

## **ASSISTANCE OF TAX SOCIALIZATION AND TAXPAYER'S LEVEL OF UNDERSTANDING ON TAXPAYER COMPLIANCE WITH VILLAGE OWNED BUSINESS ENTITIES (BUMDES)**

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### Abstract

The level of understanding is a process of increasing knowledge intensively by an individual and the extent to which he can understand correctly a problem he wants to know. For the government, the level of understanding of taxpayers regarding taxation is a potential factor to increase taxpayer compliance. Domestically, the ratio of taxpayer compliance in fulfilling their tax obligations from year to year still shows a percentage that does not increase significantly. Socialization of Taxation and Level of Understanding of Taxpayers Has a very good opportunity for better taxpayer compliance. The purpose of this study was to determine the effect of tax socialization on the level of understanding of taxpayers in fulfilling tax obligations in village-owned enterprises (BUMDes). This type of research is an explanation research that will prove a causal relationship to the independent variable, namely taxation socialization, with a mandatory level of understanding, sampling is a random sample (Probability Sampling) Respondents selected are employees and administrators of village-owned enterprises (BUMDES) Suka Village Makmur, Ciomas, Bogor A total of 20 people. The data analysis method used is a statistical method, namely multiple linear regression, with the analytical tool used in this study is the SPSS 25 software for Windows. The test is carried out using a statistical method, namely multiple linear regression, and the method of determining the sample using a non-probability sampling method using a purposive sampling method and will also use a data quality test, classical assumptions, multiple regression testing, and t-test. The results showed that based on the t test, the tax socialization variable had a significant effect on the variable level of understanding of taxpayers. Based on the t-test of Hypothesis 1 in this study, it is supported by the results of the study.

**Keywords:** Socialization of Taxation, Level of Understanding of Taxpayers.

## I. INTRODUCTION

Indonesia as a developing country always carries out development in all sectors. This is for the sake of creating a prosperous society, for example providing services to the community, fair law enforcement and maintaining state security and order. The costs needed to meet these needs are certainly not small. One of the efforts to fulfill this is with state revenue, which serves to fulfill the interests of the state in order to create economic growth. The government and the House of Representatives compile the State Revenue and Expenditure Budget (APBN) in which there are state revenues, there are three main sources of state revenues, namely, from the oil and gas sector, the tax sector and the non-tax sector (Lubis, 2015). Based on these 3 sources of state revenue, the tax sector is the main source of state revenue in meeting the state budget.

Table 1.1 Percentage of Tax Revenue in the 2012-2016 APBN

(In Billion Rupiah)

Tahun	Pendapatan	Pajak Buka Pajak	Hibah	Total	% Pajak
2012	980.518	351.804	5.786	1.338.109	73%
2013	1.077.306	354.751	6.832	1.438.891	75%
2014	1.146.865	398.590	5.034	1.550.490	74%
2015	1.240.418	255.628	11.973	1.508.020	82%
2016	1.539.166	245.083	1.975	1.786.225	86%

Table 1.1 shows that the main source of Indonesian state revenue lies in tax sector. Every year, the nominal tax revenue always increases. Judging from the percentage value, tax revenue always occupies a

percentage above 70%. With such a high number, tax revenue plays a very important role in the wheels of the Indonesian economy (Jannah, 2016:1). In January 2019, the realization of state revenues and grants reached Rp108.08 trillion or 4.99 percent of the 2019 APBN target, growing by 6.24% compared to the realization in the same period the previous year. This realization was supported by the realization of tax revenues of Rp. 89.76 trillion, Non-Tax State Revenues (PNBP) of Rp. 18.32 trillion, and grant receipts of Rp. 4.60 billion.

Taxes obtained by the country are received from various sectors and from several types of taxes. According to the Directorate General of Taxes (2012) there are several types of taxes that can become state income, ranging from income taxes, land and building taxes, import duties taxes, value added taxes and taxes on the sale of luxury goods. In income tax there is what is called final income tax and non-final income tax. One type of final PPh is PPh 4 paragraph 2 on income from businesses received or obtained by taxpayers who have a certain gross turnover, this PPh is intended for micro and medium enterprises (MSMEs).

