Tax Compliance Analysis Moderated With Trust in Government

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Abstract— **COVID-19 pandemic affect uncertain and unstable economic conditions and also a person's attitude and mentality, including in the willingness and awareness to pay taxes. The current circumstances make it difficult for taxpayers to be compliant, and some taxpayers may even be willing to face substantial tax penalties as a result. This study looks at the impact of taxpayer awareness and tax penalties on individual tax compliance, with government trust as a moderating variable. Taxpayer awareness, tax sanctions, and faith in the government are all thought to have an impact on tax compliance, and these factors can be shown using Structural Equation Modeling-Partical Least Square (SEM-PLS). Individual taxpayers who conduct independent work and entrepreneurs in South Jakarta, particularly Pasar Minggu District, are the target audience for this study. This study relies on primary data from a questionnaire issued online (through Google Form) to 100 residents in South Jakarta, particularly Pasar Minggu District. The data was collected using an unintentional sampling technique. Using version 3.0 of the SmartPLS software. The Measurement Model (Outer Model) and Model Testing (Inner Model) are used in the PLS computation steps. According to the findings of the data study, taxpayer knowledge and tax penalties have a good and significant impact on tax compliance. Meanwhile, taxpayer awareness and tax punishments on tax compliance of persons who perform independent labor and entrepreneurs in South Jakarta cannot be moderated by trust in the government.**

Index Terms— **taxpayer awareness, tax sanctions, tax compliance, trust in the government**

I. INTRODUCTION

Indonesia is a developing country that is working to achieve its objective of being a country where all people can live in peace and prosperity. Large sums of money are required to achieve this goal, so the government must delve further into domestic revenue sources, such as taxation. Taxes are a possible source of revenue for the government. Tax revenues account for 82.5% of state revenues, according to the 2019 State Budget. Non-tax revenues, on the other hand, account for 17.5% of total revenues and have room to grow.

In many countries, including Indonesia, the Covid-19 pandemic has had a significant influence on people's health and socioeconomic conditions. The health issue will have an influence not only on the economic crisis, but also on the tax revenue performance in 2020. Overall, tax receipts in 2020 will fall short of the objective once again. Two factors contribute to the decline in tax revenue: first, weak economic

activity, and second, the government's generous tax benefits. PPh Article 21 DTP, discounted installments for PPh Article 25, and lower corporate income tax rates are only a few of the benefits mentioned.

Uraian (triliun rupiah)	2019 Realisasi	2020 APBN	2020 Perpres 72/2020	2020 Realisasi Sementara	2020 % thd Perpres 72/2020	2020 Growth (%)
A. Penerimaan Pajak	1.332,7	1.642,6	1.198,8	1.070,0	89,3	(19,7)
1. PPh Migas	59,2	57,4	31,9	33,2	104,1	(43,9)
2. Pajak Nonmigas	1.273,5	1.585,1	1.167,0	1.036,8	88,8	(18,6)
a. PPh Non Migas	713,1	872,5	638,5	560,7	87,8	(21,4)
b. Pajak Pertambahan Nilai	531,6	685,9	507,5	448,4	88,4	(15,6)
c. Pajak Bumi dan Bangunan	21,1	18,9	13,4	21,0	155,9	(0,9)
d. Pajak Lainnya	7,7	7,9	7,5	6,8	90,6	(11,7)
B. Kepabeanan dan Cukai	213,5	223,1	205,7	212,8	103,5	(0,3)
1. Cukai	172,4	180,5	172,2	176,3	102,4	2,3
2. Pajak Perdagangan Internasional	41,1	42,6	33,5	36,5	108,9	(11,1)
a. Bea masuk	37,5	40,0	31,8	32,3	101,3	(14,0)
b. Bea keluar	3,5	2,6	1,7	4,2	255,0	19,5
TOTAL	1.546,1	1.865,7	1.404,5	1.282,8	91,3	(17,0)

Data source: Ministry of Finance of the Republic of Indonesia (2020)

With this realization data, the shortfall - the difference between the realization and the target - of tax revenue in 2020 reached Rp1,128.8 trillion. As of December 31, 2020, the total annual tax returns received by the Directorate General of Taxes reached 14.76 million.. With a total of 19 million taxpayers, the formal compliance ratio in 2020 will reach 78%, higher than the previous year's achievement of 72.9%. Although not reaching the target but growing. (Ministry of Finance, 2020).

