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Analysis of Changes in Tax Rates and Income Tax Sanctions on Taxpayer Compliance in MSMEs in Bekasi City

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Abstract

This study aims to determine the effect of changes in tax rates and income tax sanctions on taxpayer compliance in MSMEs in Bekasi City. This study uses SPSS to analyze research data. The tool used to analyze research data is multiple regression analysis. The variables used in this study include Tax Rates (X1) and Tax Sanctions (X2) as independent variables and Taxpayer Compliance (Y) as the dependent variable. Research data were obtained from individual taxpayers who are MSME actors online in Bekasi City. The conclusions of this study include 1. The Tax Rate variable (X1) partially has a significant and positive impact on the Taxpayer Compliance variable (Y). 2. The Tax Sanction variable (X2) partially has a significant and positive effect on the Taxpayer Compliance variable (Y). 3. The Tax Rate variable (X1) and the Tax Sanction variable (X2) simultaneously have a significant and positive effect on the Taxpayer Compliance variable in MSMEs in Bekasi City.

Keywords: Tax Rates, Tax Sanctions, Tax Compliance

INTRODUCTION

Tax revenue is one of the largest sources of state revenue in Indonesia. The government uses taxes to finance national development. The benefits of taxes can be felt directly and indirectly in everyday life. The benefits of taxes include educational facilities, health facilities, transportation facilities, and public facilities and infrastructure. The role of taxes in national development is very important so that it requires an increase in tax revenues.

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The tax rate is the basis for imposing taxes on tax objects which are the responsibility of taxpayers. Tax rates are usually in the form of a percentage determined by the government. According to (Zulma, 2020), tax rates should be arranged based on considerations of the continuity of the taxpayer's business, especially in the MSME sector, so it is often found that MSMEs are still in the development stage and have unstable financial conditions, so the tax rate should not be burdensome in achieving optimal and based on justice.

Tax sanctions are rules or policies set by the government to encourage taxpayers to fulfill their tax obligations. These sanctions can be in the form of administrative fines, interest, to criminal sanctions, which often have a severe impact on taxpayers who violate the provisions (Yulianto and Mulyana, 2021). The purpose of implementing tax sanctions is to create a deterrent effect and fear among taxpayers against violating tax laws. In the Taxation Law, there are two types of sanctions that can be applied to taxpayers: administrative sanctions and criminal sanctions. Administrative sanctions are imposed on taxpayers who do not fulfill their tax obligations, but do not meet the criminal elements. This type of sanction includes fines, interest, and rate increases. Meanwhile, criminal sanctions are applied to taxpayers who violate tax obligations and meet the criminal elements. These criminal sanctions can be in the form of fines, imprisonment, or imprisonment, depending on the nature of the violation, whether it was done intentionally or negligently.

Furthermore, tax sanctions can also be understood as an interpretation process carried out by taxpayers, where they try to understand and analyze information from various sources regarding tax sanctions. According to (Paramaduhita and Mustikasari, 2018), tax sanctions are divided into two categories, namely administrative sanctions and criminal sanctions, including imprisonment. According to (Moravec and Radyan, 2016) it is emphasized that tax sanctions consist of two main types: administrative sanctions, which are generally in the form of fines and tariff increases, and criminal sanctions, which can result in imprisonment for violators of tax rules. Research by (Swistak, 2016) indicates that the effectiveness of tax sanctions in increasing tax compliance is highly dependent on taxpayers' perceptions of the fairness and acceptability of the sanctions.

Tax sanctions serve as a guarantee that the norms in tax laws and regulations will be complied with. In other words, tax sanctions are a deterrent that aims to prevent Taxpayers from violating existing tax provisions. In tax law, there are two types of sanctions known, namely Administrative Sanctions and Criminal Sanctions. Some violations of tax norms can be subject to administrative sanctions only, while others may

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be subject to criminal sanctions, or even both at once. Basically, the application of tax sanctions aims to increase Taxpayer compliance in carrying out their tax obligations.

Compliance itself can be understood as behavior that reflects a person's obedience to established rules, orders, or norms. According to (Rahayu, 2020), Taxpayer compliance refers to their level of obedience in carrying out applicable tax provisions. Thus, a compliant Taxpayer is one who is subject to and complies with the specified tax provisions. Compliance Theory discusses situations in which individuals or groups in society comply with existing policies and regulations. In essence, this theory helps us understand the reasons behind individual or organizational compliance with the rules and how to improve such compliance. An online entrepreneur who understands tax regulations well, has a positive view of tax rates, and is aware of tax sanctions, tends to comply with tax regulations and pay taxes on time.

