 0.05. In addition, the test results also showed that F count > F tables. The f count in this study had a value of 38.590, while the F table (k; n-k) in this study amounted to 2.46. This research shows that hypothesis 5 is

accepted which means that variables taxpayer perception, tax knowledge, taxpayer characteristics, and tax socialization simultaneously affect on taxpayer compliance.

Determination Coefficient Test

Table 8. *The Result of Determination Coefficient Test*

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.777[a]	.604	.589	6.407

a. Predictors: (Constant), Tax Socialization, Taxpayer Perception,

Taxpayer Characteristics, Tax Knowledge

b. Dependent Variable: Taxpayer Compliance

Based on the data in table 8, it can be seen that R2 obtained a coefficient of determination value of 0.589 which shows that the variation of independent variables tested in this study namely taxpayer perception, tax knowledge, taxpayer characteristics, and tax socialization can only explain 58.9% variation of taxpayer compliance variables. The remaining 41.1% is explained by other variables outside the model derived from both internal and external factors that can affect taxpayer compliance.

DISCUSSION

1.   The Influence of Taxpayer Perception on Taxpayer Compliance

Based on the results of hypothesis testing, it can be seen that the perception of taxpayers does not affect on taxpayer compliance with MSME owners in West Java. In table 6, it is known that the significant probability of the t-test is 0.714, where the value is greater than 0.05. In addition, the form of the influence of the variable perception of taxpayers on taxpayer compliance shows a negative number. This research shows that H1 is rejected.

The results of this study are not in line with the results of previous research conducted by Angesti et al. (2018) and Irawati & Sari (2019), which state that the perception of taxpayers has a positive effect on taxpayer compliance. However, this research is in line with the study conducted by Sella & Pusposari (2020), which states that the results of their research for the variable perception of tax justice have a negative effect on willingness to comply with taxes. Sella & Pusposari (2020) revealed that it can happen because of the perception or assessment of

taxpayers that they are not taxed according to their needs, they want to be taxed according to their needs and abilities.

Another factor that might make the results of this study inappropriate is the perception of taxpayers who feel they do not get the benefits of paying the tax even though the benefits of taxpayers are not directly obtained.

The discrepancy between the results of this study and previous research can also be caused by other factors and different conditions during the COVID-19 pandemic. Similarly, research conducted by Hanik & Pusposari (2022) revealed that other factors that were the cause of the lack of influence between perceptions of justice with tax compliance is the perspective or assessment of MSME taxpayers on the tax system during the COVID-19 pandemic which requires everything to be completely online.

The results of this study strengthen the results of research conducted by Saputri & Nuswantara (2021) and Setiawan (2019) which states that taxpayers' perceptions of tax convenience have no effect on taxpayer compliance. This is because taxpayers think that the preparation of complicated bookkeeping complicates the implementation of their tax obligations.

2.   The Influence of Tax Knowledge on Taxpayer Compliance

Based on the results of hypothesis testing, it can be seen that there is an effect of tax knowledge on taxpayer compliance. It can be seen that the significant probability of this variable is 0.00 which is smaller than 0.05. The form of the influence of the knowledge variable on

individual taxpayer compliance is positive because the t-count value shows a number of 3.916. It means that if the tax knowledge is owned by the taxpayer, it is likely that the level of taxpayer compliance will increase. Conversely, if the tax knowledge is not good, the level of taxpayer compliance tends to decrease.

The results of this study are not in line with the results of research conducted by Handoko et al. (2020) which states that tax knowledge has no effect on taxpayer compliance. The results of this research are in line with the results of research conducted by Fitria (2017) which reveals that there is an effect of tax knowledge on increasing taxpayer compliance in carrying out their tax obligations. Similar research has also been conducted by Bernard et al. (2018), Putra & Firmansyah (2018), and Al-Ttaffi et al. (2020) which concludes that tax knowledge has a positive influence on taxpayer compliance.

3. The Influence of Taxpayer Characteristics on Taxpayer Compliance

Based on the test results, it is known that the third hypothesis, namely the characteristics of taxpayers has an influence on taxpayer compliance is accepted. This can be proven by the significant value in the X3 variable which shows a number of 0.006 which is smaller than 0.05. The variable of taxpayer characteristics has a positive influence on taxpayer compliance. It means that if the characteristics of taxpayers improve, the level of taxpayer compliance will increase.

The results of this study are in line with the results of previous studies conducted by Apriani et al. (2020) and Wahyuni & Amin (2021) which conclude that the characteristics of taxpayers have a positive effect on taxpayer compliance.

4. The Influence of Tax Socialization on Taxpayer Compliance

Based on the test results, the significant probability of the tax socialization variable shows a number of 0.005 which is smaller than 0.05. As additional information, the tax socialization variable positively affect on taxpayer compliance. It can be seen that t-count shows a figure of 2.897. In other words, if tax socialization increases, taxpayer compliance will also increase.

The results of this study are not in line with Oktaviani et al. (2020) which state that tax socialization does not affect taxpayer compliance. However, this study supports the results of research conducted by Lestari & Daito (2020), Lestary et al. (2021), and Yanto & Sari (2022) which explains that tax socialization positively and significantly affect taxpayer compliance.

V. CONCLUSION AND IMPLICATIONS

This study has examined the effect of various dimensions of awareness that can affect taxpayer compliance. Through a literature review, four dimensions that impact tax compliance were identified. There are 29 items measured on a 5-point Likert scale, ranging from strongly agree to disagree strong. This study showed that simultaneously taxpayer perceptions, tax knowledge, taxpayer characteristics and tax socialization had a significant effect on taxpayer compliance of West Java MSMEs using E-Commerce Platforms. The results also show that partially tax knowledge, taxpayer characteristics, and tax socialization have a positive and significant effect on taxpayer compliance of West Java MSMEs Users of E-Commerce Platforms. However, the taxpayer perception variable shows partially different results, which does not affect on West Java MSME taxpayer compliance Users of the E-Commerce Platform.

The implication that the author can be convey is that it is important to provide tax education by tax agencies and tax offices to taxpayers starting from tax benefits, providing clarity on the flow of tax funds, taxation systems and legal certainty, spreading recording and bookkeeping skills for tax purposes. Not only tax offices and agencies, but MSMEs also need to be curious and learn about tax knowledge. For further researchers, it is recommended to add or change the independent variables associated with taxpayer awareness of taxpayer compliance and add research by expanding the reach.

This study has limitations, especially in the short data collection period and the location of primary data collection, which is far from other samples. The findings of this study are expected to provide important insights for service policymakers, practitioners, academics and

other regulatory authorities in policy formulation.

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