International Journal of Engineering, Management and Humanities (IJEMH)
Volume 6, Issue 3, May-June, 2025 pp: 132-139 ISSN: 2584-2145 www.ijemh.com

The Influence of Increased VAT Rates and Taxpayer Awareness on Taxpayer Compliance

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Date of Submission: 21-05-2025 Date of Acceptance: 01-06-2025

ABSTRACT: This research aims to determine the effect of the increase in VAT rates and the level of taxpayer awareness on MSME taxpayer compliance. This research uses primary data. The population in this study were MSME taxpayers registered at DKUKMPP (Dinas Koperasi UKM IndustriKabupaten Bantul, Indonesia) by distributing questionnaires as many as 100 respondents. This study uses multiple linear regression data analysis methods involving more than one independent variable. The results of this study indicate that the increase in VAT rates has an effect on umkm taxpayer compliance. Meanwhile, taxpayer awareness has no effect on MSME taxpayer compliance.

KEYWORDS: VAT Rates, Taxpayer Awareness, Taxpayer Compliance.

I. INTRODUCTION

Over time, Indonesian taxes have changed significantly. This is brought on by economic forces, the nation's fundamental and developmental demands, as well as other elements that necessitate cooperation or mutual aid in order to pay taxes and meet other necessities. According to current rules and regulations, taxpayers are required to pay taxes to the state, either the federal government or local governments. The value added tax (VAT), which is levied on the purchase of goods and services, is one type of tax that the government sets. It is a major source of funding for the government to cover state spending and development needs (V. G. Putri &Subandoro, 2022). One of the growing nations with the fastest economic growth is Indonesia, which is able to develop in every area. By offering community services, enforcing the law fairly, and upholding security and order, this fosters a prosperous society. Indonesia has constructed numerous public amenities and infrastructure for the good of society. Additionally, the state is still working to guarantee fair growth for the good of society. Maximizing state revenue from the tax sector, including the MSME tax sector, can lead to equitable development and sufficient infrastructure (Ananda et al., 2015). the extent to which MSMEs contribute to a nation's economy, making their presence highly anticipated in any nation due to their critical role in the growth and advancement of the economy in order to attain community welfare. The creation of companies in the MSME sector can absorb the number of workers who are prepared to work but have not yet found employment, hence lowering the unemployment rate. The MSME sector hires a lot of workers as a result of the decline in unemployment, which aids the government's attempts to combat poverty (Al Farisi et al., 2022). The VAT rate has changed in accordance with Law No. 7 of 2021 concerning Harmonization and tax regulations.

According to Law No. 7 of 2021's article 7 paragraph (1), the VAT rate will rise to 11% on April 1, 2022, and then to 12% on January 1, 2025. The goal of raising the VAT rate is to bring the state budget back to its prior level after it had a significant increase during the COVID-19 pandemic (M. R. Putri, 2022). The primary cause for the drop in MSME compliance is the high VAT rate, which can interfere with small and medium-sized businesses' (MSMEs') cash flow. In order to facilitate capital turnover and business development, a lower rate is applied to this MSME sector. The low tax rate that has been set, however, does not ensure that tax compliance will rise. If not carefully examined, rising tax rates can be a significant issue because many people in various nations refuse to pay taxes, are burdened by tax rises, and even attempt to evade or avoid paying taxes (Zulma, 2020). The higher tax rate is one of the factors preventing many MSME taxpayers from being able to pay their taxes. This is because companies fear that a 1% tax on turnover will have to be deducted

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Volume 6, Issue 3, May-June, 2025 pp: 132-139 ISSN: 2584-2145 www.ijemh.com

from their meager profits, which naturally incentivizes taxpayers to attempt to lower their tax liability through smuggling or tax evasion. According to data from the Ministry of Finance, MSMEs' VAT tax revenue increased 11.2% from 2021 to 2022, reaching IDR 120.2 trillion. The rise in MSMEs' VAT tax revenue indicates that there is a significant chance that MSMEs' VAT rates will rise (Marasabessy, 2020).

