THE INFLUENCE OF TAX STRATEGY ON TAX AWARENESS THROUGH SILENCE EDUCATION IN THE MSME SECTOR

by Wahjoedi Tri

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By

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Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana Strategi Perpajakan mempengaruhi Kesadaran Perpajakan di sektor UMKM melalui Edukasi Keheningan yang dihubungkan tanpa disadari oleh pengusaha UMKM untuk meningkatkan efektivitas penerimaan pajak. Penelitian ini dilakukan dengan menggunakan pendekatan kuantitatif, yang menitikberatkan pada pengujian hipotesis dengan alat analisis statistik dan menghasilkan kesimpulan yang dapat digeneralisasikan. Sampel dalam penelitian ini adalah UMKM pemilik warung di Suncity Mall dan Transmart Sidoarjo. Pengambilan sampel responden dalam penelitian ini menggunakan metode probability sampling yaitu teknik pengambilan sampel yang memberikan kesempatan yang sama bagi setiap elemen populasi untuk dipilih. Alat uji yang digunakan adalah 'Structural Equational Modeling' dengan program perangkat lunak SmartPLS 3. Setelah dilakukan pengujian hipotesis, diperoleh hasil Strategi Perpajakan (X) berpengaruh langsung signifikan terhadap Kesadaran Perpajakan (Y), Strategi Perpajakan (X) berpengaruh langsung signifikan terhadap Edukasi Keheningan (Z), Edukasi Keheningan (Z) memiliki pengaruh langsung signifikan terhadap Kesadaran Perajakan (Y), dan Strategi Perpajakan (X) berpengaruh signifikan terhadap Kesadaran Perpajakan (Y) melalui Edukasi Keheningan (Z).

Kata Kunci: Tax strategy, Tax Awareness, Silence Education & UMKM

INTRODUCTION

Taxes are levies imposed by the state on its citizens to fulfil various demands and developments in development. The role of taxes is very large in the economic growth of a country, including in Indonesia, which is a developing country, which uses taxes as one of the main revenues to finance all kinds of needs.

Data from the East Java MSMEs and Cooperative Office, the number of MSMEs registered in Sidoarjo Regency in 2019 was 248,306 units. This data shows that small and micro enterprises are one of the important elements in community economic development. This performance fact shows the role of MSMEs as the largest part of all national business units which is a real manifestation of the economic life of the Indonesian people. Such a position places the role of MSMEs as one of the pillars of developing a populist economic system as a form of building the national economy. Shanmugam et al., in [1] argue that in addition to the size of the institution and type of business, it is very important for good internal control and producing appropriate financial information.

Therefore, this study will prove whether MSMEs, especially those that open stalls in modern markets or Sidoarjo regency malls, also have a significant effect on tax revenue. Various efforts have been made by the government to increase tax revenue, especially in the MSMEs sector, one of which is the silence education strategy in the digital marketing field, this activity aims to extract sales information from MSMEs company who are connected without being aware of by the MSMEs themselves. This study will show whether the taxation strategy and silence education affect tax revenue, especially in the MSMEs sector.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Taxes

Taxes are compulsory contributions to the state that are owed by private persons or entities that are compelling based on law, without receiving direct compensation and used for state needs for the greatest welfare of the people (KUP Law Chapter I Article 1) Tax experts say tax is a transfer of wealth from the private sector to the public sector which will be used for public interests that can be enjoyed by all Indonesian people. Based on such matters, the said state expenditure, taxes and other levies must be regulated by law. According to Safri Nurmantu in the book by [2], the tax function means the main use, the main benefit of the tax itself. Another opinion regarding the tax function is what is the nature of it or whether the tax is collected.

Related to the tax function, it requires a high tax awareness from the public. According to [3] in [4], tax awareness is a state in which someone is aware of, respects, and understands taxes. Complies with all current tax laws has the sincerity and drive to complete their tax obligations. Taxpayer awareness, according to [5], is the attitude of taxpayers who have grasped and are aware of the tax system. Willing to fulfill their financial responsibilities. They have paid all of their taxes and disclosed all of their earnings without being hidden in accordance with the applicable rules and regulations. As a result, it may be stated that tax awareness is a good thing. A situation in which taxpayers are aware of and taxes should be understood

Strategy

According to Wikipedia Strategy is an overall approach that deals with the implementation of ideas, planning, and execution of an activity within a certain period of time. In a good strategy there is work team coordination, has a theme, identifies supporting factors that are in accordance with the principles of implementing ideas rationally, is efficient in funding, and has tactics to achieve goals effectively. Strategy is distinguished from tactics which have narrower scope and shorter time, although in general people often confuse the two words. Strategy is often associated with Vision and Mission, although strategy is usually more related to the short term and long term.

