



The Influence of Perception of Tax System Effectiveness on Compliance of Cibaduyut Shoe SMEs Taxpayers

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Abstrak

Penelitian ini bertujuan untuk mengetahui sejauh mana pengaruh persepsi efektivitas sistem perpajakan terhadap kepatuhan wajib pajak UKM sepatu Cibaduyut. Metode penelitian yang digunakan dalam penelitian ini adalah deskriptif dan verifikatif dengan metode survei. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh dengan menyebarkan kuesioner kepada 60 wajib pajak UKM yang berlokasi di Cibaduyut. Dalam penelitian ini data diperoleh dari hasil kuesioner yang disebarkan kepada 60 wajib pajak UKM sepatu Cibaduyut. Metode statistik yang digunakan adalah analisis regresi linier sederhana. Hasil penelitian menunjukkan bahwa tingkat persepsi efektivitas sistem perpajakan berpengaruh terhadap kepatuhan wajib pajak UKM sepatu Cibaduyut.

Kata kunci: Kepatuhan Wajib Pajak, Persepsi Efektivitas Sistem Perpajakan

Abstract

This study aims to determine the extent of the influence of the perception of tax system effectiveness on the compliance of Cibaduyut shoe SME taxpayers. The research method used in this study is descriptive and verification with a survey method. The data used in this study is primary data obtained by distributing questionnaires to 60 SME taxpayers located in Cibaduyut. In this study, data were obtained from the results of questionnaires distributed to 60 Cibaduyut shoe SME taxpayers. The statistical method used is simple linear regression analysis. The results show that the level of perception of tax system effectiveness has an effect on the compliance of Cibaduyut shoe SME taxpayers.

Keywords: *Perception of tax system effectiveness, Taxpayer Compliance*

1 Introduction

Indonesia is one of the countries that is currently developing in all fields. This development can run smoothly if the State Revenue and Expenditure Budget (APBN) also continues to run well. State Revenue and Expenditure Budget (APBN) itself is one of the sources of revenue, which is the amount of money received by the state from the people to finance state interests. Based on tax

revenue data obtained from the Directorate General of Taxes (DJP) for the period of 2017-2022, the data shows:

Table 1: Target and Realization of Tax Revenue in 2017-2022

| Year | Target | Realization | Achievement Index |
|------|----------|-------------|-------------------|
| 2017 | 1,283.6 | 1,151,03 | 89,67% |
| 2018 | 1.424,00 | 1.315,51 | 92,23% |
| 2019 | 1.577,56 | 1.332,06 | 84,44% |
| 2021 | 1.198,82 | 1.069,98 | 89,25% |
| 2022 | 1.229,59 | 1.106,63 | 88,04% |

Source: Laporan Kinerja DJP 2017-2023

Based on the data, it can be seen that tax revenue has increased from year to year. This shows that the performance of the government and DJP has successfully increased tax revenues from year to year. However, even though it has increased from year to year, there are also decreases where tax revenue does not reach its target. Factors that influence the decrease in tax revenue are very low taxpayer compliance, leakage of tax revenue, especially from restitution or tax refunds, especially Value Added Tax (VAT), and small taxpayer bases. If taxpayer compliance decreases, tax revenue will also decrease, and vice versa, if taxpayer compliance increases, tax revenue will also increase. Moreover, the current tax collection system used by Indonesia is the self-assessment system, which requires taxpayers to have awareness and compliance as the success of this system is highly dependent on taxpayer compliance, where taxpayer compliance plays an important role starting from registering, filling in the tax return honestly, properly, and accurately, and paying the tax owed. Even though there are threats of administrative sanctions or criminal penalties for taxpayers who do not fulfill their tax obligations, the fact is that many taxpayers have not fully met their obligations (Edison, 2023)

Taxpayer Compliance is about how the attitude and actions of taxpayers in fulfilling their tax obligations in accordance with the tax laws and regulations applicable in a country (Rahayu, 2013). In Indonesia, the level of taxpayer compliance in fulfilling its tax obligations from year to year still shows a percentage that has not increased significantly. Various data on taxpayer compliance indicators in Indonesia still indicate a low level of compliance (Prajogo, 2013). Some factors that influence taxpayer compliance are taxpayer awareness, taxpayer understanding, perception of tax system effectiveness, quality of tax officials' services, and tax sanctions (Imelda, 2014).