The uncertain and unstable economic conditions due to the COVID-19 pandemic affect many aspects. Among them, the company's turnover has decreased, reduced public income, decreased employment opportunities. Social and psychological aspects that affect society such as fear of the dangers of COVID-19, uncertainty about the future, confusion in finding alternative income, hopelessness and helplessness in life. This condition affects a person's mental attitude, including the willingness and awareness of paying taxes. Changes in policy by both the government and company leaders are also affected by this pandemic. The current conditions will certainly be difficult for people to behave obediently, maybe even taxpayers are willing to be subject to large tax sanctions (Supriati, 2020).

The purpose of this study is to gather data on the impact of taxpayer knowledge and tax penalties on compliance. To provide empirical evidence about the effect of Trust in the Government on the relationship between Taxpayer Awareness, Tax Sanctions and Taxpayer Compliance.

The influence of taxpayer awareness and tax sanctions on tax compliance is studied using the theory of planned behavior

and prevention theory, with faith in the government as a moderating variable. As independent factors, taxpayer awareness and tax penalties. The dependent variable is tax compliance. As a moderating variable, trust in the government.

II. LITERATURE REVIEW

1. Theory of Planned Behavior

Based on the Theory of Planned Behavior, taxpayer awareness is related to behavior belief which explains that individual attitudes will affect the individual's desire to act by knowing the results of the individual's actions (Ajzen, 1991).

2. Detterance of Theory

Tax sanctions are applied as a result of non-fulfillment of tax obligations by taxpayers as mandated in the Taxation Law. The imposition of tax sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers so as to increase tax compliance. Taxpayers will comply (due to pressure) because they think there are severe sanctions for illegal actions in tax smuggling attempts (Hadiwijaya & Febrianty, 2019).

3. Taxpayer Compliance

Tax compliance is a major issue for many tax authorities and it is not an easy task to persuade taxpayers to comply with tax requirements even though tax laws are not always appropriate (James & Alley, 2004:29). Tax compliance in this study is defined as the willingness of taxpayers to fulfill all of their tax obligations. Therefore, tax compliance will affect the amount of tax revenue. Tax compliance can be driven by voluntary compliance or by compulsion (enforced compliance).

4. Trust in Government

A positive assessment of taxpayers on the implementation of state functions by the government will mobilize taxpayers to fulfill their tax obligations by paying taxes (Andreas & Savitri 2015). Kirchler et. al, (2007), the decision to comply with taxes can not be fully explained by the approach of rational choices. Kirchler et. al, (2007) state that compliance is influenced by two possible factors, an environment based on distrust of the government or an environment based on trust in the government.
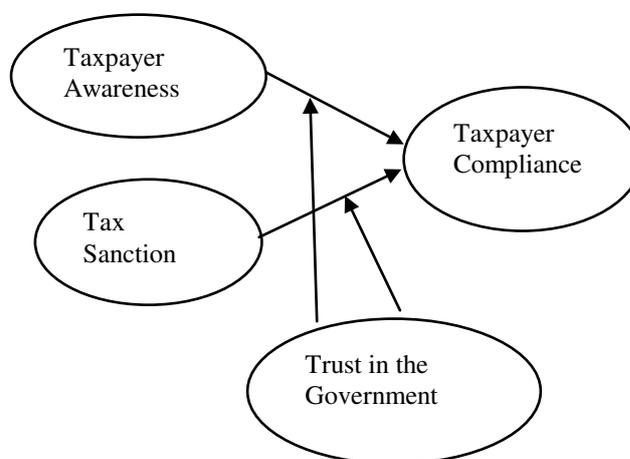
5. Framework

Soemarso in Ardy et.al (2018) states that low public tax awareness is often one of the reasons why tax potential cannot be achieved. The level of awareness of taxpayers is another determinant of the level of tax compliance (Asfaw and Wondimu, 2019). The positive assessment of taxpayers on the implementation of state functions by the government will move people to comply with their obligations to pay taxes. Therefore, taxpayer awareness of the importance of paying taxes is very much needed in order to increase taxpayer compliance. Awareness is where every human element understands reality and how to react or respond to reality (Nurlis & Kamil, 2015).

