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The Influence of Level of Understanding, Perception and Tax Fairness of Micro, Small and Medium Enterprises (UMKM) on Tax Obligations

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Level of Understanding; Tax Obligations; Tax Perception and Fairness of Micro, Small and Medium Enterprises; SMEs

Abstract

This study was conducted to prove that a good level of understanding occurs because of the perception and fairness of taxes and tax obligations to do so. The main reason for MSME members in understanding the perception of tax justice is in good MSME tax obligations. Thus, we will analyze tax liability as a variable that is influenced by the variables that influence it, namely the level of understanding, as well as an additional variable, namely the perception and fairness of taxes for Micro, Small and Medium Enterprises (MSMEs) . The population is the Yogyakarta MSME business actors. The sampling method is using convenience sampling. The total respondents are 46 respondents. Methods of data collection using a questionnaire via google form. The results showed that the level of understanding had a positive effect on tax obligations. Micro, Small and Medium Enterprises (MSMEs) tax perceptions and fairness have a positive effect on tax obligations. The level of understanding has a positive effect on tax obligations through tax perceptions and fairness of Micro, Small and Medium Enterprises (MSMEs). The implications of this research proves that the level of understanding of taxation is one element that plays an important role in the growth of organizational performance in MSMEs in Yogyakarta.

1. INTRODUCTION

Tax is source reception biggest for country of origin is from public For government . Every year government experience enhancement income . Enhancement income the must offset with effort government in various enhancing policies _ awareness must tax in fulfil his obligations For pay tax . Various arrangement increasingly new _ a lot out of the way by government with hope public can participate active in obligation taxation . kindly economy income tax is income main for country used _ For increase level life public According to Law No. 28 of 2007, taxes is contribution must to debtor country _ by private persons or characteristic body _ force based on Act , with No get reward in a manner direct And used For necessity country for profusely prosperity people . Tax is source funding main for country , by Because That reception country from sector tax need improved in a manner maximum for growth country And implementation development government can walk with well , with thereby expected obedience must tax in pay tax can in accordance with regulation applicable taxation _ (Arianandini & Ramantha, 2018) . Development system tax done _ Also supported with development system report And payment tax about online system here supported by development enough technology _ qualified .

fast development technology information And communication or known _ with term *Information and Communication Technology* (ICT) and the internet have penetrate various field life No except field business And trading (Musen, 2001) . With existence of internet and ICT marketing process And sale can done When just without bound room And time . With web/internet capabilities that can send various data form like text , graphic , image , sound , animation , or even video, then Lots circles businesses that take advantage of technology

This with create a homepage for promote his efforts .

Micro , Small and Medium Enterprises (MSMEs) currently This increase with rapidly along with development of the technological era . Saputro , et al mention that MSMEs in Indonesia have Lots give contribution to Product Domestic Gross (Das et al., 1967) . Enhancement expected number of SMEs Can be an improvement factor reception country from sector tax . Reception high taxes _ Of course become hope for government , p the can achieved If Community perception to obligation taxation Also the more ok . Perceive show understanding to something so that if MSMEs can understand What That obligation taxation , how counting correct tax , how _ reporting tax in the era of digital technology now This as well as importance reception tax For finance development nation Of course will Can increase will they in pay tax . From here seen that existence of SMEs that are congested works , uses simple technology _ And easy understood capable become A receptacle for public For work . Micro , Small and Business Development Program Medium Enterprises (MSMEs) as Wrong an instrument for raise Power buy society , on Finally will become valve safety from situation crisis monetary . MSME development becomes very strategic in move economy national , remember activity his efforts covers almost all field business so that the contribution of SMEs to very big for enhancement income for group public income low . In development of SMEs, steps This No solely is must step _ taken by Government And only become not quite enough answer Government . SMEs themselves _ as internal parties developed , can be swing step together with Government .

2. LITERATURE REVIEW [

2.1 Theory Agency (*Agency Theory*)

Jensen & Meckling (1976) argues that agency theory is a concept that explains the contractual relationship between agents (management) and principals (shareholders) . The principal gives an order to the agent to perform the service on behalf of the principal and Also assign tasks or authority to agents in making decisions .

