

The Impact of the HPP Law on Changes in MSME Income Tax Rates and Modernization of the Tax System on MSME Taxpayer Compliance

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ABSTRACT

The Law on Harmonization of Tax Regulations (UU HPP) has brought significant changes to the taxation system in Indonesia, especially regarding income tax rates for Micro, Small, and Medium Enterprises (MSMEs). This study aims to analyse the influence of the Law on HPP and the modernization of the tax system on MSME taxpayer compliance. The research method uses a quantitative approach with data collection through a survey of MSME actors in various sectors. The results of the study show that the reduction in income tax rates on MSMEs increases the level of taxpayer compliance. In addition, the application of technology in the taxation system facilitates tax reporting and payment, which in turn encourages MSME involvement in fulfilling their tax obligations. Tax modernization contributes to transparency and efficiency, so that MSMEs feel more comfortable in carrying out their tax obligations. The results of this study are expected to provide input for policy makers in formulating more effective strategies to improve tax compliance and encourage the growth of the MSME sector in Indonesia.

Keywords:

HPP Law, tax rates, MSMEs, modernization of the tax system, compliance

INTRODUCTION

MSMEs are micro, small and medium enterprises that contribute to running the country's economy. The contribution of MSMEs to the Indonesian economy includes the ability to absorb approximately 117 million workers or 97 percent of the total workforce and can collect up to 60.4 percent of total investment (data from the first semester of 2021). Based on data from the Ministry of Cooperatives and SMEs, the number of MSMEs currently reaches 64.2 million with a contribution to GDP of 61.07 percent or 8,573.89 trillion rupiah (djpb.kemenkeu, 2023). The increasing global economic growth forces MSMEs to continue to develop and be competitive. MSMEs have managed to overcome the economic contraction due to the 1998 economic crisis and the Covid pandemic. At present, several countries are concerned about the threat of recession due to increasing global inflation, accompanied by tightening monetary policies in developed countries. Russia's invasion of Ukraine also had a major impact on the international geopolitical climate, leading to a weakening of the world economy (Utami et al., 2022).

Taxation is an important aspect in the economic development of a country, especially for the Micro, Small, and Medium Enterprises (MSMEs) sector which plays a vital role in the Indonesian economy. The HPP Law enacted in 2021 aims to respond to the economic challenges faced by MSMEs, one of which is by making changes to income tax rates. Previous research by [Researcher Name, Year] showed that appropriate tax policies can improve MSME tax compliance, which in turn has a positive impact on state revenues (Central Statistics Agency, 2020). Modernizing the tax system using technology can simplify the process of reporting and paying taxes, as expressed by (Tambun, S., & Ananda, N. A, 2022), who found that digitalization of

tax services can increase MSME participation in fulfilling their tax obligations. This study aims to explore in more depth the influence of the HPP Law and the modernization of the tax system on taxpayer compliance among MSMEs, with the hope of providing useful recommendations for future tax policies.

MSMEs play an important role in the Indonesian economy, but the level of tax compliance in this sector is still low. The HPP Law regulated by the government aims to increase tax efficiency and provide incentives for MSMEs. With the change in income tax rates and modernization of the tax system, it is hoped that MSMEs can be more compliant in fulfilling their obligations. The Law on Harmonization of Tax Regulations regulates the turnover limits imposed on MSME taxpayers. For MSMEs with a turnover of less than or equal to IDR 500 million, a rate of 0% is imposed, turnover above IDR 500 million to IDR 4.8 billion is imposed a rate of 0.5%.

In Indonesia, the tax collection system is carried out using the Self-Assessment System, which is a tax collection system that gives taxpayers the authority to determine the amount of tax owed each year in accordance with applicable tax laws and regulations. In this system, taxpayers are assessed as being able to calculate taxes, understand applicable tax laws, have high honesty, and realize the importance of paying taxes. Thus, the effectiveness of the tax system will affect taxpayers' willingness to pay taxes and can affect the level of taxpayer compliance. In addition, there are several countries that have used a tax collection system with a Self-Assessment System such as the United States, this country uses a taxation system with the principle of the Self-Assessment System, where taxpayers are responsible for calculating, reporting, and paying their income taxes independently. The Internal Revenue Service (IRS) conducts supervision through random audits to ensure compliance. In line with the research of Terreffe, M. (2016) stated that the use of this system makes it easier for countries to determine taxes. Not only America, but countries like Singapore also use the Inland Revenue Authority of Singapore (IRAS) and Canada use the Self-Assessment System through the Canada Revenue Agency (CRA).