Micro, Small and Medium Enterprises (MSMEs) are a business sector that has been actively promoted by the government since long ago, as it plays an important role in creating jobs and is considered to have a positive contribution to economic growth in Indonesia. The DJP states that although the MSME sector has potential, currently the nominal tax revenue from MSMEs is relatively low compared to other sectors, but the impact given to the Indonesian economy is very large. In educating MSME actors, DJP collaborated with a digital company to launch an application called Google Primer (Ristanti, 2022).

Currently, the DJP has used an online tax system through DJP online access such as e-Registration, e-Form, e-Filling, e-SPT, e-NPWP, e-Payment, Drop Box. With this system, it is expected that taxpayers will find it easier to report their tax returns, so taxpayers do not need to come to KPP to report their tax returns, they only need a laptop and internet connection to log in and report to DJP online (Suriyati, 2022). However, there are many taxpayers who do not understand this system, which is why a good perception of the online tax system is needed to

increase taxpayer compliance (Ersania, 2018). The effectiveness of the tax system is the impression felt by taxpayers regarding the tax system, both in calculation, payment, and reporting. Positive effectiveness of the tax system will encourage taxpayers to have more awareness and willingness to fulfill their obligations. Negative effectiveness will have the opposite effect (Khairina, 2022).

The results of research conducted by Yulia (2020), state that tax socialization, tax understanding, and education level simultaneously influence the compliance of MSME taxpayers. Furqon (2021) states that a good perception of tax system effectiveness, knowledge, and understanding of tax regulations partially affect the compliance of MSME taxpayers in Pekalongan Regency. Huda (2015) states that perception of tax system effectiveness, trust, tax rates, and benefits of NPWP positively influence tax compliance.

Based on the background of the study above, the author identified the following problems:

1. How is the perception of tax system effectiveness among Cibaduyut shoe SME taxpayers?
2. How is the tax compliance of Cibaduyut shoe SME taxpayers?
3. How much is the influence of the perception of tax system effectiveness on the compliance of Cibaduyut shoe SME taxpayers?

The objectives to be achieved in this research are:

1. To determine the perception of tax system effectiveness among Cibaduyut shoe SME taxpayers.
2. To determine the tax compliance of Cibaduyut shoe SME taxpayers.
3. To determine the extent of the influence of the perception of tax system effectiveness on the compliance of Cibaduyut shoe SME taxpayers.

2 Literature Review

2.1 Perception of Tax System Effectiveness

According to Melando (Manuaba, 2017) the perception of tax system effectiveness is a direct response process to individual taxpayers from the tax system applied, so that it can measure the extent to which targets have been achieved in terms of quality, quantity and time of the modern tax system. According to Huda (2015) the definition of perception of tax system effectiveness is as follows:

The perception of tax system effectiveness is an opinion in the form of impressions felt by taxpayers regarding the tax reporting and payment system. Good perception will encourage taxpayers to have more willingness to pay taxes, while a less good perception will have the opposite effect. Tax service modernization is expected to increase taxpayer compliance because it can facilitate tax payment and reporting methods.

Based on the above definition of perception of the tax system, it can be concluded that the perception of the tax system is the benefit felt by taxpayers from the online tax system used, both in reporting, calculation, and payment. The tax system is adequate and makes it easier for taxpayers or not, the more benefits felt by taxpayers, the more effective the tax system and the more influential on the level of taxpayer compliance (Edison, 2023).

2.2 Taxpayer Compliance

Taxpayer compliance is looking at how far taxpayers can fulfill their tax obligations properly and correctly in accordance with applicable tax laws and regulations (Mustofa, 2016). Meanwhile Rahayu (2013) states that the willingness to fulfill tax obligations voluntarily is the backbone of the self-assessment system, meaning that taxpayers are more responsible for determining their own tax obligations correctly, accurately, and timely paying and reporting their taxes.

3 Research Method

The method used in this study is a Qualitative Descriptive Method. The variable used in this study is the Perception of tax system effectiveness, which is an independent variable, and the variable is the compliance of taxpayers. In this study, the indicators used in measuring the variables above are calculated through a Likert scale, which is used to measure the attitudes, opinions, and perceptions of individuals or groups about social phenomena. Quantitative data in this study are data in the form of numbers such as respondent age data. In this study, two types of data according to their sources were used, namely: Primary data obtained by distributing questionnaires directly to respondents and secondary data obtained in the form of online news data. The data collection method in this study is using a questionnaire. Furthermore, the variables are measured with the Likert Scale.

