

# The Influence Of Public Trust And Tax Socialization On Tax Compliance Of Msme Taxpayers (Case Study On Individual Taxpayers At Kpp Pratama Bandung Bojonagara For The 2023 Period)

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Taxpayer Compliance, MSME

## Abstract

*Taxpayer compliance is a key factor in optimizing state revenue. However, the compliance level of MSME taxpayers in Indonesia, including those registered at KPP Pratama Bandung Bojonagara, remains relatively low despite the continuous increase in the number of taxpayers. This condition indicates a gap between potential revenue and the realization of Annual Tax Return (SPT) reporting. This study aims to examine the effect of Public Trust and Tax Socialization on the compliance of MSME individual taxpayers who are non-employees and registered at KPP Pratama Bandung Bojonagara in 2023. The research employed a quantitative approach with descriptive and verificative methods. The population consisted of more than twenty-two thousand taxpayers, with a sample of one hundred respondents determined using Slovin's formula. Primary data were collected through questionnaires, while secondary data were obtained from official documentation of the tax office. The data analysis involved validity and reliability tests, classical assumption tests, multiple linear regression, coefficient of determination, F-test, and t-test. The findings reveal that Public Trust and Tax Socialization simultaneously have a positive and significant effect on taxpayer compliance. Partially, both variables also show a positive and significant effect. The coefficient of determination indicates that Public Trust and Tax Socialization explain only a part of taxpayer compliance, while the remaining portion is influenced by other factors beyond this study*

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## INTRODUCTION

Taxpayer compliance is an important element in optimizing state revenue. Indonesia adopts a self-assessment system, where taxpayers are entrusted to independently calculate, pay, and report their tax obligations. This compliance is divided into formal compliance, which relates to administrative aspects, and material compliance, which emphasizes the honest and accurate fulfillment of the substance of tax reporting. Meanwhile, material compliance refers to the situation when taxpayers meet the substantive requirements, namely by completing the Annual Tax Return (SPT) fully and honestly in accordance with applicable regulations (Tax Procedures Law No. 28 of 2007, Article 3 Paragraph (1)), and then submitting the SPT to the Tax Service Office (KPP) before the specified deadline (Siti Resmi, 2019:38).

In the Theory of Planned Behavior (Ajzen, 1991), compliance is influenced by intentions formed from attitudes, subjective norms, and perceived behavioral control. This is relevant for analyzing the behavior of MSME taxpayers, considering the significant contribution of this sector to the national economy. In 2023, MSMEs in Indonesia reached 66 million business units, contributing 61% to GDP and absorbing 97% of the national workforce. However, the tax contribution from this sector is still low. This reflects that MSMEs also dominate the national

economic structure, accounting for 99.99% of all businesses in Indonesia (Murti et al., 2022). The large number of MSMEs should be able to contribute to state revenue thru the tax sector. However, in practice, tax revenue realization from the MSME sector is still considered low (Hestu Yoga Saksama, 2020). Out of the total number of MSME actors, only about 2.3 million business units have a Taxpayer Identification Number (NPWP) (Santia, 2020), and there are still many taxpayers who have not fulfilled their annual tax return reporting obligations.

The phenomenon of low compliance is evident at the Bandung Bojonagara Tax Office. Despite the significant and continuous increase in the number of MSME taxpayers, the rate of annual tax return filing has stagnated or even decreased. Data from 2019–2023 shows an increase in the number of taxpayers from 9,882 to 22,662, but the reporting rate is only around 21–23%. This situation creates a gap between the potential tax revenue and the actual realization on the ground. The period from 2019 to 2023. The most significant increase in the number of WPOP occurred in 2020, with 21,616 taxpayers. This number more than doubled from the previous year, which had only 9,882 taxpayers. This indicates that the KPP's performance in efforts to increase state revenue thru taxpayer expansion has been achieved. However, this is not in line with the achievement of annual tax return reporting by individual taxpayers from MSMEs. This is evident from the low compliance rate for annual tax return reporting by individual taxpayers from MSMEs, which was less than 25% for the reporting period from 2020 to 2023.

