

INFLUENCING FACTORS UTILIZATION PMK TAX INCENTIVE NUMBER 128 OF 2019

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Abstract

One of the MBKM programs is a certified internship program. The government supports improving the quality of graduates, both undergraduate and diploma. Apart from the MBKM Program, from a tax perspective it also provides support related to increasing graduates, by providing tax incentives to companies that have contributed to providing internship opportunities to students. This incentive is the Supertax Deduction. It is hoped that by providing this incentive, many companies will contribute to providing internship opportunities for universities. Unfortunately, this facility has not been maximized by taxpayers. This research aims to test the influence of understanding supertax deduction incentive regulations, vocational student internships, socialization and ease of supertax deduction incentives, on the implementation of supertax deduction among vocational program partners. The sample for this research is all industrial partners involved internship program in 90 industries spread across Banten Province. The research methodology stage begins with collecting data through distributing questionnaires to vocational partners, followed by data analysis. This research data is primary, the data was analyzed using validity and reliability tests and multiple linear regression tests. The results of this research found that the influence of understanding the supertax deduction incentive regulations, socialization and ease of supertax deduction incentives had an influence on the implementation of supertax deduction

Keywords: ease of incentives, implementation, , socialization, understanding regulations, and vocational student internships

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INTRODUCTION

Upper Deduction Tax Indonesia is incentive tax given government on the industries involved in the vocational education program , including activity research and development For produce innovation . Government give incentive This because form advantages and characteristics education tall vocational chance the can be implemented in form activity Study apprenticeship . Apprenticeship is one of the right study outside the study program in package Independent Learning policy Independent Campus .

Apprenticeship give benefit For student Can know in a way direct IDUKA neighborhood . Independent Learning Policy Independent Campus is expected can become answer on demands the . Independent Campus is form learning at college autonomous and flexible so that created culture quality , innovative learning , no restrained , and appropriate with need student .

According to Rahayu , 2020 Taxpayer's ability in define , formulate , and interpret regulation taxation , as well capable see consequence or implications on the possibilities that arise in understanding the called with understanding regulation . Understanding regulation taxation for must will result when compliance with rule applicable taxation so that results Finally will result low level obedience must taxes in Indonesia . This is also in line with incentive supertax deduction taxation , with understanding regulation related supertaxdeduction owned must tax , cause they take advantage of this supertax deduction .

Study related understanding regulation Already Lots carried out , including Tene et al (2017) stated that understanding about mandatory influential to level obedience must tax . Study This is also supported by (Julianti & Zulaika, 2014), Kadek, et al (2018), Sari, et al (2019) and Machfuzhoh & Pratiwi (2021). Different with research conducted by (Widyanti . et al . 2021) Understanding regulation No influential to obedience must tax . Analysis results the consistent with research conducted by (Arisandy , 2017), (Ningsih, 2019), (Siti, et al , 2016) . that state that Taxpayer understanding is not influential in a way significant to Taxpayer Compliance . Based on various explanation that , you can concluded that understanding regulation taxation influential to implementation of supertax deduction. The more tall understanding must tax so the more high level too his obedience . H1 = Understanding super tax deduction regulations have an effect to implementation of super tax deduction.

Apprenticeship is planned and stated activities in curriculum learning , carried out For obtain more picture comprehensive regarding IDUKA, all at once give space and opportunity For apply theory and practice field as well as get closer student to users. Apprenticeship is business systematically carried out by the organizer education tall vocational , prepare student For measure

competencies mastered in frame reach attitudes , knowledge and skills or skill certain .

Industrial reasons accept apprenticeship is as form contribution in enlighten child nation , with give experience practice to the students . Besides that internships are also used in frame obtain candidate existing workers tested the quality during the apprenticeship program the . Based on various explanation that , you can concluded that apprenticeship influential to implementation of supertax deduction. H2 = Internship influential to implementation of super tax deduction.

According to Davis (1989), convenience means without trouble , free from complexity , and no need tough effort . A technology will considered fulfil characteristics convenience If can help somebody in do task with reduce effort required . Agustina (2015) stated that something that can reduce efforts made by the user as characteristics from perception convenience or something easy operated and easy For understood will make users ' trust become more high on something technology if technology the help someone who does it . Adrian (2013) states that easy operate , easy understood or not need business more is three indicator measurement perception convenience .

With perception convenience in taxation , making must tax implement incentive tax given government . Study related perception convenience in taxation is Sundah & Toly (2014) tested influence convenience self assessment system for WP compliance in the Regency Tulungagung . Research result show that convenience influential positive to Taxpayer compliance . Firdaus (2014) stated that there is influence positive convenience tax to WPOP and WP UMKM Agency compliance at KPP Pratama Surabaya Karangpilang . Sariati (2017), convenience tax can achieved through provisions that make it easier for taxpayers to fulfil self-assessment form convenience calculation , convenience deposits , and convenience reporting tax . Based on various explanation that , you can concluded that convenience influential to implementation of supertax deduction. H3 = Convenience influential to implementation of super tax deduction.