The analysis technique used in this study is descriptive analysis using the SPSS application software. The purpose of descriptive analysis using statistics is to interpret arguments from respondents regarding statement choices and the frequency distribution of respondent statements based on the data collected. The data analysis used is as follows: Normalization Test aims to test whether in a regression model, the disturbance or residual variable has a normal distribution so that the statistical test for small sample sizes remains valid. There are two ways to detect if the residual is normally distributed or not, which is by graphical analysis, which is done by looking at histogram and normal P-Plot graphs, which compare observation data with a distribution that approaches a normal distribution. The research model used in this study is a simple linear regression research model as a measure between two or more variables. Linear regression is a statistical tool and method used and processed to examine the influence between one or more variables on a variable. The variables are variable (X) as perceptions of tax system effectiveness while variable (Y) as taxpayer compliance.

4 Results and Discuccion

The results of this study are a description or analysis of data regarding perceptions of the effectiveness of the tax system towards taxpayer compliance in MSMEs (Micro, Small and Medium Enterprises) in Cibaduyut, Bandung City, obtained from primary data using two methods. The first method is by distributing questionnaires directly to respondents, and the second is by distributing them online through Google Forms. After being filled out by respondents and collected, the data was tabulated in Microsoft Excel and processed. The time required to collect these questionnaires ranged from 1 (one) to 2 (two) weeks. A questionnaire was distributed to 60 MSMEs (Micro, Small and Medium Enterprises) in the Cibaduyut area of Bandung City, and 60 business owners who owned shoe businesses in the area responded

Respondent Characteristics Based on NPWP Ownership

Respondent characteristics based on NPWP ownership can be seen in Table 2 below:

Table 2: Respondent profile based on NPWP

| Ownership NPWP | Respondents | Persentase (%) |
|----------------|-------------|----------------|
| Yes | 46 | 76,67 |
| No | 14 | 23,33 |
| Total | 60 | 100 |

Table 2 shows that respondents who have NPWP are 60 respondents or 76.67%, while the others who do not have NPWP are 14 people or 23.33%.

Respondent Characteristics Based on Education Level

Respondent characteristics based on education level can be seen in Table 5 below:

Table 3: Respondent profile based on education level

| Education Level | Responden | Persentase (%) |
|------------------------|-----------|----------------|
| High School/Equivalent | 35 | 58,33 |
| D3 | 7 | 11,67 |
| S1 | 10 | 16,67 |
| Magister | 0 | 0 |
| Other | 8 | 13,33 |
| Total | 60 | 100 |

Table 3 shows that respondents who have a high school/equivalent education level are 35 respondents or 58%, D3 is 7 respondents or 11.67%, S1 is 10 respondents or 16.67%, postgraduate is 0 respondents or 0%, and the last other education level is 8 respondents or 13.33%.

Respondent Characteristics Based on Business Income

Respondent characteristics based on business income can be seen in Table 6 below:

Table 4: Respondent profile based on business income

| Business Income | Responden | Persentase (%) |
|-------------------------|-----------|----------------|
| < 600 Million | 51 | 85,00 |
| 600 Million – 1 Billion | 9 | 15,00 |
| 1 Billion-4,8 Billion | 0 | 0 |
| > 4,8 Billion | 0 | 0 |
| Total | 60 | 100 |

Table 4 shows that those who have income <600 million are 51 respondents or 85%, while those with income between 600 million-1Billion are 9 respondents or 15%.

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The formula used for validity testing uses the correlation technique/Pearson product-moment (Ghozali, 2016).

