

The Effect Of Tax Incentives, Tax Rates And Tax Sanctions On Tax Compliance With Tax Services In The Covid-19 Pandemic As A Moderation Variable

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ABSTRACT

In this study, the mixed method was used with a non-probability sampling technique - a purposive sample aimed at 200 respondents who are domiciled in the DKI Jakarta area and interviewing tax employee informants. In the results of this study found the results of the analysis in the form of tax incentives have a positive effect on tax compliance, tax rates have a positive effect on tax compliance, tax sanctions have a positive effect on tax compliance, tax incentives cannot strengthen the relationship between tax services and tax compliance, tax rates can strengthen service relationships taxes with tax compliance and tax sanctions can strengthen the relationship between tax services and tax compliance. The data is relevant from respondents who are aligned with the informants.

Keywords : Tax Incentives, Tax Rates, Tax Sanctions, Tax Compliance, Tax Services

INTRODUCTION

The Covid-19 outbreak has increased very high and even became an issue for the tax period in 2020. In tax revenues are very influential for the development of the country and this can be felt by all people in Indonesia. Regarding tax revenues in Indonesia during the Covid-19 outbreak, it is significantly dependent on the income obtained by Indonesia. In the realization of tax revenues in Indonesia, its growth has a bad impact on taxes and minus income for taxes ranging from income tax, value addition tax and others. In 2021, in the first quarter, receipts grew high, namely 99.3% due to the momentum of reporting tax returns (Notification Letters). Then in the second quarter, revenue experienced a decrease from the previous one, which was minus 6.3%. Then in the third quarter it experienced 14.52% revenue

and while in the fourth quarter the Income Tax experienced revenue, which was 40.68%. As for the income tax, Article 21 has experienced growth in revenue, which is 6.2% during the 2021 period so that it is utility in line with its improvement even though it had experienced minus 5.01% in 2020. Improvements to income in 2021 related to Income Tax Article 21. Income Tax Article 21 decreased to (minus) - 5.58% in the first quarter but experienced a good growth in the fourth quarter to 18.15%. The insurer on income tax under article 21 is as part of the national economic restoration program until December 2021 so that the Article 21 income tax incentive has been utilized by 106,118 employers with a value of Rp. 5.023.000.000.000. (Kurniati, 2022) then the validity period was extended to February 02, 2022. (Kemkeu.go.id, 2022)

Therefore, from the phenomenon of the Covid-19 outbreak regarding the income of individual taxpayers on their income during the outbreak, it will affect the level of compliance in paying taxes procedurally, and if the government applies without any relief in terms of taxes, there will undoubtedly be taxpayers who fail to pay taxes under the pretext of Covid-19 or increase the imposition of taxes that can make people feel objectionable to taxes. So this policy carried out by the Government is the right effort and optimizes tax services carried out by public servants.

LITERATURE REVIEW

Planned Behavior Theory

This theory discusses the behavior of tax compliance can be influenced by norms, faith from the heart and morals. This concept was actually expressed in 1975 by Ajzen and Fishbein on the moral aspect of attitudes that make taxpayers comply or not.

Attribution Theory

Heider in 1995 (Richard, 2020) which states that everyone will have their own interpretation of the aspects of each event that occurs so as to produce a picture of behavior with their thoughts so that they can describe the impression of the effort being made..

Tax

The presentation from. Djajadiningrat (2019) explained that taxes are matters that should be given from the proceeds of property owned to the state treasury for events that trigger actions in giving a place to be occupied in certain cases but rather law based on the basis that has been agreed upon provisions from state power holders or government parties that can force but there is no feedback that the state gives to taxpayers directly in universally guarding the country.

Tax Incentives

Tax incentives are the government's effort to provide a good effect so that it can influence investment increases, multipliers and economic movement. (pajak.go.id). According to Kraal (2020) is tax relief for tax exemption.

