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Factors Influencing Taxpayer Compliance During The Covid-19 Pandemic At PT Adam Dani Lestari

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ABSTRACT

This study aims to determine and analyze the factors that influence taxpayer compliance at PT Adam Dani Lestari. The research method used is quantitative data, namely data obtained in the form of numbers or equations. Source of data in this research is primary data that are obtained by distributing questionnaire to 30 individual taxpayers who work at PT Adam Dani Lestari. The population in this study are 282 employees. The sample in this study used a purposive sampling technique with the criteria of employees having a Taxpayer Identification Number of as many as 30people. Data analysis using multiple regression analysis method. The results of the analysis givethe equation of Taxpayer Compliance = 8.366 + 0.315 Tax Incentives + 1.218 Tax Sanctions+ *e.* The results of this study indicate that Tax Incentives on Taxpayer Compliance, TaxIncentives have no effect and are not significant on Taxpayer Compliance at Individual Taxpayers at PT Adam Dani Lestari based on a partial hypothesis test, namely with $t_{count} < t_{table}$ with the sum of 0.095 < 2, 04841 and a significant value > 0.05, with the sum of 0.329 > 0.05. The results of this study indicate that Tax Incentives and Tax Sanctions on Taxpayer Compliance, Tax Sanctions have an effect and are significant on Taxpayer Compliance with Individual Taxpayers at PT Adam Dani Lestari based on simultaneous hypothesis testing, namely with a value of $f_{count} > f_{table}$, namely with the sum of 8.212 > 3.364 and a significant value < 0.005 with the sum of 0.002 > 0.005. The results of this study are supported by the value of R Square (R^2) 0.378 or 37.8%, which means that taxpayer compliance can be explained by the variables of t ax sanctions and tax incentives. While the remaining 62.2% of the Taxpayer Compliance variable can be explained by other variables not examined in this study, such as Taxpayer Awareness, Tax Audit, Tax Revenue, and Tax Knowledge. If it has an effect, it can increase taxpayer compliance and awareness in paying taxes during the Covid-19 pandemic.
Keywords: *Covid-19, Tax Incentives, Taxpayer Compliance, Tax Sanction*

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INTRODUCTION

Taxes are contributions or fees that must be paid by the people to the state and are used for state purposes. Tax is one of the largest sources of state revenue and is very important in the income of the state treasury. In this Covid-19 era, Indonesia has experienced a setback in terms of the economy, such as declining income from all sectors which makes the taxes received by the state also decrease. In the State of Indonesia, started to apply taxes with the Self Assessment System or to calculate taxes owed, calculate taxes, calculate taxes, and report themselves to the Director General of Taxes. However, not all people know and comply with existing tax obligations.

The implementation of the Self Assessment System makes the public carry out their obligations and comply with tax regulations, due to the compliance a Taxpayer can know the programs held by the government such as tax incentives example, income tax article 22 on imports, 50% reduction in installments of income tax article 25, the final income tax for construction services is borne by the government for the program to accelerate the increase in the use of irrigation water, the reason is that during the Covid-19 pandemic there has been a decline in productivity in business actors which affects economic stability. and also state revenue.

Tax incentives are programs provided Taxpayers, the criteria are as follows who already have a certificate of exemption or submit notification of the use of incentives for the 2020 tax year, must submit an application for an certificate of exemption or submit a notification of the use of

incentives again to get this incentive in the 2021 tax year. Submission of applications, submission of notifications, and realization reports are carried out online through www.pajak.go.id. Realization reports are submitted monthly no later than the 20th of the following month. The government conducts this to aim relieve Taxpayers who work during the Covid-19 pandemic, with the Tax Incentives, Taxpayer Compliance during the Covid-19 pandemic will increase and Taxpayers will not be subject to tax sanctions, the purpose of tax sanctions are administrative sanctions and criminal sanctions aimed at creating Taxpayer Compliance in carrying out their tax obligations.

LITERATURE REVIEW

Taxpayer Compliance

According to Kemenkeu (2017) "Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in contributing to today's development which is expected to be implemented voluntarily."