The purpose of this study is to describe the effect of changes to the Tax Regulation Harmonization Law (UU HPP) on the fulfilment of tax obligations of MSMEs in Bekasi City. This study is expected to be useful in providing contributions to building and advancing MSMEs as one of the important factors in national economic development and is also in line with the strategic plan of Bina Insani University which focuses more on preparing superior human resources for all business lines including MSMEs.

According to Zulma, G. W. M. (2020) stated that tax regulations that change MSME tax rates cannot influence taxpayers in carrying out their tax obligations. Nofiani, F., & Napisah, L. S. (2022) stated that a good perception of the effectiveness of the tax system, knowledge and understanding of tax regulations partially affect MSME tax compliance. During the many taxpayers' misunderstandings about this and the lack of research discussing the above, therefore, researchers are interested in conducting research entitled "The Effect of the Implementation of the HPP Law on Changes in MSME Income Tax Rates and Modernization of the Tax System on MSME Taxpayer Compliance".

Literature Review

Taxes play a dominant role for the state because they are the largest source of state revenue (Kastolani, O. J. Y., & Ardiyanto, M. D, 2017). Development can be carried out as planned if tax revenues can reach the target. The birth of the HPP Law regulates two main things, namely principles and objectives. The HPP Law is organized based on the principles of justice, simplicity, efficiency, legal certainty, benefit, and national interests. Meanwhile, the purpose of establishing the HPP Law is to increase sustainable economic growth and support the acceleration of economic recovery, optimize state revenues to finance national development independently towards a just, prosperous, and prosperous Indonesian society, realize a more equitable and legally certain taxation system, implement administrative reform, consolidated tax policies, and expansion of the tax base, and increase voluntary compliance of Taxpayers. On October 29, 2021, the HPP Law was ratified by the President of the Republic of Indonesia, namely President Joko Widodo, and was only effectively implemented in early January 2022. So, the researcher wants to know how the perception of MSME taxpayers on the HPP Law and Taxation socialization influences MSME taxpayer compliance.

Therefore, based on the description above, the research framework is described as follows:

1. The Influence of the HPP Law on MSME tax rates on MSME Taxpayer Compliance

The Law on Harmonization of Tax Regulations (UU HPP) brings significant changes to tax rates for Micro, Small, and Medium Enterprises (MSMEs) in Indonesia. This change aims to improve MSME taxpayer compliance by simplifying the tax system and adjusting rates to be more proportional.

Changes in MSME Tax Rates in the HPP Law

One of the important changes in the HPP Law is the adjustment of the Income Tax (PPh) rate for MSMEs. Lower tax rates are expected to ease the burden on MSME actors and encourage them to be more compliant in fulfilling their tax obligations. Research by Bunyamin B, et al. (2023) shows that the implementation of the HPP Law on changes in MSME PPh rates has a significant positive effect on MSME taxpayer compliance.

Effectiveness of the Tax System

In addition to changes in rates, the HPP Law also focuses on increasing the effectiveness of the tax system. A more effective and efficient system is expected to make it easier for taxpayers to carry out their obligations, thereby increasing the level of compliance. Bunyamin B, et al. (2023) also found that the effectiveness of the tax system has a significant positive effect on the compliance of MSME taxpayers.

Tax rates based on the process by which taxpayers organize, interpret, and manage the material received from the environment. So taxpayer perception is the taxpayer's response to tax regulations which states whether the taxpayer knows, understands and applies the regulations in accordance with the tax policies made by the government.

This HPP Law was created with the aim of increasing sustainable economic growth and supporting the acceleration of economic recovery, optimizing state revenues to finance national development independently towards a just, prosperous, and prosperous Indonesian society, realizing a more equitable and

legal certainty taxation system, implementing administrative reform, consolidated tax policies, and expanding the tax base, and increasing voluntary compliance of Taxpayers Hutapea, H. D., Manurung, A., & Sihotang, K. (2023).