Tax Rates

Zulma (2020) that the matter is designed according to the concept of sustainability in business with the principle of fairness that there should be no burden that makes something burdensome for taxpayers.

Tax Sanctions

Swistak (2020) states that the form of punishment is if it violates. because of a detrimental or unjust attitude to the state as a result of non-compliance with paying taxes.

Tax Services

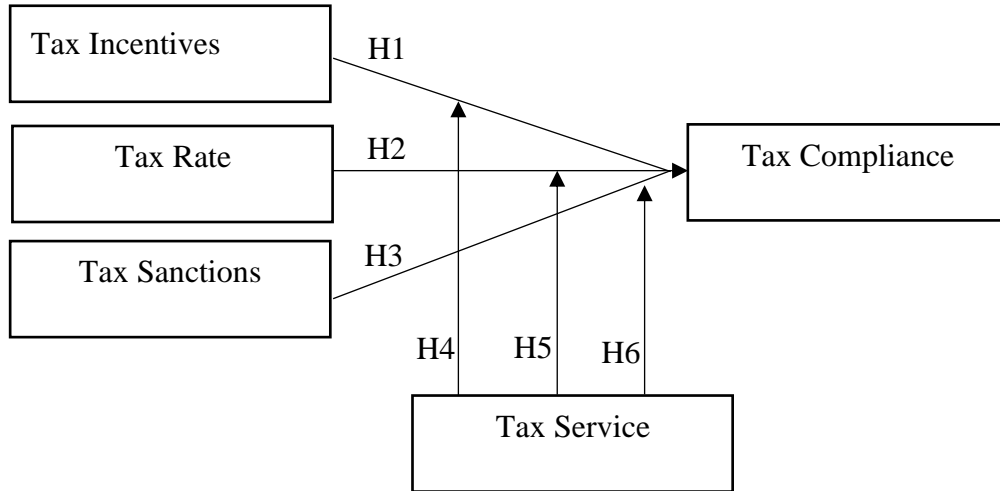
Supadmi (2020) explained that the satisfaction felt by tax authorities comes from the sincerity of the services provided to achieve the implementation of operational procedures of a service.

Tax Compliance

Rusyidi in (Dewi, 2020) explains that the efforts made by the DGT in providing good services are communicative, transparent and form a data base so that taxpayers are comfortable and tax compliant

Conceptual Framework

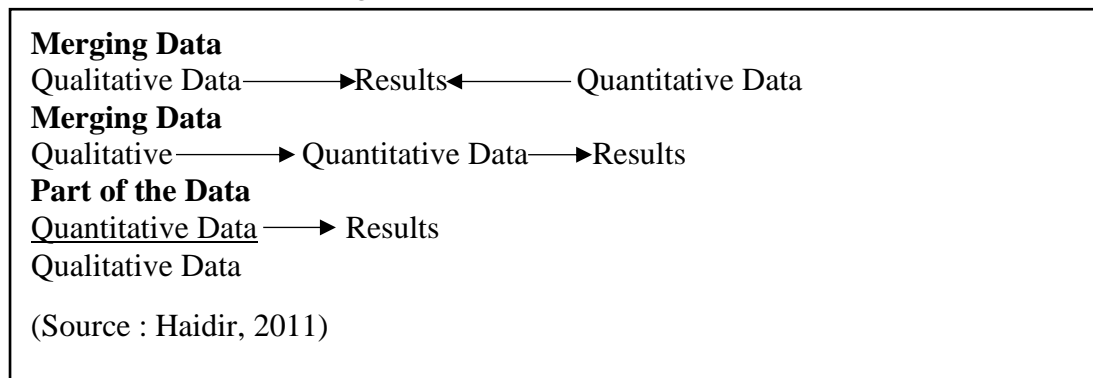
Figure 1
Conceptual Framework



METHODS

According to Bryman-Hanson and Cresswel-Clark (2011) said that research using mixed-method methods starts from the stage of inquisizing the data collected and conducting analysis, namely:

Figure 2
Combining Quantitative and Qualitative Data



The sample determined by researchers based on Roscoe (2019) is 200 samples that will be distributed in the DKI Jakarta area :

N	Min	Sample
38	5	200

There are informants who will be sampled for interviews from tax officials. In this research sample there are three informants, namely:

Table 1
Informants

No.	Name	Institution	Status
1.	Armanda Yusram Teruna.	West Jakarta Regional Office Tax Auditor	Key Informant
2.	Slamet Rianto.	Public Relations - Central DGT	Supporting Informants
3.	Ardian Rulli Kristianto.	Account Representative	Supporting Informants

(Source: Informants from researchers)

RESULTS

Descriptive statistics

In this research there is also an average value (mean) which is obtained from the overall coverage of the answers from respondents through the variables studied in this research, but regarding the standard deviation, namely the number 1 which is interpreted as strongly disagreeing to the number 5 which is interpreted strongly agree.

Table 2
Statistik Deskriptif

Variables	N	Minimum	Maximum	Mean	Standard Deviation	Variant
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Tax Incentives	200	1,00	5,00	3,936667	0,815627	0,665247
Tax Rates	200	1,00	5,00	4,153750	0,762127	0,580837
Tax Sanctions	200	1,00	5,00	3,845625	0,904049	0,8173
Tax Compliance	200	1,00	5,00	4,151818	0,758548	0,57539
Tax Service	200	1,00	5,00	4,131667	0,783055	0,61317

(Source: Descriptive Statistics processed by researchers)

Analysis of Research Results

1. Measurement Model (Outer Model)

a. Convergent Validity (Assessment of Convergent Validity)

Examination and assessment of Convergent Validity in order to get the effort accepted must be adjusted to the predetermined value criteria, that is, if there is a value of an indicator (loading factors) ≥ 0.5 and an AVE value > 0.5 and a Community value > 0.5 . (Abdillah, 2018) then there are results of Convergent Validity values, namely:

Table 3
Convergent Validity Check Results

<i>Variables</i>	<i>Items</i>	<i>Outer Loading</i>	<i>Average Variance Extracted (AVE)</i>	<i>Communality</i>	Information
Tax Incentives (TI)	TI1	0.844	0.659 \geq 0,5	0.659 \geq 0,5	Valid
	TI2	0.830			Valid
	TI3	0.791			Valid
	TI4	0.731			Valid
	TI5	0.833			Valid
	TI6	0.821			Valid
	TI7	0.799			Valid

	TI8	0.818			Valid
	TI9	0.836			Valid
Tax Compliance (TC)	TC1	0.801	0.664 ≥ 0,5	0.664 ≥ 0,5	Valid
	TC 2	0.825			Valid
	TC 3	0.787			Valid
	TC 4	0.808			Valid
	TC 5	0.831			Valid
	TC 6	0.774			Valid
	TC 7	0.849			Valid
	TC 8	0.837			Valid
	TC 9	0.832			Valid
	TC 10	0.828			Valid
	TC 11	0.785			Valid
Tax Service (TS)	TS1	0.875	0.755 ≥ 0,5	0.755 ≥ 0,5	Valid
	TS2	0.901			Valid
	TS3	0.904			Valid
	TS4	0.858			Valid
	TS5	0.853			Valid
	TS6	0.819			Valid
Tax Sanctions (TSc)	TSc1	0.764	0.623 ≥ 0,5	0.623 ≥ 0,5	Valid
	TSc2	0.822			Valid
	TSc3	0.743			Valid
	TSc4	0.801			Valid
	TSc5	0.766			Valid
	TSc6	0.822			Valid
	TSc7	0.798			Valid
	TSc8	0.798			Valid
Tax Rates (TR)	TR1	0.886	0.817 ≥ 0,5	0.817 ≥ 0,5	Valid
	TR2	0.927			Valid
	TR3	0.921			Valid