Previous research results according to (Suprianingsih and Jamil, 2021) in their research results concluded that Tax sanctions to increase Taxpayer Compliance but the research results are inversely proportional, Tax sanctions do not have a significant impact on Taxpayer Compliance at KPP Setiabudi IV, there are many Taxpayers who ignore tax sanctions and there are many Taxpayers who are given tax sanctions because they forget to report their SPT on time. According to (Dewi & Widyasari, 2020) stated in their research that the variables of tax rates and tax sanctions can have a significant effect on taxpayer compliance. This is influenced by the decrease in tax rates set by the government and the elimination of administrative sanctions set during the pandemic, it can also increase taxpayer compliance.

According to the research results (Basiroh & Sariz, 2024) stated that Tax rates have a significant and positive impact on taxpayer compliance. This shows that the higher the tax rate, the higher the level of taxpayer compliance in paying taxes. Tax sanctions do not have a significant impact on taxpayer compliance. This shows that the tax sanctions that have been applied now are not effective enough to encourage taxpayers to comply with tax regulations and do not directly determine the level of taxpayer compliance in paying taxes. Based on the results of several studies above, the title of this study takes the title The Effect of Changes in Tax Rates and Income Tax Sanctions on Taxpayer Compliance in MSMEs in Bekasi City.

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LITERATURE REVIEW

Tax Rate

According to (Lazuardini et al, 2015) Tax rate is a percentage/amount paid by taxpayers according to the income generated by taxpayers. In Government Regulation No.23 of 2018, there was a decrease in the final rate for MSMEs from 1% to 0.5%. The purpose of this rate reduction is to provide motivation for taxpayers to comply with their obligations to pay taxes and to provide justice for MSME taxpayers (Cahyani & Noviari, 2019). The taxpayers in question who are subject to Final Income Tax are individual taxpayers who run businesses and corporate taxpayers with a turnover of not more than IDR 4,800,000,000 in one year (Yanti & Wijaya, 2023).

The tax rate indicators used according to (Huda, 2015) are:

1. Tax rates that are too high can lead to tax fraud and tax evasion.
2. A decrease in tax rates can increase the willingness to pay taxes.
3. Ability to pay taxes based on the applicable rates.
4. Tax rates do not determine the amount of tax awareness.

Definition of Tax Rates according to (Mardiasmo, 2016) there are 4 types of rates that apply in Indonesia, as follows: 1) Proportional Rates Rates in the form of a fixed percentage of any amount subject to tax, so that the amount of tax owed is proportional to the amount of taxed value. 2) Fixed Rates are rates that are fixed and the same for any number of trains, motor vehicles that are solely used for the purposes of national defense and security, • Motor vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries with a reciprocal principle and international institutions that receive tax-free facilities from the Government; as well as other taxable objects that have been stipulated in regional regulations and the amount subject to tax, so that the amount of tax owed is fixed. 3) Progressive Rates. A larger percentage rate is used if the amount subject to tax will also be greater. 4) Degressive Rates. A smaller percentage rate if the amount subject to tax is greater.

According to the research results (Huda, 2015), indicators of tax rates include: a. Very high tax rates can lead to tax fraud.

b. A decrease in tax rates can increase the willingness to pay taxes.

c. The ability to pay taxes is based on the rates imposed.

d. Tax rates do not determine the level of tax awareness.

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Tax Sanctions

According to (Mardiasmo, 2016) tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/obeyed/complied with. There are 2 types of sanctions according to the Tax Law, namely administrative sanctions and criminal sanctions. Administrative sanctions are payments of losses to the state, especially in the form of interest and increases. The interest sanctions imposed are 2%. And criminal sanctions are torture or suffering.

The indicators used to measure tax sanctions according to (Setiawan & Prabowo, 2019) are:

1. Sanctions are imposed if there is a delay in payment, namely taxpayers who are late in paying taxes will be subject to sanctions.
2. The sanctions imposed on administrative violators are very light, namely administrative sanctions for late tax payments are not too high so that they are not burdensome for taxpayers.
3. The imposition of sanctions is imposed to create compliance, namely tax sanctions must be implemented firmly against taxpayers who have committed violations, this is necessary to create discipline in meeting the need to pay taxes.
4. The imposition of a 2% sanction is imposed on underpayment of SPT, namely the imposition of sanctions given must be in accordance with the violations committed and based on the provisions of applicable tax laws.

