

CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusion

Based on the results of testing and analysis, this study has the following conclusions:

1. Tax socialization has a positive effect on MSME taxpayer compliance. This result shows that the better the tax socialization, the higher the MSME taxpayer compliance.
2. The modernization of the tax system has a positive effect on MSME taxpayer compliance. This result shows that the better the modernization of the tax system, the better MSME taxpayer compliance will be.
3. Perceived tax rates have a positive influence on MSME taxpayer compliance. This influence shows that the better the taxpayer's perception of the amount of the tax rate determined, the higher the MSME taxpayer compliance.

B. Implication

Based on the results of testing and analysis, this study has the following implications:

1. KPP Pratama Sleman can improve socialization regarding tax policies to MSME actors through various existing media, such as print media (booklets, leaflets, and circulars) and advertisements through billboards.

This improvement is hoped to effectively encourage MSME actors to pay taxes.

2. KPP Pratama Sleman is expected to increase the application of the e-filing system for MSME taxpayers. To improve the e-filing system, besides conducting outreach, the government can collaborate with internet providers to build a network to increase access to e-filing. The availability of a more comprehensive network could impact the e-filing systems that are becoming more common and make it easier for taxpayers to follow tax rules and pay taxes on time.
3. KPP Pratama Sleman should make people more comfortable with the tax rates that MSME taxpayers must pay. Whether or not MSME actors can pay taxes depends on how they feel about the established tax rate. To overcome this, the government can research the community's current economic condition before setting the tax rate that will apply. The higher the positive perception of entrepreneurs towards the predetermined tax rates, the more aware entrepreneurs will be of the importance of paying tax compliance. Additionally, tax breaks during a pandemic can encourage business owners to pay taxes.

C. Research Limitation

Based on the limitations that existed during the research, suggestions for further research can be proposed as follows:

1. The limitations of this study are the period for returning the questionnaire did not comply with the specified time, and the researcher did not carry out a non-response bias test which caused bias in the data to occur.
2. The other limitation of this study is the researcher's data collection process only uses a questionnaire via Google Forms and relies on three independent variables. This condition sometimes causes the respondents' answers not to reflect the actual situation because of differences in understanding and thinking and the needs of each respondent.

D. Suggestion

1. Researchers hope that in future studies, they will be able to conduct non-response bias tests, assist respondents when conducting research, and incorporate interview methods to improve the validity of the research results.
2. In future studies, researchers hope to add variables other than tax socialization, modernization of the tax system, and perceptions of tax rates so that new variables can be found that can increase taxpayer compliance.