

ABSTRACT

Mega Wibawati Djohari / 31150023 / 2019 / *The Effect of Socialization Effectiveness of PP No. 23 of 2018 and a Sense of State Responsibility for Compliance with MSME Taxpayers at KPP Pratama Jakarta Sunter* / Dr. Hanif Ismail S.E., Ak., M.M., M.Ak.,

Taxes represent a large amount of state revenue, so the government hopes that all taxpayers can comply with their tax obligations. In addition, PP No. 23 of 2018 with low rates, so as to attract the attention of taxpayers to pay their taxes, especially the UMKM taxpayers. With the latest regulations, socialization is needed so that taxpayers know about it.

In this study using Bloom's taxonomic theory and the theory of planned of behavior. Effectiveness of the socialization of PP No. 23 of 2018 and a sense of state responsibility is an example that can affect taxpayer compliance. The effectiveness of socialization is a response from the community regarding the results of the socialization activities carried out. Whereas the sense of responsibility of the state is a sense of state defense carried out through tax obligations.

The object of research here is MSME Taxpayers with sampling techniques using nonprobability sampling techniques with purposive sampling. The population in this study is the MSME Taxpayer in KPP Pratama Jakarta Sunter with a sample of 100 respondents who were then divided into 30 respondents for the pre-questionnaire and 70 people for the questionnaire. This study conducted data analysis assisted with IBM SPSS program to test the validity and reliability of each variable and hypothesis testing was done through classical assumption tests, multiple linear regression analysis with t test, F test, and test coefficient of determination.

The test results based on t test (partial) using a significance level of 5% (0.05) indicate that the effectiveness variable of PP No. 23 with a value of 0,000, which means that the effectiveness of the socialization variable has a positive effect on MSME Taxpayer compliance. The variable sense of state responsibility has a value of 0.064, which means that the variable sense of state responsibility does not have enough evidence to have a positive effect on MSME Taxpayer compliance.

The conclusion obtained from the results of this study is the effectiveness of the socialization of PP No. 23 of 2018 has a positive effect on the compliance of MSME Taxpayers, and a sense of responsibility in the state is not proven to have a positive effect on MSME Taxpayer compliance.

Keywords : *Effectiveness of socialization, Sense of responsibility, Defending the country, PP No. 23 of 2018, Compliance with Taxpayers, MSMEs*

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