According to online-pajak (2021), Indicators of taxpayer compliance are as follow :

1. Awareness to register as a taxpayer
2. Depositing the Notification Letter (SPT) on time
3. Calculating and paying taxes payable on income earned by taxpayers
4. Payment of tax arrears (STP/SKP) before maturity

Tax Incentives

According to Pajakku (2022) “Tax incentives are offered in the form of tax benefits by the the government to certain sector actors.”

Indicators of the tax incentives are as follow :

1. Helping overcome the impact of the crisis caused by the Covid-19 pandemic
2. To support demand or maintain the community's ability to continue shopping
3. Financing the purchase of Covid-19 tools and vaccines
4. Cashflow for the business sector affected by the pandemic in the form of reducing PPh25, lowering corporate income tax rates, exemption from import PPh22, accelerated VAT refunds, and MSME final PPh.

Tax Sanctions

According to Mardiasmo (2019:72) "Taxation sanctions are a guarantee that the provisions of tax laws are a preventive tool so that taxpayers do not violate tax norms."
According to Law No. 28 of 2007, the indicators of tax sanctions are as follows:

If the Notification Letter is not submitted within the period as referred to in Article 3 paragraph (3) or the deadline for the extension of the Tax Return submission as referred to in Article 3 paragraph (4), an administrative sanction in the form of a fine of Rp. 500.000,00 of Rp. 1,000,000.00 (one million rupiahs) for Annual Income Tax Returns of corporate Taxpayers and Rp. 100,000.00 (one hundred thousand rupiahs) for the Annual Income Tax Returns of individual Taxpayers.

The imposition of administrative sanctions in the form of fines as referred to in paragraph (1) shall not be applied to:

1. Individual taxpayers who have died.
2. Individual Taxpayers who have not carried out business activities or independent work.
3. Individual taxpayers with the status of foreign citizens who no longer live in Indonesia.
4. Permanent Establishment which no longer conducts activities in Indonesia.
5. Corporate Taxpayers who are no longer conducting business activities but have not been dissolved by applicable regulations.
6. Treasurer who does not make payments again.
7. Taxpayers who are affected by disaster, the provisions of which are regulated by a Regulation of the Minister of Finance.

8. Other Taxpayers are regulated by or based on a Regulation of the Minister of Finance

Based on the description above and the results of previous research, the variables in thisstudy can be seen in the research framework, namely:

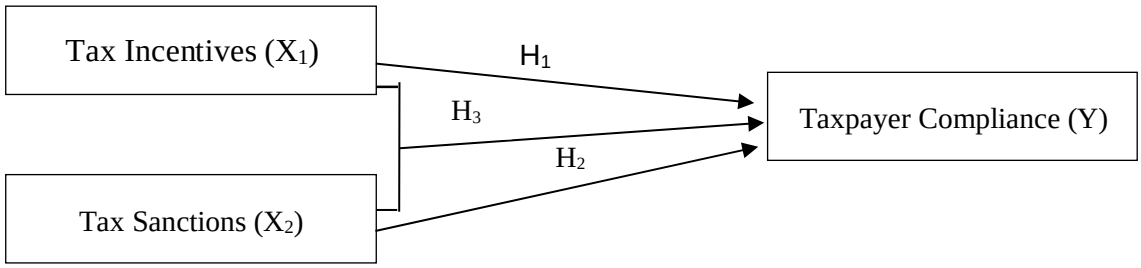

Figure 1. Research Framework

The hypotheses in this study are:
H_1: Tax incentives have a significant effect on individual taxpayer compliance at PT Adam Dani Lestari
H_2: Tax Sanctions have a significant effect on Individual Taxpayer Compliance at PT Adam Dani Lestari
H_3: Tax Incentives and Tax Sanctions have a significant effect on Individual Taxpayer Compliance at PT Adam Dani Lestari

RESEARCH METHOD

This research was conducted at PT. Adam Dani Lestari, which is located at Jalan Pukat Banting 1 No. 110, Tegal Sari Mandala III Village, Medan Tembung District, Medan City. The time of research was carried out in September 2022. This research used quantitative methodsand used primary data or usually called respondents. According to Sugiyono (2016:137) "primary data is a data source that directly provides data to data collectors." The population in this study was 282 employees who worked at PT Adam Dani Lestari. According to Sugiyono (2016: 80) "population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions."
The sample in this study used a purposive sampling technique with the criteria of employees having a Tax Identification Number as many as 30 people. According to Sugiyono (2016:81) "the sample is part of the number and characteristics possessed by the population." The analysis and testing consist of a validity test, reliability test, descriptive statistics, classical assumption test, multiple regression analysis, partial hypothesis submission (t test) and simultaneously (f test) and coefficient of determination test.

