

**THE INFLUENCE OF TAX INCENTIVE POLICIES AND TRUST IN THE
GOVERNMENT DUE TO THE IMPACT OF COVID-19 ON THE COMPLIANCE
OF INDIVIDUAL TAXPAYERS OF UMKM AT KPP PRATAMA PANGKALAN
KERINCI**

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The Influence of Tax Incentive Policies and Trust in the Government Due to the Impact of Covid-19 on the Compliance of Individual Taxpayers of UMKM at KPP Pratama Pangkalan Kerinci

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Abstract

This study aims to determine the effect of: (1) Incentive Policy on Compliance of Individual Taxpayers of MSMEs, (2) Trust of the Government on Compliance of Individual Taxpayers of MSMEs. The data analysis technique used in this study is the Classical Assumption Test, T Test, F Test, and Coefficient of Determination Test (R^2). The results of this study indicate that the Tax Incentive Policy and Trust in the Government has a positive and significant effect on the Compliance of Individual Taxpayers of MSME Actors registered at KPP Pratama Pangkalan Kerinci.

Keywords

Individual taxpayer compliance with msme actors; tax incentive policies; trust in the government



I. Introduction

The Covid-19 pandemic caused everyone to behave beyond normal limits as usual. One of the behaviors that can change is deciding the decision to choose a college. The problem that occurs in private universities during covid 19 is the decrease in the number of prospective students who come to campus to get information or register directly to choose the department they want. (Sihombing, E and Nasib, 2020)

The world health agency (WHO) has also announced that the corona virus, also called COVID-19, is a global threat worldwide. The outbreak of this virus has an impact especially on the economy of a nation and globally. These unforeseen circumstances automatically revised a scenario that was arranged in predicting an increase in the global economy. (Ningrum, P. et al. 2020)

The impact of the Covid-19 pandemic has claimed many lives around the world, including Indonesia. In addition to taking lives, this has also had an impact on the Indonesian economy which caused a crisis. Both from the trade and tourism sectors as well as other economic sectors. When an economic downturn causes a decrease in government tax revenues. For example in Indonesia it is still difficult to build a just and prosperous society, and many national developments such as roads, community facilities, health centers, etc. need to be updated to achieve the best for the community.

After ogling there are still many people who do not comply in paying taxes. Because the source of funds to be able to realize these goals, comes from taxes. In the description of the APBN/APBD, these sources of state or regional revenue are ogled in the state or regional income budget in receiving financing, while in spending for state needs it is illustrated in programs or activities that have been carried out by the central government or local government in the state budget or Region and financing expenditure within 1 year.

KONTAN.CO.ID Jakarta "The national budget facing Covid is experiencing pressure from state revenues to fall, even our tax revenues have decreased to close to 20%, but we must continue to spend and even increase," said Sri Mulyani in a webminar themed

Empowered Women of Advanced Indonesia: Early Reflections in 2021, Monday (4/1). The business sector has suffered a lot due to COVID-19, including the MSME sector. The MSME sector is one of the largest economic sectors in Indonesia. This MSME income helps reduce the unemployment rate and helps the country's economy. However, MSMEs have weakened amid the Covid-19 pandemic.

The government has taken extensive steps to overcome the impact of Covid 19. Several monetary policy steps can be taken, in this case Bank Indonesia will implement the Quantitative Easing (QE) Revolution, support the business world, especially MSMEs, and continue to apply health protocols in the economy. Financial support for growth and the digital economy (webinar on the effectiveness of monetary policy during the Covid-19 pandemic in Indonesia in 2020).

The Ministry of Finance encourages the government to issue PMK23/PMK.03/2020 regarding tax incentives for taxpayers affected by the corona virus outbreak. However, in mid-2021, the government made changes and issued the latest Minister of Finance Regulation Number 82/PMK03/2021. This was revised again by the Minister of Finance Regulation No. 9/PMK.03/. .. 2021 "Tax incentives for taxpayers affected by the corona virus pandemic. In particular, the provision of six government-sponsored tax stimuli to MSMEs until December 2021 is the sponsorship tax. Included in the stimulus. The purpose of this government-sponsored tax stimulus is to maintain economic stability and help the corporate sector, including the MSME sector, to support the sustainability of MSMEs, namely in implementing this policy to help survive the Covid-19 pandemic by ensuring that it affects government revenues.

Based on the research of Rullyanti Susi Wardhani et al. (2021) the results of hypothesis testing show that tax incentives, tax digitization, and trust in the government have a positive impact on MSMEs in responding to the impact of Covid 19. Based on research by Salman Latief et al. The results (2020) show that trust in the government, tax incentives, and tax incentives have a positive and partial impact on tax compliance. Based on the research of Ryan Agatha Nanda Widiiswa et al. (2021), the results of the study provide an overview for tax policy makers to understand the changes due to the COVID-19 pandemic on Indonesia's tax activities. Bisnis.Com decided to continue the tax incentive program until the end of this year.

"Based on the latest data, the net realization of the tax stimulus for taxpayers affected by the Covid-19 Riau reached 210 billion rupiah, which was used by 5,669 taxpayers," he said, Tuesday (July 2021). He explained, there are eight types of taxpayers who use the incentive system. 4,444 Of the eight taxpayers, PPh Final PPh 23 Incentive SMEs are used by 3,082 taxpayers in Riau.