Along with the value-added tax (VAT) rate, taxpayers' awareness of the need to pay taxes can also have an impact on their compliance as MSME taxpayers. MSME taxpayers may be impacted by tax payments. Taxpayer awareness is the state in which individuals are aware of and willing to meet their tax payment obligations. A strong viewpoint on taxpayer awareness can encourage taxpayers to pay taxes more consistently, even under trying circumstances. If taxpayers do not understand taxes, it is extremely difficult for them to fulfill their tax-paying requirement (Firmansyah&Arham, 2021). Understanding tax laws and being aware of them helps guarantee that taxpayers follow the law. Understanding tax law has a significant impact on MSME taxpayers' compliance behavior. It is demonstrated when people understand their rights and responsibilities to appropriately compute their taxes and to record, deposit, and report them (Niyorugira, 2024). The efficiency of tax collection may be hampered by taxpayer compliance. This is a result of both the intricacy of the taxation procedure and the general public's lack of interest in and confidence in taxes. Furthermore, a lot of individuals continue to believe that the advantages of taxes—like the improvement of public services and infrastructure—have not been successful. They consequently frequently fail to register as taxpayers in order to evade paying taxes (Pattiasina et al., 2021). According to studies on the rise in VAT rates, MSME taxpayer compliance is significantly impacted by the variable VAT rate increase (Palullungan et al., 2023; Yusro&Kiswanto, 2014; Ananda et al., 2015). Marcori (2018), Khuzaimah&Hermawan (2018), and Lhaga&Hutomo (2018) assert that MSME taxpayer compliance is significantly impacted by taxpayer awareness. According to studies by Yunia et al. (2021), Hapsari&Ramayanti (2022), and Meidiyustiani (2022), taxpayer knowledge has little bearing on MSME taxpayer compliance, hence these findings are irrelevant.

II. LITERATURE REVIEW ANDHYPHOTESIS

A. Obedience Theory

The act of submitting to authority figures or directives from others is known as obedience. When someone behaves in a way that complies with or fulfills the requests of others or the regulations that are in place, they are being obedient. This includes responding to requests that are made directly or to other parties and is associated with following previously established norms or acts (Putra, 2020). Because of the aspect of authority, obedience is a social conduct in which one complies with the directives or demands of others. This type of social influence occurs when people follow directions due to the authority or power held by the person issuing the command (N. Purwanti& Amin, 2016)..

B. VAT Rates

The proportion that has been established as the foundation for taxation of tax objects that fall under the purview of taxpayers is known as the tax rate (Dewi et al., 2020). The tax rate is determined by taking into account the taxpayer's business continuity, particularly in the MSME sector. MSMEs are still in the early stages of development and face uncertain financial circumstances. The best tax payments and equitable business sustainability can be achieved by determining tax rates that consider the circumstances of MSMEs. This is crucial to ensuring MSMEs thrive sustainably and contribute fairly to state revenue (Zulma, 2020). Micro, small, and medium-sized businesses (MSMEs) may face additional challenges as a result of high VAT rates, which may also have an impact on the sector's taxpayer compliance rate. Since MSMEs find it difficult to modify product prices to absorb the tax burden without raising selling prices, high VAT rates might negatively impact their cash flow. However, there is no assurance that the level of tax compliance will rise due to the supplied low tax rate. Since many taxpayers in many countries object to paying taxes and even attempt to avoid paying them, the increase in tax rates is a significant concern if not adequately examined. To avoid burdening any party, tax rate policies must be in line with the ideal level (Zulma, 2020).

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C. Taxpayer Awareness

Taxpayer awareness, namely knowledge of tax duties and the significance of meeting them, is defined by Yulsiati (2015) as awareness or understanding of taxation. The willingness to meet tax obligations, including the readiness to contribute by paying taxes in compliance with existing legislation, is a component of tax knowledge. Since it indicates the mindset and preparedness of taxpayers to abide by tax laws and support the state through tax payments, tax awareness plays a significant role in enhancing tax compliance (Anjasari, 2017). In order to increase tax compliance, taxpayer awareness is crucial (Andrianus&Ghofar, 2016). The sincerity and desire to accurately and promptly execute tax responsibilities are components of taxpayer awareness. The likelihood that a taxpayer will fulfill their tax duties increases with their level of understanding of the significance of paying taxes fairly and in compliance with current legislation. Accordingly, initiatives to raise taxpayer awareness may contribute to a greater readiness on the part of taxpayers to pay taxes freely and on schedule (Ummah, 2015).

