

## THE INFLUENCE OF UNDERSTANDING TAXATION AND TAX SANCTIONS ON MSME TAXPAYER COMPLIANCE IN BENGKONG DISTRICT



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### Abstract

This research aims to determine and analyze the influence of understanding taxation and tax sanctions on MSME taxpayer compliance in Bengkong District. The basic population of this research is micro, small, and medium enterprises in the Bengkong area. Sampling was carried out using a saturated sampling technique, in this study there were 85 micro, small, and medium business actors. Based on the results of the t-test, the tax understanding variable has a t count of  $4.477 > t$  table 1.66365, the tax sanctions variable has a t count of  $2.053 > t$  table 1.66365 showing that partially understanding taxation and tax sanctions have a positive and significant effect on mandatory compliance tax.

**Keywords:** Understanding of Taxation, Tax Sanctions, Taxpayer Compliance

## INTRODUCTION

Tax is a mandatory payment for every citizen imposed by the state on the public based on statutory regulations. Every citizen who has taxable income is obliged to register and report their taxes. The company does not receive direct compensation for the taxes paid because these taxes are included in the public or collective interest. Every citizen who has taxable income must register and report their taxes. Companies do not receive direct compensation from the taxes paid, because taxes are intended for the benefit of citizens in general. According to Law Number 28 of 2007, taxes are mandatory payments to the state, individuals, or corporations that are owed by law, without receiving direct compensation and are used by the people for state needs to achieve maximum prosperity. According to Mardiasmo (2016:3), Tax is a legal payment to the treasurer (which can be enforced) so that there is no reward (on the contrary) that can be directly allocated and used to pay for public interests. The function of taxes as the main source of government funding is ineffective when there are still many people who have not paid and reported their taxes.

Tax revenues are influenced by many factors, including economic factors, the effectiveness of the applicable tax system, the business world, developments in the business world, and the business world. The biggest factor that influences taxable income is that taxpayers fulfill their tax obligations. Even if the tax collection system is adequate, it will not work well if the taxpayer's performance is still poor. The higher the tax liability, the higher the tax revenue, so that tax funds can be used properly. Low taxpayer compliance can result in lower tax revenues, which affects the country's development. Tax responsibility means that taxpayers report and pay their taxes on time following applicable regulations. Sudi (2011:227) Tax responsibility can be defined as a situation where the taxpayer fulfills all his tax obligations and uses his tax rights. Gunadi (2013:94) states that taxpayer compliance describes a situation where taxpayers can fulfill all their obligations and realize their rights and their relationship with taxation. Taxpayer compliance is related to tax revenue because when taxpayer compliance increases it will indirectly increase government revenue from the tax sector. Even though taxes are important for the development of the country, there are still many people who neglect their tax obligations, and there are still many irregularities in the world of taxation which cause huge losses for the country. Taxpayer compliance is very important in tax revenue, if the taxes collected by the government do not correspond to the

actual ones, it will hinder the country's development. Another problem for taxpayers is that taxpayers do not know where the taxpayer's money will be used for what. That's why many people don't want to pay taxes because they don't know what the tax money is used for. The problem of taxpayer compliance has become a phenomenon that often occurs in both developed and developing countries.

Tax obligations can be interpreted as allowing taxpayers to comply with established tax regulations, which can be said to be fulfilled if they meet the criteria set out in Decree 235/KMK of the Minister of Finance. Indonesia is a developing country and one of the things that motivates Indonesia to focus on building and maintaining a more advanced and better Indonesian economy, one of which is micro, small, and medium enterprises (MSMEs). Building micro, small, and medium enterprises is not easy, many micro, small, and medium enterprises (MSMEs) do not survive and choose to close their businesses again because they are not related to micro, small, and medium enterprises being able to compete. All of this is due to taxpayer negligence, some even do not follow their taxpayers in running their business. So much for the economy. So far, the Indonesian economy in general is still bad, but we can see that several business sectors, especially the private sector, are still showing quite good performance. Companies that survive in these situations and conditions are micro, small, and medium enterprises, currently, the private sector certainly has the potential for large tax revenues. The private sector in question is Micro, Small, and Medium Enterprises (MSMEs) because MSMEs must pay taxes just like other taxpayers. In Indonesia, MSMEs are regulated based on (Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises). If MSME taxpayers understand their obligations to comply with taxation and the tax sanctions imposed if they violate the rules, it is hoped that this will enable them to comply with all applicable regulations. If the tax sanctions imposed follow the tax laws and regulations and are right on target, it is hoped that the party subject to the sanctions will feel deterred and aware of fulfilling all their tax obligations and not repeating their mistakes. It is believed that this can increase the compliance of MSME taxpayers in fulfilling their tax obligations.