Knowledge of the importance of taxation is not only for students and the community but also for MSME entrepreneurs (Micro, Small and Medium Enterprises) which since July 1, 2013 the Directorate General of Taxes has withdrawn tax payments of 1% of turnover to entrepreneurs who have a turnover in Indonesia. below Rp 4.8 billion a year. However, this policy has not gone well, because there are still many MSME entrepreneurs who do not know the PP Regulation Number 46 of 2013 concerning the Tax for Micro, Small and Medium Enterprises (MSMEs). In addition, there is no rule for the transition from the ordinary Income Tax (PPh) to the MSME tax.

National economic progress will be achieved if there is a good economic climate at the provincial level. Economic progress at the provincial level will be achieved if the district has good economic activities. The economic progress of a district can be achieved because of the contribution of a strong rural economy which has an impact on the welfare of the wider community. This will ensure good governance to be implemented at all levels of development and decisions based on the real needs of the community. The development of the economic base in rural areas has long been carried out by the government through various programs. However, these efforts have not yielded satisfactory results as desired together.

The role of small and medium-sized enterprises in the economy has begun to be taken into account in the process of planning a policy in the field of taxation. This is one part of efforts to increase the role of entrepreneurs in the decision-making process and policies within the tax authorities. Therefore, the government implements a new approach that is expected to be able to stimulate and move the wheels of the economy in the countryside through the establishment of economic institutions that

are fully managed by rural communities, namely Village Owned Enterprises (BUMDes) as one of the mainstay programs in increasing village economic independence. The government is strongly committed to maintaining budgetary discipline and the level of deficit in order to achieve an increasingly credible and efficient APBN.

In recent years the government has made an effort that is believed to be able to help the country's economy, namely the Village Owned Enterprise (BUMDes) which is run by the Village Government. assisting the needs in each region, more specifically in every village, In the 2019 APBN, transfers to the village funds (TKDD) are allocated to reach Rp. 826.77 Trillion. The TKDD consists of Transfers to the Regions of Rp. 756.77 trillion and Village Funds of Rp. 70 Trillion. which some of the village funds are used to establish village-owned enterprises (*Research Journal*).

. Bumdes is an entity in the form of a business entity formed from separated village assets as is the case with BUMN and BUMD. Therefore, the tax imposition for BUMDes is corporate tax. As we have seen, the tax must meet 2 tax elements, namely the subject of corporate tax and the object of corporate tax. The subject of corporate tax referred to here is a group of people & or capital which is a unit, both those who do business and those who do not do business including, Limited Liability Companies, Limited Liability Companies, BUMN, BUMD, BUMDes, Firms and so on. Meanwhile, the object of tax referred to in this case is any additional economic received or obtained by the Corporate Taxpayer, both from Indonesia and abroad, which can be used for consumption or to increase the wealth of the Corporate Taxpayer concerned in whatever name and form.

According to Budi Harsono (Widyaiswara Pusdiklat Tax) Bumdes is a delegation of authority from the village government to manage the economic potential of the village, but it is necessary to know that the Bumdes is a separate entity like MSMEs, the Bumdes tax obligations will arise when the Bumdes has met the tax requirements, namely subjective requirements. and objective, Referring to its name, namely a Business Entity, automatically the activities carried out by BUMDes are for profit, Referring to Article 2 of Law No. 36 of 2009 concerning Income Taxes, BUMDes can be categorized as domestic taxpayers because they were founded in Indonesia using the legal basis In Indonesia, Bumdes Meets Objective Requirements when receiving or earning income (PPh) or when delivering BKP/JKP taxable goods (PPN).