D. Taxpayer Compliance

Fitria (2017) asserts that the phrase "submit or obey" can be used to characterize tax compliance as the degree of compliance, submission, and obedience as well as the application of tax laws. Because Indonesia has a tax system that relies on taxpayers to determine, pay, and report their obligations, taxpayer compliance is crucial. For MSMEs, a number of factors affect taxpayer compliance, such as service levels, taxpayer awareness, and tax understanding. Tax compliance, according to Wulandari and Rambe (2022), is the duty of taxpayers to abide by the applicable tax laws and regulations in a nation, which includes paying taxes in line with the conditions set forth by the applicable tax legislation. According to the Decree of the Minister of Finance No. 544 / KMK.04 / 2000, tax compliance is the act of taxpayers paying their tax responsibilities in line with the relevant legislative provisions.

D. Hypothesis

If not cautiously handled, the rise in tax rates is a significant concern because many people in various nations refuse to pay taxes and even attempt to evade them (Zulma, 2020). Government Regulation No. 46 of 2013 established the MSME tax rate, which is a simplified tax rate with a final tax rate of 1%. This differs from the tax rate that was previously set in Law No. 36 of 2008 (Income Tax Law) article 31 E, which stated that domestic corporate taxpayers with gross turnover up to IDR 50 billion are eligible for a 50% general rate reduction and a simplified 1% tax rate under article 17 paragraph (2) of the Income Tax Law. Because the current tax rate is 1% of turnover, without taking into account whether the MSME owner has a profit or a loss, some individuals think that this tax rate is higher than the previous one (Yusro&Kiswanto, 2014). People must put in a lot of effort to better meet their basic necessities now that Law no.7 of 2021 has implemented an 11% tax hike. Economically speaking, it has been noted that rising VAT rates have an impact on consumer purchasing power, which makes it harder for businesses—particularly MSMEs—to generate revenue. Additionally, companies may manipulate taxes, lowering the amount of taxes paid or even failing to submit taxes, which would result in taxpayers not adhering to tax laws (Palullungan et al., 2023).:

H1. VAT Rate Increase Negatively Affects MSME Taxpayer Compliance.

To improve the degree of taxpayer compliance, it is imperative to take taxpayer awareness into account (Andrianus&Ghofar, 2016). Taxpayer knowledge is necessary to boost the willingness to pay taxes, as evidenced by the sincerity and desire of taxpayers to fulfill their commitments (Ummah, 2015). It is hoped that the mass media and the tax service office have raised taxpayer knowledge of compliance with the government regulations that have set the tax rate, making MSME taxpayers more conscious of paying taxes. Accordingly, MSME taxpayer compliance is impacted by tax payer awareness (Yusro&Kiswanto, 2014). The conduct that characterizes taxpayers' fulfillment of their personal and corporate tax duties is known as taxpayer awareness (Marcori, 2018). One internal factor that influences taxes compliance is taxpayer awareness. Because a person's genuine desire to pay their taxes is what leads to taxpayer awareness (Purba, 2020). The degree of taxpayer awareness regarding comprehending and carrying out tax duties is the foundation for the degree of

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taxpayer compliance. Taxpayers who are aware of the purposes and advantages of taxes for both people and society will pay taxes voluntarily and free from coercion (Khuzaimah&Hermawan, 2018).

H2. Taxpayer Awareness Positively Affects MSME Taxpayer Compliance.