RESULTS

Validity test
According to Priyatno (2018:21) "Validity Test is used to find out how accurate an item isin measuring what it wants to measure."

Taxpayer Compliance Validity Test Results (Y)

Table 1. Validity test

Statement	R count	R table	Result (valid or invalid)
P1	0.731	0.3610	valid
P2	0.757	0.3610	valid
P3	0.580	0.3610	valid
P4	0.782	0.3610	valid
P5	0.688	0.3610	valid
P6	0.841	0.3610	valid

P7	0.717	0.3610	valid
P8	0.810	0.3610	valid

Source: Results of data processing, 2022

Based on the table above, shows that all statements that represent the Taxpayer Compliance variable are valid. This is evidenced by the fact that all statement items have rcountgreater than rtable and a positive value.

Tax Incentive Validity Test Results (X1)

Table 2. Validity test

Statement	R count	R table	Result (valid or invalid)
P1	0.757	0.3610	valid
P2	0.795	0.3610	valid
P3	0.850	0.3610	valid
P4	0.841	0.3610	valid

Source: Results of data processing, 2022

Based on the table above, shows that all statements that represent the Tax Incentive variable are valid. This is evidenced by the fact that all statement items have rcount greater than rtable and a positive value.

Tax Sanction Validity Test Results (X2)

Table 3. Validity test

Statemen t	R count	R table	Result (valid or invalid)
P1	0.724	0.3610	valid
P2	0.834	0.3610	valid
P3	0.534	0.3610	valid
P4	0.835	0.3610	valid

Source: Results of data processing, 2022

Based on the table above, shows that all statements that represent the Tax Sanctions variable are valid. This is evidenced by the fact that all statement items have rcount greater than rtable and a positive value.

Reliability Test
According to Priyatno (2018: 25) "Reliability testing is used to determine the consistency or consistency of measuring instruments that usually use questionnaires. That is, whether the measuring instrument will get a measurement that remains consistent if the measurement is repeated.

Taxpayer Compliance Reliability Test (Y)

Table 4. Reliability Statistics

Cronbach's Alpha	N of Items
0.880	8

Source: Results of data processing, 2022

Based on the table above, shows that the reliability test results seen in Cronbach's Alpha for the Taxpayer Compliance variable are obtained at 0.880 or greater than 0.660 as the limit value of an instrument so this research is said to be reliable.

Tax Incentive Reliability Test (X_1)

Table 5. Reliability Statistics

Cronbach's Alpha	N of Items
0.816	4

Source: Results of data processing, 2022

Based on the table above, shows that the reliability test results seen in Cronbach's Alpha for the Tax Incentive variable are obtained at 0.816 or greater than 0.660 as the limit value of an instrument so this research is said to be reliable.s

Tax Sanction Reliability Test (X_2)

Table 6. Reliability Statistics

Cronbach's Alpha	N of Items
0.689	4

Source: Results of data processing, 2022

Based on the table above, shows that the results of the reliability test seen in Cronbach's Alpha for the Tax Sanction variable are obtained at 0.689 or greater than 0.660 asthe limit value of an instrument so this study is said to be reliable.

Descriptive statistics
According to Priyatno (2018: 41-42) "Descriptive analysis is used to describe data statistics in the form of mean, sum, standard deviation, variance, range, etc. as well as to measure whether the data distribution is normal or not with the size of skewness and kurtosis."

Here are the results of descriptive statistical tests:

Table 7.Descriptive Statistics

	N	Minimum	Maximum	mean	Std. Deviation
Tax Incentive	30	9	20	13.47	2,886
Tax Sanctions	30	11	19	14.93	2,180
Taxpayer Compliance	30	21	40	30,80	5,215
Valid N (listwise)	30				

Source: Results of data processing, 2022

Classic assumption test
According to Priyatno (2018:126) "The linear regression model can be called a goodmodel if the model fulfills several assumptions called classical assumptions."