The test is carried out by correlating the respondent's answer scores from each questionnaire item. This is done by comparing the value of r count with r table for the degree of freedom (df) = $n-2$, where n is the number of samples in the study (Ghozali, 2016). In this study, the number of samples $n = 60$, so the df value is $60-2 = 58$, with a significance level of 5%, r table is obtained = 0.2542. If the correlation coefficient (r) is positive and greater than r table, then it is stated that the item statement is valid or can be said to be valid. Conversely, if the correlation coefficient (r) is negative or positive but smaller than r table, then the statement item is considered invalid or said to be invalid. The validity test results for each variable can be seen in the table below:

Table 5: Results of validity test of perception of tax system effectiveness variable

| No. of Items | Pearson Correlation | r Tabel Value | Criteria |
|--------------|---------------------|---------------|----------|
| P1 | 0,487 | 0,2542 | Valid |
| P2 | 0,778 | 0,2542 | Valid |
| P3 | 0,708 | 0,2542 | Valid |
| P4 | 0,682 | 0,2542 | Valid |
| P5 | 0,528 | 0,2542 | Valid |

The validity test results in Table 5 show that the perception of the effectiveness of the tax system variable (X1) which has 5 questionnaire statements is declared valid because it has a count $r > 0.2542$ and can be used for further testing, namely reliability testing.

Table 5: Results of validity test of taxpayer compliance variable

| No of Item | Pearson Correlation | r Tabel Value | Criteria |
|------------|---------------------|---------------|----------|
| P14 | 0,698 | 0,2542 | Valid |
| P15 | 0,640 | 0,2542 | Valid |
| P16 | 0,782 | 0,2542 | Valid |
| P17 | 0,664 | 0,2542 | Valid |
| P18 | 0,630 | 0,2542 | Valid |

The validity test results in Table 5 show that the taxpayer compliance variable (Y) which has 5 questionnaire statements is declared valid because it has a count $r > 0.2542$ and can be used for further testing, namely reliability testing.

Reliability Test

According to Ghozal (2016) the reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answers to questions or statements are consistent or stable over time. In this study, the approach used to test reliability is the one-score approach or single measurement. According to Siregar Siregar (2015) the reliability test can be carried out using the Cronbach's alpha formula with the test criteria of Cronbach's $\alpha > 0.6$, then the instrument is reliable. The reliability test results for each variable can be seen in the table below:

Tabel 6: Results of reliability test of perception of tax system effectiveness variable

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .639 | 5 |

The reliability test results in Table 6 show that the instrument for the perception of the effectiveness of the tax system variable (X1) has a Cronbach's Alpha of 0.639 or greater than 0.6. This shows that the statement instrument used to measure the Perception of the Effectiveness of the Tax System variable is declared reliable and can be used in research.

Table 7: Results of reliability test of taxpayer compliance variable

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .715 | 5 |

The reliability test results in Table 7 show that the instrument for the taxpayer compliance variable (Y) has a Cronbach's Alpha of 0.715 or greater than 0.6. This shows that the statement instrument used to measure the Taxpayer Compliance variable is declared reliable and can be used in research.

Perception of Tax System Effectiveness for Taxpayers in MSMEs in Cibaduyut

The results of the study on 60 respondents' perceptions of the effectiveness of the tax system towards taxpayer compliance can be obtained from the distribution of questionnaires consisting of 5 indicators that cover 5 statements. The summary of respondent scores for the indicator will be presented in Table 8 below:

Table 8: Summary of respondent scores regarding perception of tax system effectiveness

| No | Question | Respondent Response Score | | | | | Actual Score | Ideal Score | % |
|----|--|---------------------------|-----|----|---|---|--------------|-------------|-------|
| | | 5 | 4 | 3 | 2 | 1 | | | |
| 1. | Filing tax returns is easier with e-forms while paying taxes can be done securely and reliably through e-banking | 5 | 34 | 18 | 2 | 1 | 220 | 300 | 73,33 |
| 2. | Tax reporting is also more effective with e-SPT and e-Filing | 15 | 31 | 10 | 3 | 1 | 236 | 300 | 78,67 |
| 3. | The latest tax regulations can be updated easily and quickly through the internet | 8 | 38 | 12 | 2 | 0 | 232 | 300 | 77,33 |
| 4. | registering for NPWP can be done through e-Register on the tax website. | 15 | 33 | 11 | 0 | 1 | 241 | 300 | 80,33 |
| 5. | | 6 | 35 | 19 | 0 | 0 | 227 | 300 | 75,67 |
| | Total | 49 | 171 | 70 | 7 | 3 | 1156 | 1500 | 77,06 |

The actual score in Table 8 obtained from all statements that form the assessment of the perception of the effectiveness of the tax system variable is 1156 and the ideal score is 1500 with a percentage result obtained of 77.06%. This shows that the perception of the effectiveness of the tax system is in the good category.