Elfers et al (in Damayanti & Suparnomo , 2013) stated that in a way psychological , when somebody understand something more from previously , p This will change method look compared to moment Not yet own knowledge . With Socialization of supertax deduction is mandatory tax So more understand related incentive it and implement it . With knowledge and understanding gained from socialization taxation will give encouragement from in self must tax For behave obedient tax because WP has truly know rule taxation so that can carry out obligation taxation in a way good and right (Damayanti & Suparnomo , 2013). Ananda's research (2015) is related influence socialization taxation to obedience must tax . This matter in line with research conducted by

Andriani and Heranti (2015), (Andreas and Savitri, 2015), Anggara (2017), Tene, et al (2017), Wardani & Wati (2018), and Machfuzhoh & Refi (2021). Based on various explanation that , you can concluded that socialization influential to implementation of supertax deduction. H4 = Socialization influential to implementation of super tax deduction.

RESEARCH METHOD

Study This is type study quantitative with carry out hypothesis testing . Study quantitative is A method purposeful research describe phenomenon social in a way quantitative that occurs in mutual society relate One each other. Population in research This is a company in Banten Province that implements an internship program For vocational Election population in accordance with objective study about implementation of supertax deduction. Research sample This as many as 90 industries . Determination method sample used is based on a non-probability sampling method , namely technique taking samples that do not give opportunity or the same opportunity for every element or member population For chosen become sample , with use tectics purposive sampling approach . Selected samples on purpose determined based criteria certain ones have determined by the researcher For get representative sample namely the Middle Manager who is responsible answer in planning , monitoring and creating decisions , namely : HRD/HR Manager , Manager Finance , and Manager Production . Study This done use survey method with spread questionnaire via google form on each respondent . Questionnaire used in study This contains 22 items question . Deployment questionnaire to respondents starting in May 2023 until by July 2023

Analysis statistics on research This using Partial Least Square (PLS) software version 3. Data collection was carried out with Structural Equation Model SEM approach) with using Partial Least Square (PLS) Software. PLS is an equation model structural (SEM) based component or variant . According to Ghozali (2015) PLS is approach shifting alternatives from SEM- based approach covariance become based variant . SEM based covariance generally test causality / theory , while PLS is more nature predictivemodel . Analysis model multiple linear regression in study This that is :

Implementation of Supertax Deduction = α + β_1 Understanding of Supertax Deduction Regulations + β_2 Vocational Internship + β_3 Socialization of Supertax Deduction + e

RESULT AND DISCUSSION

Results

Based on acquisition of the data obtained from spread questionnaire , there are data from 90 questionnaires that can be obtained processed from questionnaire 180 questionnaire . Table 1. is the sample demographics above study This .

Table 1 Sample Demographics.

Classification	N	%
Respondent's Gender		
Man	52	57.78
Woman	38	42.22
Respondent's Age		
21-30 years old	18	14.44
31-40 years old	35	38.88
41-50 years old	22	22.22
>50 years	24	24.44
Respondent's Period of Employment/Business		
1-5 years	71	31.11
>5 years	28	68.89
Respondent's Education		
D3	19	11,11
S1	42	46.67
S2	38	42.22
Respondent's Field of Work/Business		
Manufacture	29	31.11
Consumption	25	24.44
Etc	45	44.44

Data is processed and produced summary of data as follows listed in table 2. Table 2 shows mark Average Variance Extracted (AVE), Composite Reliability and Cronbach's Alpha statistics for the variables studied in study This . AVE value for Supertax Deduction Implementation variable of 0.893 , the variable Ease of Supertax Deduction equal to 0.908 , variable Apprenticeship Vocational equal to 0.892 , Understanding variable Supertax Deduction Rules of 0.902 , and variable Socialization of the Supertax Deduction Program as big as 0.904. The AVE value shows the validity test on the indicators contained in each variable are stated reliable and capable measure every variable.

Composite Reliability Value For Supertax Deduction Implementation variable equal to 0.977 , the variable Ease of Supertax Deduction equal to 0.975 , variable Apprenticeship Vocational equal to 0.961 , Understanding variable Supertax Deduction Rules of 0.979 , and variable Socialization of the Supertax Deduction Program as big as 0.979. Composite Reliability Value in research This

showing mark accuracy , thoroughness or the accuracy demonstrated by the instrument measurement . Measurement results reliability This showing implementation measurement to group subject obtained same result . Reliability test intended For measure internal consistency of a questionnaire which is indicator of variables and points accurate and reliable values .

Cronbach's Alpha value for Supertax Deduction Implementation variable equal to 0.970 , the variable Ease of Supertax Deduction equal to 0.966 , variable Apprenticeship Vocational equal to 0.939 , Understanding variable Supertax Deduction Rules of 0.973 , and variable Socialization of the Supertax Deduction Program as big as 0.974.

Table 2 Sample Quality

Variables	AVE	Composite Reliability	Cronbach's Alpha
Implementation of Supertax Deduction	0.893	0.977	0.970
Ease of Supertax Deduction	0.908	0.975	0.966
Apprenticeship Vocational	0.892	0.961	0.939
Understanding Supertax Deduction Rules	0.902	0.979	0.973
Socialization of the Supertax Deduction Program	0.904	0.979	0.974

This result showing that proportion mark variable dependent influenced by the independent variable . The ability of variables to influence other variables is very high . See results processing the data presented in table 2, you can explain that research model this is very good (fit). Seen from AVE value above 0.8, value Composite Reliability above 0.9 and value A very convincing Cronbach's Alpha above 0.9.