Based on the description above, researchers are interested in conducting research on individual taxpayer compliance of MSME actors. This research is devoted to the individual taxpayer compliance of MSME actors at KPP Pratama Pangkalan Kerinci. Due to the Riau Province, there are quite a lot of MSMEs spread. Therefore, this research is entitled "The Influence of Tax Incentive Policies and Trust in the Government Due to the Impact of Covid-19 on Individual Taxpayer Compliance with MSME Actors at KPP Pratama Pangkalan Kerinci". The results of this study are expected to provide benefits that are expected to provide input and information about things that must be considered before investing in a company. For further researchers, it is hoped that it can be a reference for similar research.

II. Review of Literature

2.1 Attribution Theory

According to (Jatmiko, 2006) attribution theory is relevant to explain the factors that influence taxpayer compliance used in this research model. Taxpayer compliance can be related to the attitude of the taxpayer in making an assessment of the tax itself. A person's perception of making judgments about other people is strongly influenced by internal and external factors of the other person.

2.2 Obedience Theory (Compliance)

This Obedience theory was put forward by Milgram in 1963. Obedience theory states that individuals tend to be obedient to individuals who tend to obey other individuals in positions of authority (Milgram, 1963 in Mendra, 2017). This compliance causes individuals to do unethical things according to the authority of their superiors. Migram (1974) in Mendra (2017) concludes that individuals generally tend to follow orders from figures who have authority, even to the point of killing innocent humans. Obedience to authority has existed in humans since humans were born.

2.3 Tax

According to Prof. DR. H. Rochmat Soemitro SH in his book Mardiasmo (2011:1): "Taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (Contra Achievement) which can be directly shown and which are used to pay expenses general".

2.4 MSMEs

Based on Law No. 20 of 2008, MSMEs are money trading businesses managed by individuals who refer to productive economic businesses with the criteria set out in the Act. For this reason, the following is a summary of the differences between Micro, Small and Medium Enterprises including:

a. Micro Enterprise

A business that has a net worth of IDR 50,000,000 and does not include buildings and land where the business is located. The maximum annual sales of micro businesses is IDR 300,000,000.

b. Small Business

An independent economic business, whether owned by individuals or groups, and not as a branch business entity of the main company. Annual business sales results are between Rp. 300,000,000,- up to a maximum of Rp. 2,500,000,000.-

c. Medium Enterprise

A business that is not a branch or subsidiary of a central company with a total net worth in accordance with what has been regulated by statutory regulations. The annual sales results reach IDR 2,500,000,000,- billion to IDR 50,000,000,000.

2.4 Taxpayer Compliance

Compliance means submitting or obeying teachings or rules (Santi, 2012). (Santi, 2012) argues that compliance is the motivation of a person, group or organization to act or not act in accordance with the rules that have been set. A person's obedient behavior is an

interaction between the behavior of individuals, groups, and organizations. According to (Salamun, 1991) tax compliance is the fulfillment of tax obligations (starting from calculating, collecting, depositing, to reporting tax obligations) by taxpayers in accordance with applicable tax laws and regulations.

2.5 Tax Incentive Policy

Tax stimulus measures are being sponsored by the government to support the economic recovery. The tax incentive itself can target economic resilience in the face of the Covid-19 pandemic (OECD, 2020c). This includes support for the health sector and those directly affected by the Covid-19 pandemic. According to a study by Brondolo (2009), one of the main reasons for tax institutions in a slowing situation is to help economic agents survive the crisis, one of which is through tax incentives.

Initially, tax incentives were issued by the government through the Ministry of Finance which issued PMK23/PMK.03/2020 in connection with tax incentives for taxpayers affected by the virus outbreak, PMK44/PMK. Revised and modified by. Published on tax incentives for taxpayers affected by the 2019 corona virus pandemic 03/2020 PMK86/PMK regarding tax incentives for taxpayers affected by the 2019 corona virus pandemic .03/2020 revised and replaced PMK86 PMK110/PMK.03/2020 amendment/PMK. 03 /2020 Corona Virus Disease 2019 Tax Incentives Affected by the Pandemic taxes with MSME standards Supported by Final Income Tax Incentives (DTP).

2.6 Trust in the Government

According to the Big Indonesian Dictionary (2015) Trust is (1) something that is believed; (2) hope and belief (in honesty, kindness and so on). Trust in the government is the expectation of taxpayers to the apparatus in carrying out the government and legal systems to comply with applicable norms and values (Apriani, et al 2017).

2.7 Framework

The framework proposed for this research is based on the theoretical results as described above. To make it easier to understand the framework of this research, it can be seen in the following picture:

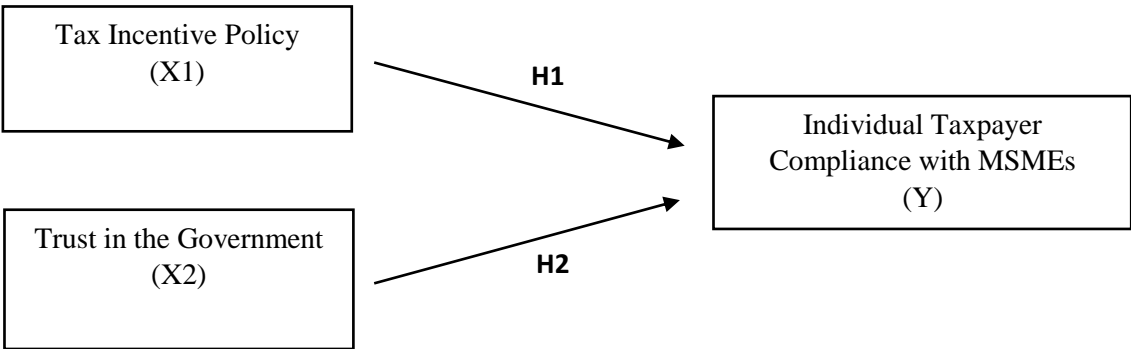


Figure 1. Framework

2.8 Hypothesis Development

a. The Influence of Tax Incentive Policies on the Compliance of Individual Taxpayers of MSME Actors

The tax incentive policy is a facility provided by the government, which is borne. The tax incentive policy given to the government for the MSME sector optimizes the economy in handling the impact of Covid-19. (Munandar, 2020) This study states that tax incentives are an effective step in handling the impact of Covid-19.