Taxpayer perception of the Income Tax Law is a process in which taxpayers organize, interpret, and process the regulations. Therefore, how is the taxpayer's perception of the implementation of the Income Tax Law on the compliance of MSME taxpayers? MSME taxpayers' perception of the material on new regulations that apply to MSME actors such as the HPP Law on individual taxpayers who have a gross turnover of up to IDR 500 million per year are not subject to Income Tax (PPH) and the imposition of income tax rate layers which were initially 50,000,000, to 60,000,000 and the previous upper limit of the rate was 30% to 35%, changes in NIK to NPWP and increases in VAT rates.

The HPP Law was only ratified by the President of the Republic of Indonesia on October 29, 2021, and was only implemented in early January 2022. Research on Taxpayer Perception has been conducted several times, such as research (Maryadi, et al. 2020; Efrinal, E., & Ariyanti, P. F., 2021) stating that taxpayer perception influences individual taxpayer compliance. The same research results were found by Ariyanto, D., & Nuswantara, D. A. (2020) that perception influences taxpayer compliance. However, research on the perception of MSME taxpayers regarding the HPP Law has never been conducted, so researchers are interested in examining taxpayer perceptions regarding MSME taxpayer compliance. So, it is hoped that with a positive concept or mindset regarding this PPH Law, it will influence actions or implementation, so that actions will influence MSME taxpayer compliance. From the description above, the first research hypothesis is formulated as: H1: *The HPP Law on Tax Rates has an impact on MSME Taxpayer Compliance.*

2. The Influence of Tax Modernization on MSME Taxpayer Compliance

Tax modernization is an effort by the Directorate General of Taxes (DGT) to provide understanding, information and guidance to the public and Taxpayers regarding everything related to taxation specifically with the latest laws or regulations. The tax modernization of the HPP Law carried out by the DGT aims to provide ease of tax administration of the HPP Law specifically which has an impact on MSMEs. The socialization consists of the socialization of the imposition of income tax rate layers which were initially 50,000,000, to 60,000,000 and the upper limit of the previous rate of 30% to 35%, the lower limit for taxable income of five hundred million rupiah, changes from NIK to NPWP and an increase in VAT rates. Many studies on tax socialization have been conducted, such as the results of research (Wardani & Wati, 2018) which stated that tax socialization has a significant effect on taxpayer compliance, the same thing was also found (Maxuel, A., & Primastiwi, A., 2021; Boediono, G, et al, 2018) which stated that tax socialization has a positive effect on taxpayer compliance. Tax socialization is expected to be able to raise taxpayer awareness. The same thing was stated by research (Vionita & Kristanto, 2018) which said that tax socialization influences taxpayer compliance. However, research on the socialization of the HPP Law has never been conducted because it is still new, and its implementation is in early 2022. So, from the description above, the research hypothesis is formulated: H2: *Tax modernization influences MSME Taxpayer Compliance.*

METHOD

This study uses a descriptive quantitative approach with the aim of analysing the influence of the Tax Regulation Harmonization Law (UU HPP) and the modernization of the tax system on MSME taxpayer compliance. The design of this study is a cross-sectional survey study that allows data collection from respondents at a certain point in time. The survey was conducted by distributing questionnaires to MSME actors in Bekasi City to obtain an overview of their perceptions of changes in tax rates and the modernization of the tax system. The population in this study were all MSME actors in Bekasi City who were registered as taxpayers. To obtain a representative sample, a stratified random sampling method was used, in which MSMEs were grouped based on business sector (eg: trade, services, manufacturing) and business size (micro, small, medium). After that, samples were taken randomly from each stratum. The number of samples was determined using the Slovin formula with a margin of error of 5%. For example, if the population of MSMEs in Bekasi City is 10,000, then the number of samples needed is around 385 MSMEs (Sekaran & Bougie, 2016).