The uncertain and unstable economic conditions as a result of the COVID-19 pandemic have had a serious impact, so the government or company leaders have taken steps to make policy changes. People will find it impossible to behave obediently under the current circumstances, and perhaps even taxpayers are willing to be subjected to enormous tax penalties (Supriati, 2020). Tax penalties are issued to encourage compliance. As a result, it is critical for taxpayers to comprehend tax sanctions so that they can understand the legal implications of imposing sanctions on themselves. Tax fines are one approach to guarantee that taxpayers follow the rules and do not break them. Tax sanctions are also a preventive tool so that taxpayers do not violate tax norms, with sanctions that have a deterrent effect, it is hoped that taxpayer compliance will increase (Marpeka and Susi, 2020). Thus, the stricter the tax sanctions, the higher the taxpayer will behave obediently (Rahmawati & Agung, 2018).

Trust has been seen to play an important role in tax compliance (Adekoya & Enyi, 2020). Public awareness in paying taxes still has not reached the level as expected. This is due to the lack of knowledge of the management and realization of the tax collection. Tax evasion that still occurs makes people less trust in the government. According to Rousseau et al., (1998) trust is a psychological area that is a concern for accepting what is based on expectations of good behavior from others. Feld & Frey (2007) emphasizes that a government that is seen as fair, not corrupt will increase the confidence of taxpayers and taxpayers will show their willingness to pay taxes.

On March 11, 2020, WHO, declared Covid-19 as a global pandemic which poses a real threat not only to the health sector, but also to other sectors such as social, economic and financial sectors. The implementation of large-scale social restrictions (PSBB) and Work from Home (WFH) clearly led to a slowdown in business activities in the private sector and the government. Fear of COVID-19's risks, uncertainty about the future, perplexity in finding alternative income, hopelessness, powerlessness in life, and disturbed political and economic stability are all social and psychological factors that impact society. People will find it impossible to behave obediently under the current circumstances, and perhaps even taxpayers are willing to be subjected to enormous tax penalties (Supriati, 2020).

Picture 2.1 Framework

III. METHOD

This research is a quantitative research since the approach employed is an Empirical Study of Individual Taxpayers Who Independent Work and Entrepreneurs in South Jakarta.

Individual taxpayers who conduct independent work and entrepreneurs in South Jakarta, particularly Pasar Minggu District, are the target audience for this study. In this study, 100 individual taxpayers who undertake independent labor and entrepreneurs in South Jakarta, particularly Pasar Minggu District, were used as samples.

As independent factors, taxpayer awareness and tax penalties The dependent variable is tax adherence. As a moderating variable, government trust is important. The following table shows how to operationalize variables:

Table 3.1
Variable Operations

Variable	Dimension	Indicator	Scale Measurement	No. questionnaire
WP Awareness (X1) (Nurkhin dan Muchsin, 2018) dan (Yadinta et.al, 2018)	Taxpayer Perception	Tax as participation.	Likert scale	1 - 5
		Source of funds		
		Knowledge level		
	Financial Condition	Obedient in payment		
		Honesty		
Tax Sanction (X2) (Khoiroh 2017) dan (Rahmawati dan Agung 2018)	Understanding WP	There are tax penalties	Likert scale	6 - 10
		The purpose of the tax sanction		
		Tax penalty function		
	Tolerance	Imposition of sanctions		
		Fairness of tax sanctions		
Trust in the Government (Z) (Purnamasari 2016)	Government Function	Government system	Likert scale	11 - 15
		Tax allocation		
		Tax Management		
		Politician Performance		
		Government policy		
Taxpayer Compliance (Y) (Yadinta, et.al 2018)	Procedural (Includes Registration of SPT Reporting Submission)	Taxpayer Participation	Likert scale	16 – 19
		SPT Submission		
		Tax reporting		
		Truth		

IV. RESEARCH RESULT

1 Description of Research Variables

Table 4.1
Recapitulation of Respondents' Answers on Taxpayer Awareness Variables

Dimension	Indicator	Average
Taxpayer Perception	Tax as participation	4.37
	Source of funds	4.44
	Knowledge level	4.28
Financial Condition	Obedient in payment	4.2
	Honesty	4.34
Total		21.63
Average		4.32

Table 4.1 shows that the average score of taxpayer awareness is 4.32, which means that taxpayers are aware of the importance of the tax function in supporting state development, thus encouraging taxpayers to behave obediently in carrying out their tax obligations.