2.1.1. Definition of tax

Taxes are people's contributions to the state based on the law so that they can be forced, by not paying back services directly. Taxes are levied based on various legal norms that have been determined to be able to cover the costs of producing collective goods and services in order to achieve general welfare. Tax is a contribution of the taxpayer to the state which is coercive based on the law which is used for the needs of the state for the greatest prosperity of the people. According to Law No. 16 of 2009, taxes are contributions of taxpayers to the State that are owed by individuals or entities that are coercive based on the Law, by not getting compensation directly and used for the needs of the State for the greatest prosperity of the people.

2.1.2 Micro, Small and Medium Enterprises (MSMEs)

Definition of Micro, Small and Medium Enterprises (MSMEs) according to RI Law no. 20 of 2008, among others, as follows:

1) Micro Enterprises are productive businesses owned by individuals or individual business entities.
2) Small Business is a productive economic business that stands alone which is carried out by individuals or business entities that are not subsidiaries or not branches of companies that are owned, controlled, or become part either directly or indirectly of Medium or Large Businesses.

2.1.3 Perception

Perception comes from the word perception (English) which means to accept or take. Perception is one of the important psychological aspects for humans in responding to the presence of various aspects and symptoms around them. Several experts have given various definitions of perception, even though in principle it contains the same

meaning. According to the Big Indonesian Dictionary, perception is a direct response (acceptance) of something. The process of someone knowing several things through the five senses.

According to Slamento in Handayani, (2013: 12) Perception is a process involving the entry of messages or information in the human brain continuously making contact with its environment through its senses, namely the senses of sight, hearing, touch, taste and smell. One of the reasons Perception is so important in terms of interpreting our surroundings is that we each have an ideal situation. Perception is an almost automatic process and it works in almost the same way for each individual, but even so it typically produces different perceptions.

The definition of perception according to Vania (Yuliani & Setyaningsih, 2020) states that perception is a process involving the entry of messages and information into the human brain. The information and messages received appear in the form of a stimulus that stimulates the brain to process further which then influences a person's behavior. Furthermore, according to Rakhmat (Nuvitasari et al., 2019) classifies it into three components, namely the affective component, the cognitive component and the conative component. The first component, affective, is the emotional aspect of sociopsychological factors. The cognitive component is the intellectual aspect, which relates to what humans know.

3. RESEARCH METHODS

The population in this study are Micro, Small and Medium Enterprises (UMKM) registered at KPP Sleman. Samples were taken using convenience sampling technique. The number of samples is 46, that is, all members who are active in UKM in KPP Pratama Sleman Yogyakarta. Methods of data collection using questionnaires distributed to respondents through *google from* / questionnaire to whole existing members _ at KPP Pratama Sleman Yogyakarta.

Deep data analysis study This using the equation model Test SPSS statistics with using SPSS Version 35 which was carried out in a number of stage that is For test validity And reliability construct latent And For test influence between construct or variable .

Variable perception And justice MSME (Z) Micro , Small and Medium Enterprises Tax be measured with adapt indicators used _ by Rivai (2005) in Primary (2013) which consists from Responsibility , Involvement , Reward , Opportunity . Variable determinant in study this will _ influence obligation taxation be measured with use a number of indicators that have developed And customized by researcher previously that is Soobaroyen (2005) in Primary (2013) which consists from Opt-in drafting budget , size influence to determination budget , Requirement give income . Variable performance organization (Y) is measured with adapt a number of indicators that have developed by researcher previously that is Sudarmanto (2009) in Aditama and Widowati (2013) which consists from Quality , Quantity , Usage time in work , cooperation with others in work .

4. RESULTS AND DISCUSSION

Table 1. Descriptive Statistical Test Results

Descriptive Statistics							
	N	Range	Minimum	Maximum	sum	Means	std. Deviation
Understanding Level (X1)	46	7	23	30	1251	27,20	2,257
Perception (X2)	46	6	14	20	814	17.70	1,896
Tax Justice (X3)	46	10	25	35	1437	31,24	2,806
Tax Liability (Y)	46	9	31	40	1684	36,61	3,037
Valid N (listwise)	46						

Based on the results of the descriptive statistical analysis in the table above, it shows that the PPA (X) for 46 informants has a min value of 13, a max value of 30, a mean value of 26.88 and std. deviation 4.142. The value range is 17 and the sum value of the participation in preparing the budget of 46 informants is 1344. KO (Y) of the 46 informants the min value is 15, the max value is 35, the mean value is 19.24 and the std. deviation 3.591. The value range is 20 and the sum value of the organizational performance of the 46 informants is 972. The VM (Z) of the 46 informants has a min value of 23 and a max value of 45, a mean value of 11.46 and std. deviation 4 501. The value range is 22 and the sum value of the motivation of 46 informants is 776.