Low compliance is influenced by various factors, one of which is the level of public trust in tax authorities. Public trust reflects the community's belief in the integrity, transparency, and fairness of tax agencies in providing services. Some studies show a positive influence of public trust on compliance, although there are differing results that suggest other factors can be more dominant. In addition, tax socialization also plays an important role. The socialization is intended as a structured effort to provide information, education, and guidance to taxpayers. Thru socialization, it is hoped that public understanding of tax rights and obligations will increase. Some studies suggest that socialization significantly influences compliance, but there are also findings that indicate its influence is not significant. Research by Yulianti (2022) shows that tax socialization has a significant positive effect on the compliance of MSME taxpayers, especially during the pandemic, as it can improve tax understanding and awareness. However, in contrast, research by Widyanti (2021) found that socialization did not have a significant effect on taxpayer compliance.

The inconsistency in previous research findings regarding the influence of public trust and tax socialization raises questions that need further investigation. This is an important basis for researchers to reexamine these variables, particularly in the context of MSME taxpayer compliance. Based on the description of these phenomena, this study is titled "The Influence of Public Trust and Tax Socialization on MSME Taxpayer Compliance (Case Study on Individual Taxpayers at KPP Pratama Bandung Bojonagara for the 2023 Period)" with the aim of analyzing the factors that influence MSME taxpayer compliance in the region.

## METHODS

This research uses a quantitative approach with descriptive and verificative objectives, which allows the researcher to measure the relationships between variables and empirically test hypotheses (Sugiyono, 2021). The research design is causal, with public trust and tax socialization as independent variables, and MSME taxpayer compliance as the dependent variable. The research instrument used a questionnaire with a Likert scale, which was compiled based on the indicators of each variable. The validity and reliability of the instrument were then tested to ensure it could

be used scientifically (Ghozali, 2018). The research stages include literature review, instrument development, field data collection, and data analysis.

The research population consists of all non-employee individual taxpayers who are small and medium-sized business owners registered at the Bandung Bojonagara Primary Tax Office in 2023, totaling 22,662 people. The sample was determined using purposive sampling technique with specific criteria relevant to the research objectives. The sample size was determined using Slovin's formula, resulting in 100 respondents considered representative (Nazir, 2014). Primary data was obtained thru the distribution of online questionnaires using e-Research DJP, while secondary data was sourced from official documentation of KPP Pratama Bandung Bojonagara. The use of this data combination is important for increasing the validity of research findings (Creswell & Creswell, 2018).

Data analysis was conducted in several stages, starting with validity and reliability tests to ensure the quality of the instrument, followed by classical assumption tests such as normality, multicollinearity, and heteroskedasticity tests. Next, multiple linear regression analysis was used to determine the influence of public trust and tax socialization on the compliance of MSME taxpayers. Hypothesis testing was conducted using the coefficient of determination ( $R^2$ ), simultaneous test (F), and partial test (t) to measure the influence of the independent variables both jointly and separately. All data processing was done with the help of IBM SPSS Statistics software to ensure more accurate and academically accountable research results (Santoso, 2019).

## RESULTS AND DISCUSSION

### Characteristics of Respondents

The respondents in this study were 100 individual taxpayers (WPOP) who are small and medium-sized enterprise (SME) owners registered at the KPP Pratama Bandung Bojonagara. All respondents were recorded as fulfilling their tax obligations (100%), indicating a fairly high level of formal compliance with regard to tax payments. In terms of age, the majority of respondents were in the young productive age group, namely 26–35 years (20.2%) and under 25 years (19.2%), followed by the 56–65 years (18.2%) and >65 years (16.2%) groups, while the fewest were in the 36–45 years age group (11.1%). This indicates that MSME actors in the research area are dominated by young people who are adaptable to technology. Based on gender, the respondents consisted of 58% male and 42% female. In terms of education, the majority of respondents had a high school/vocational school education level (40%), followed by higher education (D3/S1) at 32%, and junior high school or lower at 28%. This data indicates that secondary education is the dominant background of MSME actors, although the proportion of higher education is quite significant, potentially influencing their tax literacy.

The types of businesses run by the respondents are quite diverse. Trading businesses dominate at 44%, followed by services at 28%, culinary at 20%, and other businesses at 8%. Geographically, most respondents reside in the area around the KPP Pratama Bandung Bojonagara, with the highest concentration in Andir and Cicendo districts. This profile suggests that the research respondents are quite representative, reflecting demographic diversity as well as the relevant business backgrounds of MSMEs, which is relevant for examining the relationship between public trust, tax socialization, and tax compliance.