Indonesia is a country that has Micro, Small and Medium Enterprises. Opening a business has become a characteristic for every community to get more results until October 2022. Based on data compiled by the Coordinating Ministry for Economic Affairs of the Republic of Indonesia, it is recorded that there are around 99% of all businesses.

The problem that often arises in Micro, Small, and Medium Enterprises (MSMEs) is a lack of understanding of taxpayer compliance. Often MSMEs cannot manage their finances between business needs and personal needs, so reporting their taxes is not done systematically. In Indonesia, Batam is an industrial city, many things put this city in the spotlight, one of which is business opportunities. Business opportunities that are currently in demand by millennials are culinary and service businesses. Many MSMEs are opening culinary and physical businesses with various concepts or ideas created to attract customers (Toha & Habibah, 2023).

In knowing the importance of the level of service satisfaction, you must also evaluate the public's intentions in reporting SPT because it is one of the important obligations that must be carried out by taxpayers. In this way, the government can know and review the decisions that will be taken regarding reporting of state revenues. The following is a table of taxpayer compliance levels for the Batam area.

**Table 1**  
**Data on the Compliance Level of MSME**  
**Taxpayers Registered at KPP Pratama South Batam**

<b>Year</b>	<b>Registered WPOP</b>	<b>Number of WPOP Taxpayers Required</b>	<b>Number of Corporate Taxpayers Required to Report</b>	<b>WPOP which reports taxes</b>	<b>Compliance Level</b>
2016	257.789	52.699	12.744	50.431	95,7 %
2017	268.982	56.819	13.138	48.648	85,6 %
2018	283.327	59.654	14.377	s51.02	85,5 %
2019	295.043	68.879	13.187	40.981	59,5 %
2020	352.233	73.366	14.480	50.071	68,2 %

Source: KPP Pratama South Batam (2020)

The data above is taxpayer compliance data from 2016 to 2020. It can be concluded that there has been an increase in WPOP and corporate taxpayers registering with the KPP. Unfortunately, although the level of WPOP and corporate taxpayers registering continues to increase, it is unfortunate because there has been an insignificant decrease and increase in the number WPOP is obliged to report and does not report their taxes simultaneously with this increase. This indicates that the compliance level of WPOP and WP Agency of Batam City is not very good because there is no stability in reporting taxes, especially in 2019 there

was a very drastic decline in the level of compliance which previously reached 85.53% down to 59.50%. So, conclusions can be drawn from several expert words in the form of:

Setyanta & Puspitasari (2019) conducted research on the role of tax sanctions in moderating personal taxpayer compliance in Yogyakarta. The population used was the city of Yogyakarta, the population used was 200 respondents, collected using the appropriate sample collection method, namely the convenience sampling technique, then 174 samples were obtained in this research, and the Structural Equation Modeling Method was used to carry out statistical tests for this research. Then, it was concluded that tax sanctions influence individual tax compliance behavior.