Table 4.2
Recapitulation of Respondents Answers on Tax Sanction Variables

Dimension	Indicator	Average
Taxpayer understanding	There are tax penalties	4.22
	The purpose of the tax sanction	4.19
	Tax penalty function	4.21
Tolerance	Imposition of sanctions	4.13
	Fairness of tax sanctions	4.13
Total		20.9
Average		4.18

Table 4.2 shows that the average score of tax sanctions is 4.18, which means that taxpayers understand and understand the imposition of heavy and firm sanctions on tax violators, so that they are motivated to fulfill their tax obligations.

Table 4.3
Recapitulation of Respondents Answers on Trust in the Government

Dimension	Indicator	Average
Government Function	Government system	4.01
	Tax allocation	3.98
	Tax management	4.08
	Politician performance	4.07
	government policy	4.14
Total		20.2
Average		4.05

Table 4.3 shows that the average score of trust in the government is 4.05, which means that taxpayers do not fully trust the government's performance in managing taxes.

Table 4.4
Recapitulation of Tax Compliance Respondents Answers

Dimension	Indicator	Average
Procedural	Taxpayer participation	4.17
Registration for SPT reporting submission	SPT Submission	4.01
	Tax reporting	4.03
	Truth	4.1
Total		16.3
Average		4.07

Table 4.4 shows that the average tax compliance score is 4.07 which means that the tax compliance of individuals who do independent work and entrepreneurs in South Jakarta, especially in Pasar Minggu District, can be said to be good.

2. Data Quality Test / Research Instruments

a. Measurement Model: Research Validity and reliability (First Order)

Picture 4.1
Designing a Construct Variable Structural Model

Picture 4.2
Validity Testing based on Loading Factor

While the output of the measurement model or the outer research model obtained by SmartPLS is presented below:

Table 4.5
Validity Testing based on Loading Factor (First Order)

	Obedience Must Tax (Y)	Trust To the Government (Z)	Awareness WP (X1)	Penalty Tax (X2)
X1.1.1			0.843	
X1.1.2			0.854	
X1.1.3			0.817	
X1.2.1			0.810	
X1.2.2			0.838	
X2.1.1				0.842
X2.1.2				0.817
X2.1.3				0.856
X2.2.1				0.847
X2.2.2				0.852
Y1.1	0.733			
Y2.1	0.895			
Y2.2	0.888			
Y2.3	0.862			
Z1		0.908		
Z2		0.911		
Z3		0.884		
Z4		0.941		
Z5		0.931		

Based on the loading factor validity test in table 4.5, shows that the entire loading value is > 0.7, which means that it has fulfilled the validity requirements based on the loading value. Furthermore, validity testing is carried out based on the average variance extracted (AVE) value.

Table 4.6
Validity Test based on Average Variance Extracted (AVE) (First Order)

	Average Variance Extracted (AVE)
Trust in Government (Z)	0.838
Financial Condition (X1.2)	0.847
Understanding WP (X2.1)	0.773
SPT Registration, Submission & Reporting (Y1.2)	0.834
Taxpayer Perception (X1.1)	0.785
Procedural (Y1.1)	1,000
Tolerance (X2.2)	0.863

Table 4.6 shows that the entire AVE value is > 0.5, which means that it has met the validity requirements based on the AVE. Furthermore, reliability testing is carried out based on the composite reliability (CR) value.
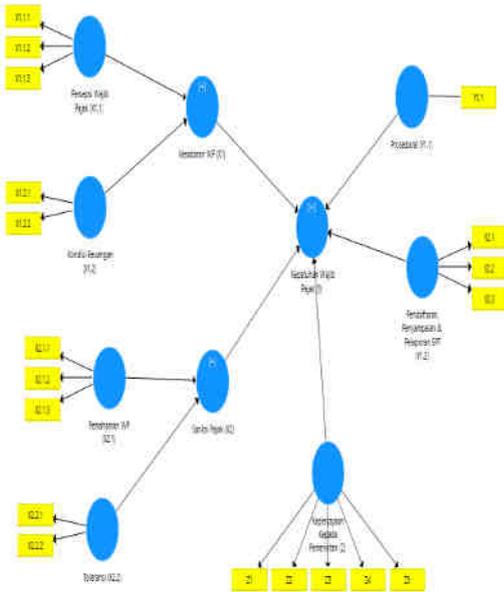
Table 4.7
Reliability Testing based on Composite Reliability (CR) (First Order)