### Validity Test and Reliability

### Test Validity Test

In this study, the number of respondents was 100, so  $df = 98$ , with an  $r$ -table value of 0.195. The calculation results show that all statement items have an  $r$ -calculated value  $\geq 0.195$ , so it can be concluded that all questionnaire items are valid and can be used for further analysis (Sugiyono, 2019).

### Reliability Test

The results of the reliability test show that all research variables have a Cronbach's Alpha value greater than 0.60. The Public Trust variable (X1) obtained a Cronbach's Alpha value of 0.801, the Taxation Socialization variable (X2) obtained a value of 0.667, and the Tax Compliance variable (Y) obtained a value of 0.897. All three values have exceeded the minimum reliability limit of 0.60, so all variables are declared reliable. This means that the instruments used to measure Public Trust, Tax Socialization, and Tax Compliance have good internal consistency and can be relied upon for further analysis.

### Descriptive Analysis

#### Normality Test

The normality test aims to determine whether the data in the regression model has a normal distribution.

#### Normality Test

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Mean_X1	,098	100	,020	,979	100	,119
Mean_X2	,091	100	,041	,981	100	,171
Mean_Y1	,063	100	,200*	,991	100	,780

Based \*. This is a lower bound of the true significance.

Wilk, Table 4.3

shows that the Kolmogorov-Smirnov significance values for variables X1 and X2 are 0.020 and 0.041 respectively ( $<0.05$ ), indicating that the data is not normally distributed according to this test. However, the Shapiro-Wilk test shows significance values for X1 (0.119), X2 (0.171), and Y1 (0.780) all greater than 0.05, indicating that the data can be considered normally distributed. To strengthen these results, a residual normality test was conducted, yielding a significance value of 0.200 ( $>0.05$ ), which indicates that the residual data is normally distributed and meets the classical normality assumption.

#### Normality Test for Residual Data

#### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,068	100	,200*	,987	100	,431

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Source: SPSS Version 26 output and processed by the researcher (2025)

Table shows the results of the residual normality test using the Kolmogorov-Smirnov and Shapiro-Wilk methods. The Kolmogorov-Smirnov test yielded a significance value of 0.200 ( $>0.05$ ), while the Shapiro-Wilk test yielded a significance value of 0.431 ( $>0.05$ ). Since both

significance values are greater than 0.05, it can be concluded that the residual data are normally distributed. Thus, the classical assumption of normality in regression analysis has been met, making the regression model suitable for use.

### Multicollinearity Test

The multicollinearity test aims to determine whether there is a high linear relationship between independent variables in the regression model. According to Gujarati & Porter (2012), multicollinearity can cause problems because the independent variables no longer provide unique information, thus disrupting the estimation of regression coefficients.

Multicollinearity is generally detected by looking at the Tolerance and Variance Inflation Factor (VIF) values. The criteria used are that if the Tolerance value is  $> 0.10$  and the VIF value is  $< 10$ , it can be concluded that multicollinearity does not occur in the regression model (Ghozali, 2018).

### Multicollinearity Test

Collinearity Statistics	
Tolerance	VIF
,984	1,016
,984	1,016

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Mean_X1	Mean_X2
1	1	2,907	1,000	,00	,01	,01
	2	,073	6,294	,00	,39	,48
	3	,020	12,205	1,00	,60	,51

a. Dependent Variable: Mean\_Y1

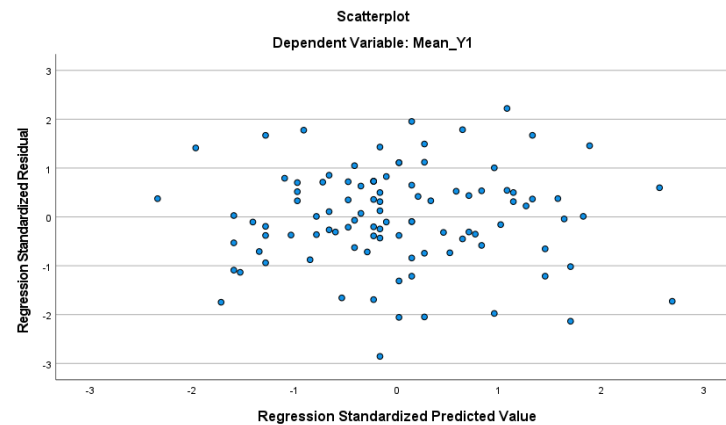
Source: SPSS Version 26 output and processed by the researcher (2025)

Based on the results of the multicollinearity test in Table 4.5, it can be seen that the Tolerance values for variables X1 and X2 are 0.984, while their Variance Inflation Factor (VIF) values are 1.016. Decision-making criteria according to Ghozali (2018) are that if the Tolerance value  $> 0.10$  and VIF  $< 10$ , then there is no multicollinearity. Because the test results meet these criteria, it can be concluded that there is no multicollinearity problem in this regression model, so the independent variables used are suitable for inclusion in the multiple regression model.