	TR4	0.880			Valid
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(Source: Results of data processing with SEM-PLS ver.2)

b. Discriminant Validity (Validity Discriminant Assessment)

The latent tax compliance detector construct has an AVE square root value of 0.815 which is considered greater than the correlation value of the tax compliance detector latent construct with other constructs. The latent construct Fornell-lacker criterion has a validation discriminant value, namely:

**Table 4
Fornell-Lacker Criteria Discriminant Validity**

Description	Tax Incentives	TI*TS	Tax Compliance	Tax Services	Tax Sanctions	TSc*TS	Tax Rates	TR*TS
Tax Incentives	0.812							
TI*TS (Moderating)	-0.488	1						
Tax Compliance	0.794	-0.61	0.815					
Tax Services	0.637	-0.514	0.782	0.869				
Tax Sanctions	0.517	-0.356	0.606	0.606	0.79			
TSc*TS (Moderating)	-0.408	0.735	-0.415	-0.475	-0.425	1		
Tax Rates	0.536	-0.369	0.629	0.603	0.368	-0.269	0.904	
TP*PP (Moderating)	-0.401	0.542	-0.357	-0.447	-0.255	0.448	-0.541	1

(Source: Results of data processing with SEM-PLS ver.2)

c. Internal Consistency Reliability (Internal Consistency)

The value of internal consistency reliability after re-specification of the measurement model can be concluded that all latent construct variables (tax incentives, tax compliance, tax services, tax sanctions and tax rates) are declared reliable, namely:

**Table 5
Internal Consistency Reliability Value Model Respecification**

Variable (Latent Construct)	Composite Reliability	Cronbach is Alpha	Information
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Tax Incentives	0,946 > 0,70	0,935 > 0,60	Reliable
Tax Compliance	0,956 > 0,70	0,949 > 0,60	Reliable
Tax Service	0,949 > 0,70	0,935 > 0,60	Reliable
Tax Sanctions	0,930 > 0,70	0,914 > 0,60	Reliable
Tax Rates	0,947 > 0,70	0,925 > 0,60	Reliable

(Source: Results of data processing with SEM-PLS ver.2)

2. Structural Model Analysis (Inner Model)

At the evaluation stage the structural model aims to obtain predictions of the relationship between latent constructs in empirical data related to the hypothesis, namely:

a. Variance of Endogenous Constructs on Adjusted R-Square Values

The Q^2 values (0.02), (0.15) and (0.35) can be concluded that the predictive relevance values are (small), (moderate) and (large) so that the calculation of the Q^2 value through the blindfolding estimation method can be shown, namely:

Table 6
Construct Cross-Validated Redundance

Latent Construct	SSO	SSE	$Q^2 = (1-SSE/SSO)$
Tax Compliance	2200.000	988.168	0,551
Tax Incentives	1800.000	180.000	-
Tax Rates	800.000	800.000	-
Tax Sunctions	1600.000	1600.000	-
Tax Service	1200.000	1200.000	-

(Source: Results of data processing with SEM-PLS ver.2)

Adjusted R^2 value of 84.8% on the endogenous construct of tax compliance shows that the four exogenous constructs (tax incentives, tax rates, tax sanctions and tax services) can strongly explain 83.6% of the variance of the endogenous construct of tax compliance. The following is the table, namely:

Table 7
Value R^2 Adjusted Endogenous Construct

Variable (Endogenous Construct)	Adjusted R^2 value	Information
Tax Compliance	0,848	Strong

(Source: Results of data processing with SEM-PLS ver.2)

b. Prediction Relevance on Q-Square Value and Effect Size

The Q² value on the endogenous latent construct, namely tax compliance of 0.551. The model prediction (Q² effect size) with categories (0.02), (0.15) and (0.35) which concluded the predictive relevance values (small), (medium) and (large) which were calculated manually through the formula, as follows:

Table 8
Predictive Relevance

Exogenous Latent Construct	Q² included	Q² excluded	Predictive Relevance
Tax Incentives	0,551	0,562	Small
Tax Rates	0,551	0,674	Medium
Tax Sanctions	0,551	0,505	Small
Tax Service	0,551	0,650	Medium

(Source: Results of data processing with SEM-PLS ver.2)

So for the results of tax compliance, namely:

Table 9
Predictive Relevance

Endogenous Construct Variables	Q-Squared (Q² included)	Q-Squared Predictive (Q² excluded)	Predictive Relevance
Tax Compliance	0,551	0,795	Large

(Source: Results of data processing with SEM-PLS ver.2)

c. Overall Fit Index-Goodness of Fit (GoF)

The GoF values range from 1-0 with interpretations of these values being (0.1), (0.25) and (0.36) or with small, medium and large ratings, namely:

$$GoF = \sqrt{AVE \times R^2}$$

Table 10
Overall Fit Index

Latent Construct	AVE	R²
Tax Incentives	0,659	0,848
Tax Compliance	0,664	0,848
Tax service	0,755	0,848
Tax Sanctions	0,623	0,848
Tax Rates	0,817	0,848
Average	0,703	0,848
GoF Value	0,772	
Conclusion	Large GoF	

(Source: Results of data processing with SEM-PLS ver.2)

d. The Significance of Bootstrapping Structural Models

Significance results with a sub-sample bootstrap effort of 200 samples which can be displayed on this research sheet which has been processed using SEM-PLS ver.2, explaining that the results of the sub-sample bootstrap method statistically show elements related to the results of the path coefficient value from the correlation of latent constructs has a significant effect (both 10% and 5% significance level). Then there are the results, namely:

Table 11
Latent Construct Path Coefficient Value

Laten Construct	Tax Compliance (Y)		Information
	Original Sample (O)	Sample Mean (M)	
Tax Incentives	0,385	0,377	Significant
Tax Rates	0,200	0,208	Significant
Tax Sunctions	0,140	0,141	Significant

(Source: Results of data processing with SEM-PLS ver.2)

Results of Direct Effect Test (Direct Effect)

Based on the provisions in the rule of thumb to accept the hypothesis, the results of the direct effect test must take the output parameters shown from the total effect table and not the path coefficient table. This is due to the latent construct of internal control as a moderator. Then use the probability value indicator P-Value < α (0.05) or t-count > t-table (1.65), namely:

Table 12
Total Results of Direct Effect Test (Direct Effect)

Hypotheses	Correlation	Expectation	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values	Conclusion
H ₁ : TI → TC	TI → TC	(+)	0,385	0,377	0,058	6,690	0,000	H ₁ Accepted

H ₂ : TR → TC	TR → TC	(+)	0,200	0,208	0,063	3,152	0,001	H ₂ Accepted
H ₃ : TSc → TC	TSc → TC	(+)	0,140	0,141	0,040	3,473	0,000	H ₃ Accepted

(Source: Results of data processing with SEM-PLS ver.2)

The results of the hypothesis test on the direct effect with the bootstrapping procedure are:

1) H1 : Effect of Tax Incentives on Tax Compliance

The direct effect of the exogenous construct of Tax Incentives has a mean sample value of 0.377 on the Tax Compliance construct which has a value with a P-Value probability (0.005) and a t-count of 6.690 > t-table (1.65). This shows that Hypothesis 1 is accepted, meaning that tax incentives have a positive effect on tax compliance.

2) H2 : Effect of Tax Rates on Tax Compliance

The direct effect of the tax rate exogenous construct has a sample mean value of 0.208 on the Tax Compliance construct with a probability P-value (0.005) and t-count of 3.152 > t-table (1.65). This shows that Hypothesis 2 is accepted, meaning that tax rates have a positive effect on tax compliance.