For BUMDes tax imposition, it is only related to PPH 21, 23, article 4 paragraph 2 and PPN (if it is already a VAT Taxable Entrepreneur), the one who collects/withholds is the BUMDes treasurer. Keep in mind, BUMDes are not tax collectors on APBDes funds, because this is the task of the village treasurer. For reporting on the Annual SPT (Surat Notification) for BUMDes, it is a maximum of April 30 of the following

year. If the BUMDes turnover is in the form of a PT or CV business entity, the rate can refer to Tax Regulation Number 46 of 2013, where BUMDes is subject to a 1% rate multiplied by gross/gross income if the gross income is less than 4.8 billion, if it is more than 4.8 billion then BUMDes is taxed at a rate of 12.5%. If the turnover of BUMDes has reached 4.8 billion to 50 billion, the tariff used is no longer 12.5% but refers to the existing tariff in Article 31E of the Income Tax Law.

In its business activities, BUMDes still have to deduct income tax such as Article 21 income tax on payment of salaries or honorariums, withholding Article 23 of income tax on payment of services or rental of property other than land and/or building rent as well as costs related to the object of Article 23 income tax, withholding of income tax article 4 paragraph 2 for the payment of land and/or building rent or costs related to the object of Article 4 paragraph 2 of Income Tax, as well as withholding of Article 26 of Income Tax for payment of honoraria to foreign tax subjects. The obligation to make these deductions is because BUMDes is a PPh withholding based on the PPh Law.

Quoting from KataData.co.id in 2018 alone, MSMEs in Indonesia have crossed the 60 million mark. Of the 60 million MSMEs, only 1.5 million have just complied with paying taxes. MSMEs contribute to Regional Original Income (PAD) and are the main pillar of economic growth. In an article published by *Republika.co.id*, it was stated that the MSME sector contributed 70% of Bogor City's PAD. In 2018, according to *nerca.co.id*, the number of MSMEs in the city of Bogor reached 23 thousand, but from the SPT submitted it only reached 51% (*Research Journal*).

In Bogor district alone, there are 416 villages that now have Bumdes with various categories, namely 6 independent Bumdes, 16 developed Bumdes, 63 developing Bumdes, and 331 basic Bumdes (*source Daillybogar*). Basic Bumdes and growing Bumdes is a bumdes that has not implemented tax provisions. Apart from human resources problems, another problem is due to the limited socialization carried out by the government regarding regulations, such as village development regulations, and legal and tax issues. In addition, the management of Village-Owned Enterprises (BUMDes) is not optimal in a number of villages. (*Majalahharianbogor*)

Suka Makmur Village Is a Village in Ciomas District, Bogor Regency, Suka Makmur Village Has a Village-Owned Business Entity (BUMdes) which has the name Makmur Anugerah Lestari, This Village-Owned Enterprise was established in 2017 and is active until now, this Business Entity Suka Makmur Village Owned is engaged in Drinking Water, namely Gallon Water Refill (RO), According to the Director of BUMDes Yussepudin, the Village Owned Enterprise has received considerable profits and since its establishment has received a positive response from the

people of Suka Makmur village, BUMDes Suka Makmur also already has a NPWP which means that BUMDes Suka Makmur has been included in the Taxpayer List, however, the director of Bumdes has acknowledged that since the beginning it was founded. Until now, Bumdes Makmur Anugerah Lestari has not carried out taxation.

Herein lies the importance of socialization and education, Saragih (2013:13) states that Tax Socialization is a form of effort from the Directorate General of Taxes to provide understanding, information, and guidance to the public in general and taxpayers in particular, regarding everything related to tax laws and regulations. The government in this case the Directorate General of Taxes, in accordance with its function, is obliged to provide guidance or counseling, services, and supervision. In carrying out these functions, the Directorate General of Taxes tries their best to provide services. The self-assessment system can run well, if the government in this case the Directorate General of Taxes carries out its three functions, namely service, counseling and law enforcement optimally.