There are several reasons why MSME actors have not contributed optimally to tax revenues, namely MSME actors often experience problems or difficulties in the field of administration and financial reporting because in general, the development of MSMEs starts from individual businesses, which if they develop, the MSME sector can disrupt the cash flow of the business. small and medium-sized businesses, so it would be better for the MSME sector to be given a lower rate so that capital turnover and business development can run well. However, in reality, the low rate given to taxpayers does not guarantee that the level of tax compliance will increase so strict sanctions are needed to take action against taxpayers. taxes that remain non-compliant. Swistak (2016) has examined the effect of tax sanctions on tax compliance in the MSME sector which shows that tax sanctions can increase taxpayer compliance if they are enforced fairly and with legal certainty. Tax sanctions arise due to violations of taxation. There are two purposes for tax sanctions, namely the first for educational purposes and the other for punitive purposes. For educational purposes, this is intended so that taxpayers who are subject to tax sanctions become more aware of their rights and obligations. And the second means that taxpayers who are punished become discouraged and do not repeat their mistakes. The existence of sanctions is a means of control for taxpayers. Tax sanctions are a guarantee that the provisions of tax regulations (tax norms) will be complied with/adhered to/complied with, or in other words tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Mardiasmo, 2016). The heavier the sanctions imposed on taxpayers who violate tax regulations, the more aware they are and the higher their compliance as MSME taxpayers. All tax regulations are regulated in the tax law, including issues related to tax sanctions. Strict implementation of tax sanctions is very

necessary to control taxpayer compliance. Taxpayers tend to comply if taxpayers think that tax sanctions are very detrimental.

This is supported by research conducted by Vallianta (2014) and Pertiwi (2017) which states that tax sanctions influence tax compliance. The low level of tax compliance occurs because the implementation of tax sanctions is poor so it is not running optimally. Sanctions are negative punishments for people who violate regulations, so it can be said that tax sanctions are negative punishments for people who violate regulations by paying a fine.

Laws and regulations generally contain rights and obligations, actions that are permitted and not permitted by society. For these laws and regulations to be obeyed, there must be sanctions for violators, as is the case for tax law. In tax law, there are two types of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions can include interest, fines, and increases. Meanwhile, the next sanction is imprisonment which can be imposed on taxpayers who are proven to have violated the rules in the field of taxation.

## **REVIEW OF LITERATURE**

Tax is a contribution organized by the government as a source of revenue for the state for the people which is coercive (based on law) and does not receive direct compensation (Purba & Sutinah, 2020). Apart from that, taxes are also explained as the main source of state revenue which is used to finance state expenditure. The classification of taxes based on the tax collection institution consists of central taxes and regional taxes (Damayanti & Amah, 2018). Taxes have functions including 1) revenue function; 2) regulating function; 3) democratic function; and 4) redistribution function. According to (Devano & Siti Rahayu, 2006) there are several types of taxes collected by the government from the public or taxpayers, which can be classified based on their nature, collecting agency, tax object, and tax subject. Based on their nature, taxes are classified into 2 types, namely indirect taxes and direct taxes (Agustini Eka Pratiwi W. & Supadmi, 2016).

Types of Taxes Based on Nature: a) Indirect Taxes. Indirect Tax is a tax that is only given to taxpayers if they carry out certain events or actions. So, indirect taxes cannot be collected periodically, but can only be collected if certain events or actions occur that cause the obligation to pay tax; b) Direct Taxes. Direct Tax is a tax that is given periodically to

taxpayers based on a tax assessment letter made by the tax office. The tax assessment letter contains the amount of tax that must be borne by a person affected by the taxpayer and cannot be transferred to another party.

Types of taxes based on the collecting agency. Based on the collecting agency, taxes are classified into 2 types, namely: a) Local tax. Regional taxes are taxes collected by regional governments and are limited only to the people of the region itself, whether collected by the Level II Regional Government or Level I Regional Government; b) State Tax. State tax is a tax collected by the central government through related agencies, such as the Director General of Taxes, and Director General of Customs and Excise, as well as tax inspections spread throughout Indonesia.

Types of Tax Based on Tax Object and Tax Subject 10 Based on the object and subject, taxes are classified into 2 types, namely: a) Objective Tax. Objective taxes are taxes that are collected based on the object, such as import tax, motor vehicle tax, stamp duty, import duty, and many others; b) Subjective Tax. Subjective taxes are taxing whose collection is based on the subject, such as wealth tax and income tax.