The existence of these policies in this facility program will also have an impact on the level of taxpayer compliance in reporting taxes in accordance with applicable tax regulations. Then the hypothesis to be formulated is as follows:

H1: The effect of tax incentive policies has a positive and significant effect on individual taxpayer compliance with MSME actors.

b. The Effect of Trust in the Government on the Compliance of Individual Taxpayers of MSME Actors

In this case, it is trust in the government system, in the legal system, in politicians and trust in the tax collection system which is one of the driving forces for taxpayers to carry out their obligations (Handayani et al., 2012).

The results of research by (Rulyanti Susi Wardhani, et al 2021) show that trust in the government has a positive effect on individual taxpayer compliance with MSME actors. This indicates that trust in the government has a positive response to taxpayers. Then the hypothesis is formulated as follows:

H2: The effect of trust in the government has a positive and significant effect on individual taxpayer compliance with MSME actors

III. Research Method

3.1 Place and Time of Research

This research was carried out in private individuals of Micro, Small and Medium Enterprises (MSMEs) registered at the Pangkalan Kerinci KPP. This research was conducted in December 2021 – January 2022.

3.2 Data Types and Sources

Quantitative description is used in this type of research. According to Sugiyono (2017:8), research methods based on positive thinking philosophy are used to survey certain groups and samples, collect data using survey tools, and analyze quantitative or statistical data. The aim is to test hypotheses.

The data needed in this study consists of primary data and secondary data. Primary data was collected using a catalog of questions (questionnaires) filled out by individual MSME actors. Secondary data comes from journals, but articles from websites and books.

3.3 Population and Sample

The population of this research is individual MSMEs who use tax incentives at KPP Pratama Pangkalan Kerinci as many as 174 registered taxpayers in 2020. This selection is made by individual MSME entrepreneurs who are considered to understand tax incentives and are expected to apply online through the DGT website.

The sampling technique in this case uses a probability sampling technique, namely simple random sampling. According to Sugiyono (2012), simple random sampling is a method used to select a sample from a population at simple random so that each member of

the population has the same opportunity to be sampled. Based on the Slovin formula with a confidence of 95n and an error of 5%, a sample of 121 MSMEs was obtained.

3.4 Research Instruments

The data of this research are primary data. The data was obtained by distributing questionnaires to individual taxpayers of MSMEs registered at the Pangkalan Kerinci KPP. This study used a questionnaire or questionnaire instrument. Data were collected from the respondents using a Likert Scale.

Table 1. Definition of Operational Variables and Their Measurement

Variable	Definition	Indicator	Scale
Tax Incentive Policy	The government's siding with taxpayers with the aim of the national interest	<ol style="list-style-type: none"> 1. Fairness in the provision of tax incentives. 2. The impact of tax incentives 	Likert
Trust in Government	The attitude of the taxpayer or the community in the form of attitudes, morality, and actions to the government which is reflected in government policies that are pro to the interests of the community	<ol style="list-style-type: none"> 1. Trust in the government system 2. Trust in the legal system 3. Trust in tax collection that is returned to the people 	Likert
Taxpayer Compliance	Obedience attitude of taxpayers in fulfilling obligations on time	<ol style="list-style-type: none"> 1. Taxpayer compliance in registering. 2. Calculating Taxes by taxpayers. 3. Paying taxes owed by yourself 4. Reporting is carried out by taxpayers 	Likert

Source: Processed Data (2022)

IV. Result and Discussion

Table 2. Reliability Test Results

Variabel	Cronbach Alpha	Ket
Tax Incentive Policy (X1)	0,672	Reliabel
Trust in Government (X2)	0,815	Reliabel
Taxpayer Compliance (Y)	0,754	Reliabel

Source: Processed Data (2022)

Table 2 shows that all research variables have a Cronbach Alpha value greater than the standard value of 0.60 so that the question items in this study can be said to be reliable. According to Ghozali (2011), a variable can be said to be reliable if it gives a Cronbach Alpha (α) value > 0.6 . In the reliability test above, it shows that all per question items in the data obtained the Cronbach Alpha value is greater than 0.6. So it can be concluded that the table above has fulfilled the reliability requirements, and the questionnaire in questioning the data is reliable as a research instrument.