According to (Mardiasmo, 2016) tax sanctions are as follows: "Guarantee that the provisions of tax laws and regulations (tax norms) will be followed, obeyed, complied with or in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms. According to (Mardiasmo, 2016) tax sanctions are a real barrier for the implementation of a rule that contains rights and obligations. Sanctions are a manifestation of non-fulfillment of obligations that have been determined based on laws and regulations"

Meanwhile, according to (Devano and Rahayu, 2016): "Tax sanctions consist of administrative sanctions and criminal sanctions, administrative sanctions can be imposed if the Taxpayer commits a violation, especially for the obligations stipulated in the KUP Law, which can be in the form of administrative sanctions, interest, fines, and increases. While criminal sanctions can be in the form of imprisonment and imprisonment".

The indicators of tax sanctions in this study include the following (Rumiyatun, 2017):

1. Taxpayers know about the purpose of motor vehicle tax sanctions.

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2. The imposition of fairly severe sanctions is one way to educate taxpayers.
3. Tax sanctions must be imposed on taxpayers who violate without tolerance.

Taxpayer Compliance

Taxpayer compliance refers to the extent to which a taxpayer complies with and meets applicable tax regulations. In the Great Dictionary of the Indonesian Language, compliance is defined as an attitude of submission or obedience to the teachings or rules that have been set.

According to the Decree of the Minister of Finance No. 235/KMK. 03/2003, which has been amended by the Decree of the Minister of Finance No. 192/PMK. 03/2007, there are several criteria for determining someone as a compliant Taxpayer, namely:

1. Submitting a Tax Return (SPT) on time in the last two years.
2. In the last year, the submission of the periodic SPT must be late no more than three times for each type of tax and not consecutively.
3. SPTs that are submitted late must be submitted before the deadline for submitting the next tax periodic SPT.
4. Have no tax arrears.

The definition of taxpayer compliance according to (Yasa, 2017) states that compliance can be seen from the sincerity and willingness of taxpayers to fulfill their tax obligations. This is reflected in the taxpayer's understanding of the function of tax and their seriousness in carrying out their obligations to pay and report their taxes. The indicators that influence taxpayer compliance in this study include the following (Rumiyatun, 2017):

1. Fulfilling tax obligations in accordance with applicable provisions.
2. Paying taxes on time.
3. Taxpayers meet the requirements in paying their taxes.
4. Taxpayers can know the payment due date

The tax rate indicators used according to (Huda, 2015) are:

1. Tax rates that are too high cause tax evasion fraud.
2. Reducing tax rates increases the willingness to pay taxes.
3. The ability to pay taxes based on the applicable rates.
4. Tax rates do not determine the level of awareness of paying taxes.

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METHODOLOGY

The type of research data in this study is a type of quantitative research. Quantitative research that focuses on the collection and analysis of numerical data to test hypotheses about the relationship between variables (Sugiyono, 2017). Hypothesis H1: Tax Rates (X1) affect taxpayer compliance (Y) in MSMEs in Bekasi City. H2: Tax Sanctions (X2) affect taxpayer compliance (Y) in MSMEs in Bekasi City. H3: Tax Rates (X1), Tax Sanctions (X2) affect taxpayer compliance (Y) in MSMEs in Bekasi City.

Research Framework

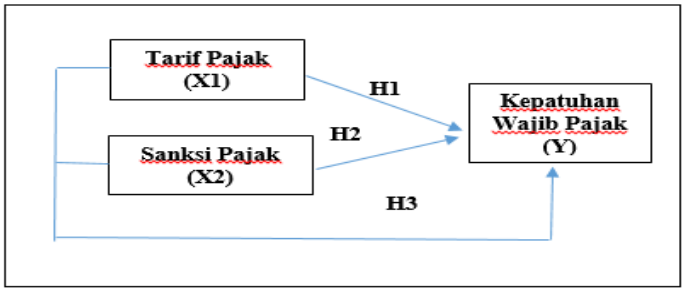


Figure 1. Research Framework

The research data uses primary data obtained from individual taxpayers who are MSME actors online in Bekasi City. The sampling technique in this study uses simple random sampling. This study uses the Slovin formula to calculate the number of samples from the research population. Through this formula, a sample size of 50 respondents was obtained. This study uses SPSS to analyze the research data. The tool used to conduct research data analysis is multiple regression analysis. This study uses 3 variables, namely Tax Rates (X1) and Tax Sanctions (X2) as independent variables and Taxpayer Compliance (Y) as dependent variables.

