

INFLUENCE OF INCENTIVE POLICY TAXES AND TAX SERVICES ON TAXPAYER COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATING VARIABLE IN MSME TAXPAYERS DURING THE COVID-19 PANDEMIC

COVER



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Influence of Incentive Policy Taxes and Tax Services on Taxpayer Compliance with Tax Socialization as a Moderating Variable in MSME Taxpayers during the Covid-19 Pandemic

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Abstract

Micro, Small and Medium Enterprises (MSMEs) are the largest group of business actors in Indonesia and are the sector most affected by the COVID-19 pandemic. Various policies have been carried out by the government so that MSMEs can survive, one of which is the policy of providing Government-borne MSME Final Income Tax Incentives. This study aims to analyze the effect of tax incentives and tax services on taxpayer compliance moderated by taxation socialization. The population used in this study is MSME taxpayers registered at KPP Pratama Bengkulu Dua. The sampling technique used is purposive sampling with certain criteria with a sample of 100 respondents. The technique used to analyze the data using the Partial Least Square (PLS) method. Based on the tests conducted, the results showed that (1) tax incentives had a significant positive effect on taxpayer compliance, (2) tax services did not have a significant positive effect on taxpayer compliance, (3) tax socialization did not have a significant positive effect on taxpayer compliance, and (4) Tax socialization is not able to moderate the effect of tax incentives and tax services on taxpayer compliance.

Keywords

tax incentives; tax services; tax socialization; taxpayer compliance



I. Introduction

The large market share and number of MSME ownership in Indonesia shows the potential for taxation in this sector. The Ministry of Finance of the Republic of Indonesia through the Head of the Fiscal Policy Agency (BKF) revealed that it would explore the tax potential of the Micro, Small and Medium Enterprises (MSME) sector which is later expected to boost Indonesia's tax ratio (cnbcindonesia.com).

The government has implemented various policies in order to improve MSME tax payment compliance, one of which is establishing a tax rate simplification policy through Government Regulation (PP) No. 23 of 2018. The regulation makes it easier to pay taxes by simplifying the tax rate from 1% to 0.5% with a turnover not exceeding IDR 4.8 billion per year. However, this regulation is only effective for a few years because in early 2020, the covid 19 virus outbreak appeared and had a big impact on the economy. The covid 19 virus outbreak has created a domino effect from a health crisis to a very large economic crisis (kemenkeu, 2021).

Covid 19 pandemic caused all efforts not to be as maximal as expected (Sihombing and Nasib, 2020). The outbreak of this virus has an impact of a nation and Globally (Ningrum *et al*, 2020). The presence of Covid-19 as a pandemic certainly has an economic, social and psychological impact on society (Saleh and Mujahiddin, 2020).

The percentage of the largest group of business actors in Indonesia, MSMEs is the sector most affected by the COVID-19 pandemic in 2020. The government has made various policies so that MSMEs can survive in the midst of the Covid-19 pandemic, namely by providing MSME Final PPh Incentives borne by the Government. Based on PMK-86/PMK.03/2020 incentive recipients are given to MSME actors who have a turnover of less than IDR 4.8 billion per year. The government has reduced the Final PPh rate (PP No. 23 of 2018) for MSMEs from 0.5% to 0% starting from the April 2020 tax period until the December 2020 tax period. In 2021 the government again provides the Government-borne MSME Final Income Tax Incentive for the February 2021 tax period until the June 2021 tax period, the policy is contained in PMK-9/PMK.03/2021 .

During the COVID-19 pandemic, several regions have shown the potential for MSME development by increasing the number of MSME Taxpayers and Tax Revenue. One of these areas is Bengkulu City. Based on data from KPP Pratama Bengkulu Dua, the number of MSME taxpayers in 2021 registered with the KPP has increased by 3% from 2020 with a total MSME tax revenue in 2021 of IDR 6,081,740,539, which is tax revenue from the Bengkulu City MSME sector. increased by 14% compared to the previous year of Rp5,330,700,926. However, although the number of taxpayers and the realization of Bengkulu City MSME tax revenues have increased, it is inversely proportional to the level of taxpayer compliance which has decreased. This can be seen from the number of taxpayers who made the payment of MSME Final PPh in 2020 as many as 4,581 taxpayers, while in 2021 there were only 3,775 taxpayers. The increasing number of MSMEs and tax revenues in Indonesia should also be reflected in the number of MSME taxpayers who pay taxes.

From this phenomenon, it can be concluded that there is still a lack of compliance in reporting SPT for MSME taxpayers at KPP Pratama Bengkulu Dua. The decrease in the compliance rate indicates an indication of the lack of compliance of the taxpayer due to the lack of awareness of the taxpayer (Listiyowati et al., 2021). With the existence of tax incentives, MSMEs have not been fully successful in increasing taxpayer compliance. However, this has shown that revenue in the MSME sector has increased during the COVID-19 pandemic. Taxpayer Compliance is a form of awareness of taxpayers in carrying out tax obligations. The level of taxpayer compliance is a very classic problem in the field of taxation in Indonesia, but in the midst of the COVID-19 pandemic, various factors can affect taxpayer compliance, including tax incentive policies, tax services, and tax socialization during the COVID-19 pandemic.

Various studies related to tax incentives, tax socialization and tax services on taxpayer compliance have yielded mixed results. In a study by Sari et al (2022) found a positive influence between Tax Incentive to taxpayer compliance. While research by Dewi et al (2020) concluded that there is no effect of tax incentives on taxpayer compliance. In addition, research Pravasanti & Pratiwi (2021) and Tan *et al* (2021) shows that the Tax Service has a positive effect on taxpayer compliance. Furthermore, Andrew & Sari (2021) and Pebrina & Hidayatulloh (2020) found that there was a significant influence between tax services on taxpayer compliance. On the other hand, the research of Dewi et al (2020) , Safitri & Silalahi (2020) , Juliani & Sumarta (2021) , and Listiyowati et al (2021) found the opposite result. Furthermore, research conducted by and Sholehah & Ramayanti (2022)revealed that Tax Socialization had a positive effect on taxpayer compliance. Meanwhile, Yuniarta & Purnamawati (2020) , Karnowati & Handayani (2021) and Listiyowati et al (2021) found that Tax Socialization had no effect on taxpayer compliance.

II. Review of Literature

2.1 Theory of Planned Behavior

The theory of planned behavior (TPB) was proposed by Azjen in 1991. *Theory of Planned Behavior* (Planned Behavior), is an attitude that affects a behavior where the decision-making process is careful and has reasons as an intermediary and can have an impact on certain things (Ajzen, 1991) associated with this research, TPB is useful for describes the behavior of taxpayers in fulfilling their tax obligations. *theory of Planned Behavior* help provide an explanation that the behavior of taxpayers who comply with tax regulations can be influenced by attitudes, subjective norms, and perceived behavioral control.

2.2 Perceived Behavioral Control

Perceived behavior control is perception individual to how capable the individual is to do certain behavior (Ajzen, 2005). In simple terms, a person's behavior can be determined by intention and according to his condition. However, some conditions make it impossible to do something based on the original intention because there is a perception (PBC) that influences the individual's behavior. The behavior of this perception affects how much control the individual has to behave .