Data were collected through questionnaires distributed online and in person. The questionnaire consisted of closed and open questions designed to measure taxpayer perceptions of the HPP Law, the level of tax compliance, and the ease of use of technology in the tax system. Data collection was carried out over a certain period, for example three months, to ensure optimal participation from respondents. The questionnaire used in this study consisted of several parts, namely respondent identity which includes information on the type of business, length of business operation, and annual turnover; perceptions of the HPP Law using a 5-point Likert scale to assess the extent to which respondents understand and feel the impact of the HPP Law (Likert, 1932); tax compliance which measures compliance in tax reporting and payment also using a 5-point Likert scale; and use of technology which includes questions related to the ease and benefits of using technology in tax reporting. This instrument was tested for validity and reliability before being used to ensure that the data produced was accurate and consistent (Hair, et al, 2011).

The data obtained from the questionnaire will be analyzed using statistical software such as SPSS or STATA. The analysis process includes descriptive analysis to provide an overview of the characteristics of respondents and research variables, validity and reliability tests using the Cronbach's Alpha test to measure the internal consistency of the questionnaire, and inferential analysis using linear regression analysis to test the effect of changes in tax rates and modernization of the tax system on MSME tax compliance (Tasmilah, I., 2021). The results of the analysis will be presented in the form of tables, graphs, and narrative explanations to facilitate interpretation and understanding. This study is a study that uses a quantitative approach, namely data measured on a numeric scale. While the data collection procedure is carried out through the process of distributing questionnaires to respondents.

RESULTS AND DISCUSSION

The results of this study indicate that all variables studied, namely the Influence of the Tax Harmonization Law and tax rates, modernization of tax administration and taxpayer compliance, have an r table value of 0.254 and a Cronbach alpha value greater than the standard of 0.60. This indicates that the question items in this study can be considered valid and reliable.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PPH_X1	112	2	11	8.78	2.021
MDR_X2	112	1	6	5.01	1.127
KP_Y	112	2	10	7.97	1.818
Valid N (listwise)	112				

Source: SPSS processed data, 2024.

The results of the descriptive statistical test show that the HPP Law (x1) has an average value of 8.78. This means that from all the data processed, the average respondent will give a total score of 8.78 related to several questionnaire questions that measure the indicators on X1. Furthermore, for the modernization variable (x2) it has an average total score of 5.01 related to several questionnaire questions that measure the X2 variable. Referring to the maximum total scores of X1 and X2 respectively, namely 11 and 6, the average value of each respondent is categorized as being able to represent the data needs in this study.

Classical Assumption Test

Normality test

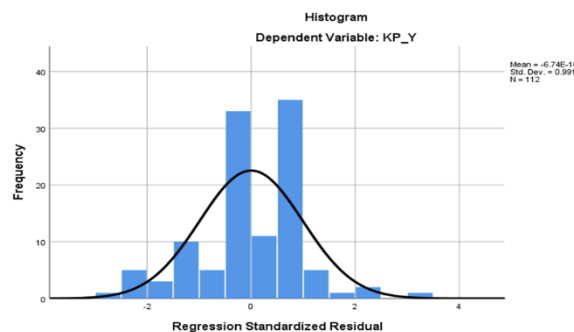


Figure 1. Data Regression Standardized Residual

Based on the histogram above, the curve forms a symmetrical mountain, which indicates that the data used in this study is normally distributed.

Autocorrelation Test

Table 2. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.757 ^a	.573	.566	1.198	1.257

a. Predictors: (Constant), MDR_X2, PPH_X1

b. Dependent Variable: KP_Y

Source: SPSS processed data, 2024.

Runs Test

Table 3. Runs Test

	Unstandardized Residual
Test Value ^a	-.03807
Cases < Test Value	54
Cases >= Test Value	58
Total Cases	112
Number of Runs	41
Z	-3.028
Asymp. Sig. (2-tailed)	.008

a. Median

Source: SPSS processed data, 2024.

Based on the Durbin wAtson table, for 112 data with 2 independent variables (k), the dL and dU values are 1.6557 and 1.7283 respectively. Referring to the results obtained in the model summary table, the DW value is 1.257. According to the criteria, this value meets DW smaller than dU and smaller than 4-dU so that autocorrelation is detected. However, seen from the results of the Npar test, the Asymp. Sig. (2-tailed) value is greater than 0.005, which is 0.008, so it can be stated that no autocorrelation is detected.