Table 3: Pahat Coefficient

Path Effect	Original Sample	T Statistics	P Value	Conclusion
Ease of Supertax Deduction > Implementation of Supertax Deduction	0.285	2,803	0.005	Accepted

Apprenticeship Vocational > Implementation of Supertax Deduction	0.510	5,893	0,000	Accepted
Understanding Supertax Deduction Regulations > Implementation of Supertax Deduction Program	-0.447	1,627	0.104	Rejected
Supertax Deduction Program Socialization > Supertax Deduction Implementation	0.648	2,594	0.010	Accepted

Processing results with use SmartPLS show that connection Understanding Supertax Deduction Regulations against Implementation of Supertax Deduction namely - 0.447 with mark The significance of the p-value is 0.104 and the T- statistical value more from T- table (1.96) ie 1,627 . In research This is the result hypothesis 1 ie Understanding Supertax Deduction Rules No influential positive to Implementation of Supertax Deduction . With Thus , hypothesis 1 is rejected .

Processing results with use SmartPLS show that connection Apprenticeship Vocational to Implementation of Supertax Deduction that is 0.510 with mark significance p-value 0.000 and T- statistical value more from T- table (1.96) ie 5,893 . In research This is the result hypothesis 2 ie Apprenticeship vocational influential positive to Implementation of Supertax Deduction . With Thus , hypothesis 2 is accepted .

Processing results with use SmartPLS can seen in table 3 which shows that connection Ease of Supertax Deduction against Implementation of Supertax Deduction that is .285 with mark significance p-value 0.005 and T- statistical value more from T- table (1.96) ie 2,803 . In research This is the result hypothesis 3 ie The ease of Supertax Deduction matters positive to Implementation of Supertax Deduction . With Thus , hypothesis 3 is accepted .

Processing results with use SmartPLS show that connection Socialization of the Supertax Deduction Program towards Implementation of Supertax Deduction namely 0.648 with mark The significance of the p-value is 0.010 and the T- statistical value more from T- table (1.96) ie 2,594 . In research This is the result hypothesis 4 ie Supertax Deduction socialization is influential positive to Implementation of Supertax Deduction . With Thus , hypothesis 4 is accepted .

Table 4: R Square

VARIABLES	R Square	R Square Adjusted	Conclusion
Implementation of	0.964	0.963	Very strong

Discussion

Supertax Deduction regulations do not influential positive to Implementation of Supertax Deduction . Research result This aligned with research (Widyanti . et al . 2021) Understanding regulations No influential to obedience must tax . Analysis results the consistent with research conducted by (Arisandy , 2017), (Ningsih, 2019), (Siti, et al , 2016) which stated that Taxpayer understanding is not influential in a way significant to Taxpayer Compliance . This matter caused because , even though partner industry understand to regulation incentive this , but Because incentive This is choice , so understanding regulation No influence implementation incentive This .

Apprenticeship vocational influential positive to Implementation of Supertax Deduction . Like has discussed at the beginning that reason industry accept apprenticeship is as form contribution in enlighten child nation , they can too utilise apprenticeship vocational This For obtain benefit this supertax deduction incentive .

The ease of Supertax Deduction matters positive to Implementation of Supertax Deduction. Study This aligned with research conducted by Agustina (2015), Adrian (2013), Sundah & Toly (2014), and Sariati (2017). With convenience in implement incentives , create must tax implement supertaxdeduction This .

Socialization of Supertax Deduction is influential positive to Implementation of Supertax Deduction. Study This aligned with research conducted previously , namely (Damayanti & Suparnomo , 2013), Ananda (2015), Andriani and Heranti (2015), (Andreas and Savitri, 2015), Anggara (2017), Tene, et al (2017), Wardani & Wati (2018), and Machfuzhoh & Refi (2021). With Socialization of supertax deduction is mandatory tax So more understand related incentive it and implement it . With knowledge and understanding gained from socialization taxation will give encouragement from in self must tax For behave obedient tax because WP has truly know rule taxation so that can carry out obligation taxation in a way good and right.

CONCLUSION

Based on results data management and analysis can concluded that understanding regulation taxation No influential towards supertax deduction meanwhile internship , convenience and socialization influential against supertax deduction. Understanding regulation No influential to utilization incentive this , then must tax No can determine his behavior with good and appropriate with regulation taxation so that No implement it .

Apprenticeship influential to implementation of Supertax deduction, in addition want to contribute in enlighten nation , also wants get other benefits, namely incentive taxation This . Perception convenience influential against supertax deduction, with convenience For utilise incentive this , make interested industry partners For utilise incentive This . Socialization influential to implementation of this supertax deduction, with exists socialization must tax know benefit from this supertax deduction. Study furthermore can add other factors that have not research that can be done influence implement this supertax deduction and expand it population study.

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