2.3 Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958. Attribution theory is a theory that explains how individuals determine the causes of an event or behavior, as well as the consequences of these attributions on their subsequent behavior (Schmitt, 2015). This theory can be related to taxpayer compliance where a sense of awareness and obedience in paying taxes is caused by internal or external behavior. A person's perception or thought to make judgments about other individuals is influenced by internal and external factors of these other individuals (Jatmiko, 2006).

2.4 Taxpayer Compliance

Taxpayer compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats in the application of both legal and administrative sanctions. (Gunadi, 2018). Kogler and Kirchler (2013) divide taxpayer compliance into two, namely *enforced compliance* and *voluntary compliance* . *Enforced compliance* is compliance that arises because of an element of coercion.

2.5 Tax Incentive

Tax Incentive According to the Directorate General of Taxes, (2013). "Tax incentives are one of the ways the Indonesian government offers investors to help them make investments in their land. The provision of tax incentives is expected to be dominantly positive for increasing investment as well as the economic multiplier effect. According to Wardana et al., (2020) tax incentives are government actions to encourage individuals and businesses (entrepreneurs) to spend money or save money by reducing the amount of taxes they have to pay (*Collinsdictionary*). Tax incentives are given by the government to support the recovery of the national economy during the Covid-19 pandemic and the government's response to the decline in company productivity.

2.6 Tax Service

Based on the Regulation of the Director General of Taxes Number PER-02/PJ/2014, the definition of tax service is the service provided by work units within the Directorate General of Taxes to the public in accordance with the applicable tax provisions. In the field of taxation services are categorized as public services. Based on the Law of the Republic of Indonesia Number 25 of 2009, the definition of public service is an activity in the context of fulfilling service needs in accordance with statutory regulations. In the current condition of the Covid-19 pandemic, the facilities and services carried out online by the DJP are expected to be able to make taxpayers feel satisfied with the services provided so that taxpayers will tend to carry out tax obligations in accordance with applicable regulations. The easier facilities made by tax officers such as online facilities in making payments and tax reporting can make taxpayers feel comfortable in carrying out their tax obligations (Pebrina & Hidayatulloh, 2020).

2.7 Tax Socialization

Socialization is defined as an activity or effort carried out by an organization or certain organization to provide information to the public or to certain groups (Kartikasari & Estiningrum, 2022). Tax counseling/socialization according to the Surat Edaran Dirjen Pajak No. SE-98/PJ/2011 is an effort and process of providing tax information to produce changes in knowledge, skills, and attitudes of the community, business world, officials, and government and non-government institutions so that they are encouraged to understand, be aware, care and contribute in carrying out their obligations. taxation.

2.8 Conceptual Framework

Researchers create a conceptual framework based on the background and literature review as follows:

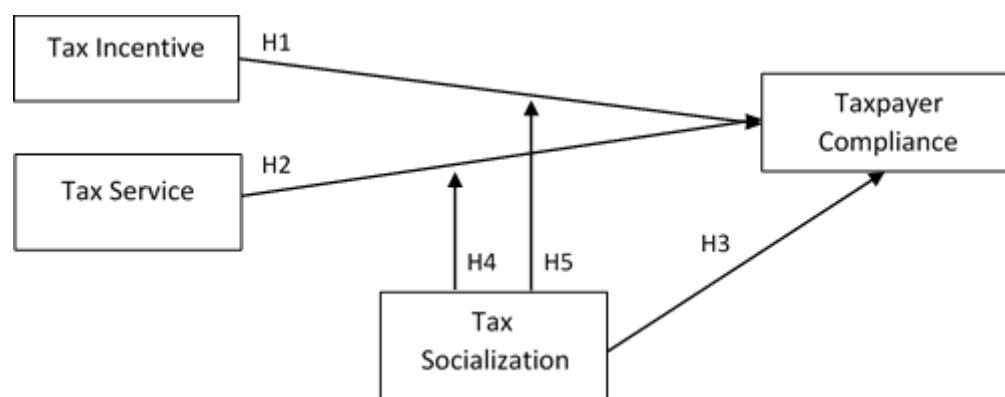


Figure 1. Conceptual Framework

2.9 Hypothesis Development

The tax incentive is a relief provided by the government for Indonesian taxpayers who are affected by the Covid-19 pandemic. The relationship between tax incentives and taxpayer compliance can be explained by attribution theory. This theory explains that this relationship can be built with the presence of internal and external factors. The tax incentives provided by the government include external factors from taxpayers. The tax incentive factor used by taxpayers can ease their tax payments because the taxes that should be paid are lower or the taxes paid are borne by the government. Research by Sari et al (2022) found a positive influence between Tax Incentives on taxpayer compliance and according to Andrew & Sari (2021) concluded that there is an influence between tax

incentives on taxpayer compliance. Based on the theory and research, the following hypotheses can be formulated:

H1: Tax incentives have a positive effect on the level of taxpayer compliance.

In the midst of the Covid-19 pandemic, the tax service service has completely changed to a 100% online-based service. Planned of behavior theory is able to explain the factors that need to be carried out by the Directorate General of Taxes in increasing MSME taxpayer compliance in the midst of a pandemic. Perceptions within the taxpayer (internal) themselves and the impression from the environment (directorate general of taxes) will affect the assessment of taxpayers regarding the importance of carrying out tax obligations, through Fiscus services that the Directorate General of Taxes continues to do to MSME taxpayers so far and then creates compliance for taxpayers SMEs themselves. In addition, empirical research found that the services of tax officers can increase tax compliance of taxpayers. Research from Pravasanti & Pratiwi (2021) and Tan *et al* (2021) concludes that the service quality of tax officers has a positive effect on taxpayer compliance. Andrew & Sari (2021) and Pebrina & Hidayatulloh (2020) also revealed that excellent tax service services have an influence on taxpayers in carrying out their tax obligations. Based on the theoretical basis and research, the following hypotheses can be formulated:

H2: Tax services have a positive effect on the level of taxpayer compliance.

The existence of tax socialization can affect taxpayer compliance. The basis of socialization influencing tax compliance is perceived behavior control theory. This theory is related to the process of self-assessment of something or events that come from outside and then affect beliefs and perceptions themselves. The results of Empirical Research conducted by Sholehah & Ramayanti (2022) revealed that Tax Socialization had a positive effect on taxpayer compliance, meaning that the more intense or regular the socialization provided, the greater the compliance of MSME taxpayers in fulfilling their tax obligations. the research, the hypothesis can be formulated as follows:

H3: Tax socialization has a positive effect on the level of taxpayer compliance.

Incentive policies need to be informed to the public so that policies are implemented effectively and efficiently. This can be done with the socialization of taxation provided by the Director General of Taxes. The more intense or regular the socialization provided, the greater the compliance of MSME taxpayers in fulfilling their tax obligations (Sholehah & Ramayanti, 2022). Tax socialization is an activity that assists the government in implementing incentive policies so that people comply with tax regulations. Based on the description above, the following hypothesis can be formulated:

H4: Tax socialization strengthens the effect of tax incentives on taxpayer compliance levels.

