

Perceptonal Analysis of Msmes Tax Justice Aspect

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ABSTRACT

This study aims to identify how the role of tax justice for taxpayer of Small and Medium sized enterprises (SMEs) will affect the level of compliance with paying taxes. The results of this study are also useful for Direktorat Jendral Pajak to identify how SMEs react to these policies so that they can represent the condition of their business in their obligation to pay taxes. This study used a qualitative method with a descriptive approach through questionnaires and in-depth interviews with respondents. The population of this study was SMEs assisted by Dinas Koperasi dan UMKM kota Salatiga with 1,656 business units with the method of determining many samples using the slovin formula measurement and with convenience sampling. The impact of the application of PP 23 of 2018 has been felt by taxpayer of SMEs since July 2018, the reduction in tax rates by half a percent of the previous tax rate has been proven to increase tax compliance for taxpayers of SMEs but the application of PP 23 of 2018 does not affect tax compliance for taxpayers of SMEs who have previously obeyed and taxpayer of SMEs with the motive to pay certain taxes.

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1. Introduction

The development of Income Tax on Indonesian Micro Small and Medium Enterprises (MSMEs) was regulated per 2013 through Government Regulation (GR) number 46 of 2013. This regulation was enacted to simplify the calculation of tax cost (Herman et al., 2013), create efficiency and reduce the administrative cost of Taxpayers and Directorate General of Taxation and optimizing tax revenue by expanding the base into the MSME sector. This tax rates is final with tariff about 1 percent of monthly turnover and requires taxpayers to pay their taxes in a profit or loss situation and the losses suffered by taxpayers cannot be credited (Pratiwi et al., 2018; Wulandari & Budiaji, 2018). Research from (Aneswari et al., 2013) concluded that GR number 46 of 2013 violates the principle of tax justice because the tax object is directly charged to its turnover regardless of the profit margin that Taxpayers gets. This implementation of GR number 46 of 2013 raises pros and cons.

Accordance to above, President Joko Widodo announced the update of GR number 46 of 2013 to GR number 23 of 2018 on June 22nd, 2018. The tax tariff decrease to 0.5 percent of monthly turnover with the condition that taxpayers have an accumulated turnover per year not exceeding than 4.8 billion rupiahs per year without deducting expenses or costs related to the business they are running and still in the form of final income tax as before.

The perception of fairness in taxation system can creates significantly affect compliance in meeting tax obligations and reduce tax avoidance (Faizal et al., 2017; E. R. Yulianti, 2019). The dimension of tax justice is a non-economic variable as a key to tax compliance behavior. There are five dimensions of tax justice including (1) the level of general fairness and distribution of the tax cost; (2) Exchange with government; (3) Personal interest; (4) Special provisions; (5) Tax rate structure (Andayani, 2018).

There are several studies that link the dimensions of justice with tax compliance developed from research by (Dewi et al., 2018; Fitria & Supriyono, 2019; Sari, 2017; Suryadi, 2018), with the results stating that the dimension of justice affects the compliance of MSME taxpayers.

This study aims to see how the perception of taxpayers towards fairness and tax compliance in GR number 23 of 2018. This research was conducted at the MSME assisted by the Department of Cooperatives and SME in Salatiga City. As of September 2017, the total actors and their classification can be seen in the Table 1.

Table 1. Classification and Quantity of MSME Assisted by Department of Cooperative and SME Salatiga

Business clasification	Number of actors
Agriculture, Animal Husbandry, Forestry and Fisheries	216
Mining and Excavation	5
Processing Industry	614
Electricity, Gas and Clean Water	2
Construction	20
Trade, Hotel and Restaurant	613
Transportation and Communication	1
Finance, Leasing, and Corporate Services	21
Others	164
Total	1.656

Source: Dinas Koperasi dan UMKM kota Salatiga

2. Methods

This research used qualitative methods with a descriptive approach. The purpose of this study is to find out about the role of tax justice dimension in its effect on the level of compliance of MSME Taxpayers based on the decreasing phenomenon of MSME tax rates according to GR number 23 of 2018.

Information data in this study was obtained directly from the taxpayers actors in Salatiga as research informants, and the secondary data taken from Pratama Tax Office Salatiga. The sample population were 1,656 MSMEs assisted by the Department of Cooperatives and SME Salatiga with the criteria as (1) having Tax ID and (2) paying taxes using GR number 46 of 2013 or having used GR tax number 23 of 2018. Determination of the sample used convenience sampling with Slovin formula. The results of these calculations produce 95 MSMEs as a suitable sample to be respondents.