Tax compliance can be defined as a situation where taxpayers fulfill all tax obligations and exercise their tax rights. Tax conditions that require the active participation of taxpayers in carrying out their taxation require high taxpayer compliance, namely compliance in fulfilling tax obligations following the truth. Compliance with fulfilling tax obligations voluntarily (voluntary compliance) is the backbone of the self-assessment system, where taxpayers are responsible for determining their tax obligations and then accurately and timely paying and reporting their taxes (Arifin, 2015). In addition, mandatory compliance is defined as entering and reporting applicable information on time, correctly filling in the amount of tax owed, and paying tax on time without coercive action.

Understanding taxation is a process where taxpayers understand and know about tax regulations and procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. If someone understands and understands taxation, there will be an increase in taxpayer compliance (Wulandara & Adnan, 2019). Tax Sanctions are tax sanctions that are a guarantee that the provisions of tax legislation (tax norms) will be complied with, obeyed, and complied with. In other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Purba & Sutinah, 2020).

Based on Article 1 of Law Number 20 of 2008 concerning Micro, Small, and Medium Enterprises (MSMEs) in Indonesia, it provides an official definition for MSMEs. The following is the definition of MSMEs based on this article: a) Micro Business is a productive business that has assets of no more than IDR 50,000,000 (fifty million rupiah) excluding land and buildings, or has an annual income of no more than IDR 300,000,000 (three hundred million rupiah); b) A Small Business is a productive business that has assets of more than IDR 50,000,000 (fifty million rupiahs) up to IDR 500,000,000 (five hundred million rupiahs) excluding land and buildings or has an annual income of more than IDR 300,000,000, - (three hundred million rupiah) up to IDR 2,500,000,000, - (two billion five hundred million rupiah); c) Medium Business is a productive business that has assets of more than IDR 500,000,000 (five hundred million rupiahs) up to IDR 10,000,000,000 (ten billion rupiahs) excluding land and buildings or has an annual income of more than IDR 2,500,000,000, - (two billion five hundred million rupiah) up to Rp. 50,000,000,000, - (fifty billion rupiah).

Agustin Dewi Nugraheni, *Factors Affecting Individual Taxpayer Compliance*, Semarang: Diponegoro University, (2015) directly or indirectly with small businesses or large businesses with net assets or annual sales proceeds as regulated in this Law. From these three explanations, it can be seen that there are differences between MSMEs which then have an impact on various policies and support programs aimed at MSMEs in Indonesia, including financial assistance, training, and other incentives.

## **RESEARCH METHOD**

This type of research is quantitative and this research design uses primary data and secondary data. The population in this research is all MSMEs in Bengkong District that are active and registered with the Batam City Cooperative and Micro Business Service, totaling 85 business actors. The sample in this research was 85 business actors using a saturated sample.

The research criteria for sample selection are as follows: a) Active MSMEs registered with the Batam City Cooperatives and Micro Enterprises Service; b) MSMEs that already have a business permit and company registration certificate (TDP).

The data collection technique in this research uses a questionnaire distributed via Google Forms. The instrument analysis technique uses data quality tests consisting of

validity tests and reliability tests. The data analysis technique uses classic assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests. Next, use multiple linear regression tests and hypothesis tests consisting of the t-test, f-test, and R2 determinant coefficient test.

## RESULTS AND DISCUSSION

### Validity Test

**Table 2**  
**Validity Test Results**

Variable	Item	r count	r table	Information
Understanding Taxation (X1)	X1	0,660	0,2133	Valid
	X2	0,718	0,2133	Valid
	X3	0,789	0,2133	Valid
	X4	0,717	0,2133	Valid
Tax Sanctions (X2)	X1	0,889	0,2133	Valid
	X2	0,886	0,2133	Valid
	X3	0,908	0,2133	Valid
	X4	0,824	0,2133	Valid
Taxpayer Compliance (Y)	Y1	0,873	0,2133	Valid
	Y2	0,876	0,2133	Valid
	Y3	0,849	0,2133	Valid
	Y4	0,763	0,2133	Valid

Source: Processed data SPSS (2023)

The results of the validity test show that all statements in each variable in the questionnaire are valid with the results showing a Corrected Item-Total Correlation value > 0.2133. So, it can be concluded that all statement items can be used as valid and usable research instruments.