According to the Directorate General of Taxes in online-pajak.com (2018) increasing state revenue through the tax sector is one of the main programs of the Directorate General of Taxes (DGT). To achieve this target, a high tax compliance rate from taxpayers is required. As an institution, DGT has also implemented a number of steps to encourage taxpayer compliance.

In the last few years, DGT has made many changes to improve service quality. The aim is to make it easier for taxpayers to complete their tax obligations as well as to improve the tax administration system in Indonesia. Here are the steps:

1. Provision of online tax applications.
2. Procurement of outreach and extension programs.
3. Implementation of tax amnesty.
4. Improving the quality of technology and human resources.
5. Improve the quality of data collection on tax potential.
6. Firmness in tax law enforcement.
7. Increasing the quality of inspection in billing.

Digital marketing is marketing using digital technology applications. One form of digital marketing using electronic media or the internet is internet marketing (e-marketing). [6] in [7] found that digital marketing strategies have an effect of up to 78% on the competitive advantage of MSMEs in marketing their products.

Micro, Small and Medium Enterprises (MSMEs)

Based on Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs):

1. Micro Business is a productive business owned by individuals and / or individual businesses that meet the criteria for Micro Enterprises as regulated in this Law.
2. Small Business is a productive economic business that stands alone, which is carried out by an individual or business entity that is not a subsidiary or branch of a company that is owned, controlled or is a part, either directly or indirectly, of a Medium or Large Business that meets the criteria. Small Business as referred to in this law.
3. Medium Enterprises are productive economic enterprises that are independent, carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or are part of, either directly or indirectly, with

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Small or Large Businesses with total assets. net or annual sales proceeds as regulated in this law.

4. Large Business is a productive economic enterprise carried out by a business entity with net worth or annual sales proceeds greater than that of a Medium Enterprise, which includes national state-owned or private joint ventures, and foreign businesses that carry out economic activities in Indonesia.

Conceptual framework

According to [8], the conceptual framework is an association network model that is structured, explained and elaborated logically between variables that are considered relevant so that it can explain the theoretical relationship with known factors in a problem. The following is the conceptual framework in this study:.
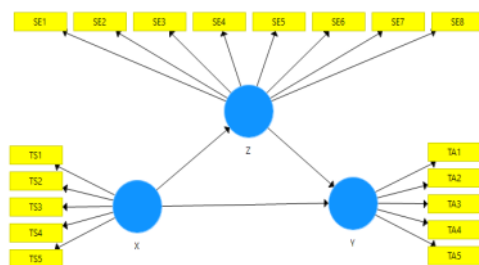

Figure 1. Structural Model

Hypothesis

The hypothesis of the structural model image above is as follows:

1. H1: Tax Strategi (X) has a significant direct effect on Tax Awareness (Y)
2. H2: Tax strategy (X) has a significant direct effect on Silence Education (Z)
3. H3: Silence Education (Z) has a significant direct effect on Tax Awareness (Y)
4. H4: Tax Strategy (X) has a significant effect on Tax Awareness (Y) through Silence Education (Z)

RESEARCH METHOD
Types of research

Quantitative research aims to test whether the prevailing theory is true or false.

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics that are applied by researchers to study and then draw conclusions. The population of this research is the MSMEs actors who have stalls in Sun City Mall and Transmart Sidoarjo as many as 120 MSMEs units.

The sample is a collection of various members of the object under study. This research sample method of data collection using a questionnaire. The sampling technique used in this study is probability sampling, which is a sampling technique that provides equal opportunities for each element of the population to be selected as a member of the sample, which includes simple random sampling because the sampling of members of the population is carried out randomly without considering the existing strata in the population. This method is done when members of the population are considered homogeneous. And the resulting sample is as many as 100 MSMEs units.