4.1 Data quality test results

a. Validity test

The results of the validity test can be seen from the *corrected item-total correlation value* , this value is then compared with the r table value sought at a significance of 0.05 with a 2-sided test (Ghozali, 2016) . The value of r table is calculated using the df (*degree of freedom*) analysis, namely the formula df = n-2 where n is the number of respondents. An instrument is said to be valid if the correlation value r count > r table, otherwise an instrument is said to be invalid if the correlation value r count <r table (Astuti et al., 2014: 32). Thus, the value of df = (n-2 = 46 - 2 = 44 is 0.290 . The results of the validity test for each variable are shown in table: 2

Table 2. Validity Test

Understanding Level (X_1)

Question Items	R count	R table	Conclusion
X1.1	0.768	.290 _	Valid
X1.2	0.844	.290 _	Valid
X1.3	0.726	.290 _	Valid
X1.4	0.705	.290 _	Valid
X1.5	0.627	.290 _	Valid
X1.6	0.649	.290 _	Valid

Perception (X_2)

Question Items	R count	R table	Conclusion
X2.1	0.874	.290 _	Valid
X2.2	0.907	.290 _	Valid
X2.3	0.821	.290 _	Valid
X2.4	0.782	.290 _	Valid

Tax Fairness (X_3)

Question Items	R count	R table	Conclusion
X3.1	0.795	.290 _	Valid
X3.2	0.629	.290 _	Valid
X3.3	0.822	.290 _	Valid
X3.4	0.779	.290 _	Valid
X3.5	0.541	.290 _	Valid
X3.6	0.650	.290 _	Valid
X3.7	0.603	.290 _	Valid

Tax Liability (Y)

Question Items	R count	R table	Conclusion
Y. 1	0.741	.290 _	Valid
Y.2	0.756	.290 _	Valid
Y.3	0.774	.290 _	Valid
Y.4	0.752	.290 _	Valid
Y.5	0.714	.290 _	Valid
Y.6	0.762	.290 _	Valid
Y.7	0.694	.290 _	Valid
Y. 8	0.695	.290 _	Valid

Based on the results of the Validity Test in the table above, that all items in the questionnaire indicate the variables are Understanding Level (X_1) , Perception (X_2) , Tax Justice (X_3) and Tax Obligations (Y) are valid where all the Rcount index values are greater than the Rtable values of 0.290 . So the results of the validity test of all the variables above state that the validity test is in accordance with the statements contained in the data analysis method. according to Ghozali (2016).

b. Reliability Test

The reliability test is used to determine whether the measuring device has reliability in measuring a dimension. This measurement was carried out to measure reliability using *Cronbach Alpha* (α) statistics. A variable that is said to be reliable if the *Cronbach Alpha value* is > 0.60 according to (Suntoyo, 2013: 81). Reliability test results can be shown in the table:

Table 3. Reliability Test Results

Variable	Number of Items	*Cronbach Alpha (a)*	Information
Understanding Level (X_1)	6	0.816	*Reliably*
Perception (X_2)	4	0.867	*Reliably*
Tax Fairness (X_3)	7	0.822	*reliability*
Tax Liability (Y)	8	0.877	*reliability*

Based on on table is known that test reliability from each variable own *Cronbach Alpha* > 0.60 so can concluded that inside question _ distributed questionnaires _ to respondent own level good reliability _ so that question in questionnaire can made as a research instrument . So results from test reliability stated has in accordance with existing statement _ in method data analysis according to (Suntoyo, 2013:81).