Tax socialization is very important given to taxpayers to fulfill their tax obligations. One of the tax socialization processes is carried out by the tax authorities or tax officers to the public. Tax officers also shape the attitude of taxpayers in responding to tax compliance. Tax officers who are representatives of the government in dealing with taxpayers, provide a reflection of the quality of government services to the community. The attitude of the tax officer shown during the tax socialization process will provide an assessment to the public. Tax officers are said to be qualified if the tax officers provide accurate information regarding taxation including the procedures for calculating, depositing, and reporting and not committing criminal acts that violate the applicable rules

and SOPs (Safitri & Silalahi, 2020). Therefore, based on the explanation above, the hypothesis is:

H5: Tax socialization strengthens the influence of tax services on the level of taxpayer compliance.

III. Research Method

This study was conducted to determine the effect of the independent variables, namely Tax Incentives and Tax Services with the dependent variable being Taxpayer Compliance and Tax Socialization as moderating variables. The type of research used in this research is quantitative. The population in this study were MSME taxpayers registered at KPP Pratama Bengkulu Dua with purposive sampling as a sample selection technique. In this study, the data used is primary data. According to Sugiyono (2019), primary data is a source that directly provides data to data collectors, such as data selected from respondents through questionnaires. Information was collected through the distribution of in-person questionnaires and online questionnaires using Google Forms. In this study, the data were analyzed using Partial Least Square and the SmartPLS version 3.0 application. The following are measurements for the four variables.

Table 1. Measurement Indicator

Variable	Indicator	Scale
Independent Variables		
Tax Incentives (X1)	1. Tax incentives can ease the burden on taxpayers 2. Taxpayers know the purpose of the General Tax Incentive policy during the covid-19 pandemic 3. Tax incentives increase taxpayer compliance. Sources: Riris (2020), Fadjriyanti and Halimatusadiah (2022)	Likert 1-5
Tax Service (X2)	1. The ability of tax officers to provide good, responsive and satisfying services 2. Tax information service 3. Easy and efficient service facilities for paying and reporting taxes 4. Fiskus always helps the difficulties experienced by Taxpayers 5. Tax office environment facilities Sources: Juliani and Rian (2021), Suyanto and Pratama, (2018), Nasution (2006: 47)	Likert 1-5
Moderating Variable		
Socialization (Z)	1. Forms of tax counseling 2. Source of tax information 3. Website of the Directorate General of Taxes 4. Benefits of tax socialization Source: Winerungan (2013), Mudiarti & Mulyani (2020).	Likert 1-5
Dependent Variable		
Taxpayer Compliance (Y)	1. Compliance with registering to obtain NPWP. 2. Record business finances regularly and correctly. 3. Calculate and Pay taxes in accordance with	Likert 1-5

	applicable regulations. 4. Accuracy and honesty in submitting SPT. 5. Taxpayer Discipline. Sources: Rahmanto (2015), Susyanti and Anwar (2020), Listyowati et al (2021)	
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IV. Results and Discussion

4.1 Results

a. Descriptive Statistics

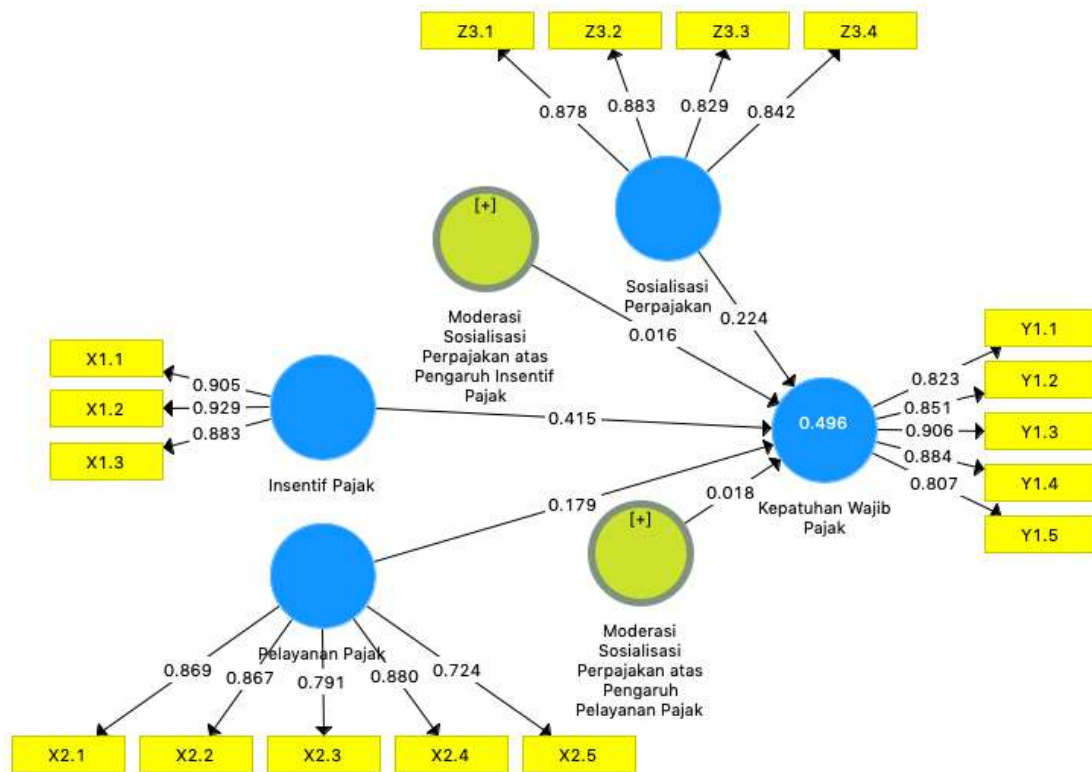
Respondents as a sample in this study were Bengkulu City MSME Taxpayers. Questionnaires were distributed online or directly to taxpayers registered at KPP Pratama Bengkulu Dua. The number of questionnaires filled in was 107 respondents with the number of questionnaires that did not meet the criteria as many as 6 respondents and 101 respondents who met the criteria. Hairtal (2010) suggested that a good sample size ranges from 100-200 respondents. Therefore, this study took a sample to be processed as many as 100 respondents. Below are the results and profiles of the respondents obtained:

Table 2. Respondent Characteristic Profile

Respondent Data	Category	Amount	%
Gender	Man	61	61%
	Woman	39	39%
	Total	100	100%
Status	Not married yet	25	25%
	Married	75	75%
	Total	100	100%
Education	Senior High School	31	31%
	S1	56	56%
	S2	12	12%
	Other	1	1%
	Total	100	100%
Total Annual Turnover	< 250 Million	51	51%
	250 – 500 Million	45	45%
	500 Million – 4.8 Billion	11	11%
	Total	100	100%

b. Assessing the Outer Model or Measurement Model

In the outer model, it is done by conducting validity and reliability tests.



Source: Data processed by SEM-PLS (2022)

Figure 2. Output Loading Factor

Based on the data presented in Figure 2 above, it can be seen that each indicator of the research variable has an outer loadings above 0.7. Convergent validity from the standardized loading factor value is said to be valid if it has a value of 0.50 to 0.60 with an ideal value greater than 0.70 (Ghozali, 2014). Therefore, based on the assessment of the *loading factor* where all indicators have a value of > 0.7 , it can be concluded that the constructs for all variables are valid and can be used to test hypotheses. In addition, this convergent validity test can also be seen from the AVE (*Average Variance Extracted*) value. The following is the AVE value in this study:

Table 3. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Taxpayer Compliance	0.731
Tax Incentive	0.821
Tax Service	0.686
Tax Socialization	0.737
Tax Incentives*Tax Socialization	1,000
Tax Service*Tax Socialization	1,000

Source: Data processed by SEM-PLS (2022)

Based on table 3 above, the AVE value for each variable is above 0.50, which means that the indicators for each variable are valid. It can be concluded that the indicators for each variable have good convergent validity.