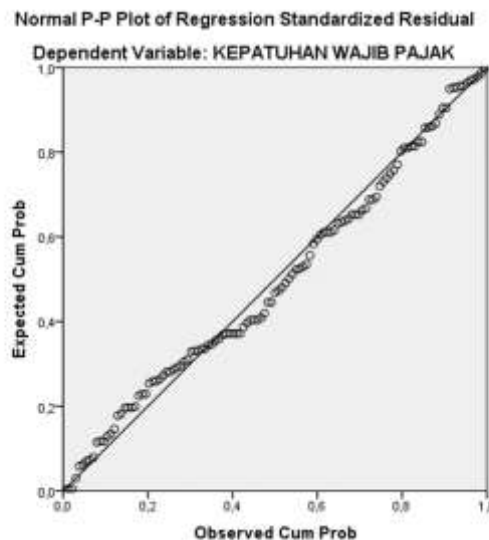


Figure 2. Normal P-Plot Normality Test

The normality test aims to test whether the regression model, confounding variable, or residual has a normal distribution (Ghozali, 2011:160). That the data are normally distributed and meet the requirements of the normality assumption.

Table 3. Multicollinearity Test

Coefficientsa			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	TAX INCENTIVE POLICY (X1)	0,900	1,111
	TRUST IN GOVERNMENT (X2)	0,900	1,111
A Dependent Variable : Taxpayer Compliance (Y)			

Source: Processed Data (2022)

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). If seen in the table above, the calculation results show that the tolerance value of 0.900 is close to 1 and the VIF value is 1.111 where the VIF value should not reach 10. So it can be concluded that the independent variables used in the regression model of this study are free from multicollinearity or can be proven and trusted objectively

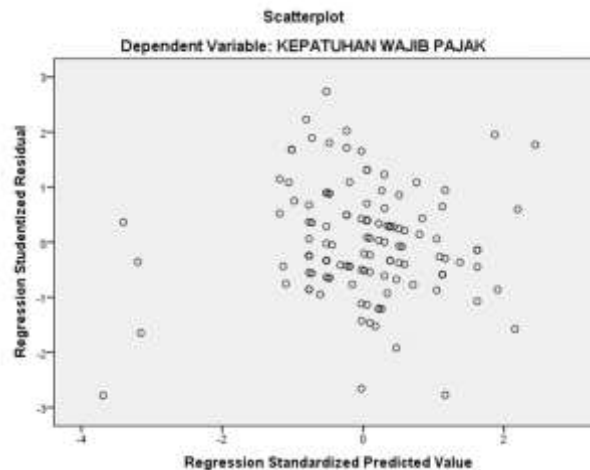


Figure 3. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The results of the picture above Heteroscedasticity Test shows the points that spread randomly and do not form a pattern or gather into one. It can also be concluded that there is no indication of heteroscedasticity in the regression model.

Table 4. Regression Test Results

Model	Unstandardized		Standardized Coefficient	t	Sig.				Collinearity statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	24,101	3,157		7,633	,000					
Tax Incentive Policy	,319	,149	,197	2,142	,034	,260	,193	,187	,900	1,111
Trust In Government	,275	,125	,201	2,193	,030	,264	,198	,191	,900	1,111

a. Dependent Variable: KEPATUHAN WAJIB PAJAK

Source: Processed Data (2022)

Based on the regression statistical tests that have been carried out, the mathematical equations of this study can be drawn up as follows:

$$Y=24,101 + 0,319 X1 + 0,275 X2 + e$$

The results of the statistical test above show that the tax incentive policies and trust in the government have a positive and significant effect on taxpayer compliance. It can be seen above that the tax incentive policy has a t-count value of 2.142 or a significance value of 0.034 (less than 0.05), it is clear that the tax incentive policy variable has a significant effect on taxpayer compliance at an error level of 5%. For trust in the government, the t-count value is 2.193 or the significance value is 0.30 (smaller than 0.05), meaning that the variable trust in the government has a significant effect on taxpayer compliance at an error level of 5% as well.

Table 5. Results of Simultaneous F Test Statistics (F Test)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	147,899	2	73,950	6,873	,002 ^b
	Residual	1269,522	118	10,759		
	Total	1417,421	120			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), Trust In Government, Tax Incentive Policy

Source: Processed Data (2022)

The F test basically shows whether all the independent variables (independent) included in the model have a joint effect on the dependent (bound) variable. Based on the table above shows that F Count of 6.873 with a significance value of <0.002 (which is smaller than 0.05 level 5%) indicates that H1 is accepted and H0 is rejected, which means that together the tax incentive and trust policy variables on the government have an influence significant effect on taxpayer compliance so that the regression model can be used to predict the effect of the 2 variables that have been stated above.

Table 6. R² . Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,323 ^a	,104	,089	3,28004	,104	6,873	2	118	,002	2,184

Source: Processed Data (2022)

From the results of the R² test, the adjusted R² value is 0.89 or 89%. This shows that Taxpayer Compliance can be explained by 89% by the variables of Tax Incentive Policy and Trust in the Government. While 11% of taxpayer compliance is explained by variables outside the independent of this study.

IV. Conclusion

From the results of the research above, it shows that the tax incentive policies and trust in the government have a positive and significant effect on individual taxpayer compliance with MSME actors registered at the Pangkalan Kerinci Tax Office. This statement indicates that individual MSME actors registered with the Pangkalan Kerinci KPP have taken advantage of the tax incentives borne by the government, because the DTP incentive is very helpful for the MSME sector which can survive in the Covid-19 pandemic situation. From the taxes that must be paid can be diverted to develop the business.

This trust in the government also has a positive and significant effect on taxpayer compliance. Where taxpayers understand the tax incentives in accordance with applicable regulations and can trust the government's policies due to the impact of Covid-19.