4.2 Classic assumption test

a. Normality test

The Normality test in this study was used to determine the level of distribution of the dependent variable and independent variables whether they were normally distributed or not. Where the normality test can be carried out using the *one-sample Kolmogorov-Smirnov statistical method,* by looking at a significant value > 0.05 it will be normally distributed and vice versa if the significant value is <0.05 then the variable is not normally distributed. The results of the normality test can be shown in table 4

Table 4. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		46
Normal Parameters [a,b]	Means	,0000000
	std. Deviation	1.86632113
Most Extreme Differences	absolute	,090
	Positive	.054
	Negative	-.090
Test Statistics		,090
asymp. Sig. (2-tailed)		,200c [,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on the results of the normality test in table 4, it can be seen that Asymp.sig.(2-tailed) is 0.200. From the above results the significant value is 0.200 > 0.05 so it can be concluded that the normality test is normally distributed.

b. Multicollinearity Test

The multicollinearity test is used to test the situation whether in the regression method there is a correlation between the independent or independent variables. To see that multicollinearity does not occur between the independent variables, you can do this by looking at the VIF (Varian Inflating factor)

value < 10 and the tolerance value is greater than 0.10 or 0.1. Multicollinearity results can be shown in table 5

Table 5. Multicollinearity Test Results

Variable	Collinearity Statistics		Information
	tolerance	VIF	
Understanding Level (X_1)	0.522	1,916	Multicollinearity Does Not Occur
Perception (X_2)	0.563	1,775	Multicollinearity Does Not Occur
Tax Fairness (X_3)	0.460	2,174	Multicollinearity Does Not Occur

Based on table 5 it is known that the results of the multicollinearity test can be seen that the VIF value of all independents is less than 10.00 and the tolerance value is greater than 0.10. So from the multicollinearity test above it can be concluded that all independent variables do not occur multicollinearity.

c. Heteroscedasticity Test

The heteroscedasticity test in this study is used to detect whether in the regression model there is an inequality of a variant in the residuals from one observation to another. To find out whether there is heteroscedasticity, it can be tested using the Glejser test. The results of the heteroscedasticity test can be shown in the table

Table 6. Heteroscedasticity Test Results

Variable	Significance	Information
Understanding Level (X_1)	0.108	There is no Heteroscedasticity
Perception (X_2)	0.855	There is no Heteroscedasticity
Tax Fairness (X_3)	0.148	There is no Heteroscedasticity

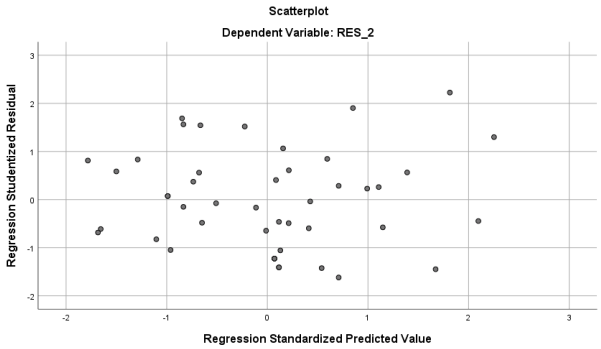
Based on the results of the heteroscedasticity test in table 6, where the significant value of the independent variables:

a. Comprehension Level (X_1) 0.108 > 0.05.
b. Perception (X_2) 0.855 > 0.05
c. Tax Fairness (X_3) 0.148 > 0.05

The significant value of all independent variables can be concluded that the variable level of understanding (X_1), perception (X_2), tax justice (X_3) does not occur heteroscedasticity. If want to detect the existence of Heteroscedasticity, which method used is method charts (chart *Scatter plots*). If:

a. If There is pattern certain registered dot, dot, dot, Which There is form a certain pattern regular (wavy, widened, then narrowed), then it happened Heteroscedasticity.
b. If There is pattern Which clear, as well as dot, dot, dot spread to the top And under 0 on axis Y, so No happen Heteroscedasticity.

Heteroscedasticity image



4.3 Hypothesis Test Results

a. Multiple Linear Regression Test

Multiple linear regression analysis is used to determine the relationship between one variable and another. Regression is an analytical tool used to measure how far the influence of the independent variable on the dependent variable. Based on data processing using the SPSS program, the equations obtained can be seen in table 7 below:

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Table 7. Multiple Linear Regression Test Results

Coefficients [a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	6,146	3,706		1,658	,105		
	Understanding Level (X1)	,655	, 177	,487	3,711	,001	,522	1,916
	Perception (X2)	,395	,202	,247	1,951	.058	,563	1,775
	Tax Justice (X3)	, 181	, 151	, 167	1.196	,238	,460	2,174
a. Dependent Variable: Tax Liability(Y)								

Based on table 7. Then the regression equation obtained from the calculation results is as follows:

Y = 6.146 + 0.665 X 1 + 0.395 X 2 + 0.181 X 3

Information:

a. The constant is 6.146, this shows that if the variable Level of Understanding (X_1), Perception (X_2), Tax Justice (X_3), budget is 0 then the Tax Obligation (Y) is 6,146 .
b. Based on the level of understanding (X_1), the results of the regression test show that the variable level of understanding (X_1) has a positive regression coefficient with a value of b = 0.665. This means that if there is an increase in the value of the variable X_1, by 1 point, there will be an increase in the value of the tax liability (Y) 0.665.
c. Based on Perception (X_2), the results of the regression test show that the Perception variable (X_2) has a positive regression coefficient with a value of b = 0.395. This means that if there is an increase in the value of the X_2 variable , by 1 point, there will be an increase of the value of Tax Liability (Y) 0.395.
d. Based on Tax Equity (X_3) the results of the regression test show that the Tax Equity variable (X_3) has a positive regression coefficient with a value of b = 0.181 This means that if there is an increase in the value of the X_3 variable , by 1 point, there will be an increase of the value of Tax Liability (Y) 0.181.

b. Determination Coefficient Test

The coefficient of determination is used to measure how large the percentage of the independent variable as a whole influences the dependent variable. The results of the test for the coefficient of determination can be shown in table 8.

Table 8. Test Results for the Coefficient of Determination

Summary Model [b]					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	,789 [a]	,622	,595	1,932	1,658
a. Predictors: (Constant), Tax Fairness (X3), Perception (X2), Understanding Level (X1)					
b. Dependent Variable: Tax Liability(Y)					

Based on the test results of the coefficient of determination (R^2) in table 8. Shows that the value obtained *is adjusted R-Square* of 0.595, which means 59.5% of the variable Tax Obligations (Y) on MSMEs in the District Sleman , which is influenced by Work (X_1), Perception (X_2), Tax Justice (X_3) . While the rest (100-59.5%) is 40.5% which is influenced by other variables outside the equation.

c. T test

The partial test is to test how each independent variable influences the dependent variable individually. This test can be done by comparing t count with t table or by looking at the significant column in each t count, the t test process is identical to the f test (see *SPSS calculations* on Coefficient Regression Full Mode/Enter). The systematic t test is used to influence each independent variable on the dependent variable by looking at the significant value of t_{count} less than 0.05 which can be concluded that the independent variables individually have a significant effect on the dependent variable. If $t_{count} > t_{table}$ then H0 is accepted and if tcount $<t_{table}$ then H0 is rejected. In the study t_{table} obtained from df = nk-1 (46 – 3 – 1 = 42) with a significant level of 0.05 of 1.681.

Table 9. T test

Variable	Q	Significance	Information
Understanding Level (X_1)	3,711	0.001	Significant
Perception (X_2)	1,951	0.058	Not significant
Tax Fairness (X_3)	1.196	0.238	Not significant

Based on the results of the T test in table 9, it can be explained as follows:

1. Understanding Level Variable (X_1)
   From the calculation results above, it shows that the value of the Comprehension Level variable (X_1) has a t-value of 3.711 > 1.681 with a significant value of 0.001 <0.000. So it can be concluded that the level of understanding (X1) has a positive effect on tax obligations (Y), then H0 is rejected, H1 is accepted.
2. Perception Variable (X_2)
   From the calculation results above, it shows that the value of the Perception variable (X_2) has a t-value of 1.951 > 1.681 with a significant value of 0.058 > 0.000. So it can be concluded that perception (X2) has a positive effect on tax obligations (Y), then H0 is rejected, H1 is accepted.
3. Tax Fairness Variable (X_3)
   From the calculation results above, it shows that the value of the Tax Justice variable (X_3) has a t-value of 1.196 <1.681 with a significant value of 0.238 > 0.05. So it can be concluded that Tax Justice (X_3) has a negative effect on Tax Obligations (Y), then H0 is accepted, H1 is rejected.

d. F test

Simultaneous Test (F Test) is used to determine whether all independent variables have the same effect on the independent variables. The test is carried out using the F distribution test, namely by comparing the critical value of F (F table) with the calculated F value contained in the ANOVA table. The F test is useful for testing whether there is an influence of the level of understanding (X_1), perception (X_2), tax fairness (X_3) combined from the influence on Tax Obligations(Y).