The level of understanding that is still lacking in terms of taxation and the lack of socialization carried out by the government are the main problems in the world of taxation. Both of these things must continue to be improved to improve taxpayer compliance, because the existence of BUMDes in addition to affecting the empowerment of rural communities in the economic field, is also very important. Influencing on Taxation, With the Number of Village-Owned Enterprises that are currently established, Bumdes are Newcomers who have a major influence on state income in the taxation department. For this reason, researchers took this title in order to prove how the impact of Tax Socialization on the Level of Understanding of Taxpayers in Indonesia. Village Owned Enterprise "Makmur Anugerah Lestari", Suka Makmur, Ciomas, Bogor.

The purpose of this study was to determine the effect of tax socialization on the level of compulsory understanding of village-owned enterprises (BUMDes) in Suka Makmur Village, Ciomas, Bogor.

## Literature Review & Hypothesis Development

### The Effect of Tax Socialization on the Level of Understanding of Taxpayers

According to Pancawati (2011), taxpayers' understanding of tax regulations is an effort by taxpayers to understand existing tax regulations. According to Lusia (2013; 4), tax socialization is providing insight and guidance to taxpayers in order to know about all things regarding taxation so as to increase the understanding of taxpayers. Using this socialization, the community becomes aware of and understands the benefits of understanding taxpayers to the community. Thus, this tax socialization can have an effect on increasing the number of taxpayers and is also

expected to increase state tax revenues. In addition, tax socialization activities can expand knowledge and understanding of taxation to the public. The results of research conducted by Titi Cahya Pekerti, Wilopo, Mirza Maulinahardi R (2015) which states that the tax socialization variable has a significant effect on the understanding of taxpayers.

**Research Methods This**

type of research is an explanation research that will prove a causal relationship to the independent variable, namely taxation socialization, with the dependent variable being the level of mandatory understanding. Based on the level of explanation, this research is an associative research (Sugiono 2011: 11) which is a study that aims to determine the relationship between two or more variables. The type of data in this study is quantitative data, where researchers take data through questionnaires whose values are calculated by numbers numbers using statistical methods so that they can then be analyzed. The data used in this study includes primary data. According to Azuar Juliandi and Irfan (2013: 66), Primary Data is raw data taken by the researchers themselves (not by others) from the main source for the benefit of their research. The data sources used in this study were taken through direct field observations and interviews. with the bumdes management and village government as well as distributing questionnaires to the bumdes management and village government.

**Results and Discussion**

**of Multicollinearity Test**

Table 4.8  
 Multicollinearity Test Results

Coefficients <sup>a</sup>						
			574,574,574		Statistical	
			Colineary			
Model		Z error order	Partial	Part	Tolerance	VIF
1	Constant					
	JSP	,	that	From	1,000	1,000

(Source: data processed by the author, 2021)

the table above, it can be concluded there is no multicollinearity symptom because the VIF value is 1,000 10

**Heteroscedasticity Test**

Table 4.9  
 Test Results

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1	(Constant)	2.432	7.514		0.324
	Total Tax Socialization	0.912	0.333	0.574	2.975
					0.008

(Source: data processed by the author, 2021)

From the table above, it can be concluded that heteroscedasticity occurs in the total tax socialization variable due to the significance value of 0.008 < 0.05.

**Normality Test**

Table 4.7  
 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		20
Normal Parameters <sup>a,b</sup>	Mean	0.00
	Std Deviation	3.59635676
Most Extreme Difference	Absolute	0.185
	Positive	-0.185
	Negative	0.165
Test Statistic		0.185
Asymp Sig (2 – Tailed)		0.072c

(Source: data processed by the author, 2021)

From the table above it can be concluded that the data used in the research data used in the study were normally distributed because the Sig value was greater than 0.05.