Normality test
Curve

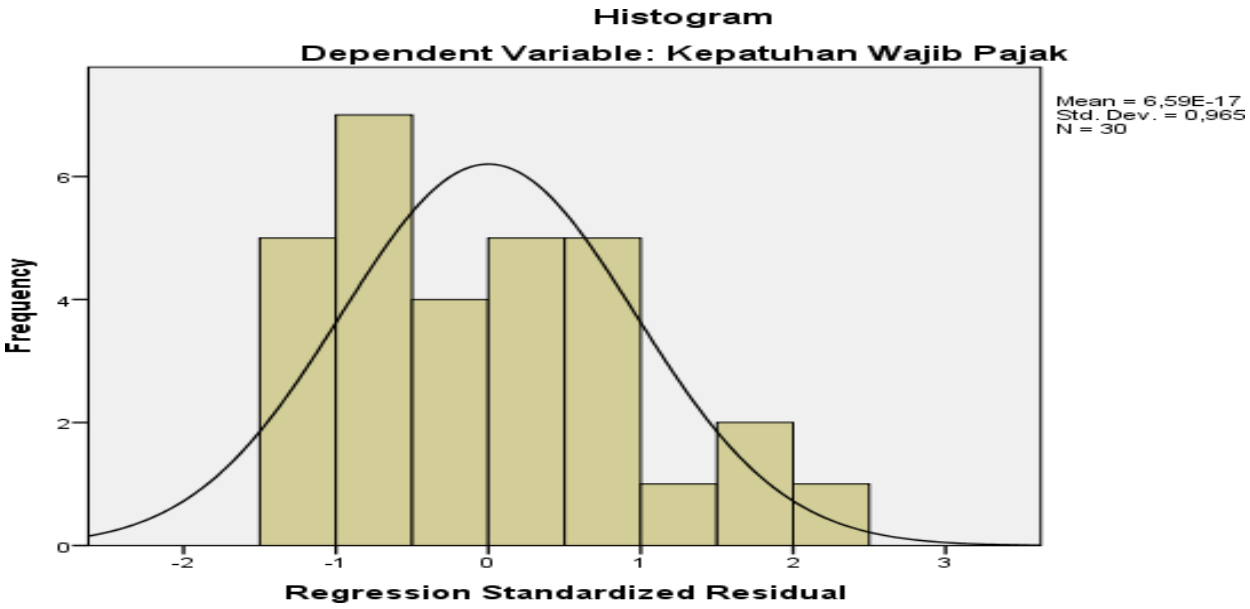

Figure 2. Histogram
Source: Data Processing Results, 2022

Based on the figure above, it can be explained that the data forming a curve line tends to be symmetrical to the mean (U). The results of this test show that the data is normally distributed.