### Reliability Test

**Table 3**  
**Reliability Test Results**

No	Variable	Cronbach Alpha	Determination Value	Result
1	Understanding Taxation (X1)	0,681	0,60	Reliable
2	Tax Sanctions (X2)	0,900	0,60	Reliable

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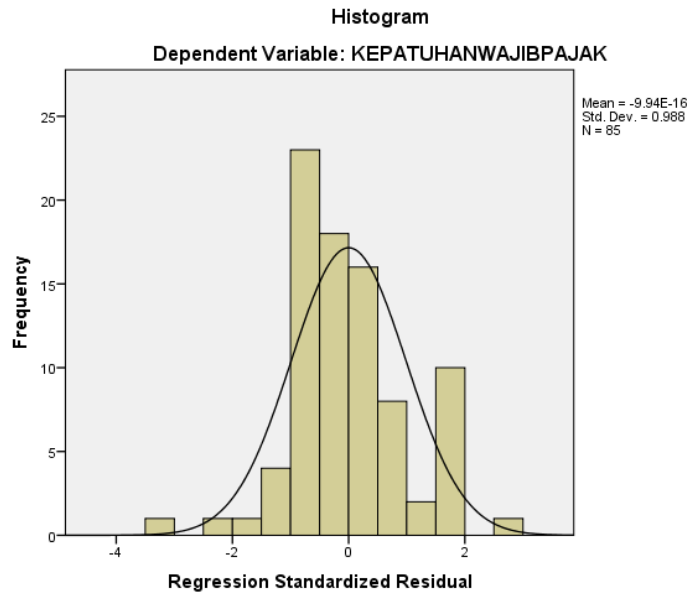
3	Taxpayer Compliance (Y)	0,856	0,60	Reliable
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Source: Processed data SPSS (2023)

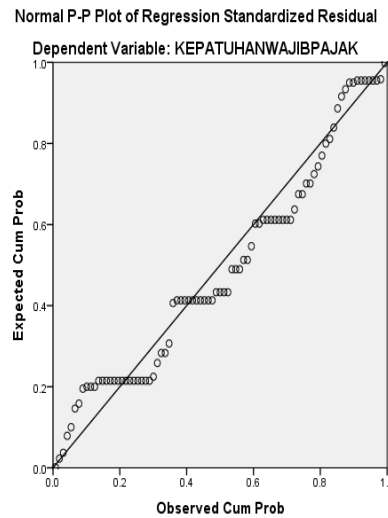
The results of reliability testing on the variables used show a Cronbach Alpha value  $> 0.60$  so it can be concluded that the answers to the statements of all the variables used in this research are reliable and suitable for use.

### Normality Test



**Figure 1**  
**Histogram Test Results Graph**  
Source: Processed data SPSS (2023)

Based on the histogram graph above, it can be concluded that the histogram graph provides a pattern that forms a bell, so it can be concluded that the normality test using the histogram is valid.



**Figure 2**  
**Normal Probability Plot**  
 Source: Processed data SPSS (2023)

Based on the graph above, it can be seen that the points are spread around the diagonal line and the distribution follows the diagonal line, so it can be said that the distribution pattern is normal. Looking at the two graphs above, it can be concluded that the regression model in this research can be used because it meets the assumptions of normality.

**Table 4**  
**Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		85
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1.58860814
	Absolute	.110
Most Extreme Differences	Positive	.105
	Negative	-.110
Kolmogorov-Smirnov Z		1.014
Asymp. Sig. (2-tailed)		.255

a. Test distribution is Normal.  
 b. Calculated from data.