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RESULTS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics

	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
X1_Tarif Pajak	50	14	13	27	20,42	,500	3,535	12,493	-,351	,337	,020	,662
X2_Sanksi Pajak	50	15	14	29	21,14	,551	3,897	15,184	,177	,337	-,805	,662
Y_Kepatuhan Pajak	50	22,00	8,00	30,00	18,3200	,61508	4,34924	18,916	,588	,337	,677	,662
Valid N (listwise)	50											

Source: SPSS Data Processing (2025)

Based on the table above, it shows that the number of respondents is 50. The smallest (minimum) value for the tax rate variable is 13 and the largest (maximum) value is 27. While for the tax sanction variable, the smallest value is 15 and the largest value is 29. The range value for the tax rate variable is 14 and for the tax sanction variable, the range value is 15. The average (mean) number of tax rate variables is 20. While the average (mean) of the tax sanction variable is 21. The skewness value of the tax rate variable is -0.351 and the tax sanction variable is 0.177. The kurtosis value of the tax rate variable is 0.020 and the tax sanction variable is -0.805. Data has a normal distribution if the skewness and kurtosis values are close to zero. It can be concluded that the data on the tax rate and tax sanction variables are normally distributed.

Classical Assumption Test

Normality Test

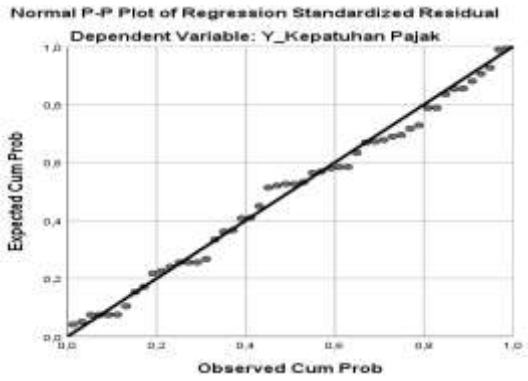


Figure 2. Normality Test

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The results of the normality test through SPSS processing can be seen through the normal pp plot of regression standardized residual image. From the image above, it can be seen that the plotting points follow and always approach the diagonal line. Based on the decision-making guidelines in the normality test using the probability plot technique, it can be concluded that the residual values are normally distributed. The assumption of normality in the residual values used in the study is said to be fulfilled.

Multicollinearity Test

Table 2. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
	(Constant)	-1,597	3,345		-,477	635		
	X1_Tarif Pajak	,534	,142	,434	3,770	,000	,908	1,102
	X2_Sanksi Pajak	,426	,128	,382	3,320	,002	,908	1,102

a. Dependent Variable: Y_ Tax Compliance

Source: SPSS Data Processing (2025)

To test the existence of multicollinearity, it can be seen from the Variance Inflation Factor (VIF) value which must be below 10. While the Tolerance value must be greater than 0.10. Through the multicollinearity test, it was obtained that the Tax Rate variable (X2) has a VIF value of 1.102, and Tax Sanctions (X3) has a VIF value of 1.102. While the tolerance value of the Tax Rate Variable (X2) is 0.908, and Tax Sanctions (X3) has a tolerance value of 0.908. Thus, it can be concluded that there are no symptoms of multicollinearity in the data of this study.

Heteroscedasticity Test

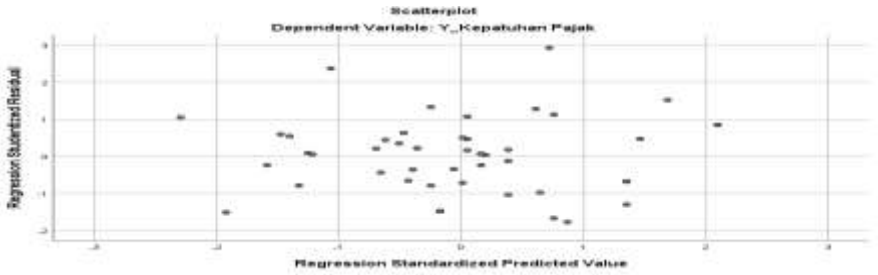


Figure 3. Heteroscedasticity Test

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The purpose of the heteroscedasticity test is to determine whether in a regression model there is a difference in the variance of the residual value in one observation with other observations. If the variance of the residual value between one observation and another remains the same, it is called homoscedasticity. On the other hand, if the variance of the residual value is different, it is called heteroscedasticity. This study uses a scatterplots test to detect heteroscedasticity. It can be seen that the distribution of data points is above and below the number 0. The data distribution points are spread out and do not gather above and below. The data distribution points are not wavy, widening and narrowing. The data distribution points do not form a pattern. So it can be concluded that the regression model in this research data does not show symptoms of heteroscedasticity.