	Composite Reliability
Trust in Government (Z)	0.963
Financial Condition (X1.2)	0.917
Understanding WP (X2.1)	0.911
SPT Registration, Submission & Reporting (Y1.2)	0.938
Taxpayer Perception (X1.1)	0.916
Procedural (Y1.1)	1,000
Tolerance (X2.2)	0.926

Table 4.7 shows that all CR values are > 0.7, which means that they have fulfilled the reliability requirements based on
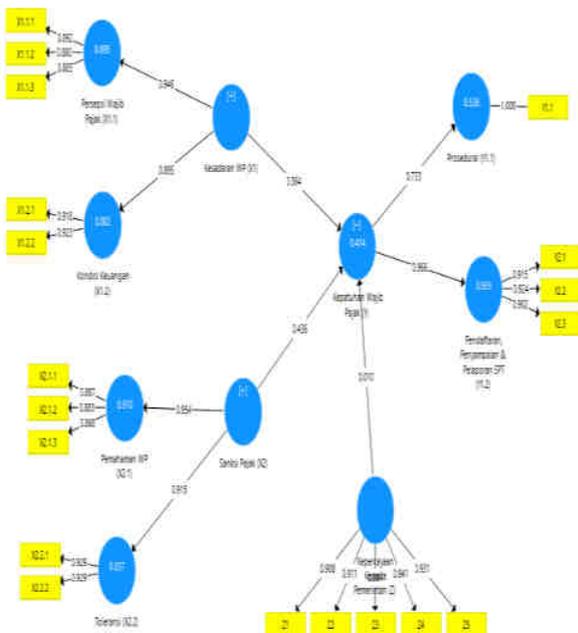
CR. Furthermore, reliability testing was carried out based on the value of Cronbach's alpha (CA).

Table 4.8
Reliability Testing based on Cronbach's Alpha (CA)
(First Order)

	Cronbach's Alpha
Trust in Government (Z)	0.951
Financial Condition (X1.2)	0.820
Understanding WP (X2.1)	0.853
SPT Registration, Submission & Reporting (Y1.2)	0.901
Taxpayer Perception (X1.1)	0.863
Procedural (Y1.1)	1.000
Tolerance (X2.2)	0.841

Table 4.8 shows that all CA values are > 0.7, which means that they have met the reliability requirements based on Cronbach's alpha. Then, the discriminant validity test was carried out using the Fornell-Larcker approach.

Table 4.9
Discriminant Validity Test (First Order)

	Keperca yaan Kepada Pemerin tah (Z)	Kondis i Keuan gan (X1.2)	Pemaha man WP (X2.1)	Pendafta ran, Penyam paian & Pelapora n SPT (Y1.2)	Persepsi Wajib Pajak (X1.1)	Prosed ural (Y1.1)	Toleransi (X2.2)
Kepercayaan Kepada Pemerintah (Z)	0,915						
Kondisi Keuangan (X1.2)	0,351	0,920					
Pemahaman WP (X2.1)	0,310	0,207	0,879				
Pendaftaran, Penyampaian & Pelaporan SPT (Y1.2)	0,240	0,451	0,442	0,913			
Persepsi Wajib Pajak (X1.1)	0,344	0,703	0,242	0,368	0,886		
Prosedural (Y1.1)	0,364	0,409	0,473	0,532	0,410	1,000	
Toleransi (X2.2)	0,374	0,244	0,751	0,436	0,235	0,518	0,929

The value of a latent variable's square root of the AVE is compared to the correlation value between the latent variable and other latent variables using discriminant validity testing. It demonstrates that for each latent variable, the square root value of AVE is bigger than the correlation value between the latent variable and other latent variables. As a result, it is concluded that it satisfies the criteria for discriminant validity.

b. Measurement Model: Validity and Reliability Testing (Second Order)

Table 4.10
Validity Testing based on Loading Factor (Second Order)

Dimension	Loading Factor
X1.1	0.946
X1.2	0.895
X2.1	0.954
X2.2	0.915
Y1.1	0.733
Y1.2	0.966

Based on the loading factor validity test in table 4.10, shows that the entire loading value is > 0.7, which means that it has fulfilled the validity requirements based on the loading value. Furthermore, validity testing is carried out based on the average variance extracted (AVE) value.