The questionnaire than been distributed is the result of a modification from similar research by (Azmi & Perumal, 2008; Wulandari & Budiaji, 2018) and then conducted several interviews with MSME informants who has special characteristics in Salatiga such as (1) Taxpayers with high Net Profit Margin (NPM), (2) Taxpayers with low NPM, (3) Taxpayers with high turnover, (4) Taxpayers with low turnover, (5) The longest taxpayers in carrying out tax obligations, and (6) New Taxpayers who registered themselves as taxpayers between June 2018 until December 2018.

3. Results and Discussions

Results

Table 2. Total respondent data and respondent's business classification

Business classification code	Business Type	Frequency	Percentage
1	Retail	40	42%
2	Services and others	16	17%
3	Manufacture	10	11%
4	Hotel and Boarding House	3	3%
5	Garage	4	4%
6	Cooperative	5	5%
7	Transportation	3	3%
8	Culinary	14	15%
Total		95	100%

From the 95 respondents who used the GR number 23 of 2018 tax, retail businesses dominated by 42 percent, followed by transportation, hotel and boarding businesses as respondents with at least 3 percent.

Table 3. Demographics of respondents

	Frequency	Percentage
Gender		
Men	61	64.2%
Women	34	35.8%
Total	95	100%
Age Classification		
Age 20 - 25	16	16.8%
Age 26 - 30	12	12.6%
Age 31 - 35	14	14.7%
Age 36 - 40	16	16.8%
Age > 40	37	38.9%
Total	95	100%
Last Education		
SLTA	30	31.6%
D3	2	2.1%
S1	51	53.7%
S2	1	1.1%
Others	11	11.6%
Total	95	100%
Tax ID Time		
1 - 5 Year	56	58.9%
6 - 10 Year	21	22.1%
11 - 15 Year	6	6.3%
>15 Year	12	12.6%
Total	95	100%
Type of Taxpayer		
Institution	14	14.7%
Private	81	85.3%
Total	95	100%

Business Classification

Micro	64	67.4%
Small	28	29.5%
Medium	3	3.2%
Total	95	100%

The research respondents were dominated by men, with total amount to 64.2 percent of the total respondents and the remaining 35.8 percent were women. Then age over 40 years old dominated the age classification, followed by age at the range of 26-30 years old. Judging from the level of education, the Bachelor education level dominates as much as 53.7 percent of the total respondents, then last occupation is the Master level at 1.1 percent. The business classification is dominated by micro enterprises with total 64 units of the total respondents and most recently occupied by medium enterprises as many as 3 units.

Table 4. Distribution of Average Answers from Respondents to the Dimensions of Tax Justice - General Justice Level in Government Regulation 23 of 2018

No.	Dimensions of General Justice Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	Personally, I believe that the income tax system in Indonesia is fairly regulated.	3.47	3	3.7	3.33	3.75	3.6	3.66	3.57	3.45
2	In general, we believe that the way of imposing income tax is applied fairly to each taxpayer.	3.57	3.25	3.5	3.66	3.5	3.8	4.33	3.42	3.52
3	In general, we feel the current income tax charged on our business is fair.	3.55	3.37	3.7	3.66	3.75	3.8	4.33	3.78	3.62
4	I feel that the imposition of income tax on MSMEs through GR 23 of 2018 has been charged fairly.	4.15	3.87	4.3	4	4.25	4.2	4.33	4.21	4.13

In general, Indonesia's tax system is considered fair. Seven of the eight sectors stated that GR number 23 of 2018 was considered fairer than its predecessor supported by one of the arguments in sector 7:

"Taxes are now cheaper, the cost tariff is not easy to predict because it is related to traffic, so the savings in tax cost can be diverted to pay expenses or replace spare parts for business continuity".

Table 5. Distribution of Average Answers from Respondents to the Dimensions of Tax Justice - Exchange with government in GR 23 of 2018

No.	Exchange with Government Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	The businesses we run receive appropriate and fair feedback from the government for the payment of income tax that we have paid, For example: infrastructure, ease of carrying out company activities related to regulations and bureaucracy, public facilities.	3.82	3.43	3.8	4	4	3.6	4	3.42	3.7
2	Benefit that our business receive from the government as an exchange for the tax payment of GR 23/2018	3.8	3.18	3.7	4	3.75	3.6	4.66	3.42	3.65
3	Tax GR 23 number 2018 that we pay is too high when compared to the benefits / exchange provided by the government.	2.37	2.75	2.4	1.66	2	2.8	1	2.78	2.44

On average, each sector has received an appropriate exchange when compared to the amount of tax paid based on the reduction in taxes through tax policy stated at GR number 23 year 2018. Sector 7 is the sector that gives the highest score with the support of arguments as below:

"The construction of toll roads now is very helpful for our business, considering that we can saving the time consume and reduced the risks".