III. METHODOLOGY

Primary data is the sort of data used in this investigation. The object itself provides the data. The questionnaire method is the approach taken. MSME taxpayers will receive a questionnaire from the researcher that includes statement points, which serve as measurement tools for the study's independent and dependent variables.Responses to questionnaires from chosen samples—MSME taxpayers at DKUKMPP (Dinas Koperasi UKM IndustriKabupaten Bantul)—are the source of the data. A Likert scale is used in this study to assess how the independent variable affects the dependent variable. A common psychometric tool in research is the Likert scale, which measures respondents' responses using a modified version of the Likert scale. According to Taluke et al. (2019), the Likert scale used in this study has four numbers: 1 for Strongly Disagree (STS), 2 for Disagree (TS), 3 for Agree (S), and 4 for Strongly Agree (SS).As defined by Dewi et al. (2020), the tax rate is a percentage that has been established as the foundation for taxation of tax objects that are the taxpayers' duty. According to Law No. 42 of 2009, which deals with sales tax on luxury products and value added tax on goods and services, export goods are exempt from the 10% VAT rate. Depending on government restrictions, the tax rate can fluctuate between 5% and 15%. According to law no.7 of 2021 respecting harmonization, the value added tax (VAT) rate has been constant from the law's inception. The VAT rate was finally altered by the tax regulations. In accordance with Law No. 7 of 2021's Article 7 Paragraph 1, the VAT rate was raised to 11% on April 1, 2022, and then to 12% on January 1, 2025.

According to (Al Islami, 2023) the increase in VAT rates can be measured by the following indicators: Knowledge of the increase in VAT rates; Ability to pay taxes, and VAT rates applied in Indonesia. There are eleven VAT Rate Increase statements measured by the instrument. In this study, the scale used is a 5-point Likert scale, namely number 1 which is used for the Strongly Disagree (STS) category, number 2 is used for the Disagree (TS) category, number 3 is used for the Agree (S) category, and number 4 is used for the Strongly Agree (SS) category (Taluke et al., 2019).

According to (Yulsiati, 2015) Taxpayer awareness is awareness or understanding of taxation, namely knowledge of tax obligations and the importance of fulfilling tax obligations. Taxpayer awareness is an important factor in improving tax compliance (Andrianus&Ghofar, 2016). Taxpayer awareness includes the seriousness and desire to fulfill tax obligations correctly and on time. The higher the taxpayer's awareness of the importance of paying taxes fairly and in accordance with applicable regulations, the more likely they will comply with tax obligations. Therefore, efforts to increase taxpayer awareness can help increase their willingness to pay taxes voluntarily and on time (Ummah, 2015).

According to (Khuzaimah&Hermawan, 2018) tax awareness can be measured by several indicators as follows: Form of tax participation in supporting the development of the State; Delaying paying taxes can harm the State; Taxes determined by statutory regulations, and Paying taxes incorrectly can harm the State. There are four statements of taxpayer awareness measured by instruments taken from research (Khuzaimah&Hermawan, 2018). In this study, the scale used is a 5-point Likert scale, namely number 1 which is used for the Strongly Disagree (STS) category, number 2 is used for the Disagree (TS) category, number 3 is used for the Agree (S) category, and number 4 is used for the Strongly Agree (SS) category (Taluke et al., 2019).

According to (Fitria, 2017) the term "submit or obey" can be used to describe tax compliance as the level of obedience, submission, and compliance, as well as the implementation of taxation rules. Taxpayer compliance is very important because Indonesia implements a taxation system that gives trust to taxpayers to calculate, pay, and report their obligations. Several factors, including the level of service. According to (Wulandari&Rambe, 2022) Tax compliance refers to the obligation of taxpayers to comply with applicable tax laws and regulations in a country which includes fulfilling tax obligations in accordance with the provisions stipulated by applicable tax law. Decree of the Minister of Finance No. 544 / KMK.04 / 2000 confirms this by stating that tax compliance is the action of taxpayers in fulfilling tax obligations in accordance with applicable legal provisions.

According to (Marasabessy, 2020) which explains that there are several indicators of taxpayer compliance that can be measured, namely: Register

International Journal of Engineering, Management and Humanities (IJEMH)
Volume 6, Issue 3, May-June, 2025 pp: 132-139 ISSN: 2584-2145 ww.ijemh.com

yourself; Depositing tax payable; Reporting taxes that have been paid; Calculating tax payable; and Determination in calculating taxes payable.