Table 4.11
Validity Test based on Average Variance Extracted (AVE) (Second Order)

	Average Variance Extracted (AVE)
Tax Compliance (Y)	0.718
WP Awareness (X1)	0.693
Tax Sanctions (X2)	0.710

Table 4.11 shows that the entire AVE value is > 0.5, which means that it has met the validity requirements based on the AVE. Furthermore, reliability testing was carried out based on the composite reliability (CR) value.

Table 4.12
Reliability Testing based on Composite Reliability (CR) (Second Order)

	Composite Reliability
Tax Compliance (Y)	0.910
WP Awareness (X1)	0.919
Tax Sanctions (X2)	0.925

Table 4.14 shows that all CR values are > 0.7, which means that they have fulfilled the reliability requirements based on CR. Furthermore, reliability testing was carried out based on the value of Cronbach's alpha (CA).

Table 4.13
Reliability Testing based on Cronbach's Alpha (CA) (Second Order)

	Cronbach's Alpha
Tax Compliance (Y)	0.866
WP Awareness (X1)	0.889
Tax Sanctions (X2)	0.898

Table 4.13 shows that all CA values are > 0.7, which means that they have met the reliability requirements based on Cronbach's alpha. Then, the discriminant validity test was carried out using the Fornell-Larcker approach. Table 4.14 presents the results of discriminant validity testing.

Table 4.14
Discriminant Validity Test (Second Order)

	Mandatory Compliance Tax (Y)	WP Awareness (X1)
Tax Compliance (Y)	0.847	
WP Awareness (X1)	0.485	0.833
Tax Sanctions (X2)	0.537	0.268

Based on discriminant validity testing, the value of the square root of the AVE of a latent variable is compared with the correlation value between the latent variable and other latent variables. It shows that the square root value of AVE for each latent variable is greater than the correlation value between the latent variable and other latent variables. So that it is concluded that it has fulfilled the discriminant validity requirements.

3 Coefficient of Determination Results (R-Square)

Tabel 4.15
Koefisien Determinasi (R-Square)

	R Square
Kepatuhan Wajib Pajak (Y)	0,414

Based on the results, the r-square value is 0.414, which means that taxpayer awareness, tax sanctions and trust in the government can affect tax compliance by 41.4%. While the rest (100% - 41.4% = 58.6%) can be explained by other variables outside this model. so it can be concluded that the model is quite good.
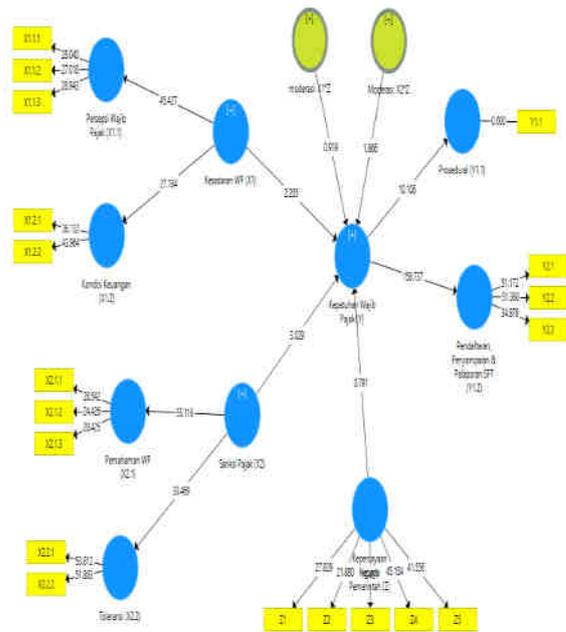
4 Hypothesis Test Results

Table 4.16
Significance Effect Test Results

	Original Sample (O)	Sample Flat flat (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Trust in Government (Z) -> Tax Compliance (Y)	0.010	0.015	0.104	0.099	0.921
Taxpayer Awareness (X1) -> Tax Compliance (Y)	0.364	0.368	0.141	2.583	0.010
Tax Sanctions (X2) -> Compliance Tax (Y)	0.436	0.421	0.142	3.070	0.002

Based on the results in Table 4.16, the following results are obtained:

1. Trust in the government (Z) has no significant effect on tax compliance (Y), with a T Statistics value of 0.099 < 1.96 and a P-Values value = 0.921 > 0.05 (Hypothesis Rejected).
2. Taxpayer awareness (X1) has a significant effect on tax compliance (Y), with a T Statistics value of 2.583 > 1.96 and a P-Values value = 0.010 < 0.05 (Hypothesis Accepted).
3. Tax sanctions (X2) have a significant effect on tax compliance (Y), with a T Statistics value of 3.070 > 1.96 and a P-Values value = 0.002 < 0.05 (Hypothesis Accepted).