There are two ways that we use as a reference or guideline for testing the hypothesis in the F test. The first is to compare the significant value (sig.) or the probability value of the ANOVA output. If the sig. < 0.005, then the hypothesis is accepted if the significant value is > 0.005 then the hypothesis is rejected. The second is to compare the calculated F value with the table F value . If the calculated F value > F_{table} then the hypothesis is accepted if the calculated F value < F_{table} then the hypothesis is rejected. In this study F_{tables} were obtained from F_{tables} = k : n – k where k is the number of variables and n is the number of respondents. then the result (46 - 3 = 43) with a significant rate of 0.05 is 3.21. The SPSS output results in the multiple regression analysis below.

Table 10. F Test Results

ANOVA [a]						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	258,215	3	86,072	23,063	,000 [b]
	residual	156,742	42	3,732		
	Total	414,957	45			
a. Dependent Variable: Tax Obligations (Y)						
b. Predictors: (Constant), Tax Fairness (X3), Perception (X2), Understanding Level (X1)						

a. Based on table 10 of the SPSS output, it is known that the sig. is 0.000 Because the value of sig. 0.000 <0.05, it is concluded that the hypothesis is accepted or in other words the influence of the level of understanding (X_1), perception (X_2), tax fairness (X_3) simultaneously influences tax obligations (Y) on MSMEs in the district Sleman .
b. Based on table 10 of the SPSS output, it is known that the F value is because the Fcount value is 23.063 > 3.21, it is concluded that the hypothesis is accepted or in other words the influence of the level of understanding (X_1), perception (X_2), tax justice (X_3) simultaneously influences on Tax Obligations (Y) on MSMEs in the Regency Sleman .

4.4 Discussion

a. The Effect of Understanding Level (X_1) on Tax Obligations (Y)

The results of the hypothesis test show that the level of understanding variable (X_1) has a positive and significant effect on tax obligations (Y) . Based on the results of the partial test (t test) the result is that the level of understanding (X_1) has a positive effect on tax obligations (Y) for MSMEs in the district Sleman , which shows the value of the regression coefficient is 0.655 and is positive. This means that variable Y will increase by 0.655 if the value of variable X_1 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the Comprehension Level variable (X_1) and the Tax Obligation variable (Y). This is because X_1 has a significant level of 0.001, which is less than 0.05 and the *t value* is 3.711 indicating a positive influence on the dependent variable.

b. The Effect of Perception (X_2) on Tax Obligations (Y)

The results of the hypothesis test show that the variable Perception (X_2) has a positive and not significant effect on tax obligations (Y) . Based on the results of the partial test (t test) the result is that Perception (X_2) has a positive effect on Tax Obligations (Y) on MSMEs in the Regency Sleman , which shows the value of the regression coefficient is 0.395 and is positive. This means that the Y variable will increase by 0.395 if the value of the X2 variable increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a direct relationship between the perception variable (X_2) and the tax liability variable (Y). This is because X_2 has a significant level of 0.058, which is greater than 0.05 and a *t* value of 1.951 indicates that the effect is positive on the dependent variable.

c. Effect of Tax Fairness (X_3) on Tax Obligations (Y)

The results of the hypothesis test show that the variable Tax Justice (X_3) has a negative and not significant effect on Tax Obligations (Y) . Based on the results of the partial test (t test) the result is that Tax Justice (X_3) has a negative effect on Tax Obligations (Y) on MSMEs in the Regency Sleman , which shows the value of the regression coefficient is 0.181 with a positive sign. This means that variable Y will increase by 0.181 if the value of variable X_3 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that

there is a unidirectional relationship between the Tax Obligation variable and the variable (Y). This is because X_3 has a significant level of 0.238 which is greater than 0.05 and a *t* value of 1.198, indicating a negative effect on the dependent variable. .

5. CLOSING

5.1 Conclusion

The conclusions generated are as follows:

1. Understanding Level positive and significant effect on Obligation Taxation on MSMEs in the Regency Sleman . This shows that the variable Level of Understanding with a significant value of 0.0, because it is below the significance value implied, namely 0.05, the better the information value is the level of understanding .
2. Perception positive and significant effect on Obligation Taxation on MSMEs in the Regency Sleman . This shows that the variable Perception with a significant value of 0.0, because it is below the implied significance value of 0.05, the better the Perception information value .
3. Justice Taxes have a negative and not significant effect on Obligation Taxation on MSMEs in the Regency Sleman This shows that the variable Justice Tax with a significant value of 0,, Because it is below the significance value implied, namely 0.05, the better the value of Justice information Tax .

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