Table 4. Composite Reliability and Cronbach Alpha

Variable	Composite Reliability	Croonbach 's Alpha
Taxpayer Compliance	0.931	0.907
Tax Incentive	0.932	0.891
Tax Service	0.916	0.888
Tax Socialization	0.918	0.881
Tax Incentives*Tax Socialization	1,000	1,000
Tax Service*Tax Socialization	1,000	1,000

To perform a reliability test, it can be done by looking at the composite value reliability and cronbach's alpha on each variable. Based on table 4 presented above, it can be seen that the composite value of reliability and cronbach'salpha on each variable showed a value of more than 0.7. These results indicate that each variable has met the required reliability value. So it can be concluded that all variables have a good level of reliability.

c. Structural Model Testing (*Inner Model*)

The structural model or *inner model* is evaluated by looking at the percentage of variance by looking at R^2 following:

Table 5. R- Square

Variable	R- Square
Taxpayer Compliance	0.496

Source: Data processed by SEM-PLS (2022)

The coefficient of determination (*R-Square*) is the ability of the independent variables tested in explaining the dependent variable. In this study, based on the data presented in table 5, it shows that the value of *R-Square* for the dependent variable of taxpayer compliance is 0.496. The value obtained explains that the percentage of taxpayer compliance can be explained by the independent variables of tax incentives, tax services and tax socialization of 49.6% while 50.4% is explained by other factors outside the research model .

d. Hypothesis Testing

The basis for testing this research hypothesis is the value contained in *the path coefficients*. *Output* result estimation for structural model testing can be seen in the table below:

Table 6. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDV)	T-Statistic	P Value	Significance
Tax Incentive (X1) ->Taxpayer Compliance	0.415	0.412	0.104	4,008	0.000	Significant
Tax Service (X2) ->Taxpayer Compliance	0.179	0.178	0.126	1.428	0.077	Not Significant
Tax Socialization (Z) ->Taxpayer Compliance	0.224	0.233	0.128	1,745	0.041	Not Significant
Moderating Effect ZX1 ->Taxpayer Compliance	0.016	0.020	0.081	0.193	0.423	Not Significant
Moderating Effect ZX2 ->Taxpayer Compliance	0.018	0.011	0.113	0.160	0.437	Not Significant

Source: Data processed by SEM-PLS (2022)

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the T - *Statistic* value and the P- *Value* value . The research hypothesis can be declared accepted if the P-Value <0.025 and or t-Table 1.96. This is because in this study using a significance level (α) of 0.025 or 2.5% and using a one-way test which performs a *one-tailed* procedure because the hypothesis is given positive and negative directions. Therefore, the minimum limit used in testing this hypothesis is 1,96 .

Based on the output display in table 6 above, the results of hypothesis testing are obtained as follows:

1. Results of analysis with PLS for *The* tax incentive variable shows a *t-statistic value* of $4,008 > 1.96$ and *p values* < 0.025 (**H1 is accepted**) , which means that the tax incentive variable has a significant positive effect on taxpayer compliance.
2. Results of analysis with PLS for *The* tax service variable shows a *t-statistic value* of $1.428 < 1.96$ and *p values* > 0.025 (**H2 is rejected**) , which means that the tax service variable has no significant positive effect on taxpayer compliance.
3. Results of analysis with PLS for *The* tax socialization variable shows a *t-statistic value* of $1.745 < 1.96$ and *p values* > 0.025 (**H3 is rejected**) , which means that the tax socialization variable has no significant positive effect on taxpayer compliance.
4. Results of analysis with PLS for the moderating variable of taxation socialization on tax incentives shows a *t-statistic value* of $0.193 < 1.96$ and *p values* > 0.025 (**H4 is rejected**) , which means that the moderating variable of taxation socialization is not able to strengthen the effect of tax incentives on taxpayer compliance.
5. Results of analysis with PLS for the moderating variable of taxation socialization on tax services shows a *t-statistic value* of $0.160 < 1.96$ and *p values* > 0.025 (**H5 is rejected**), which means that the moderating variable of taxation socialization is not able to strengthen the effect of tax services on taxpayer compliance.

4.2 Discussion

Based on the results of the study, the first hypothesis is that the tax incentive variable has a significant positive effect on taxpayer compliance. These results are in line with research conducted by (Sari et al., 2022) which states that tax incentives have a significant effect on MSME taxpayer compliance. This proves that the government's goal in providing a relief to MSME taxpayers affected during the Covid-19 pandemic as well as to improve taxpayer compliance is proven by the results of the accepted hypothesis. Even though if viewed from the level of taxpayer compliance, especially the city of Bengkulu in 2021, it has decreased and is inversely proportional to the results of hypothesis testing, but this can prove that the existence of MSME tax incentives gives hope to taxpayers to be able to use tax incentives and comply with their obligations as mandatory. MSME tax.

The second hypothesis states that tax services have no significant positive effect on taxpayer compliance. This result is in line with research conducted by (Listiyowati et al., 2021) which states that the tax service does not affect taxpayer compliance. However, these results contradict the research conducted by (Pravasanti & Pratiwi, 2021) which argues that tax services have a significant effect on taxpayer compliance. However, some of these studies were conducted in different places and respondents. Research for the variable of tax services on MSME taxpayers in Bengkulu city has not been able to prove that tax services can affect mandatory compliance. This can happen because there is still a lack of knowledge of taxpayers and tax services that are still not maximized to taxpayers. In order to be able to have an influence on taxpayer compliance, it is necessary to have good service from tax officers, an efficient and effective tax system, and carry out tax counseling in providing information about the latest tax regulations that motivate taxpayers to comply with taxes. This will make taxpayers have confidence or choose tax-abiding behavior.

The third hypothesis states that tax socialization has no significant positive effect on taxpayer compliance. This result is in line with research conducted by (Yuniarta & Purnamawati, 2020) which proves that tax socialization has no significant effect on MSME taxpayer compliance. The importance of socialization of taxation in the Bengkulu city area and the readiness of the tax authorities to serve and provide information and guidance to the public to become obedient taxpayers, so that later it will have a good impact on tax revenue and the level of taxpayer compliance.

The fourth and fifth hypotheses state that taxation socialization is not able to strengthen the effect of tax incentives and tax services on taxpayer compliance. This means that the socialization of taxation carried out during the COVID-19 pandemic still fails and has not had a major impact on the level of taxpayer compliance.

V. Conclusion

Based on the results of the analysis and discussion carried out in the previous section, this research produces the following conclusions:

1. Tax incentives have a significant positive effect on taxpayer compliance with a *t-statistic value* of 4,008
2. Tax services do not have a significant positive effect on the level of taxpayer compliance with a *t-statistic value* of 1.428
3. Tax Socialization does not have a significant positive effect on the level of taxpayer compliance with a *t-Statistic value* of 1.745
4. Tax socialization was not able to moderate the effect of tax incentives with *t-statistic* 0.193, and tax services with *t-statistic* 0.160 on the level of taxpayer compliance.