There are thirteen statements of taxpayer compliance as measured by instruments taken from research (Marasabessy, 2020). In this study, the scale used is a 5-point Likert scale, namely number 1 which is used for the Strongly Disagree (STS) category, number 2 is used for the Disagree (TS) category, number 3 is used for the Agree (S) category, and number 4 is used for the Strongly Agree (SS) category (Taluke et al., 2019).

This study uses multiple linear regression data analysis methods involving more than one independent variable. Multiple linear regression analysis is carried out to determine the direction and how much influence the dependent variable has. This research uses the SPSS application. SPSS is an application program that has the ability to analyze high enough statistical data and data management systems in a graphical environment using descriptive menus and simple dialog boxes that are easy to understand.

IV. RESULT AND DISCUSSION

Partial Test is used to compare t count and t table and test the effect of each independent variable on the dependent variable. It can be seen from the significant value of the hypothesis> 0.05 then the hypothesis is rejected, if the significant value of the hypothesis <0.05 then the hypothesis is accepted.

Table 1. Partial Test Result

Coefficient[a]						
Model		***Unstandardized Coefficients***		***Standarized Coefficients***		
		B	***Std. Error***	***Beta***	***t***	***Sig.***
1	(Constant)	25.045	4.456		5.621	.000
	VR	.314	.135	.229	2.334	.022
	TA	.267	.180	.146	1.486	.140

Based on table 2, the calculated F value of 4.361 is greater than the F table value of 3.090 with a significant level of 0.015 which is smaller than 0.05, the increase in VAT rates and taxpayer awareness simultaneously affects the dependent variable, namely umkm taxpayer compliance.

Table 2. Simultan Test Result

ANOVA[a]						
Model		***Sum of Squares***	***Df***	***Mean Square***	***F***	***Sig***
1	Regression	200.808	2	100.404	4.361	.015[b]
	Residual	2233.382	97	23.025		
	Total	2434.190	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), VAT Rates Increased, Taxpayer Awareness						

Hypothesis 1 (H1) is rejected, according to the testing results. According to Hypothesis 1, Umkm taxpayer compliance is positively impacted by the increase in VAT rates. The variable rise in PPN rates had a tcount value of 2.334 and a significant value of 0.022 smaller than <0.05, according to the t test results. This indicates a favorable correlation between it and umkm taxpayer compliance. The study's findings are consistent with research by Palullungan et al. (2023) and Ananda et al. (2015), which found that the variable VAT rate increase significantly improves umkm taxpayer compliance. The community, particularly the Umkm actors, had been agitated by the hike in VAT rates. Nonetheless, the government offers constructive and community-acceptable alternatives. in order for persons, particularly Umkm actors, to comply with their tax duties as a result of the increase in VAT rates.

The testing findings for Hypothesis 2 (H2) show that H2 is rejected. According to Hypothesis 2, MSME taxpayers' tax compliance is unaffected by their level of taxpayer awareness. The taxpayer awareness variable has a t-value of 1.486 and a significance level of 0.140, which is higher than 0.05, according to the t-test results. This suggests that MSME tax compliance is not significantly impacted by the taxpayer knowledge variable. These results align with those of Yunia et al. (2021), Meidiyustiani (2022), and Hapsari&Ramayanti (2022) research, which likewise found no relationship between taxpayer awareness and MSME tax compliance. The taxpayers' low comprehension of tax laws and regulations in general may be the cause of this lack of influence, as their awareness is insufficient to motivate actual compliance.

V. CONCLUSION

One hundred respondents, or MSME taxpayers who were registered with the office, participated in this study, which was carried out in the Bantul Regency Office of Cooperatives, MSMEs, and Industry. Examining the impact of the VAT rate rise and taxpayer knowledge on MSME taxpayer compliance was the study's goal. The following are the study's findings:

1. The compliance of MSME taxpayers is positively impacted by the increase in the VAT rate. According to the obedience theory that underpins this link, raising the VAT rate can be regarded as a successful strategy to improve MSME tax compliance.
2. MSME taxpayer compliance is not significantly impacted by taxpayer awareness. This results from a lack of thorough knowledge of tax laws. The findings emphasize the value of many strategies for raising MSME tax compliance, include raising awareness of tax regulations and offering helpful tools to help them better meet their tax responsibilities.

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