Table 6. Distribution of Average Answers from Respondents to the Dimensions of Tax Justice - Personal Interests in Government Regulation 23 of 2018

No.	Personal interests Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	The current Government Regulation 23 of 2018 requires our businesses to pay more than an appropriate / fair share of income tax.	1.97	1.87	2	2	1.75	1.6	1.33	1.92	1.9
2	Compared to other taxpayers, our business pays less income tax than a fair share of income tax.	2.6	2.62	3.2	2.66	3	2.6	2.66	2.78	2.71
3	Compared to the amounts paid by other Taxpayers, our business pays higher income tax than a fair share of income tax.	3.27	3	2.9	3.33	3	3.4	3.66	3.14	3.17

The average result of respondents is around number 3 (neutral) because 63 out of 95 respondents stated that they never compared the amount of tax paid with other taxpayers. The rest stated that they paid more than other taxpayers for the same reasons:

"My business located in a central area, which in fact the products that I sell and the level of product sales are relatively the same, but why am I the only one being visited by the Tax Officer regarding tax payments".

Table 7. Distribution of Average Answers from Respondents to the Dimensions of Tax Justice - Special Provisions in Government Regulation 23 of 2018

No.	Special Provisions Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	Special provisions that are only given to certain taxpayers are unfair. For example: there is a non-taxable income calculation in the income tax calculation of employee.	3.47	3.5	3.5	3.66	3.75	3.8	3	3.35	3.48
2	Taxpayers, who have the same income as our company, must pay income tax of the same amount. These income taxes are levied regardless of the investments they make, the dependents they have, or other financial obligations.	2.65	2.75	2.7	2.33	2	3.2	2	3	2.69

An average score between two and three are disagree and neutral. Respondents disagreed with the elimination of the operating expense element in the calculation of GR number 23 of 2018. The parties that are most disadvantaged in implementing GR number 23 of 2018 is sector 6 (Cooperatives) which is dominated by Savings and Loans Cooperatives, according to source 5 in sector 6 stated:

"Our income comes from loan interest and admin fees only. We must compete in the amount of interest and admin fees with other cooperatives, which forces us to set interest and admin fees that are competitive with the market. Plus we have to pay employees and other operating expenses."

Table 8. Distribution of Average Answers from Respondents to the Dimensions of Tax Justice - Tax Rate Structure in Government Regulation 23 of 2018

No.	Tax Rate Structure Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	High income earners have an ability to pay higher income tax, so it is only natural that they pay higher income tax than those charged to low income recipients.	4.25	4.12	4	4	4.25	4	4	4.28	4.17
2	A fair tax rate means that it must be the same for every SME taxpayer, be it Micro, Small or Medium Enterprises.	2.425	2.31	2.2	3	2	3	3.33	2.71	2.48

Most respondents disagreed if the tax rate was equalized in each group of MSMEs. Five of the eight sectors gave a score of 2 where the MSME grouping according to Law No. 20 of 2008 was grouped according to annual turnover and total investment it owned. Micro MSMEs with a turnover of below 300 million per year have different economic strengths from medium MSMEs with a turnover of between 2.5 billion to 4.8 billion per year. There should be a difference in tax rates between MSME groups, as conveyed by resource person 4 in sector 1,

"There should be differences in rates between groups of MSMEs, such as the application of PAM payments where the faster the water debit, the more expensive the payment. The MSMEs that have high turnover should be subject to higher taxes and Micro MSMEs which are actually just starting a business and do not yet have income stability and are still in the shadow of a loss should not be taxed".

Table 9. Distribution of Average Answers from Respondents to Tax Compliance in PP 23 of 2018

No.	Tax Compliance Statement	Average of Respondents per Business Classification								
		1	2	3	4	5	6	7	8	Average
1	I pay the income tax according to the provisions because I realize that it is an obligation as an Indonesian citizen.	4.05	4	4.3	4	4.75	4.2	4	4.14	4.11
2	I pay taxes on time and trying to minimize late payments.	4.2	3.81	4.1	4.66	4.25	4.2	4.33	4.14	4.13
3	I will tend to comply more with existing tax regulations because the MSME income tax rate has fallen from 1% to 0.5% of turnover.	3.77	3.87	3.4	3	3.5	3.2	3	3.92	3.68
4	I will tend to comply more with existing tax regulations. I pay taxes regularly because I use my own tax calculation management because the MSME income tax rate has dropped from 1% to 0.5% of turnover.	4.17	3.68	4	4	4.25	4.4	4.33	4.07	4.07
5	Taxpayers should pay taxes on time and do the calculation themselves so that regional revenues are more effective.	3.85	3.43	3.7	4.33	4.25	3.6	4.33	3.64	3.76

The score for each sector is more than 4 indicating the form of compliance to pay taxes. It can be seen in table 9 that the respondent pays taxes on time according to his own calculations with an average score in all sectors of more than 4. For statement number five in table 9 when compared to the exchange dimension of the government, it has a positive correlation when the respondent gets exchange in accordance with expectations, the respondent is also more orderly in paying taxes.