Limitations and Suggestions

The limitation of this study is that it only examines MSME taxpayers in Bengkulu City. For further researchers, it is recommended to examine MSME taxpayers in a wider area in Indonesia.

Suggestions for managerial policies include the importance of socialization from the tax authorities to taxpayers. Tax services and tax socialization have not been able to stand alone in influencing taxpayer compliance. This means that the tax authorities still have to improve tax services and socialize taxation with more effective methods, so as to produce even better commitments for taxpayers. Tax socialization has also not been able to moderate the effect of tax incentives and tax services on taxpayer compliance. This means that the Director General of Taxes needs to pay attention to that socialization has not contributed significantly to efforts to increase taxpayer compliance.

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Influence of Incentive Policy Taxes and Tax Services on Taxpayer Compliance with Tax Socialization as a Moderating Variable in MSME Taxpayers during the Covid-19 Pandemic

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Influence of Incentive Policy Taxes and Tax Services on Taxpayer Compliance with Tax Socialization as a Moderating Variable in MSME Taxpayers during the Covid-19 Pandemic

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Abstract

Micro, Small and Medium Enterprises (MSMEs) are the largest group of business actors in Indonesia and are the sector most affected by the COVID-19 pandemic. Various policies have been carried out by the government so that MSMEs can survive, one of which is the policy of providing Government-borne MSME Final Income Tax Incentives. This study aims to analyze the effect of tax incentives and tax services on taxpayer compliance moderated by taxation socialization. The population used in this study is MSME taxpayers registered at KPP Pratama Bengkulu Dua. The sampling technique used is purposive sampling with certain criteria with a sample of 100 respondents. The technique used to analyze the data using the Partial Least Square (PLS) method. Based on the tests conducted, the results showed that (1) tax incentives had a significant positive effect on taxpayer compliance, (2) tax services did not have a significant positive effect on taxpayer compliance, (3) tax socialization did not have a significant positive effect on taxpayer compliance, and (4) Tax socialization is not able to moderate the effect of tax incentives and tax services on taxpayer compliance.

Keywords

tax incentives; tax services; tax socialization; taxpayer compliance



I. Introduction

The large market share and number of MSME ownership in Indonesia shows the potential for taxation in this sector. The Ministry of Finance of the Republic of Indonesia through the Head of the Fiscal Policy Agency (BKF) revealed that it would explore the tax potential of the Micro, Small and Medium Enterprises (MSME) sector which is later expected to boost Indonesia's tax ratio (cnbcindonesia.com).

The government has implemented various policies in order to improve MSME tax payment compliance, one of which is establishing a tax rate simplification policy through Government Regulation (PP) No. 23 of 2018. The regulation makes it easier to pay taxes by simplifying the tax rate from 1% to 0.5% with a turnover not exceeding IDR 4.8 billion per year. However, this regulation is only effective for a few years because in early 2020, the covid 19 virus outbreak appeared and had a big impact on the economy. The covid 19 virus outbreak has created a domino effect from a health crisis to a very large economic crisis (kemenkeu, 2021).

Covid 19 pandemic caused all efforts not to be as maximal as expected (Sihombing and Nasib, 2020). The outbreak of this virus has an impact of a nation and Globally (Ningrum *et al*, 2020). The presence of Covid-19 as a pandemic certainly has an economic, social and psychological impact on society (Saleh and Mujahiddin, 2020).

The percentage of the largest group of business actors in Indonesia, MSMEs is the sector most affected by the COVID-19 pandemic in 2020. The government has made various policies so that MSMEs can survive in the midst of the Covid-19 pandemic, namely by providing MSME Final PPh Incentives borne by the Government. Based on PMK-86/PMK.03/2020 incentive recipients are given to MSME actors who have a turnover of less than IDR 4.8 billion per year. The government has reduced the Final PPh rate (PP No. 23 of 2018) for MSMEs from 0.5% to 0% starting from the April 2020 tax period until the December 2020 tax period. In 2021 the government again provides the Government-borne MSME Final Income Tax Incentive for the February 2021 tax period until the June 2021 tax period, the policy is contained in PMK-9/PMK.03/2021 .

During the COVID-19 pandemic, several regions have shown the potential for MSME development by increasing the number of MSME Taxpayers and Tax Revenue. One of these areas is Bengkulu City. Based on data from KPP Pratama Bengkulu Dua, the number of MSME taxpayers in 2021 registered with the KPP has increased by 3% from 2020 with a total MSME tax revenue in 2021 of IDR 6,081,740,539, which is tax revenue from the Bengkulu City MSME sector. increased by 14% compared to the previous year of Rp5,330,700,926. However, although the number of taxpayers and the realization of Bengkulu City MSME tax revenues have increased, it is inversely proportional to the level of taxpayer compliance which has decreased. This can be seen from the number of taxpayers who made the payment of MSME Final PPh in 2020 as many as 4,581 taxpayers, while in 2021 there were only 3,775 taxpayers. The increasing number of MSMEs and tax revenues in Indonesia should also be reflected in the number of MSME taxpayers who pay taxes.

From this phenomenon, it can be concluded that there is still a lack of compliance in reporting SPT for MSME taxpayers at KPP Pratama Bengkulu Dua. The decrease in the compliance rate indicates an indication of the lack of compliance of the taxpayer due to the lack of awareness of the taxpayer (Listiyowati et al., 2021). With the existence of tax incentives, MSMEs have not been fully successful in increasing taxpayer compliance. However, this has shown that revenue in the MSME sector has increased during the COVID-19 pandemic. Taxpayer Compliance is a form of awareness of taxpayers in carrying out tax obligations. The level of taxpayer compliance is a very classic problem in the field of taxation in Indonesia, but in the midst of the COVID-19 pandemic, various factors can affect taxpayer compliance, including tax incentive policies, tax services, and tax socialization during the COVID-19 pandemic.

Various studies related to tax incentives, tax socialization and tax services on taxpayer compliance have yielded mixed results. In a study by Sari et al (2022) found a positive influence between Tax Incentive to taxpayer compliance. While research by Dewi et al (2020) concluded that there is no effect of tax incentives on taxpayer compliance. In addition, research Pravasanti & Pratiwi (2021) and Tan *et al* (2021) shows that the Tax Service has a positive effect on taxpayer compliance. Furthermore, Andrew & Sari (2021) and Pebrina & Hidayatulloh (2020) found that there was a significant influence between tax services on taxpayer compliance. On the other hand, the research of Dewi et al (2020) , Safitri & Silalahi (2020) , Juliani & Sumarta (2021) , and Listiyowati et al (2021) found the opposite result. Furthermore, research conducted by and Sholehah & Ramayanti (2022) revealed that Tax Socialization had a positive effect on taxpayer compliance. Meanwhile, Yuniarta & Purnamawati (2020) , Karnowati & Handayani (2021) and Listiyowati et al (2021) found that Tax Socialization had no effect on taxpayer compliance.

II. Review of Literature

2.1 Theory of Planned Behavior

The theory of planned behavior (TPB) was proposed by Azjen in 1991. *Theory of Planned Behavior* (Planned Behavior), is an attitude that affects a behavior where the decision-making process is careful and has reasons as an intermediary and can have an impact on certain things (Ajzen, 1991) associated with this research, TPB is useful for describes the behavior of taxpayers in fulfilling their tax obligations. *theory of Planned Behavior* help provide an explanation that the behavior of taxpayers who comply with tax regulations can be influenced by attitudes, subjective norms, and perceived behavioral control.