Table 4.10  
 Multiple Linear Regression Test Results Independent

Variable	Regression Coefficient	t - arithmetic	Sig	Conclusion

Tax Socialization Variable (X)	120.808	2.975	0.008	Not Significant
Constants : 2.432				
R2 :				
Adjusted R2 : 0.292				
F : 8.849				
Sig F : 0.008				
N : 20				
Dependent variable: Taxpayer's level of understanding				

(Source: data processed by the author, 2021)

Based on the table above, it can be seen that the regression equation is as follows. From the results of the analysis, a constant value of 2.432 is obtained which if the value of the tax socialization variable is equal to zero, the value of the mandatory understanding level variable is of 2,432. Tax Socialization Coefficient, From the analysis results it is known that the Tax Socialization variable obtained a coefficient value of 120.808 which indicates that if there is a shortage of 1 unit, the Taxpayer Understanding Variable becomes 120.808.

Table 4.11  
Test Results t

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig	
1	B	Std. Error	Beta			
(Constant)	2.432	7.514		0.324	0.750	
Total Tax Socialization	0.992	0.333	0.574	2.975	0.008	

(Source: data processed by the author, 2021)

The results of the analysis in table 4.8 shows that the t-count value for the tax socialization variable is 2.975 with a significance value of 0.008 < 0.05. The significance value is less than 0.05, which means that the tax socialization variable has an influence on the level of taxpayer compliance. Hypothesis 1 in this study is supported by the results of the study

Table 4.12  
Results of the Coefficient of Determination

<b>Model Summary</b>
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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.574 <sup>a</sup>	3.695	0.292	concluded

(Source: data processed by the author, 2021)

Based on the results of regression analysis, it can be known that the coefficient of determination (R<sup>2</sup>) 0.330. This shows that 33% of the taxpayer understanding variable (Y) is influenced by the Tax Socialization variable (X), while the remaining 67% is influenced by other variables not included in this study.

### The Effect of Tax Socialization on the Level of Understanding of Taxpayers in Village-Owned Enterprises, Suka Makmur, Ciomas.

The results showed that tax socialization had an effect on the level of taxpayer compliance, this was evidenced by the results of the t test on the tax socialization variable of 2.975 with a significance value of 0.008 which was smaller than 0.05. This is due to the frequent socialization carried out by officers to the community so that it does not cause various problems and there is an understanding from the community to pay taxes which have become their obligations. This research is in line with research conducted by Titi Cahya Pekerti, Wilopo, Mirza Maulinahardi R (2015) which states that the tax socialization variable has a significant effect on taxpayer understanding.

### Conclusion

This study aims to determine the effect of tax socialization and the level of understanding of taxpayers on Bumdes taxpayer compliance, researchers used 20 respondents as samples, namely the bumdes management and the government of Suka Makmur Village, Ciomas, Bogor. Based on the data analysis and discussion of the research results, the following conclusions are obtained:

1. Total Tax Socialization Variable (X)  
The analysis results shown in the table above indicate that the t value for the Tax Socialization variable is 2,975 with a significance value of 0.008 < 0.05. With a significance value below 0.05, it shows that the tax socialization variable has a significant influence on taxpayer compliance. Hypothesis 1 in this study is supported by the results of the study.

### Suggestions

Based on the conclusions above, there are several suggestions that can be given by the author to certain parties in need, including the following:

1. For Academics  
With this research, it is hoped that this research can be a learning reference for lecturers and students who want to know the problems regarding tax socialization towards level of understanding of the taxpayer.  
Sanctions and Implementation of PP No. 46 Against Individual Taxpayer Compliance. Vol 4, Number 2, pp. 1-15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
  2. For Further Researchers  
This research is expected to be a reference in conducting research on the effect of tax socialization on the level of understanding of taxpayers. However, future researchers are expected to be able to add other variables and expand the number of samples so that the research results can be generalized.  
Harsono, Budi (2021). Why Bumdes Must Pay Taxes, Article <https://klc2.kemenkeu.go.id/knowledge/why-bumdes-harus-menjadi-obligatory-tajak-417ec8f4>  
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  3. For Readers  
This research is expected to be a reference for readers to increase their knowledge and insight regarding the effect of tax socialization on the level of understanding of taxpayers.  
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  4. For Bumdes Makmur Anugerah Lestari Suka Makmur  
This research is expected to be a means to improve services for tax socialization to the public so that they are orderly in paying taxes.  
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