Source: Processed data SPSS (2023)

Based on the table above, it can be seen in the Asymp section. Sig. (2-tailed) which is  $0.255 > 0.05$  so it can be concluded that the normality test using Kolmogorov Smirnov is valid.

**Multicollinear Test**

**Table 5**  
**Multicollinearity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.591	2.242		1.601	.113		
1. Pemahaman perpajakan	.568	.127	.432	4.477	.000	.905	1.105
2. Sanksi perpajakan	.229	.092	.241	2.503	.014	.905	1.105

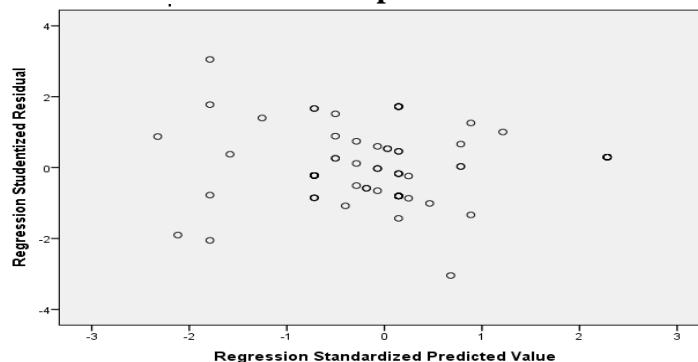
a. Dependent Variable: KEPATUHANWAJIBPAJAK

Source: Processed data SPSS (2023)

Based on the table above, it can be seen that the results of the tolerance value calculation show that each independent variable has a tolerance value of more than 0.10, which means that there are no symptoms of multicollinearity, which means all variables are valid, and the results of the VIF calculation value also show the same result, namely there are no variables. independent which has a VIF value of more than 10. Thus, it can be concluded that there are no multicollinearity symptoms, which means all variables are valid.

**Heteroscedasticity Test**

**Figure 3**  
**Scatterplot**



Source: Processed data SPSS (2023)

Based on the image above, it can be seen that the points are spread randomly and are spread above and below the number 0 (zero) on the Y axis. This can be concluded that heteroscedasticity does not occur in the regression model of this research.

### Multiple Linear Regression Test

**Table 6**  
**Multiple Linear Regression Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.591	2.242		1.601	.113		
1 Pemahaman Perpajakan	.568	.127	.432	4.477	.000	.905	1.105
Sanksi Perpajakan	.229	.092	.241	2.503	.014	.905	1.105

a. Dependent Variable: KEPATUHANWAJIBPAJAK

Source: Processed data SPSS (2023)

The explanation of the formulation of this equation is as follows:

The constant value is 3.591, meaning that if the variable value of Tax Understanding and Tax Sanctions is 0 or can be interpreted as non-existent, then the taxpayer compliance variable has a value of 3.591.

The regression coefficient value for the Tax Understanding variable (X1) is 0.568. This means that if the value of understanding taxation is higher, the value of taxpayer compliance (Y) will also be higher. If an understanding of taxation (X1) increases by 1%, the taxpayer compliance variable will increase by 56.8%. A coefficient that has a positive value means that there is a positive relationship between understanding taxation and taxpayer compliance. This relationship means that if understanding of taxation increases, it will have an impact on taxpayer compliance which will also increase.

The regression coefficient value on the tax sanctions variable (X2) is 0.229. This means that if the value of tax sanctions (X2) is higher, the value of the taxpayer compliance variable (Y) will also be higher. If the tax sanctions variable (X2) increases by 1%, the taxpayer compliance variable will increase by 22.9%. A coefficient that has a positive value

means that there is a positive relationship between taxpayer awareness and taxpayer compliance. This relationship means that if taxpayer awareness increases, it will have an impact on taxpayer compliance which will also increase.