This study has limitations, including this research is limited to MSMEs registered at the Pangkalan Kerinci Tax Office and who have used tax incentives. And this study only uses 3 variables, namely, tax incentive policies, trust in the government and taxpayer compliance. Where there are still many variables that affect taxpayer compliance and can add other variables to make it even better. In addition, during the research period, because the pandemic is still ongoing and tax incentive regulations are constantly changing

Suggestions from further research are to add other variables that are not only limited to the Covid-19 tax incentive to be tested for taxpayer compliance. However, it is also possible to add variables that have an effect on taxpayer compliance. Besides that, it can expand the area which is not limited to the KPP Pratama Pangkalan Kerinci, there are still many large areas in Riau Province or other cities.

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The Influence of Tax Incentive Policies and Trust in the Government Due to the Impact of Covid-19 on the Compliance of Individual Taxpayers of UMKM at KPP Pratama Pangkalan Kerinci

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The Influence of Tax Incentive Policies and Trust in the Government Due to the Impact of Covid-19 on the Compliance of Individual Taxpayers of UMKM at KPP Pratama Pangkalan Kerinci

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Abstract

This study aims to determine the effect of: (1) Incentive Policy on Compliance of Individual Taxpayers of MSMEs, (2) Trust of the Government on Compliance of Individual Taxpayers of MSMEs. The data analysis technique used in this study is the Classical Assumption Test, T Test, F Test, and Coefficient of Determination Test (R²). The results of this study indicate that the Tax Incentive Policy and Trust in the Government has a positive and significant effect on the Compliance of Individual Taxpayers of MSME Actors registered at KPP Pratama Pangkalan Kerinci.

Keywords

Individual taxpayer compliance with msme actors; tax incentive policies; trust in the government



I. Introduction

The Covid-19 pandemic caused everyone to behave beyond normal limits as usual. One of the behaviors that can change is deciding the decision to choose a college. The problem that occurs in private universities during covid 19 is the decrease in the number of prospective students who come to campus to get information or register directly to choose the department they want. (Sihombing, E and Nasib, 2020)

The world health agency (WHO) has also announced that the corona virus, also called COVID-19, is a global threat worldwide. The outbreak of this virus has an impact especially on the economy of a nation and globally. These unforeseen circumstances automatically revised a scenario that was arranged in predicting an increase in the global economy. (Ningrum, P. et al. 2020)

The impact of the Covid-19 pandemic has claimed many lives around the world, including Indonesia. In addition to taking lives, this has also had an impact on the Indonesian economy which caused a crisis. Both from the trade and tourism sectors as well as other economic sectors. When an economic downturn causes a decrease in government tax revenues. For example in Indonesia it is still difficult to build a just and prosperous society, and many national developments such as roads, community facilities, health centers, etc. need to be updated to achieve the best for the community.

After ogling there are still many people who do not comply in paying taxes. Because the source of funds to be able to realize these goals, comes from taxes. In the description of the APBN/APBD, these sources of state or regional revenue are ogled in the state or regional income budget in receiving financing, while in spending for state needs it is illustrated in programs or activities that have been carried out by the central government or local government in the state budget or Region and financing expenditure within 1 year.

KONTAN.CO.ID Jakarta "The national budget facing Covid is experiencing pressure from state revenues to fall, even our tax revenues have decreased to close to 20%, but we must continue to spend and even increase," said Sri Mulyani in a webminar themed

Empowered Women of Advanced Indonesia: Early Reflections in 2021, Monday (4/1). The business sector has suffered a lot due to COVID-19, including the MSME sector. The MSME sector is one of the largest economic sectors in Indonesia. This MSME income helps reduce the unemployment rate and helps the country's economy. However, MSMEs have weakened amid the Covid-19 pandemic.

The government has taken extensive steps to overcome the impact of Covid 19. Several monetary policy steps can be taken, in this case Bank Indonesia will implement the Quantitative Easing (QE) Revolution, support the business world, especially MSMEs, and continue to apply health protocols in the economy. Financial support for growth and the digital economy (webinar on the effectiveness of monetary policy during the Covid-19 pandemic in Indonesia in 2020).

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The Ministry of Finance encourages the government to issue PMK23/PMK.03/2020 regarding tax incentives for taxpayers affected by the corona virus outbreak. However, in mid-2021, the government made changes and issued the latest Minister of Finance Regulation Number 82/PMK03/2021. This was revised again by the Minister of Finance Regulation No. 9/PMK.03/. .. 2021 "Tax incentives for taxpayers affected by the corona virus pandemic. In particular, the provision of six government-sponsored tax stimuli to MSMEs until December 2021 is the sponsorship tax. Included in the stimulus. The purpose of this government-sponsored tax stimulus is to maintain economic stability and help the corporate sector, including the MSME sector, to support the sustainability of MSMEs, namely in implementing this policy to help survive the Covid-19 pandemic by ensuring that it affects government revenues.

Based on the research of Rullyanti Susi Wardhani et al. (2021) the results of hypothesis testing show that tax incentives, tax digitization, and trust in the government have a positive impact on MSMEs in responding to the impact of Covid 19. Based on research by Salman Latief et al. The results (2020) show that trust in the government, tax incentives, and tax incentives have a positive and partial impact on tax compliance. Based on the research of Ryan Agatha Nanda Widiiswa et al. (2021), the results of the study provide an overview for tax policy makers to understand the changes due to the COVID-19 pandemic on Indonesia's tax activities. Bisnis.Com decided to continue the tax incentive program until the end of this year.