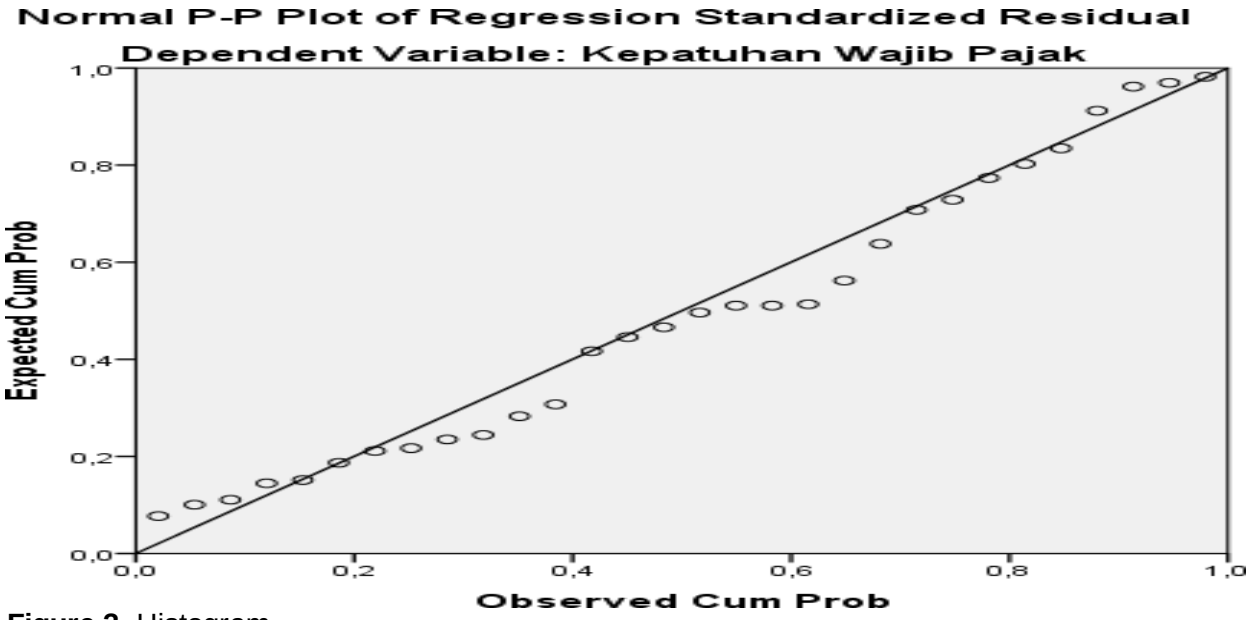

Figure 3. Histogram
Source: Data Processing Results, 2022

Based on the picture above, it can be explained that the data spread along a diagonalline. The results of this test indicate that the data is normally distributed.

Smirnov

Table 8. One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters, b	mean	,0000000
Std. Deviation		4.11248396
Most Extreme Difference	Absolute	,119
	Positivenegative	,119
		-,070
Test Statistics		,119
asymp. Sig (2-tailed)		,200od

a.Test distribution is Normal.
b.Calculated from data
c. Lilliefors Significance Correction.
Source: Results of data processing, 2022

Based on the table above, it can be seen that the Asymp.Sig (2-tailed) value is greaterthan 0.05, which is 0.200. The results of this test indicate that this data is normally distributed.

Heteroscedasticity Test
According to Priyatno (2018:136) "Heteroscedasticity is a condition wherein the regression model there is an inequality of variance from the residual from one observation to another."

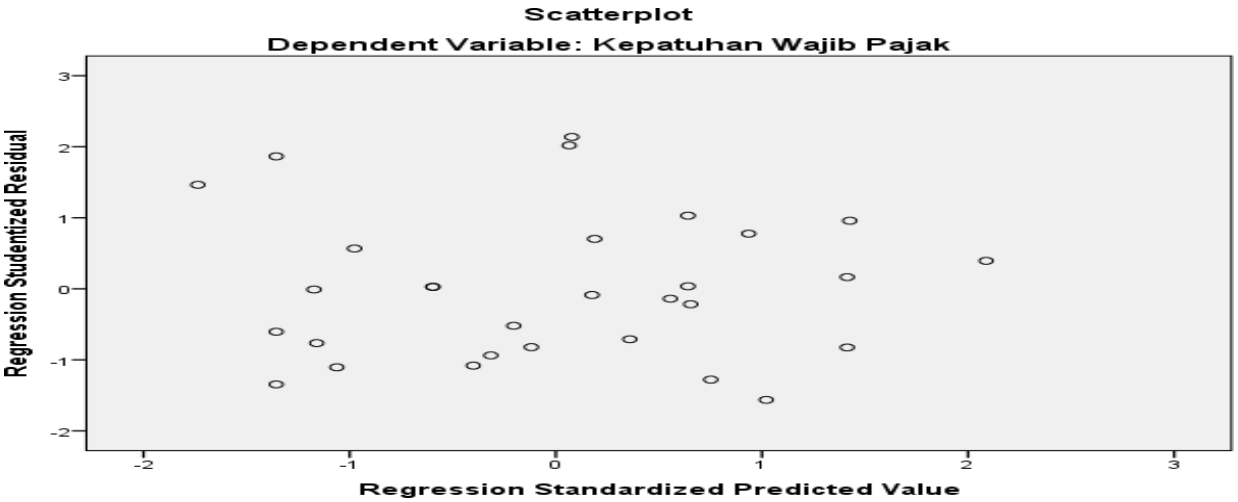

Figure 4. Scatterplot
Source: Data Processing Results, 2022

Based on the table above, it can be explained that the data processing points are spread over and above the origin point (number 0) on the Y axis and do not have a clear pattern. The results of this test indicate that there is no heteroscedasticity or homoscedasticity.