2.2 Perceived Behavioral Control

Perceived behavior control is perception individual to how capable the individual is to do certain behavior (Ajzen, 2005). In simple terms, a person's behavior can be determined by intention and according to his condition. However, some conditions make it impossible to do something based on the original intention because there is a perception (PBC) that influences the individual's behavior. The behavior of this perception affects how much control the individual has to behave .

2.3 Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958. Attribution theory is a theory that explains how individuals determine the causes of an event or behavior, as well as the consequences of these attributions on their subsequent behavior (Schmitt, 2015). This theory can be related to taxpayer compliance where a sense of awareness and obedience in paying taxes is caused by internal or external behavior. A person's perception or thought to make judgments about other individuals is influenced by internal and external factors of these other individuals (Jatmiko, 2006).

2.4 Taxpayer Compliance

Taxpayer compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats in the application of both legal and administrative sanctions. (Gunadi, 2018). Kogler and Kirchler (2013) divide taxpayer compliance into two, namely *enforced compliance* and *voluntary compliance* . *Enforced compliance* is compliance that arises because of an element of coercion.

2.5 Tax Incentive

Tax Incentive According to the Directorate General of Taxes, (2013). "Tax incentives are one of the ways the Indonesian government offers investors to help them make investments in their land. The provision of tax incentives is expected to be dominantly positive for increasing investment as well as the economic multiplier effect. According to Wardana et al., (2020) tax incentives are government actions to encourage individuals and businesses (entrepreneurs) to spend money or save money by reducing the amount of taxes they have to pay (*Collinsdictionary*). Tax incentives are given by the government to support the recovery of the national economy during the Covid-19 pandemic and the government's response to the decline in company productivity.

2.6 Tax Service³⁸

Based on the Regulation of the Director General of Taxes Number PER-02/PJ/2014, the definition of tax service is the service provided by work units within the Directorate General of Taxes to the public in accordance with the applicable tax provisions. In the field of taxation services are categorized as public services. Based on the Law of the Republic of Indonesia Number 25 of 2009, the definition of public service is an activity in the context of fulfilling service needs in accordance with statutory regulations. In the current condition of the Covid-19 pandemic, the facilities and services carried out online by the DJP are expected to be able to make taxpayers feel satisfied with the services provided so that taxpayers will tend to carry out tax obligations in accordance with applicable regulations. The easier facilities made by tax officers such as online facilities in making payments and tax reporting can make taxpayers feel comfortable in carrying out their tax obligations (Pebrina & Hidayatulloh, 2020).

2.7 Tax Socialization

Socialization is defined as an activity or effort carried out by an organization or certain organization to provide information to the public or to certain groups (Kartikasari & Estiningrum, 2022). Tax counseling/socialization according to the Surat Edaran Dirjen Pajak No. SE-98/PJ/2011 is an effort and process of providing tax information to produce changes in knowledge, skills, and attitudes of the community, business world, officials, and government and non-government institutions so that they are encouraged to understand, be aware, care and contribute in carrying out their obligations. taxation.

2.8 Conceptual Framework

Researchers create a conceptual framework based on the background and literature review as follows:

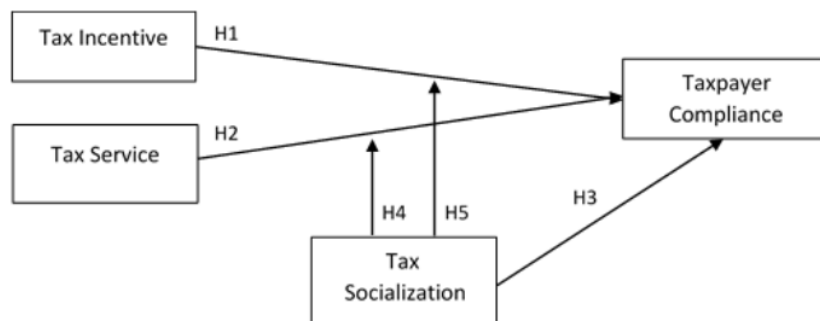


Figure 1. Conceptual Framework

2.9 Hypothesis Development

The tax incentive is a relief provided by the government for Indonesian taxpayers who are affected by the Covid-19 pandemic. The relationship between tax incentives and taxpayer compliance can be explained by attribution theory. This theory explains that this relationship can be built with the presence of internal and external factors. The tax incentives provided by the government include external factors from taxpayers. The tax incentive factor used by taxpayers can ease their tax payments because the taxes that should be paid are lower or the taxes paid are borne by the government. Research by Sari et al (2022) found a positive influence between Tax Incentives on taxpayer compliance and according to Andrew & Sari (2021) concluded that there is an influence between tax

incentives on taxpayer compliance. Based on the theory and research, the following hypotheses can be formulated:

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H1: Tax incentives have a positive effect on the level of taxpayer compliance.

In the midst of the Covid-19 pandemic, the tax service service has completely changed to a 100% online-based service. Planned of behavior theory is able to explain the factors that need to be carried out by the Directorate General of Taxes in increasing MSME taxpayer compliance in the midst of a pandemic. Perceptions within the taxpayer (internal) themselves and the impression from the environment (director general of taxes) will affect the assessment of taxpayers regarding the importance of carrying out tax obligations, through Fiscus services that the Directorate General of Taxes continues to do to MSME taxpayers so far and then creates compliance for taxpayers SMEs themselves. In addition, empirical research found that the services of tax officers can increase tax compliance of taxpayers. Research from Pravasanti & Pratiwi (2021) and Tan *et al* (2021) concludes that the service quality of tax officers has a positive effect on taxpayer compliance. Andrew & Sari (2021) and Pebrina & Hidayatulloh (2020) also revealed that excellent tax service services have an influence on taxpayers in carrying out their tax obligations. Based on the theoretical basis and research, the following hypotheses can be formulated:

H2: Tax services have a positive effect on the level of taxpayer compliance.

The existence of tax socialization can affect taxpayer compliance. The basis of socialization influencing tax compliance is perceived behavior control theory. This theory is related to the process of self-assessment of something or events that come from outside and then affect beliefs and perceptions themselves. The results of Empirical Research conducted by Sholehah & Ramayanti (2022) revealed that Tax Socialization had a positive effect on taxpayer compliance, meaning that the more intense or regular the socialization provided, the greater the compliance of MSME taxpayers in fulfilling their tax obligations. the research, the hypothesis can be formulated as follows:

H3: Tax socialization has a positive effect on the level of taxpayer compliance.

Incentive policies need to be informed to the public so that policies are implemented effectively and efficiently. This can be done with the socialization of taxation provided by the Director General of Taxes. The more intense or regular the socialization provided, the greater the compliance of MSME taxpayers in fulfilling their tax obligations (Sholehah & Ramayanti, 2022). Tax socialization is an activity that assists the government in implementing incentive policies so that people comply with tax regulations. Based on the description above, the following hypothesis can be formulated:

H4: Tax socialization strengthens the effect of tax incentives on taxpayer compliance levels.