"Based on the latest data, the net realization of the tax stimulus for taxpayers affected by the Covid-19 Riau reached 210 billion rupiah, which was used by 5,669 taxpayers," he said, Tuesday (July 2021). He explained, there are eight types of taxpayers who use the incentive system. 4,444 Of the eight taxpayers, PPh Final PPh 23 Incentive SMEs are used by 3,082 taxpayers in Riau.

Based on the description above, researchers are interested in conducting research on individual taxpayer compliance of MSME actors. This research is devoted to the individual taxpayer compliance of MSME actors at KPP Pratama Pangkalan Kerinci. Due to the Riau Province, there are quite a lot of MSMEs spread. Therefore, this research is entitled "The Influence of Tax Incentive Policies and Trust in the Government Due to the Impact of Covid-19 on Individual Taxpayer Compliance with MSME Actors at KPP Pratama Pangkalan Kerinci". The results of this study are expected to provide benefits that are expected to provide input and information about things that must be considered before investing in a company. For further researchers, it is hoped that it can be a reference for similar research.

II. Review of Literature

2.1 Attribution Theory

According to (Jatmiko, 2006) attribution theory is relevant to explain the factors that influence taxpayer compliance used in this research model. Taxpayer compliance can be related to the attitude of the taxpayer in making an assessment of the tax itself. A person's perception of making judgments about other people is strongly influenced by internal and external factors of the other person.

2.2 Obedience Theory (Compliance)

This Obedience theory was put forward by Milgram in 1963. Obedience theory states that individuals tend to be obedient to individuals who tend to obey other individuals in positions of authority (Milgram, 1963 in Mendra, 2017). This compliance causes individuals to do unethical things according to the authority of their superiors. Migram (1974) in Mendra (2017) concludes that individuals generally tend to follow orders from figures who have authority, even to the point of killing innocent humans. Obedience to authority has existed in humans since humans were born.

2.3 Tax

According to Prof. DR. H. Rochmat Soemitro SH in his book Mardiasmo (2011:1): "Taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (Contra Achievement) which can be directly shown and which are used to pay expenses general".

2.4 MSMEs

Based on Law No. 20 of 2008, MSMEs are money trading businesses managed by individuals who refer to productive economic businesses with the criteria set out in the Act. For this reason, the following is a summary of the differences between Micro, Small and Medium Enterprises including:

a. Micro Enterprise

A business that has a net worth of IDR 50,000,000 and does not include buildings and land where the business is located. The maximum annual sales of micro businesses is IDR 300,000,000.

b. Small Business

An independent economic business, whether owned by individuals or groups, and not as a branch business entity of the main company. Annual business sales results are between Rp. 300,000,000,- up to a maximum of Rp. 2,500,000,000.-

c. Medium Enterprise

A business that is not a branch or subsidiary of a central company with a total net worth in accordance with what has been regulated by statutory regulations. The annual sales results reach IDR 2,500,000,000,- billion to IDR 50,000,000,000.

2.4 Taxpayer Compliance

Compliance means submitting or obeying teachings or rules (Santi, 2012). (Santi, 2012) argues that compliance is the motivation of a person, group or organization to act or not act in accordance with the rules that have been set. A person's obedient behavior is an

interaction between the behavior of individuals, groups, and organizations. According to (Salamun, 1991) tax compliance is the fulfillment of tax obligations (starting from calculating, collecting, depositing, to reporting tax obligations) by taxpayers in accordance with applicable tax laws and regulations.

2.5 Tax Incentive Policy

Tax stimulus measures are being sponsored by the government to support the economic recovery. The tax incentive itself can target economic resilience in the face of the Covid-19 pandemic (OECD, 2020c). This includes support for the health sector and those directly affected by the Covid-19 pandemic. According to a study by Brondolo (2009), one of the main reasons for tax institutions in a slowing situation is to help economic agents survive the crisis, one of which is through tax incentives.

Initially, tax incentives were issued by the government through the Ministry of Finance which issued PMK23/PMK.03/2020 in connection with tax incentives for taxpayers affected by the virus outbreak, PMK44/PMK. Revised and modified by. Published on tax incentives for taxpayers affected by the 2019 corona virus pandemic 03/2020 PMK86/PMK regarding tax incentives for taxpayers affected by the 2019 corona virus pandemic .03/2020 revised and replaced PMK86 PMK110/PMK.03/2020 amendment/PMK. 03 /2020 Corona Virus Disease 2019 Tax Incentives Affected by the Pandemic taxes with MSME standards Supported by Final Income Tax Incentives (DTP).

2.6 Trust in the Government

According to the Big Indonesian Dictionary (2015) Trust is (1) something that is believed; (2) hope and belief (in honesty, kindness and so on). Trust in the government is the expectation of taxpayers to the apparatus in carrying out the government and legal systems to comply with applicable norms and values (Apriani, et al 2017).