Multicollinearity Test
According to Priyatno (2018:134) "Multicollinearity is a condition in the regressionmodel where there is a perfect or near-perfect correlation between independent variables."

Table 9. Coefficients

Model	*Collinearity Statistics*	
	Tolerance	VIF
1 (Constant)		
Tax Incentive	0.752	1,330
Tax Sanctions	0.752	1,330

a. Dependent Variable: Taxpayer Compliance Source: Data Processing Results, 2022

Based on the table above, it can be seen that:
1. The tolerance value for the Tax Incentives and Tax Sanctions variable has a value greater than 0.10, which is 0.752
2. The value of Variance Inflation Factor (VIF) for the variable of Tax Incentives and Tax Sanctions has a value less than 10, namely 1.330. The test results above show that the independent variables (Tax Incentives and Tax Sanctions) do not experience multicollinearity.

Multiple Linear Regression Test
According to Priyatno (2018:107)"Multiple regression analysis is an analysis todetermine whether there is a significant effect partially or simultaneously between two or more independent variables on one dependent variable."

Table 10. Coefficients[a]

Model	Unstandardized coefficients		Standardized Coefficients Beta
	B	Std. Error	
1 (Contants)	8,366	5.594	
Tax Incentive	0.315	0.316	0.174
Tax Sanctions	1.218	0.419	0.509

a. Dependent Variable: Taxpayer
ComplianceSource: Data Processing
Results, 2022

Based on the table above, it can be seen that the equations of multiple linear regression analysis in the study are:
Taxpayer Compliance = 8,366 + 0.315 Tax Incentives + 1,218 Tax Sanctions + e

T Test (Partial)
According to Priyatno (2018:121)"T-test or partial regression coefficient test is used to find out partially the independent variable has a significant or no effect on the dependent variable."
If the value of sig <0.05 or the value of $t_{count} > t_{table}$, then there is an effect of variable X on YT table : 0.025 : 28

Table 11. Coefficients[a]

Model	T	Sig.
1 (Constant)	1,495	0.146
Tax Incentive	0.995	0.329
Tax Sanctions	2,910	0.007

Source: Data Processing Results, 2022

Based on the table above, it can be seen that:
1. The Tax Incentive variable has a t_{count} of 0.995 with a significant value of 0.0329. The value of t_{count} will be compared with the value of the t distribution table which has a significance of 0.05. From the distribution table, the t_{table} value is 2.04841. Therefore, the value of $t_{count} < t_{table}$ is with the sum of 0.095 < 2.04841 and a significant value > 0.05, with the sum of 0.329 > 0.05. The test results show that H_1 is rejected, which means that tax incentives have no effect and are not significant on taxpayer compliance with individual taxpayers at PT Adam Dani Lestari.
2. The Tax Sanctions variable has a t_{count} of 2,910 with a significant value of 0,007. The valueof t_{count} will be compared with the value of the t distribution table which has a significance of 0.05. From the distribution table, the t_{table} value is 2.04841. Therefore, the value of $t_{count} > t_{table}$ with the sum of 2,910 > 2,04841 and a significant value > 0.05 with the sum of 0.007 > 0.005. The results of this test indicate that H_2 is accepted, which means that tax sanctions have a significant effect on taxpayer compliance with individual taxpayers at PT Adam Dani Lestari.

F Test (Simultaneous)
According to Priyatno (2018:119)"The f test or regression coefficient test is used tofind out the independent variable has a significant effect on the dependent variable."
If the value of sig < 0.05 or the value of f_{count} > f_{table}, then there is an effect of variable X on Y.

Table 12.ANOVA[a]

Model	F	Sig.
1 Regression Residual Total	8,212	0.002b

Source: Data Processing Results, 2022

Based on the table above, it can be seen that the F_{count} value is 8.212 with a significant value of 0.002. The value of F_{count} will be compared with the value of the F distribution table which has a significance of 0.05. From the F distribution table, the F_{table} value is 3.354. Therefore, the value of F_{count} > F_{table} with the sum of 8,212 > 3,364 and a significant value < 0.005 with the sum of 0.002 > 0.005. The results of this test indicate that H_3 is accepted, which is independent of Tax Incentives and Tax Sanctions have a significant effect on Taxpayer Compliance on Individual Taxpayers at PT Adam Dani Lestari.