Multicollinearity Test

Table 4. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1.579	.540		2.923	.004					
	PPH_X1	.319	.092	.355	3.464	.001	.707	.315	.217	.373	2.682
	MDR_X2	.717	.165	.445	4.339	.000	.726	.384	.271	.373	2.682

a. Dependent Variable: KP_Y

Source: SPSS processed data, 2024.

The results shown in the VIF table show a value of less than 10, so it can be stated that multicollinearity was not detected.

Hypothesis Test Results

Table 5. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PPH_X1	112	2	11	8.78	2.021
MDR_X2	112	1	6	5.01	1.127
KP_Y	112	2	10	7.97	1.818
Valid N (listwise)	112				

Source: SPSS processed data, 2024.

The results of the descriptive statistical test show that the HPP Law (x1) has an average value of 8.78. This means that from all the data processed, the average

respondent will give a total score of 8.78 related to several questionnaire questions that measure the indicators on X1. Furthermore, for the modernization variable (x2) has an average total score of 5.01 related to several questionnaire questions that measure the X2 variable. Referring to the maximum total scores of X1 and X2 respectively, namely 11 and 6, the average value of each respondent is categorized as being able to represent the data needs in this study.

Table 6. Anova

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	210.390	2	105.195	73.253	.000 ^b
	Residual	156.530	109	1.436		
	Total	366.920	111			

a. Dependent Variable: KP_Y

b. Predictors: (Constant), MDR_X2, PPH_X1

Source: SPSS processed data, 2024.

The Anova table shows the relationship or influence between independent variables on dependent variables simultaneously and together. Judging from the significance of the p-value of 0.000 which is smaller than the alpha value of 5%, there is a significant influence between x1 and x2 simultaneously and together on the y variable. This result clearly rejects H0 and can be interpreted that there is a strong relationship between knowledge of the HPP Law and modernization of tax reporting on MSME tax reporting compliance.

Tabel 7. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.579	.540		2.923	.004
	PPH_X1	.319	.092	.355	3.464	.001
	MDR_X2	.717	.165	.445	4.339	.000

Source: SPSS processed data, 2024.

From the test results in the table above, the partial results of x1 against y and x2 against y are visible. This table also answers the hypothesis that was formed. In the table above, both x1 and x2 have a significance value below 0.005 so that both hypotheses are declared accepted, while this can be explained that: The constant value of 1.579 indicates that if there is no influence from the independent variable, the value of the dependent variable will be at this number. This value is significant with a p-value of 0.004, which is smaller than the significance level of 0.05.

The regression coefficient for the income tax rate variable is 0.319 with a t value of 3.464 and a p-value of 0.001. This shows that the income tax rate has a significant positive effect on MSME Taxpayer Compliance. Each one unit increase in the income tax rate will increase MSME Taxpayer Compliance by 0.319 in conditions where other variables remain constant.

Meanwhile, the regression coefficient for the taxation system variable is 0.717 with a t-value of 4.339 and a p-value of 0.000. This shows that the taxation system also has a significant positive effect on MSME Taxpayer Compliance. Every one unit increase in the taxation system will increase MSME Taxpayer Compliance by 0.717 under conditions where other variables remain constant.

Based on the Beta value, the taxation system variable has a greater influence (0.445) compared to Changes in Income Tax Rates (0.355) on MSME Taxpayer Compliance. This shows that the modernization of the taxation system provides a more dominant contribution to MSME taxpayer compliance compared to changes in income tax rates.

CONCLUSION

The Law on Harmonization of Tax Regulations (UU HPP) which regulates changes in income tax rates for MSMEs and modernization of the tax system has a significant impact on MSME taxpayer compliance. Changes in simpler income tax rates and modernization of the tax system, such as digitalization of tax services and data integration, simplify the tax administration process for MSME actors. This policy has succeeded in increasing the awareness and willingness of MSME taxpayers to fulfill their tax obligations in a timely manner. However, this positive impact depends on the effectiveness of implementation, including in terms of policy socialization to taxpayers and adequate technological infrastructure support. Therefore, the success of the HPP Law lies not only in policy changes, but also in collaboration between the government and MSME actors in creating an inclusive and easily accessible tax ecosystem.

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