2.7 Framework

The framework proposed for this research is based on the theoretical results as described above. To make it easier to understand the framework of this research, it can be seen in the following picture:

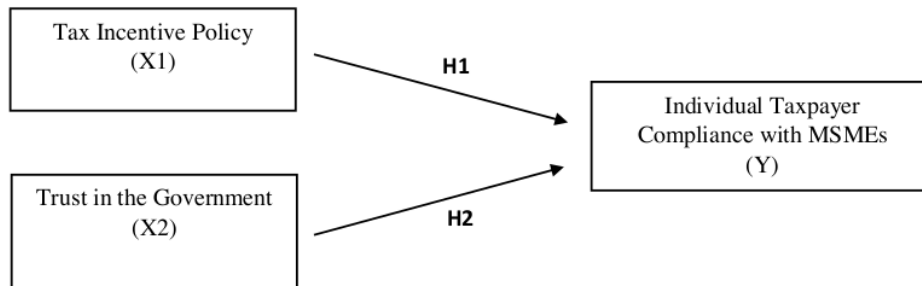


Figure 1. Framework

2.8 Hypothesis Development

a. The Influence of Tax Incentive Policies on the Compliance of Individual Taxpayers of MSME Actors

The tax incentive policy is a facility provided by the government, which is borne. The tax incentive policy given to the government for the MSME sector optimizes the economy in handling the impact of Covid-19. (Munandar, 2020) This study states that tax incentives are an effective step in handling the impact of Covid-19.

The existence of these policies in this facility program will also have an impact on the level of taxpayer compliance in reporting taxes in accordance with applicable tax regulations. Then the hypothesis to be formulated is as follows:

H1: The effect of tax incentive policies has a positive and significant effect on individual taxpayer compliance with MSME actors.

b. The Effect of Trust in the Government on the Compliance of Individual Taxpayers of MSME Actors

In this case, it is trust in the government system, in the legal system, in politicians and trust in the tax collection system which is one of the driving forces for taxpayers to carry out their obligations (Handayani et al., 2012).

The results of research by (Rulyanti Susi Wardhani, et al 2021) show that trust in the government has a positive effect on individual taxpayer compliance with MSME actors. This indicates that trust in the government has a positive response to taxpayers. Then the hypothesis is formulated as follows:

H2: The effect of trust in the government has a positive and significant effect on individual taxpayer compliance with MSME actors

III. Research Method

3.1 Place and Time of Research

This research was carried out in private individuals of Micro, Small and Medium Enterprises (MSMEs) registered at the Pangkalan Kerinci KPP. This research was conducted in December 2021 – January 2022.

3.2 Data Types and Sources

Quantitative description is used in this type of research. According to Sugiyono (2017:8), research methods based on positive thinking philosophy are used to survey certain groups and samples, collect data using survey tools, and analyze quantitative or statistical data. The aim is to test hypotheses.

The data needed in this study consists of primary data and secondary data. Primary data was collected using a catalog of questions (questionnaires) filled out by individual MSME actors. Secondary data comes from journals, but articles from websites and books.

3.3 Population and Sample

The population of this research is individual MSMEs who use tax incentives at KPP Pratama Pangkalan Kerinci as many as 174 registered taxpayers in 2020. This selection is made by individual MSME entrepreneurs who are considered to understand tax incentives and are expected to apply online through the DGT website.

The sampling technique in this case uses a probability sampling technique, namely simple random sampling. According to Sugiyono (2012), simple random sampling is a method used to select a sample from a population at simple random so that each member of

the population has the same opportunity to be sampled. Based on the Slovin formula with a confidence of 95% and an error of 5%, a sample of 121 MSMEs was obtained.



3.4 Research Instruments

The data of this research are primary data. The data was obtained by distributing questionnaires to individual taxpayers of MSMEs registered at the Pangkalan Kerinci KPP. This study used a questionnaire or questionnaire instrument. Data were collected from the respondents using a Likert Scale.

Table 1. Definition of Operational Variables and Their Measurement

Variable	Definition	Indicator ³²	Scale
Tax Incentive Policy	The government's siding with taxpayers with the aim of the national interest	1. Fairness in the provision of tax incentives. 2. The impact of tax incentives	Likert
Trust in Government	The attitude of the taxpayer or the community in the form of attitudes, morality, and actions to the government which is reflected in government policies that are pro to the interests of the community	1. Trust in the government system 2. Trust in the legal system 3. Trust in tax collection that is returned to the people	Likert
Taxpayer Compliance	Obedience attitude of taxpayers in fulfilling obligations on time	1. Taxpayer compliance in registering. 2. Calculating Taxes by taxpayers. 3. Paying taxes owed by yourself 4. Reporting is carried out by taxpayers	Likert

Source: Processed Data (2022)

IV. Result and Discussion

Table 2. Reliability Test Results

Variabel	Cronbach Alpha	Ket
Tax Incentive Policy (X1)	0,672	Reliabel
Trust in Government (X2)	0,815	Reliabel
Taxpayer Compliance (Y)	0,754	Reliabel

Source: Processed Data (2022)

Table 2 shows that all research variables have a Cronbach Alpha value greater than the standard value of 0.60 so that the question items in this study can be said to be reliable. According to Ghozali (2011), a variable can be said to be reliable if it gives a Cronbach Alpha (α) value > 0.6 . In the reliability test above, it shows that all per question items in the data obtained the Cronbach Alpha value is greater than 0.6. So it can be concluded that the table above has fulfilled the reliability requirements, and the questionnaire in questioning the data is reliable as a research instrument.

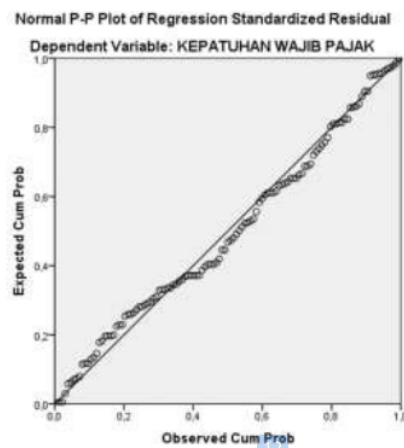


Figure 2. Normal P-Plot Normality Test

The normality test aims to test whether the regression model, confounding variable, or residual has a normal distribution (Ghozali, 2011:160). That the data are normally distributed and meet the requirements of the normality assumption.