Operational Definition of Variables

According to [9] an operational definition is a definition based on the properties of things that can be defined which can be observed. Variables must be defined operationally to make it easier to find the relationship between one variable and another and its measurement.

The dependent variable in this study is the Tax Strategy (X), which is a strategy applied by tax officials or the government to increase tax revenue.

Silence Education (Z), which is a strategy to increase tax revenue. The silence education strategy is in the form of training activities by the Tax Service Office in the field of digital marketing quietly or without the training participants realizing it in this case MSMEs units. MSMEs units will provide information about the identity of the MSMEs and the marketplace that they get from the training and without them knowing it, it is also recorded by the training provider. By obtaining information

from MSMEs, it can be used as a reference to match their tax payments and reporting.

While the independent variable in this research is Tax Awareness (Y). According to Article 1 of Law Number 27 of 2014 concerning the 2015 Fiscal Year State Budget, tax revenues, namely all state revenues consisting of domestic tax revenues and international trade tax revenues. International trade tax revenue is all state revenue that comes from import duties and export duties. Income tax revenue in the MSMEs sector is included in domestic tax revenue.

Data collection technique

According to [10] data collection techniques are a method used by researchers to collect research data from data sources (research subjects and samples). The term data collection techniques can also be referred to as data collection methods. In this study, the data collection techniques used were:

1. Observation
2. Questionnaire (Questionnaire)

Measurement Scale

This study uses a Likert scale. The Likert scale is a scale is a psychometric scale commonly used in questionnaires and is the scale most widely used in survey research [11]. For the Likert scale in quantitative research, the answers are scored. Strongly Agree (SS) 5, Agree (S) 4, Neutral (N) 3, Disagree (TS) 2, Strongly Disagree (STS) 1.

Data analysis

The method used in this research is structural equational modelling using the SmartPLS 3 program

RESULT AND DISCUSSION
Evaluation of Measurement (Outer Model)
A. Validity Test

An indicator can be declared valid if it displays a loading factor greater than 0.5. Data processing from the smartPLS 3 program for loading factors gave the following results:

Table 1. Result for Outer Loading

Indicators	X	Y	Z
SE1			0,866
SE2			0,816
SE3			0,791
SE4			0,889
SE5			0,722
SE6			0,713
SE7			0,705
SE8			0,678
TA1		0,710	
TA2		0,900	
TA3		0,887	
TA4		0,935	
TA5		0,934	
TS1	0,918		
TS2	0,893		
TS3	0,829		
TS4	0,890		
TS5	0,730		

The test for the validity of the reflective indicators uses the correlation between the item scores and the variable scores. The table above shows that the loading factor provides a value above the recommended value of 0.5. The smallest value is 0.678 for the SE8 indicator. This shows that the indications used in this study can be declared valid or meet convergent validity. The following is a diagram of the loading problems for each indicator during this analysis model:
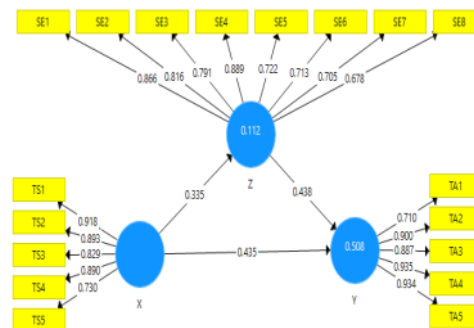

Figure 2. Value of Loading Factor

Cross-loading is also needed to test the discriminatory validity of the reflective indicators as follows:

Table 2. Result for Cross Loading

Indicators	X	Y	Z
SE1	0,427	0,599	*0,866*
SE2	0,327	0,468	*0,816*
SE3	0,394	0,509	*0,791*
SE4	0,303	0,570	*0,889*
SE5	0,048	0,278	*0,722*
SE6	0,040	0,328	*0,713*
SE7	0,076	0,275	*0,705*
SE8	-0,025	0,293	*0,678*
TA1	0,342	*0,710*	0,505
TA2	0,546	*0,900*	0,499
TA3	0,488	*0,887*	0,543
TA4	0,552	*0,935*	0,543
TA5	0,594	*0,934*	0,477
TS1	*0,918*	0,504	0,348
TS2	*0,893*	0,488	0,309
TS3	*0,829*	0,516	0,166
TS4	*0,890*	0,541	0,315
TS5	*0,730*	0,431	0,281