Tax socialization is very important given to taxpayers to fulfill their tax obligations. One of the tax socialization processes is carried out by the tax authorities or tax officers to the public. Tax officers also shape the attitude of taxpayers in responding to tax compliance. Tax officers who are representatives of the government in dealing with taxpayers, provide a reflection of the quality of government services to the community. The attitude of the tax officer shown during the tax socialization process will provide an assessment to the public. Tax officers are said to be qualified if the tax officers provide accurate information regarding taxation including the procedures for calculating, depositing, and reporting and not committing criminal acts that violate the applicable rules

and SOPs (Safitri & Silalahi, 2020). Therefore, based on the explanation above, the hypothesis is:

H5: Tax socialization strengthens the influence of tax services on the level of taxpayer compliance.

III. Research Method

This study was conducted to determine the effect of the independent variables, namely Tax Incentives and Tax Services with the dependent variable being Taxpayer Compliance and Tax Socialization as moderating variables. The type of research used in this research is quantitative. The population in this study were MSME taxpayers registered at KPP Pratama Bengkulu Dua with purposive sampling as a sample selection technique. In this study, the data used is primary data. According to Sugiyono (2019), primary data is a source that directly provides data to data collectors, such as data selected from respondents through questionnaires. Information was collected through the distribution of in-person questionnaires and online questionnaires using Google Forms. In this study, the data were analyzed using Partial Least Square and the SmartPLS version 3.0 application. The following are measurements for the four variables.

Table 1. Measurement Indicator

Variable	Indicator	Scale
Independent Variables		
Tax Incentives (X1)	1. Tax incentives can ease the burden on taxpayers 2. Taxpayers know the purpose of the General Tax Incentive policy during the covid-19 pandemic 3. Tax incentives increase taxpayer compliance. Sources: Riris (2020), Fadrijanti and Halimatusadiah (2022)	Likert 1-5
Tax Service (X2)	1. The ability of tax officers to provide good, responsive and satisfying services 2. Tax information service 3. Easy and efficient service facilities for paying and reporting taxes 4. Fiskus always helps the difficulties experienced by Taxpayers 5. Tax office environment facilities Sources: Juliani and Rian (2021), Suyanto and Pratama, (2018), Nasution (2006: 47)	Likert 1-5
Moderating Variable		
Socialization (Z)	1. Forms of tax counseling 2. Source of tax information 3. Website of the Directorate General of Taxes 4. Benefits of tax socialization Source: Winerungan (2013), Mudiarti & Mulyani (2020).	Likert 1-5
Dependent Variable		
Taxpayer Compliance (Y)	1. Compliance with registering to obtain NPWP. 2. Record business finances regularly and correctly. 3. Calculate and Pay taxes in accordance with	Likert 1-5

	applicable regulations. 4. Accuracy and honesty in submitting SPT. 5. Taxpayer Discipline. Sources: Rahmanto (2015), Susyanti and Anwar (2020), Listyowati et al (2021)	
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IV. Results and Discussion

4.1 Results

a. Descriptive Statistics

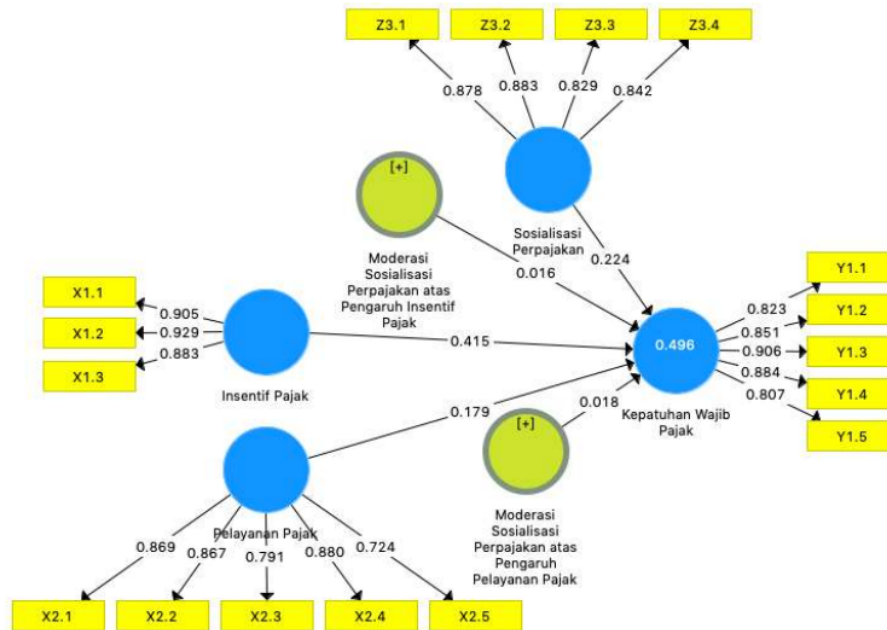
Respondents as a sample in this study were Bengkulu City MSME Taxpayers. Questionnaires were distributed online or directly to taxpayers registered at KPP Pratama Bengkulu Dua. The number of questionnaires filled in was 107 respondents with the number of questionnaires that did not meet the criteria as many as 6 respondents and 101 respondents who met the criteria. Hairtal (2010) suggested that a good sample size ranges from 100-200 respondents. Therefore, this study took a sample to be processed as many as 100 respondents. Below are the results and profiles of the respondents obtained:

Table 2. Respondent Characteristic Profile

Respondent Data	Category	Amount	%
Gender	Man	61	61%
	Woman	39	39%
	Total	100	100%
Status	Not married yet	25	25%
	Married	75	75%
	Total	100	100%
Education	Senior High School	31	31%
	S1	56	56%
	S2	12	12%
	Other	1	1%
	Total	100	100%
Total Annual Turnover	< 250 Million	51	51%
	250 – 500 Million	45	45%
	500 Million – 4.8 Billion	11	11%
	Total	100	100%

b. Assessing the Outer Model or Measurement Model

In the outer model, it is done by conducting validity and reliability tests.



Source: Data processed by SEM-PLS (2022)

Figure 2. Output Loading Factor

Based on the data presented in Figure 2 above, it can be seen that each indicator of the research variable has an outer loadings above 0.7. Convergent validity from the standardized loading factor value is said to be valid if it has a value of 0.50 to 0.60 with an ideal value greater than 0.70 (Ghozali, 2014). Therefore, based on the assessment of the loading factor where all indicators have a value of > 0.7 , it can be concluded that the constructs for all variables are valid and can be used to test hypotheses. In addition, this convergent validity test can also be seen from the AVE (Average Variance Extracted) value. The following is the AVE value in this study:

Table 3. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Taxpayer Compliance	0.731
Tax Incentive	0.821
Tax Service	0.686
Tax Socialization	0.737
Tax Incentives*Tax Socialization	1,000
Tax Service*Tax Socialization	1,000

Source: Data processed by SEM-PLS (2022)

Based on table 3 above, the AVE value for each variable is above 0.50, which means that the indicators for each variable are valid. It can be concluded that the indicators for each variable have good convergent validity.