Table 3. Multicollinearity Test

Coefficientsa			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	TAX INCENTIVE POLICY (X1)	0,900	1,111
	TRUST IN GOVERNMENT (X2)	0,900	1,111
A Dependent Variable : Taxpayer Compliance (Y)			

Source: Processed Data (2022)

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Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). If seen in the table above, the calculation results show that the tolerance value of 0.900 is close to 1 and the VIF value is 1.111 where the VIF value should not reach 10. So it can be concluded that the independent variables used in the regression model of this study are free from multicollinearity or can be proven and trusted objectively

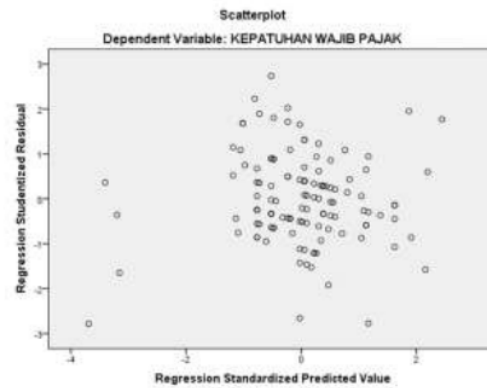


Figure 3. Heteroscedasticity Test

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Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The results of the picture above Heteroscedasticity Test shows the points that spread randomly and do not form a pattern or gather into one. It can also be concluded that there is no indication of heteroscedasticity in the regression model.

Table 4. Regression Test Results

6 Model	Unstandardized		Standardized Coefficient	t	Sig.				Collinearity statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	24,101	3,157		7,633	,000					
Tax Incentive Policy	,319	,149	,197	2,142	,034	,260	,193	,187	,900	1,111
Trust In Government	,275	,125	,201	2,193	,030	,264	,198	,191	,900	1,111

a. Dependent Variable: KEPATUHAN WAJIB PAJAK
Source: Processed Data (2022)

Based on the regression statistical tests that have been carried out, the mathematical equations of this study can be drawn up as follows:

$$Y=24,101 + 0,319 X1 + 0,275 X2 + e$$

The results of the statistical test above show that the tax incentive policies and trust in the government have a positive and significant effect on taxpayer compliance. It can be seen above that the tax incentive policy has a t-count value of 2.142 or a significance value of 0.034 (less than 0.05), it is clear that the tax incentive policy variable has a significant effect on taxpayer compliance at an error level of 5%. For trust in the government, the t-count value is 2.193 or the significance value is 0.30 (smaller than 0.05), meaning that the variable trust in the government has a significant effect on taxpayer compliance at an error level of 5% as well.

Table 5. Results of Simultaneous F Test Statistics (F Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	147,899	2	73,950	6,873	,002 ^b
	Residual	1269,522	118	10,759		
	Total	1417,421	120			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), Trust In Government, Tax Incentive Policy

Source: Processed Data (2022)

The F test basically shows whether all the independent variables (independent) included in the model have a joint effect on the dependent (bound) variable. Based on the table above shows that F Count of 6.873 with a significance value of <0.002 (which is smaller than 0.05 level 5%) indicates that H1 is accepted and H0 is rejected, which means that together the tax incentive and trust policy variables on the government have an influence significant effect on taxpayer compliance so that the regression model can be used to predict the effect of the 2 variables that have been stated above.

Table 6. R² . Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,323 ^a	,104	,089	3,28004	,104	6,873	2	118	,002	2,184

Source: Processed Data (2022)

From the results of the R² test, the adjusted R² value is 0.89 or 89%. This shows that Taxpayer Compliance can be explained by 89% by the variables of Tax Incentive Policy and Trust in the Government. While 11% of taxpayer compliance is explained by variables outside the independent of this study.

IV. Conclusion

From the results of the research above, it shows that the tax incentive policies and trust in the government have a positive and significant effect on individual taxpayer compliance with MSME actors registered at the Pangkalan Kerinci Tax Office. This statement indicates that individual MSME actors registered with the Pangkalan Kerinci KPP have taken advantage of the tax incentives borne by the government, because the DTP incentive is very helpful for the MSME sector which can survive in the Covid-19 pandemic situation. From the taxes that must be paid can be diverted to develop the business.

This trust in the government also has a positive and significant effect on taxpayer compliance. Where taxpayers understand the tax incentives in accordance with applicable regulations and can trust the government's policies due to the impact of Covid-19.

This study has limitations, including this research is limited to MSMEs registered at the Pangkalan Kerinci Tax Office and who have used tax incentives. And this study only uses 3 variables, namely, tax incentive policies, trust in the government and taxpayer compliance. Where there are still many variables that affect taxpayer compliance and can add other variables to make it even better. In addition, during the research period, because the pandemic is still ongoing and tax incentive regulations are constantly changing

Suggestions from further research are to add other variables that are not only limited to the Covid-19 tax incentive to be tested for taxpayer compliance. However, it is also possible to add variables that have an effect on taxpayer compliance. Besides that, it can expand the area which is not limited to the KPP Pratama Pangkalan Kerinci, there are still many large areas in Riau Province or other cities.

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