An indicator is declared valid if it has loading factor value > 0.5. Tax Strategy (X) have indicators TS1, TS2, TS3, TS4, TS5 that all of the loading factor value (0.918, 0.893, 0.829, 0.890 and 0.730) > 0.5. Silence Education (Z) have indicators SE1, SE2, SE3, SE4, SE5, SE6, SE7 and SE8 that all of the loading factor value (0.866, 0.816, 0.791, 0.889, 0.722, 0.713, 0.705 and 0.678) > 0.5. Tax Awareness (Y) have Indicators TA1, TA2, TA3, TA4, TA5 that all of the loading factor value (0.710, 0.900, 0.887, 0.935 and 0.934) > 0.5.

Another method to see discriminant validity is to look at the average variance extracted (AVE) value. Recommended value is above 0.5. The following is the output from smartPLS3 for the AVE value:

Table 3. Average variance extracted (AVE)

Variable	Average Variance Extracted (AVE)
X	0,731
Y	0,769
Z	0,602

The table above provides an AVE value above 0.5 for all variables contained in the research model. Silence Education (Z) has the lowest AVE with value of 0.602.

B. Reliability Test

The reliability test is achieved with the aid of searching for the composite reliability value of the indicator block measuring the variable. The results of the composite reliability will show a good value if well above 0.7. Here is the reliability of the composite value:

Table 4. Composite Reliability

Variable	Composite Reliability
X	0,931
Y	0,943
Z	0,923

The composite reliability value for all variables is greater than 0.7 in the table above, indicating that all variables in the estimated model meet the requirement for discriminant validity. In the variable silence Education (Z), the lowest composite reliability value is 0.923.

Cronbach's Alpha can also be used to strengthen reliability checking, with the Smart PLS 3 output giving the following results:

Table 5. Cronbach's Alpha

Variable	Cronbach's Alpha
X	0,906
Y	0,922
Z	0,915

The suggested values are greater than 0.6, and the table above indicates that all variables have Cronbach's Alpha values greater than 0.6. In the Tax Strategy measure, the lowest value is 0.906.

Structural Model Testing (Inner Model)

The structural model (Inner Model) is tested after the predicted model follows the specifications for the Outer Model. The R-Square value of the variable is as follows:

Table 6. R-SQUARE

Variable	R Square
Y	0,508
Z	0,112

The table above gives a value of 0.508 for the Tax Awareness (Y) variable means that Tax Strategy (X) and Silence Education (Z) are able to explain the Tax Awareness (X) variable of 50.8%. Value 0.112 for Silence Education (Z) means that Tax Strategy (X) is able to explain the Silence Education (Z) variable of 11.2%.

Hypothesis testing is as follows:

Table 7. Path Coefficients

	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (IO/STDEVI)	P Values
X -> Y	0,435	0,105	4,126	0,000
X -> Z	0,335	0,075	4,449	0,000
Z -> Y	0,438	0,092	4,775	0,000
X -> Z -> Y	0,147	0,057	2,596	0,010

The Final Result of Hypothesis Testing is as follow:
All of 4 Hypothesis are accepted
1. Tax Strategi (X) has a significant direct effect on Tax Awareness (Y) with P Value 0.000 < 0.05
2. Tax strategy (X) has a significant direct effect on Silence Education (Z) with P Value 0.000 < 0.05
3. Silence Education (Z) has a significant direct effect on Tax Awareness (Y) with P Value 0.000 < 0.05
4. H4: Tax Strategy (X) has a significant effect on Tax Awareness (Y) through Silence Education (Z) with P Value 0.010 < 0.05

Based on the test results of the hypothesis, it shows that there is a direct and significant positive influence between the tax strategy on awareness of paying taxes, the tax strategy on silence education, and silence education on the awareness of paying taxes in the MSMEs sector.

Based on the test results of the hypothesis, there is an indirect and significant positive influence between the tax strategy on awareness of paying taxes mediated by silence education in the MSMEs sector. Silence Education in the field of digital marketing, this activity aims to extract sales information from MSMEs units who are connected without being aware of the SMEs themselves.