Model Testing

F Test

Table 3. F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	403,166	2	201,583	18,091	,000b
	Residual	523,714	47	11,143		
	Total	926,880	49			

a. Dependent Variable: Y_Tax Compliance

b. Predictors: (Constant), X2_Tax Sanctions, X1_Tax Rates

Source: SPSS Data Processing (2025)

The F test functions to test whether there is a simultaneous influence between the dependent variable and the independent variable. Based on the test results using the F Test, the calculated F value is 18.091. It is obtained that the calculated F value of 18.091> F table 3.19. It can be concluded that the hypothesis is accepted that the tax rate (X1) and tax sanctions (X2) have a significant effect on tax compliance (Y).

Determination Coefficient (R Square)

Table 4. Determination Coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,660[a]	,435	,411	3,33809

a. Predictors: (Constant), X2_Tax Sanctions, X1_Tax Rates

b. Dependent Variable: Y_Tax Compliance

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The smaller the coefficient of determination (R Square) value indicates that the influence of variable (X) on variable (Y) is getting weaker. If the determination coefficient value (R Square) approaches the number 1, it indicates that there is a stronger influence between variable (X) on variable (Y). From the test results using the determination coefficient test, it was obtained that the determination coefficient value (R Square) was 0.435. This figure shows that variables X1 and X2 together have an influence on variable Y of 43.5%. The remaining 56.5% is influenced by other variables outside the variables in the research data.

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,597	3,345		-,477	,635
	X1_Tarif Pajak	,534	,142	,434	3,770	,000
	X2_Sanksi Pajak	,426	,128	,382	3,320	,002

Dependent Variable: Y_Tax Compliance

Source: SPSS Data Processing (2025)

The multiple regression coefficient can be obtained by comparing the calculated t value with the t value from the table, and comparing the sig value with the specified α, which is 95% or α = 0.05. obtained, the results of the multiple regression test can be entered into the following estimate:

$$Y = -1.597 + 0.534\ X1 + 0.426\ X2 + e$$

a. The constant value of -1.597 indicates that if the independent variables, namely Tax Rate, and tax sanctions are zero, then the level of Personal Taxpayer Compliance will be at -1.597.
b. The Tax Rate Coefficient of 0.534 means that if the Tax Rate increases by one unit, then Personal Taxpayer Compliance will increase by 0.534 units. The coefficient value β for variable X1 is positive 0.534.

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c. The Tax Sanction Coefficient of 0.426 indicates that if Tax Sanctions increase by one unit, then Personal Taxpayer Compliance will increase by 0.426 units. The coefficient value β for variable X1 is also positive, namely 0.426

Hypothesis Test (T-Test)

Table 6. T Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,597	3,345		-,477	,635
	X1_Tarif Pajak	,534	,142	,434	3,770	,000
	X2_Sanksi Pajak	,426	,128	,382	3,320	,002

a. Dependent Variable: Y_Tax Compliance
Source: SPSS Data Processing (2025)

T-test aims to test whether there is an influence between the dependent variable (Y) and the independent variable (X) partially. Based on the t-test, it is obtained that the significance value of the tax rate variable is 0.000. Sig value 0.000 <probability 0.05. It is concluded that the tax rate variable (X1) has an effect on the tax compliance variable (Y). The t-test obtained that the significance value of the tax sanction variable is 0.002. Sig value. 0.002 <probability 0.05. It is concluded that the tax sanction variable (X2) has an effect on the tax compliance variable (Y). Based on the t-test, it is obtained that the calculated t value of the tax rate variable is 3.770. Because the calculated t value of 3.770> t-table value of 2.012. So the first hypothesis is accepted that the tax rate variable (X1) has an effect on the tax compliance variable (Y). Based on the t-test, it was found that the calculated t value of the tax sanction variable is 3.320. Because the calculated t value of 3.770 > the t-table value of 2.012. So the second hypothesis is accepted that the tax sanction variable (X2) has an effect on the tax compliance variable (Y)