3) H3 : Effect of Tax Sanctions on Tax Compliance

The direct influence of the exogenous construct of Tax Sanctions has a mean sample value of 0.141 on the Tax Compliance construct with a P-Value probability (0.005) and t-count of 3.473 > t-table (1.65). This shows that Hypothesis 3 is accepted, meaning that tax sanctions have a positive effect on tax compliance.

Moderation Test Results

The moderating effect is carried out on the moderator variable of the Tax Service in the form of a latent metric using an analysis of the effects of interactions between exogenous variables and moderator variables in influencing endogenous variables, namely in the form of moderator variables with reflective indicator types through the product indicator approach. To display the effect test, the researcher used an indicator of the value of t-count > t-table (1.65). The following is the total effect of the direct effect test that can be seen, namely:

Table 13
Moderation Effect Test Results

<i>Hypotheses</i>	<i>Correlation</i>	<i>Expectation</i>	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P - Values	<i>Conclusion</i>
H ₄ : TI*TS (Moderating) → TC	TI*TS→TC	Strengthen	-0.182	-0.156	0.064	2.859	0.002	H₄ : Accepted but not strengthened
H ₅ : TR*TS (Moderating) → TC	TR*TS→TC	Strengthen	0.102	0.078	0.055	1.836	0.033	H₅: Accepted and strengthened
H ₆ : TSc*TS (Moderating) → TC	TSc*TS→TC	Strengthen	0.109	0.097	0.046	2.343	0.010	H₆ : Accepted and strengthened

(Source: Results of data processing with SEM-PLS ver.2)

1) H₄ : Interaction of Tax Incentives and Tax Services on Tax Compliance

The interaction effect of tax incentives and tax services on tax compliance on the results of the moderating effect test has a mean sample value of -0.156 with a probability of P-value (0.002) < α (0.05) and t-count of 2.859 < t-table (1.65) . So this shows that Hypothesis 4 is accepted but negative and significant which means that Tax Incentives cannot strengthen the effect of Tax Services on Tax Compliance.

2) H₅ : Interaction of Tax Rates and Tax Services on Tax Compliance

The effect of the interaction of tax rates and tax services on tax compliance in the results of the moderating effect test has a mean sample value of 0.078 with a probability of P-value (0.033) > α (0.05) and t-count of 1.836 < t-table (1.65) . So this shows that Hypothesis 5 is accepted, meaning that Tax Rates can strengthen the effect of Tax Services on Tax Compliance.

3) H₆ : Interaction of Tax Sanctions and Tax Services on Tax Compliance

The effect of the interaction of Tax Sanctions and Tax Services on Tax Compliance on the results of the moderating effect test has a mean sample value of 0.097 with a probability of P-Value (0.010) > α (0.05) and t-count of 2.343 < t-table (1.65) . So

this shows that Hypothesis 6 is accepted, meaning that Tax Sanctions can strengthen the effect of Tax Services on Tax Compliance.

DISCUSSION

1. Effect of Tax Incentives on Tax Compliance

Tax incentives have a positive effect on tax compliance. The results of this study prove that taxpayers will comply in fulfilling their obligations to pay taxes supported by incentives that will trigger tax compliance during the Covid-19 outbreak. In research conducted by Dewi (2020) which states that tax incentives have a negative effect on tax compliance related to the latest research results and based on the results of the latest research researchers state that tax incentives have a positive and significant effect on tax compliance. This is consistent and supported by the results of a study researched by (Rizky Anugrah Putra, 2022) stating that tax incentives with individual taxpayer compliance have a positive effect. This is due to the fact that the provision of tax incentives will be able to provide relief from the tax burden of individual taxpayers at KPP Pratama Bandung Cibeuying.

2. Effect of Tax Rates on Tax Compliance

Tax rates have a positive effect on tax compliance. The results of this study prove that the tax rates applied to appropriate and reasonable vendors will affect tax compliance. This is corroborated by research examined by (Alm, 2019) tax rates affect tax compliance which has an impact on individual tax rate levels by increasing tax rates in general or although not always reducing reported income. However, using the data individually and finding no significant impact of the tax rate on reporting we find that it actually increases with higher tax rates in the experimental taxpayer.