Picture 4.3
Moderation Test

Table 4.17
Moderation Test Results

	Original Sample (O)	Sample Flat flat (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Moderation: X2*Z -> Taxpayer Compliance (Y)	-0.200	-0.203	0.107	1,866	0.063
moderation: X1*Z -> Taxpayer Compliance (Y)	0.099	0.089	0.108	0.919	0.359

Based on the results of the moderation test in Table 4.17, the results obtained are:

⇨ Trust in government (Z) does not significantly moderate the effect of taxpayer awareness (X1) on trust in government (Z), with P-Values = 0.063 > 0.05.
⇨ Trust in the government (Z) does not significantly moderate the effect of tax sanctions (X2) on trust in the government (Z), with P-Values = 0.359 > 0.05.

5 Discussion of Research Results

1. Taxpayer Awareness on Tax Compliance

Taxpayer knowledge influences taxpayer compliance in a favorable and important way. Individual tax compliance can be increased by taxpayers' perceptions of the benefits and relevance of taxes for development, taxes as obligations, and honesty in filling out forms in line with earned income. The positive effect means that the more aware a taxpayer is, the more likely he or she is to comply with the tax laws. In line with the research proposed by Mohammed and Sebhat (2019) where taxpayer awareness has a positive and significant effect

on taxpayer compliance, and is supported by research from Nurlis Kamil (2015) which also produces the same conclusion. The higher the awareness of taxpayers about the importance of the tax function as state development and obligations as citizens, the compliance will increase.

2. *Tax Sanctions on Tax Compliance*

Tax penalties have a large and favorable impact on tax compliance. This demonstrates that the taxpayer's grasp of the criminal sanctions governed by the law, as well as the law's implementation, is sound. Strict tax penalties can encourage compliance by acting as a deterrence. The positive influence means that the harsher the penalties imposed on tax evaders, the lower the level of tax evasion, and the higher the level of tax compliance. In line with the research conducted by Hardiningsih, et al (2020) where tax sanctions have a positive and significant effect on tax compliance, other research from Purnamasari and Yoyo (2018) also produces the same conclusion.

In line with the prevention theory (Detterance of Theory) by Ken Devos (2007) As a result, punishment prevention is described as a retrospective interference strategy, in which the violator is threatened with punishment every time a mistake is made. become a deterrent to tax evasion.

3. *Effect of Taxpayer Awareness Moderated by Trust in the Government*

This study concludes that the effect of taxpayer knowledge on individual taxpayer compliance cannot moderate faith in the government. The findings suggest that the negative influence is moderated, and that there is trust in the government, which reduces the impact of taxpayer awareness on compliance. According to Feld & Frey (2007), a government that is seen as fair and not corrupt will increase its availability to pay taxes.

4. *The Effect of Tax Sanctions Moderated by Trust in the Government*

This study shows that the effect of tax punishments on compliance cannot be moderated by trust in the government. The findings suggest that negative impacts are moderated and that trust in the government exists, reducing the impact of tax penalties on compliance. According to Rousseau et al, it is related to the perception of corruption in the form of bribery and abuse of power for personal gain. Taxpayer behavior is influenced not only by the actions, motivations, and intentions of others, but also by the government itself.

CONCLUSIONS AND SUGGESTIONS

Taxpayer education and financial penalties have a strong positive impact on tax compliance. The influence of taxpayer awareness and tax consequences on tax compliance cannot be strengthened or weakened by trust in the government.

So it is recommended that taxpayers continue to prioritize their tax obligations by utilizing the tax incentive policy that has been provided by the government so that taxpayers can still fulfill their tax obligations. The provision of tax incentives is certainly very helpful and makes it easier for taxpayers to fulfill their tax obligations in the midst of the COVID-19 pandemic, so it is hoped that taxpayers will increase their awareness of paying taxes so they can receive the benefits of paying taxes themselves.

Taxpayers affected by COVID-19 should continue to make paying taxes their top priority. Meanwhile, the Directorate General of Taxes still has to apply strict sanctions even in the midst of a pandemic, so that tax compliance is expected to increase further.

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