Taxpayer Compliance for MSMEs in Cibaduyut

The results of the study on 60 respondents' understanding of tax obligations can be obtained from the distribution of questionnaires consisting of indicators that cover 5 statements. The summary of respondent scores for the indicator will be presented in Table 9 below:

Table 9: Summary of respondent scores regarding taxpayer compliance

| No | Question | Respondent Response Score | | | | | Actual Score | Ideal Score | % |
|-------|--|---------------------------|-----|----|---|---|--------------|-------------|-------|
| | | 5 | 4 | 3 | 2 | 1 | | | |
| 1. | I registered for NPWP voluntarily | 16 | 32 | 11 | 1 | 0 | 243 | 300 | 81% |
| 2. | I always fill out the tax return in accordance with the laws and regulations | 16 | 37 | 7 | 0 | 0 | 249 | 300 | 83% |
| 3. | I always calculate the income tax correctly. | 14 | 33 | 11 | 2 | 0 | 238 | 300 | 79% |
| 4. | I always pay the income tax on time | 10 | 38 | 10 | 2 | 0 | 236 | 300 | 79% |
| 5. | I always report the tax return correctly and accurately. | 16 | 31 | 12 | 1 | 0 | 242 | 300 | 81% |
| Total | | 72 | 171 | 51 | 6 | 0 | 1208 | 1500 | 80,53 |

The actual score in Table 9 obtained from all statements that form the assessment of the Taxpayer Compliance variable is 1208 and the ideal score is 1500 with a percentage result obtained of 80.53%. This shows that Understanding is in the good category

Partial t-test

The t-test aims to determine how far the individual independent variable influences the dependent variable. The test is carried out using a significance level of 0.05 ($\alpha = 5\%$). Acceptance or rejection of the hypothesis is done with certain criteria as follows:

- a) If the significant value > 0.05 , then the hypothesis is rejected (the regression coefficient is not significant). This means that the independent variable does not have a significant effect on the dependent variable.
- b) If the significant value < 0.05 , then the hypothesis is accepted (the regression coefficient is significant). This means that the independent variable has a significant effect on the dependent variable.

The t-test used in this study is to prove the significant effect of the perception of the effectiveness of the tax system on MSME taxpayer compliance and understanding with MSME taxpayer compliance partially.

Table 10: Results of partial test

| Model | Unstandardized Coefficients | | Standardized Coefficients | | T | Sig. |
|--|-----------------------------|------------|---------------------------|--|-------|------|
| | B | Std. Error | Beta | | | |
| 1 (Constant) | 6.608 | 2.473 | | | 2.672 | .010 |
| Perception of Tax System Effectiveness | .384 | .118 | .375 | | 3.253 | .002 |

a. Dependent Variable: Compliance

Partial Hypothesis Testing on the Perception Variable of the effectiveness of the tax system

H0: $\beta = 0$ Perception of the effectiveness of the Tax System has no significant influence on Compliance of UMKM Taxpayers.

Ha: $\beta \neq 0$ Perception of the effectiveness of the Tax System has a significant influence on Compliance of UMKM Taxpayers.

Based on table 10, the table value of $t = 2.002 > t \text{ count} = 3.253$ while the significant value of the perception variable of the effectiveness of the tax system is 0.002 and the value is < 0.05 so that H0 is rejected and Ha is accepted, which means that the perception of the effectiveness of the tax system (X1) partially has a significant influence on the compliance of UMKM taxpayers in Cibaduyut (Y).

Results of Discussion

Perception of the Effectiveness of the Tax System of UMKM Taxpayers in Cibaduyut

The results of the research that have been carried out on UMKM shoe businesses in Cibaduyut can be said that in general, the perception of the effectiveness of the tax system is in the good category. This can be seen in Figure 11 regarding respondents' responses regarding perceptions of the effectiveness of the tax system measured by 5 indicators and 5 questions with an actual score obtained of 1156 and an ideal score obtained of 1500 with a percentage of 77.06% obtained. Based on the percentage of 77.06% obtained, it can be concluded that the perception of the effectiveness of the tax system can be said to be good because the continuum line category is between 68.00-84.00 which indicates that it is in the good category.