Seeing the results of the questionnaire on MSMEs units who have stalls in Suncity Mall and Transmart in the Sidoarjo area shows that silence education in the digital marketing sector affects the awareness of taxpayers if the digital training is carried out routinely for the existence of MSMEs and provides information on the sales activities of MSMEs units and their business products. Thus, the potential for tax revenue from the MSMEs sector has a significant effect if silence education in digital marketing is carried out properly.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn:
1. Tax strategy (X) has a positive effect on tax awareness (Y) in the MSME sector, this is evidenced by the test results which show a coefficient value of 0.435 with a significance value of 0.000 <0.05, which means that there is a positive and significant influence.
2. The tax strategy (X) has a positive effect on silence education (Z) in the MSME sector, this is evidenced by the test results which show a coefficient value of 0.335 with a significance value of 0.000 <0.05, which means that there is a positive and significant effect.
3. Silence Education (Z) has a positive effect on tax awareness (Y) in the MSME sector, this is evidenced by the

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test results show a coefficient value of 0.438 with a significance value of 0.000 <0.05, which means that there is a positive and significant influence.

4. Tax Strategy (X) has a significant effect on Tax Awareness (Y) through Silence Education (Z), this is evidenced by the test results show a coefficient value of 0.147 with a significance value of 0.010 <0.05, which means that there is a positive and significant influence.

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Article Error You may need to remove this article.

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Article Error You may need to use an article before this word. Consider using the article **the**.

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Frag. This sentence may be a fragment or may have incorrect punctuation. Proofread the sentence to be sure that it has correct punctuation and that it has an independent clause with a complete subject and predicate.

Sentence Cap. Review the rules for capitalization.

Prep. You may be using the wrong preposition.

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Sentence Cap. Review the rules for capitalization.

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Dup. Did you mean to repeat this word?

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Sentence Cap. Review the rules for capitalization.

Article Error You may need to use an article before this word.

Proofread This part of the sentence contains an error or misspelling that makes your meaning unclear.

Wrong Article You may have used the wrong article or pronoun. Proofread the sentence to make sure that the article or pronoun agrees with the word it describes.

Article Error You may need to use an article before this word.

Frag. This sentence may be a fragment or may have incorrect punctuation. Proofread the sentence to be sure that it has correct punctuation and that it has an independent clause with a complete subject and predicate.

Word Error Did you type **the** instead of **they**, or have you left out a word?

Run-on This sentence may be a run-on sentence.

P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.

Missing "," Review the rules for using punctuation marks.

P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.

Prep. You may be using the wrong preposition.

Dup. Did you mean to repeat this word?

S/V This subject and verb may not agree. Proofread the sentence to make sure the subject agrees with the verb.

Missing "," Review the rules for using punctuation marks.

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Article Error You may need to remove this article.

Article Error You may need to use an article before this word.

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Article Error You may need to use an article before this word. Consider using the article **a**.

Missing "?" Review the rules for using punctuation marks.

Article Error You may need to use an article before this word. Consider using the article **the**.

Article Error You may need to remove this article.

Article Error You may need to use an article before this word. Consider using the article **the**.

Missing "," Review the rules for using punctuation marks.

Article Error You may need to remove this article.

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Article Error You may need to remove this article.

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Garbled This sentence contains several grammatical or spelling errors that make your meaning unclear. Proofread the sentence to identify and fix the mistakes.

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Sp. This word is misspelled. Use a dictionary or spellchecker when you proofread your work.

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Article Error You may need to use an article before this word. Consider using the article **the**.

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Missing "," Review the rules for using punctuation marks.

Article Error You may need to remove this article.

Run-on This sentence may be a run-on sentence.

Article Error You may need to remove this article.

Verb This verb may be incorrect. Proofread the sentence to make sure you have used the correct form of the verb.

Article Error You may need to use an article before this word. Consider using the article **the**.

Confused You have used either an imprecise word or an incorrect word.

Prep. You may be using the wrong preposition.

Article Error You may need to use an article before this word. Consider using the article **the**.

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Proper Nouns You may need to use a capital letter for this proper noun.

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