**T Test**

**Table 7**  
**T-Test Results**

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.591	2.242		1.601	.113		
1 Pemahaman Perpajakan	.568	.127	.432	4.477	.000	.905	1.105
Sanksi Perpajakan	.229	.092	.241	2.503	.014	.905	1.105

a. Dependent Variable: KEPATUHANWAJIBPAJAK

Source: Processed data SPSS (2023)

Based on the table above, an explanation of these variables can be provided as below:

Understanding taxation has a t count of 4.477 and a sig value of 0.000. Value of t table with  $\alpha = 0.05$  and  $df = 83$ . Obtained t count > t table ( $4.477 > 1.66365$ ). This means that understanding tax regulations has a positive and significant influence on taxpayer compliance, and the significance value is  $0.000 < 0.05$  so H1 is accepted.

Tax sanctions have a t count of 2.503 and a sig value of 0.014. Value of t table with  $\alpha = 0.05$  and  $df83$ . Obtained t count > t table ( $2.503 > 1.66365$ ). This means that tax sanctions have a positive and significant influence on taxpayer compliance, and the significance value is  $0.014 < 0.05$  so H2 is accepted.

**F Test**

**Table 8**  
**F Test Results**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	94.835	2	47.417	18.342	.000 <sup>b</sup>
Residual	211.989	82	2.585		
Total	306.824	84			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Sanctions, Understanding Taxation

Source: Processed data SPSS (2023)

Based on the table above, it can be seen that the calculated  $f$  value is  $18,342 > f$  table  $2.72$  and the significance value is  $0.000 < 0.05$  so the hypothesis can be accepted. Therefore, it can be concluded that the variables of understanding taxation and tax sanctions have a significant and simultaneous influence on MSME taxpayer compliance. So that  $H_a$  is accepted

### Test of the Determinant Coefficient $R^2$

**Table 9**  
**Determinant  $R^2$  Test Results**

<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>
.556a	.309	.292

- a. Predictors: (Constant), Tax Sanctions, Understanding Taxation
- b. Dependent Variable: Taxpayer Compliance

Source: Processed data SPSS (2023)

The adjusted R Square ( $R^2$ ) value shows a figure of  $0.292$ , thus it can be concluded that taxpayer compliance can be explained by an understanding of taxation and tax sanctions of  $29.2\%$  while the rest is explained by other variables which are not assumed in this research. The discussion is as follows:

The influence of understanding taxation on MSME taxpayer compliance in Bengkulu District; The results of the hypothesis test show that understanding taxation has a positive and significant effect on MSME taxpayer compliance. Based on data processing, it was found that the calculated  $t$  was greater than the  $t$  table ( $4.477 > 1.66365$ ) and the sig value ( $0.000 < 0.05$ ). Therefore,  $H_0$  was rejected and  $H_a$  was accepted. The results of this research are in line with research conducted by Deby Agustin S and Kun Ismawati (2020) stated that understanding taxation has a significant effect on MSME taxpayer compliance in Bengkulu sub-district.

The influence of tax sanctions on MSME taxpayer compliance in Bengkulu District; The results of the hypothesis test show that tax sanctions have a positive and significant effect on MSME taxpayer compliance in Bengkulu sub-district. Based on data processing, it was found that the calculated  $t$  was greater than the  $t$  table ( $2.503 > 1.66365$ ) and the sig value was  $0.014 < 0.05$ . So,  $H_0$  is rejected and  $H_a$  is accepted.

The results of this research are in line with research conducted by Anggi Winasari (2020) which states that tax sanctions affect taxpayer compliance, because the greater the taxpayer's awareness, the greater the taxpayer's compliance.

## CONCLUSION

Based on the results of the analysis and discussion regarding understanding taxation and tax sanctions on MSME taxpayer compliance in Bengkulu District, the following conclusions can be drawn: a) Understanding taxation has a positive and significant effect on taxpayer compliance in Bengkulu sub-district; b) Tax sanctions have a positive and significant effect on taxpayer compliance in Bengkulu sub-district; c) Understanding taxation and tax sanctions has a positive and significant effect on MSME taxpayer compliance in Bengkulu sub-district.

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