### Heteroskedasticity Test

The heteroskedasticity test is conducted to determine whether or not there is an inequality of variances in the residuals of the regression model. Testing can be done using a scatterplot between the predicted value (ZPRED) and its residual (SRESID). If the points are randomly scattered above and below the number zero on the Y-axis without forming a specific pattern, then the regression model does not exhibit heteroskedasticity.

### Result Heteroskedasticity Test



Source: SPSS Version 26 Output and processed by the researcher (2025)

Based on the output of this research, the pattern of point distribution on the scatterplot shows a random spread and does not form a specific pattern, so it can be concluded that the regression model is free from the problem of heteroskedasticity.

### Multiple Linear Regression

Analysis According to Sugiyono (2019), multiple linear regression serves to predict the value of the dependent variable when the value of the independent variable changes.

### Result Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	,528	,695	,760	,449					
	Mean_X1	,555	,091	,508	6,122	<,001	,463	,528	,984	1,016
	Mean_X2	,370	,085	,360	4,343	<,001	,297	,403	,984	1,016

a. Dependent Variable: Mean\_Y1

Based on the results of multiple linear regression analysis in Table 4.6, the regression equation obtained is as follows:

$$Y = 0.528 + 0.555X1 + 0.370X2$$

Based on the regression equation, the constant ( $a = 0.528$ ) indicates that if the public trust variable ( $X1$ ) and tax socialization ( $X2$ ) are zero, the value of taxpayer compliance ( $Y$ ) remains at 0.528. The coefficient of  $X1$  ( $b1 = 0.555$ ) indicates that every one-unit increase in the public trust variable will increase taxpayer compliance by 0.555, assuming the  $X2$  variable remains constant. The t-test results support this finding with a calculated t-value of 6.122 and a significance of  $0.000 < 0.05$ , thus proving that  $X1$  has a positive and significant effect on  $Y$ .

Meanwhile, the coefficient of  $X2$  ( $b2 = 0.370$ ) shows that every one-unit increase in the tax socialization variable will increase taxpayer compliance by 0.370, assuming the  $X1$  variable remains constant. The t-test results also support this influence with a calculated t-value of 4.343 and a significance of  $0.000 < 0.05$ , thus proving that  $X2$  has a positive and significant effect on  $Y$ . Furthermore, the Tolerance value of 0.984 and the VIF value of 1.016 for both independent variables confirm that there is no multicollinearity because they meet the criteria of Tolerance  $> 0.10$  and VIF  $< 10$ . Thus, the regression model in this study is declared suitable for use.

### Hypothesis Testing

**Coefficient of Determination ( $R^2$ )** The coefficient of determination ( $R^2$ ) is used to measure the extent to which independent variables can explain the dependent variable. The value of  $R^2$  ranges from 0 to 1, where a value closer to 1 means a larger proportion of the variation in the dependent variable can be explained by the independent variables in the regression model.

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,585 <sup>a</sup>	,342	,329	1,19257

Source: SPSS Version 26 output and processed by the researcher (2025)

The results of the coefficient of determination test in Table 4.7 show an R value of 0.585, indicating a moderately strong relationship between variables X1 and X2 and Y1. The R Square value of 0.342 means that the two independent variables are able to explain 34.2% of the variation in Y1, while the remaining 65.8% is influenced by other factors outside the model. After adjusting for the number of variables and sample size, the Adjusted R Square value remained stable at 0.329, with the model's prediction error rate reflected in the Std. Error of the Estimate, which is 1.19257. Furthermore, the F Change value of 25.229 with a significance of 0.000 ( $<0.05$ ) confirms that the multiple regression model is statistically significant, thus proving that X1 and X2 simultaneously influence Y1.

#### Simultaneous Test (F-Test)

According to Ghozali (2018), if the significance value is  $< 0.05$ , then the independent variables collectively influence the dependent variable.