Table 4. Composite Reliability and Cronbach Alpha

Variable	Composite Reliability	Croonbach 's Alpha
Taxpayer Compliance	0.931	0.907
Tax Incentive	0.932	0.891
Tax Service	0.916	0.888
Tax Socialization	0.918	0.881
Tax Incentives*Tax Socialization	1,000	1,000
Tax Service*Tax Socialization	1,000	1,000

To perform a reliability test, it can be done by looking at the composite value reliability and cronbach's alpha on each variable. Based on table 4 presented above, it can be seen that the composite value of reliability and cronbach's alpha on each variable showed a value of more than 0.7. These results indicate that each variable has met the required reliability value. So it can be concluded that all variables have a good level of reliability.

c. Structural Model Testing (Inner Model)

The structural model or inner model is evaluated by looking at the percentage of variance by looking at R^2 following:

Table 5. R- Square

Variable	R- Square
Taxpayer Compliance	0.496

Source: Data processed by SEM-PLS (2022)

The coefficient of determination (*R-Square*) is the ability of the independent variables tested in explaining the dependent variable. In this study, based on the data presented in table 5, it shows that the value of *R-Square* for the dependent variable of taxpayer compliance is 0.496. The value obtained explains that the percentage of taxpayer compliance can be explained by the independent variables of tax incentives, tax services and tax socialization of 49.6% while 50.4% is explained by other factors outside the research model .

d. Hypothesis Testing

The basis for testing this research hypothesis is the value contained in the path coefficients. Output result estimation for structural model testing can be seen in the table below:

Table 6. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDV)	T- Statistic	P Value	Significance
Tax Incentive (X1) ->Taxpayer Compliance	0.415	0.412	0.104	4,008	0.000	Significant
Tax Service (X2) - >Taxpayer Compliance	0.179	0.178	0.126	1.428	0.077	Not Significant
Tax Socialization (Z) ->Taxpayer Compliance	0.224	0.233	0.128	1,745	0.041	Not Significant
Moderating Effect ZX1 ->Taxpayer Compliance	0.016	0.020	0.081	0.193	0.423	Not Significant
Moderating Effect ZX2 ->Taxpayer Compliance	0.018	0.011	0.113	0.160	0.437	Not Significant

Source: Data processed by SEM-PLS (202 2)

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the T - Statistic value and the P- Value value . The research hypothesis can be declared accepted if the P-Value < 0.025 and or t-Table 1.96. This is because in this study using a significance level (α) of 0.025 or 2.5% and using a one-way test which performs a *one-tailed* procedure because the hypothesis is given positive and negative directions. Therefore, the minimum limit used in testing this hypothesis is 1.96 .

Based on the output display in table 6 above, the results of hypothesis testing are obtained as follows:

1. Results of analysis with PLS for The tax incentive variable shows a *t-statistic value* of $4.008 > 1.96$ and *p values* < 0.025 (**H1 is accepted**) , which means that the tax incentive variable has a significant positive effect on taxpayer compliance.
2. Results of analysis with PLS for The tax service variable shows a *t-statistic value* of $1.428 < 1.96$ and *p values* > 0.025 (**H2 is rejected**) , which means that the tax service variable has *no significant positive effect on taxpayer compliance*.
3. Results of analysis with PLS for The tax socialization variable shows a *t-statistic value* of $1.745 < 1.96$ and *p values* > 0.025 (**H3 is rejected**) , which means that the tax socialization variable has *no significant positive effect on taxpayer compliance*.
4. Results of analysis with PLS for the moderating variable of taxation socialization on tax incentives shows a *t-statistic value* of $0.193 < 1.96$ and *p values* > 0.025 (**H4 is rejected**) , which means that the moderating variable of taxation socialization is not able to strengthen the effect of tax incentives on taxpayer compliance.
5. Results of analysis with PLS for the moderating variable of taxation socialization on tax services shows a *t-statistic value* of $0.160 < 1.96$ and *p values* > 0.025 (**H5 is rejected**), which means that the moderating variable of taxation socialization is not able to strengthen the effect of tax services on taxpayer compliance.

4.2 Discussion ⁶⁰

⁶² Based on the results of the study, the first hypothesis is that the tax incentive variable has a significant positive effect on taxpayer compliance. These results are in line with research conducted by (Sari et al., 2022) which states that tax incentives have a significant effect on MSME taxpayer compliance. This proves that the government's goal in providing a relief to MSME taxpayers affected during the Covid-19 pandemic as well as to improve taxpayer compliance is proven by the results of the accepted hypothesis. Even though if viewed from the level of taxpayer compliance, especially the city of Bengkulu in 2021, it has decreased and is inversely proportional to the results of hypothesis testing, but this can prove that the existence of MSME tax incentives gives hope to taxpayers to be able to use tax incentives and comply with their obligations as mandatory. MSME tax.

The second hypothesis states that tax services have no significant positive effect on taxpayer compliance. This result is in line with research conducted by (Listiyowati et al., 2021) which states that the tax service does not affect taxpayer compliance. However, these results contradict the research conducted by (Pravasanti & Pratiwi, 2021) which argues that tax services have a significant effect on taxpayer compliance. However, some of these studies were conducted in different places and respondents. Research for the variable of tax services on MSME taxpayers in Bengkulu city has not been able to prove that tax services can affect mandatory compliance. This can happen because there is still a lack of knowledge of taxpayers and tax services that are still not maximized to taxpayers. In order to be able to have an influence on taxpayer compliance, it is necessary to have good service from tax officers, an efficient and effective tax system, and carry out tax counseling in providing information about the latest tax regulations that motivate taxpayers to comply with taxes. This will make taxpayers have confidence or choose tax-abiding behavior.

The third hypothesis states that tax socialization has no significant positive effect on taxpayer compliance. This result is in line with research conducted by (Yuniarta & Purnamawati, 2020) which proves that tax socialization has no significant effect on MSME taxpayer compliance. The importance of socialization of taxation in the Bengkulu city area and the readiness of the tax authorities to serve and provide information and guidance to the public to become obedient taxpayers, so that later it will have a good impact on tax revenue and the level of taxpayer compliance.

The fourth and fifth hypotheses state that taxation socialization is not able to strengthen the effect of tax incentives and tax services on taxpayer compliance. This means that the socialization of taxation carried out during the COVID-19 pandemic still fails and has not had a major impact on the level of taxpayer compliance.

V. Conclusion

³⁷ Based on the results of the analysis and discussion carried out in the previous section, this research produces the following conclusions:

1. Tax incentives have a significant positive effect on taxpayer compliance with a t-statistic value of 4,008 ⁴⁶
2. Tax services do not have a significant positive effect on the level of taxpayer compliance with a t-statistic value of 1.428
3. Tax Socialization does not have a significant positive effect on the level of taxpayer compliance with a t-Statistic value of 1.745
4. Tax socialization was not able to moderate the effect of tax incentives with t-statistic 0.193, and tax services with t-statistic 0.160 on the level of taxpayer compliance.

Limitations and Suggestions

The limitation of this study is that it only examines MSME taxpayers in Bengkulu City. For further researchers, it is recommended to examine MSME taxpayers in a wider area in Indonesia.

Suggestions for managerial policies include the importance of socialization from the tax authorities to taxpayers. Tax services and tax socialization have not been able to stand alone in influencing taxpayer compliance. This means that the tax authorities still have to improve tax services and socialize taxation with more effective methods, so as to produce even better commitments for taxpayers. Tax socialization has also not been able to moderate the effect of tax incentives and tax services on taxpayer compliance. This means that the Director General of Taxes needs to pay attention to that socialization has not contributed significantly to efforts to increase taxpayer compliance.

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