3. Effect of Tax Sanctions on Tax Compliance

Tax sanctions have a positive effect on tax compliance. The results of this study are supported by Evi Rahmawati Lazuardini (2018) explaining that tax sanctions are imposed so that taxpayers comply with tax rules. Taxpayers will comply with tax obligations if they know that tax sanctions will be more detrimental to the taxpayer himself. So that if the tax response to tax compliance or taxpayer compliance is

increasingly strict on tax sanctions, then individual taxpayer compliance will decrease from tax violations and/or non-compliance will be minimal so that tax sanctions have a significant effect on tax compliance. Then it is confirmed by (Mohammad Choirul Anam, 2018) that tax sanctions affect taxpayer compliance with the level of understanding and knowledge of the taxpayer.

4. The Effect of Tax Incentives in Moderating the Relationship of Tax Services to Tax Compliance

The results of the study in this research resulted that tax incentives cannot strengthen the relationship between tax services and tax compliance. This is because the value is negative but significant which means tax incentives do not strengthen tax services but affect tax compliance. These results prove that the existence of tax incentives can depend on tax services provided by tax servants or tax authorities so that taxpayers comply, but depend on the services provided during the Covid-19 period, meaning that the tax authorities provide less than optimal service and limited meeting rooms face to face. In the initial hypothesis the hypothesis stated that it was strengthened and aligned with the research researched by (Dani Andrean Widodo, 2021) and it was proven from the results that the test researchers explained the results of this study stated that it could strengthen.

5. The Effect of Tax Rates in Moderating the Relationship of Tax Services to Tax Compliance

The results of the study in this research resulted that tax rates can strengthen the relationship between tax services and tax compliance. The tax rate according to Latief (2020) states that being imposed on the basis of objectifying taxation will refer to accountability on the basis of obligations in taxation. In general, regarding the withdrawal is the amount that has been agreed upon by the regulator to the public or the taxpayer. This theory is in line with the results of research conducted by Augustin Bergeron (2021) explaining that reducing tax rates strengthens tax services in the form of the government providing policies on tax compliance so that the impact is increasing tax compliance and increasing tax revenue. The priority in increased enforcement is also raising revenue-maximizing tax rates

which show the value of increasing tax rates along with weak capacity for tax compliance.

6. The Effect of Tax Sanctions in Moderating the Relationship of Tax Services to Tax Compliance

In the results of the study in this research resulted that tax sanctions can strengthen the relationship of tax services to tax compliance. Sanctions are rules or laws or signs for someone to do something that must be done and something that must not be done. (Elin Dwi Mareti, 2019) This is in line with the research studied (Yuwita Ariessa Pravasanti, 2021) that tax sanctions are able to strengthen tax services on tax compliance with a positive and significant effect because tax sanctions will create risks for taxpayers so that taxpayers will pay taxes and supported by good tax services will strengthen tax compliance due to the convenience provided by tax officials. This is then confirmed by research (Yuwita Ariessa Pravasanti, 2020) that related variables create significant value because tax sanctions support tax services for tax compliance which results in a taxpayer response in the realization of its application.

Data Analysis

During the Covid-19 outbreak, the country's economy became sluggish due to weak consumer buying and selling power, causing business managers to receive minimum profits and even losses. This is in line with gross domestic product at current prices in Rupiah in nominal trillions per year 2020 for the first quarter covering 3.293%. So this policy is carried out by the government so that economic growth continues to run stable or there will be no inflation but state revenue also continues to be included as state revenue so that the government makes a policy of tax regulations in the form of providing tax incentives to the scope of work affected by the Covid-19 outbreak.