The existence of GR number 23 of 2018 makes 5 out of 8 MSME sectors more likely to comply with tax regulations due to lower tax rates. Informant 1 in sector 2 gave reasons:

"The government has tried to reduce the amount of tax that we have to pay, at least the feedback we can give is to pay more orderly on time and pay the amount of taxes that should be".

Discussion

Five dimensions of tax justice are used in assessing perceptions of justice and compliance with GR number 23 of 2018. Research belonging (Dewi et al., 2018; Faizal et al., 2017; Fitria & Supriyono, 2019; Sari, 2017; Suryadi, 2018; Syahdan, S. A. & Rani, 2014) show that the perception of the dimension of justice has a significant influence on tax compliance. On the other hand, (A. Yulianti & Kurniawan, 2019) argue that the dimension of justice has no effect on compliance because of trust issue in the government. The results of this study alone show several results in each of its dimensions due to there are dimensions that are not relevant to the conditions of the MSME Taxpayers in Salatiga that caused they cannot represent it.

Perceptions of Justice Over General Justice

(Purba et al., 2018; Wardani et al., 2015; Wulandari & Budiaji, 2018) suggest that the perception of general justice has a significant effect on the compliance of taxpayers and this is inversely proportional to what was stated by (Anwar, 2018). The results show that in general the Indonesian general taxation system felt by the MSME Taxpayers in Salatiga is better. However, research conducted by (Nurpratiwi, A. et al., 2014) also with (Syahdan, S. A. & Rani, 2014) stated that the system and the imposition of the previous tax GR number 46 of 2013 was considered unfair, so GR number 23 of 2018 was more successful in creating justice for taxpayers.

Perceptions of Justice on Government Exchange

MSME Taxpayers in Salatiga agrees that the government's exchange reflects fairness in taxation. Pris (Azmi & Perumal, 2008; Yadinta et al., 2018), show that MSME Taxpayers felt the exchange with government in accordance with their expectations is important so that they do not mind being orderly carry out their tax obligations.

Perceptions of Justice of Personal Interests

In this dimension, the results show that Salatiga UMKM Taxpayers have less personal interest because they pay their taxes without ever comparing the amount of taxes that they pay with other taxpayers. Taxpayers consider that the dimension of personal interest cannot be used as a measure of compliance because binding regulations are taken more into consideration than their personal interests (Suryadi, 2018).

Perceptions of Justice of Special Provisions

Respondents still have objections to the provisions of GR number 23 of 2018 imposition that use turnover to ignore the cost borne by the taxpayers. For example, there are some sectors that have low NPM and have operating expenses that must be paid, such as cooperatives. In line with previous research, even though these special provisions are burdensome, they still pay this obligation not because of certain relief but because of binding regulations (Suryadi, 2018).

Perceptions of Justice of Tax Rate Structure

MSME Taxpayers does not agree with GR number 23 of 2018 in uniforming rates in each group of MSMEs. There should be differences in tax rates between MSMEs groups. Taxpayers compliance is not based on a tariff structure but is more oriented to the rules and sanctions that apply. The results are in line with research by (Fitria & Supriyono, 2019; Suryadi, 2018; Wardani et al., 2015) although the tariffs fluctuate, compliance with obligations is still carried out. This is different from what was stated by (Julianto, 2017; Lazuardini et al., 2016) where the tax rate has a significant positive effect on compliance.

4. Conclusion

Based on the results of the study, it can be concluded that the perception of justice for GR number 23 of 2018 is considered fairer than GR number 46 of 2013. The dimensions of the perception of justice in MSME Taxpayers in Salatiga are not so significant in shaping the compliance of taxpayers. The formation of awareness in paying taxes is more influenced by education and socialization of tax benefits and the clarity of the use of funds in return for taxpayers from the government with the ease of payment mechanisms and regulations on tax determination, as well as the imposition of strict sanctions against tax offenders. The limitation of this study is the difference in the number of respondents from each segment

and sector of MSME TP due to the use of convenience sampling method. In addition, it is seen that it does not reflect the overall condition of the MSME TP in Indonesia because of the limitation. Based on the results of the research, suggestions that can be given for further research are that the number of research respondents should be the same for each segment of MSMEs and for each sector with the purposive sampling method.

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