The indicators of the perception of the effectiveness of the tax system are filling out SPT via e-form, paying taxes via e-banking, reporting SPT via e-SPT and e-filing, updating the latest tax regulations online via the internet, registering NPWP via e-register. Good perception of the tax system will provide benefits that will lead to the effectiveness of the tax system in reporting, calculating, and paying taxes based on the applicable laws in Indonesia. Overall, UMKM taxpayers have a good perception and benefit from the current tax system. The highest respondent's response score from the perception of the effectiveness of the tax system is that the latest tax regulations can be updated easily and quickly via the internet. However, from all the statements there is a lowest score, which is that filling out SPT is easier to do using e-form. This shows that not all taxpayers have a good perception of filling out SPT via e-form.

Compliance of UMKM Taxpayers in Cibaduyut

The results of the research that have been carried out on UMKM shoe businesses in Cibaduyut can be said that in general, tax compliance is in the good category. This can be seen in Figure 4.3 regarding respondents' responses regarding tax compliance measured by 5 indicators and 5 questions with an actual score obtained of 1208 and an ideal score obtained of 1500 with a

percentage of 80.53% obtained. Based on the percentage of 80.53% obtained, it can be concluded that the understanding of taxpayers can be said to be good because the continuum line category is between 68.00-84.00 which indicates that it is in the good category.

The indicators of tax compliance are the obligation to have NPWP, always fill out tax forms correctly, always calculate taxes correctly, always pay taxes on time, report SPT properly based on respondents' answers overall describe the tax compliance of UMKM taxpayers in Cibaduyut is good. The highest respondent's response score from tax compliance of UMKM taxpayers in Cibaduyut is that I always fill out SPT according to the applicable legal provisions. However, from all the statements, there are 2 lowest scores on the statement that most taxpayers do not always calculate the due income tax correctly and do not always pay the due income tax on time. This shows that the compliance of UMKM taxpayers in Cibaduyut to fulfill their obligations in calculating taxes correctly is still lacking due to the lack of understanding in performing calculations properly, and many do not keep records to record the amount of turnover obtained, which causes the amount of taxes due to be incorrect and in paying taxes on time there is still a lack of discipline due to lack of knowledge that taxes are important for national development.

Partial Effect of Perceptions of the Effectiveness of the Tax System on Compliance of UMKM Taxpayers in Cibaduyut

The results of hypothesis testing that have been carried out by the author and presented in table 10 that the table value of $t = 2.002 > t \text{ count} = 3.253$ and the significant value of the perception variable of the effectiveness of the tax system is 0.002 and the value is < 0.05 so that H_0 is rejected and H_a is accepted, meaning that the perception of the effectiveness of the tax system (X1) partially has a significant influence on the compliance of UMKM taxpayers in Cibaduyut (Y). So it can be concluded that the perception of the effectiveness of the tax system has an influence on the compliance of UMKM taxpayers because if the tax system used by the country is effective and makes it easier, it will increase the willingness to pay and report taxes, which will also increase good tax compliance. This shows that this research is in line with research conducted by Armeidila Eriananda (2019) which shows that the effectiveness of the Tax System has a positive and significant effect on Taxpayer Compliance

5 Conclusion and Suggestion

Based on the results of research and discussion regarding the influence of perceptions of the effectiveness of the tax system on compliance of UMKM taxpayers in Cibaduyut, it can be concluded that:

1. The perception of the effectiveness of the tax system in UMKM shoe businesses in Cibaduyut is in the good category, which means that taxpayers have good perceptions and benefits obtained from the tax system used by the Directorate General of Taxes, such as safe and fast payment using e-banking and can be effective in reporting and payment, so this tax system can be said to be effective because it has benefits and makes it easier for taxpayers.
2. Tax compliance in UMKM shoe businesses in Cibaduyut is in the good category, which means that UMKM taxpayers as a whole have complied with tax regulations in terms of calculating, reporting, and paying taxes according to applicable laws.
3. The results of the t-test (partial) Perception of the Effectiveness of the Tax System indicate that the table value of $t = 2.002 > t \text{ count} = 3.253$ and the significant value of the perception variable of the effectiveness of the tax system is 0.002 and the value is < 0.05 so that H_0 is

rejected and H_a is accepted, which means that the perception of the effectiveness of the tax system has a significant partial effect on the compliance of UMKM taxpayers in Cibaduyut.

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