Based on the analysis of research data carried out on the statement of the results of distributing questionnaires or questionnaires to respondents, tax incentives have an effect on tax compliance so that it makes it easier for taxpayers to pay taxes. So that the disclosure results from respondents are in line with the informant's statement which revealed that tax revenue to the state treasury

continues to be included as income and the national scale tax compliance rate in 2021 covers around 84% of compliant taxpayers and tax incentive policies make the tax burden lighter. In addition, there are tax rates given to taxpayers according to the principle of justice. This can be seen based on the varying levels of the amount of taxpayer income. So the greater the receipt of taxpayer income on income tax payers, the greater the percentage of taxable income. However, during the current epidemic, relief and information are given to taxpayers so that taxpayers do not have any objections to the tax rate charged. This is in line with the results of the informant's statement regarding the tax rate with large withdrawals that will burden the taxpayer so that they avoid or feel it is difficult to pay taxes. Meanwhile, if it is reduced, it will make taxpayers obedient and always increase tax compliance based on the state of the national scale economy. In collecting taxes charged to taxpayers to comply, the tax officer has the authority in the form of authority that has been determined by the applicable procedural regulations to act decisively on taxpayers who do not pay taxes or avoid it. So based on the results of this study it reveals that tax sanctions make taxpayers afraid that there will be sanctions or fines so that they make taxpayers obedient in tax compliance. For those who are slow or late in reporting taxes, there is a tax sanction in the form of collecting contributions of around a nominal value, namely Rp. 100,000.00. So this is what makes individual taxpayers obedient. This is in line with the expressions of taxpayers who are distributed through questionnaires revealing taxpayers to be tax compliant.

The most important thing in the indicator of taxpayer compliance in fulfilling tax obligations, namely tax services. Tax services provided by the Directorate General of Taxes (DGT) through its authority to tax officers to provide excellent service to taxpayers. So based on the informant's statement, it was revealed that the convenience provided to taxpayers is using the DGT application feature services online. So that taxpayers who assess it will facilitate it and are supported by adequate facilities and infrastructure and also friendly tax officers in serving will be able to increase tax compliance.

The results of this research analysis revealed that there was a relevance relationship between informants and respondents who stated that the research

results on tax incentives, tax rates and tax sanctions were able to increase tax compliance. So if it is supported by tax services, it will increase the strengthening of taxpayers to be more obedient so that they can be strengthened by the support of tax services.

CONCLUSION

This research examines research that includes knowing, studying and testing the analysis of tax incentives, tax rates and tax sanctions on tax compliance in tax services as a moderating variable during Covid-19 around the DKI Jakarta area. In this study, a quantitative approach was carried out by distributing questionnaires to taxpayers. In distributing this questionnaire using a purposive sample or non-probability sampling - purposive sample by spreading to 200 respondents. Based on the results of the analysis, hypothesis testing and interpretation of the results in the previous sections, the conclusions of this research can be obtained, namely:

1. Tax incentives have a positive effect on tax compliance.
2. Tax rates have a positive effect on tax compliance.
3. Tax sanctions have a positive effect on tax compliance.
4. Tax incentives cannot strengthen the relationship between tax services and tax compliance.
5. Tax rates can strengthen the relationship between tax services and tax compliance.
6. Tax sanctions can strengthen the relationship between tax services and tax compliance.
7. The results of research on tax authorities in responding to tax incentives, tax rates and tax sanctions with tax compliance in tax services are able to increase tax compliance and the contribution of taxpayers to their obligations to the state and this can be increased especially tax incentives given to taxpayers.

LIMITATION

There are several things that become limitations that must be considered when evaluating the results of this research, namely:

1. This research was not conducted comprehensively on taxpayers in the DKI Jakarta area as a whole, with half of the population of taxpayers in the region. However, researchers limit it to Roscoe's theory regarding sample selection.
2. The distribution of the questionnaires conducted in this study was carried out during the Covid-19 outbreak so that there was no direct physical contact for a long time or in limited and emergency situations for fear of an outbreak and being infected with the Covid-19 virus which is very dangerous to transmit and considering health and life safety.

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