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71,761	2	35,881	25,229	,000 <sup>b</sup>
	Residual	137,955	97	1,422		
	Total	209,716	99			

a. Dependent Variable: Mean\_Y1

b. Predictors: (Constant), Mean\_X2, Mean\_X1

Source: SPSS Version 26 Output and processed by the researcher (2025)

Based on the analysis results in Table 4.8, the calculated F value is 25.229 with a significance of 0.000 ( $<0.05$ ). This indicates that variables X1 and X2 simultaneously have a positive and significant effect on variable Y1. Partial

#### Test (t-test)

The t-test is conducted to determine the partial influence of each independent variable on the dependent variable. According to Ghozali (2018), an independent variable is considered to have a significant effect if the significance value is  $< 0.05$ .

#### Partial Test (T-Tes)

Model		t	Sig.
1	(Constant)	,760	,449
	Mean_X1	6,122	,000

Mean_X2	4,343	,000
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*Source: SPSS Version 26 Output and processed by the researcher (2025)*

Based on the analysis results in Table 4.10, variable X1 has a calculated t-value of 6.122 with a significance of  $0.000 < 0.05$ , while variable X2 has a calculated t-value of 4.343 with a significance of  $0.000 < 0.05$ . This indicates that both X1 and X2 have a positive and significant partial effect on the dependent variable Y1.

## DISCUSSION

The analysis results show that the public trust variable has a positive and significant effect on the compliance of MSME taxpayers at KPP Pratama Bandung Bojonagara. The higher taxpayers' confidence in the transparency, integrity, and accountability of the tax authorities, the higher their tendency to fulfill their tax obligations, especially in filing their annual tax returns. This finding aligns with the Theory of Planned Behavior (Ajzen, 1991) concept, which emphasizes that psychological factors such as beliefs shape compliant behavior in self-assessment systems. Research by Mariganto, Kasmad, & Purwanto (2023) also supports these findings, indicating that public trust in tax authorities significantly contributes to increased tax compliance.

Furthermore, the variable of tax socialization was also proven to have a positive and significant effect on taxpayer compliance. Effective socialization thru counselling, mentoring, and the use of digital media can improve taxpayers' understanding of their rights and obligations. This is consistent with the research by Luthfiana et al. (2023), which confirms that tax socialization plays an important moderating role in increasing compliance by improving tax literacy. Although some previous studies found different results, such as Widyanti (2021) who stated that socialization had no significant effect, the results of this study confirm that in the context of MSMEs in Bojonagara, socialization still makes a real contribution to shaping compliant behavior.

Simultaneously, public trust and tax socialization significantly influence tax compliance. These two variables explain some of the variation in adherence, while other factors outside the model also contribute. This confirms that compliance enhancement strategies cannot rely solely on administrative aspects, but must also consider psychological dimensions (public trust) and educational aspects (tax socialization). Consistent with the findings of Nurfadillah et al. (2023), the combination of increased tax literacy, fair rates, and trust in the government is key to driving MSME compliance. Therefore, the results of this study reinforce the importance of the role of tax authorities in building a transparent system while providing continuous education for MSME actors.

## CONCLUSION

Thru a quantitative approach using descriptive analysis and multiple linear regression, this study yielded several findings that can be summarized as follows:

1. The compliance rate of MSME taxpayers at KPP Pratama Bandung Bojonagara is considered good, indicating a fairly high level of awareness in fulfilling tax obligations.
2. Public trust has a positive and significant impact on tax compliance; the higher the trust in the transparency and consistency of tax policies, the higher the compliance.
3. Tax socialization has a positive and significant impact on improving taxpayers' understanding and awareness, especially when conducted intensively and tailored to their needs.



4. Public trust and tax socialization simultaneously proved to contribute significantly to increased MSME compliance, making both key factors in building a sustainable tax compliance culture.

Based on the research findings, it is recommended that tax authorities continue to improve policy transparency and consistency in order to strengthen public trust. Tax socialization programs also need to be designed more intensively, interactively, and tailored to the characteristics of MSMEs, for example, thru digital media, thematic workshops, or direct mentoring. For MSME actors, the results of this research are expected to raise awareness that tax compliance is a real contribution to national development. Additionally, future research could expand the variables by including aspects of tax service quality or technology utilization, leading to a more comprehensive understanding of the factors influencing tax compliance.

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