Coefficient of Determination Test (R^2 Test)
According to Ghozali (2016: 95) "the coefficient of determination (R_2) is used todetermine how far the model's ability to explain the variation of the independent variable."

Table 13.Model Summary

Model	R	R Square	Adjusted R Square
1	0.615a	0.378	0.332

a. Predictors : (Constant), Tax Sanctions, Tax Incentives
b. Dependent Variable : Taxpayer
Compliance Source: Data Processing Results,
2022

Based on the table above, it can be seen that the R Square value is 0.378 or 37.8%, the Taxpayer Compliance variable can be explained by the Tax Sanctions and Tax Incentives variable. While the remaining 62.2% of the Taxpayer Compliance variable can be explained by other variables not examined in this study, such as Taxpayer Awareness, Tax Audit, Tax Revenue, and Tax Knowledge.

DISCUSSION

Based on the partial test results regarding Tax Incentives on Taxpayer Compliance, Tax Incentives have no effect and are not significant on Taxpayer Compliance at Individual Taxpayers at PT Adam Dani Lestari with t_{count} < t_{table}, namely with the sum of 0.095 < 2.04841 and a significant value > 0.05, with the sum of 0.329 > 0.05. The test results show that H_1 is rejected. The results of this study are in line with previous research conducted by Harjo (2022), Rosdiana (2021), and Widyasari et al (2020) which stated that tax incentives did not significantly affect taxpayer compliance.

Based on the partial test results regarding Tax Sanctions on Taxpayer Compliance, Tax Sanctions have a significant and significant effect on Taxpayer Compliance with Individual Taxpayers at PT Adam Dani Lestari with a value of t_{count} > t_{table} with the sum of 2,910 > 2,04841 and a significant value > 0 .05 with the sum of 0.007 > 0.005. The results of this test indicate that H_2 is accepted. The results of this study are in line with previous research conducted by Murtanto (2022), Rizal (2022), Saitri (2022) which states that tax sanctions have

a significant effect on taxpayer compliance.

Based on the results of the simultaneous test of Tax Incentives and Tax Sanctions on Taxpayer Compliance, Tax Sanctions have an effect and are significant on Taxpayer Compliance with Individual Taxpayers at PT Adam Dani Lestari with a value of Fcount > Ftable with the sum of 8,212 > 3,364 and a significant value < 0.005 i.e. with the sum of 0.002 > 0.005. The results of this test indicate that H3 is accepted. The results of this study are in line with previous research conducted by Mursalim (2021), Murtanto (2022), Rizal (2022), Saitri (2022) which stated that Tax Incentives and Tax Sanctions have a significant effect on Taxpayer Compliance.

Based on the results of the coefficient of determination, shows that Tax Incentives and Taxpayer Compliance can explain the relationship with Taxpayer Compliance at PT Adam Dani Lestari. In addition the variables of Tax Incentives and Taxpayer Compliance can be influenced by other variables not examined in this study, such as Taxpayer Awareness, Tax Audit, Tax Revenue, and Tax Knowledge.

CONCLUSION

The results of this study indicate the effect of Tax Incentives and Tax Sanctions on Taxpayer Compliance in the Covid-19 pandemic which is shown from the results of multiple linear analysis which means that Tax Incentives and Tax Sanctions are fixed and there is no change in Taxpayer Compliance.Partially, the Tax Incentive variable has no effect and is not significant on Taxpayer Compliance at PT Adam Dani Lestari. The test results show that (H1) is rejected. Partially, the variable Tax Sanctions have an effect and are significant on Taxpayer Compliance at PT Adam Dani Lestari. The test results show that (H2) is accepted. Simultaneously, the variables of Tax Incentives and Tax Incentives have an effect and are significant on Taxpayer Compliance at PT Adam Dani Lestari. The test results show that(H3) is accepted. The results of the coefficient of determination test show that Tax Incentives and Taxpayer Compliance can explain the relationship with Taxpayer Compliance at PT Adam DaniLestari. In addition the variables of Tax Incentives and Taxpayer Compliance can be influenced by other variables not examined in this study, such as Taxpayer Awareness, Tax Audit, Tax Revenue, and Tax Knowledge.

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