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DISCUSSION

The Effect of Tax Rates on Individual Taxpayer Compliance

The results of this study state that tax rates have a positive and significant effect on the compliance of individual taxpayers. This shows that the higher the tax rate, the higher the taxpayer compliance. The results of this study are in line with the results of previous research by researchers (Yanti & Wijaya, 2023) showing that tax rates have a significant effect on the compliance of MSME taxpayers in Neglasari District. In addition, the applicable MSME tax rate of around 0.5% can be easier for MSMEs compared to the previously set tax rate of 1%. Although during the pandemic MSMEs experienced difficulties so that the government also issued tax incentives for MSME actors in order to ease the burden on MSMEs, however, the tax incentives set are not widely known by MSME actors.

The results of this study are not in line with the results of previous research by researchers according to (Zulma, 2020) stating that tax witnesses do not have a significant effect on taxpayer compliance. This means that high tax rates and complicated tax filing procedures can cause taxpayers such as MSMEs to be non-compliant. The policy of setting tax rates for each country can be a political element that can determine the level of taxpayer compliance. The government has provided many tax reliefs to taxpayers because the pandemic conditions have caused taxpayers to be late in reporting taxes and to be in arrears.

According to (Kumala and Junaidi, 2021) in their research, tax rates do not have a significant impact on MSME taxpayer compliance. The higher the tax rate imposed on income, the more taxpayers will be non-compliant in fulfilling their tax obligations. This shows that the determination of the tax rate set is not fair to income, so MSME taxpayers have not been able to comply with their tax obligations.

The Effect of Tax Sanctions on Individual Taxpayer Compliance

The results of this study indicate that tax sanctions have a significant and positive impact on taxpayer compliance. The higher the tax sanctions imposed, the better the taxpayer compliance. This finding is in accordance with the theory by (Supriatiningsih and Jamil, 2019) in their research results stating that tax sanctions have a significant and positive influence on individual taxpayer compliance. This shows that the higher the awareness of taxpayers, the greater the compliance of individual taxpayers.

According to (Zulma, 2020) stated that tax witnesses have a significant impact on taxpayer compliance. The tax sanctions imposed can increase taxpayer compliance.

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Regulations must determine the form of sanctions for taxpayer violations and must be able to provide education that changes taxpayer behavior from non-compliant to compliant in paying taxes. Furthermore, tax sanctions are expected not to be light sanctions so that they can be ignored by every violator, but regulations are needed that can have the effect of not repeating them.

According to research (Yanti & Wijaya, 2023) states that tax sanctions have a significant impact on the compliance of MSME taxpayers in Neglasari District. In order for taxpayers to comply, the government must apply tax sanctions to violators of tax regulations. MSME actors in Neglasari District have known the tax sanctions that will be borne if they violate tax regulations. This tax sanction can prevent MSME actors from committing violations again because of the sanctions that will be imposed on them. Because if taxpayers do not comply with tax regulations, taxpayers will not only pay tax liabilities but also fines and interest.

CONCLUSION

The conclusions obtained from the influence of Tax rates and tax sanctions on Taxpayer Compliance in Bekasi City MSMEs are as follows: 1. The Tax Rate variable (X1) partially has a significant and positive effect on the Taxpayer Compliance variable (Y) of Bekasi City MSMEs. 2. The Tax Sanction variable (X2) partially has a significant and positive effect on the Taxpayer Compliance Variable (Y) of Bekasi City MSMEs. 3. The Tax Rate variable (X1) and the Tax Sanction variable (X2) simultaneously have a significant and positive effect on the Taxpayer Compliance variable of Bekasi City MSMEs.

Based on the results of the research that has been conducted, there are several suggestions that can be considered by several parties: 1. For the Directorate General (Office) of Taxes, if you want to improve services to Taxpayers, both individual Taxpayers and corporate taxpayers. It is recommended to socialize the importance of taxes for the development of development in the territory of Indonesia. In addition, it provides severe sanctions in the event of tax violations that are detrimental to the state and determines tax rates fairly and appropriately in accordance with the laws and regulations in force in Indonesia. 2. This study has several limitations, so suggestions for further researchers who want to conduct the same research with the title of this study are suggested to expand the area and scope of the research and add other research variables.

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