Enhancing Tax Compliance in Small Medium Enterprise (Case Study in Pondok Aren Tax Office, Indonesia)

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ABSTRACT: *This research aimed to analyze and prove empirically regarding "Enhancing Tax Compliance In Small Medium Enterprise (Case Study In Pondok Aren Tax Office, Indonesia)". The kind of this research is quantitative descriptive. The kind of investigation in this research is causal study. The results showed that Implementation of Tax Collection System had no effect on Small Medium Enterprise's Taxpayer Compliance, Financial Accounting Standard for Small Medium Enterprise had a positive and significant effect on Taxpayer's Compliance, and Tax Form had a positive and significant effect on Taxpayer's Compliance.*
KEY WORD: *Tax Collection System; Financial Accounting Standard for Small Medium Enterprise; Tax Form.*

I. INTRODUCTION

Taxpayer's compliance is an important factor in order to realized tax revenue target. The higher taxpayer's compliance, the higher tax revenue, and vice versa. Therefore, increasing taxpayer's compliance should be an obligation for all elements of society, especially concerned parties or any parties who awares about tax compliance. Taxpayer's compliances include compliance in reporting or recording business transactions, compliance in reporting business activities in accordance with applicable regulations, and compliance in all other taxation rules. Among three types of compliance, the easiest compliance to be observed is compliance in reporting business activities, because all taxpayers are required to submit a report on their business activities every month and/or every year in the form of submitting a notification letter. (Amin Laili, 2013).

Several groups also put attention into awareness to pay taxes which is still low relatively . It was recorded that until this day, Indonesia's tax ratio has only reached 12 percent, lower than neighboring countries such as Singapore and Malaysia. The issue of tax compliance put attention of tax officials in various regions. The level of awareness of paying taxes was still low, it was only 40 percents. Many efforts were taken to achieve tax revenue target including law enforcement activities in the form of hostage to naughty's taxpayers.

Tax is a source of state revenue, expected to meet the targeted value every year, but in fact from the last few years the target was never achieved. The cause of low tax revenue ratio with efforts and strategies that must be taken by Directorate General of Tax, one of them is by increasing the number of taxpayers. In order to increase the number of taxpayers, government has issued a policy that is currently a pro and a contra in business world. Policy for SMEs to pay tax 1% from their revenue is one of which low compliance with tax payment.

According to Sandy and Harnovinsah (2019), stated that the government's step in order to increase tax revenue continuously is by doing tax reforms.

According to Vina Rosella (2015), target of tax revenue that should be increased every year should be accompanied with efforts and strategies taken by Directorate General of Tax, which one of them is by increasing the number of taxpayers. In increasing the number of taxpayers, Government issued a policy that has become pros and cons in business world, that was a policy of tax for SMEs about 1% of revenue.

As quoted from Ministry of Cooperation and Small Medium Enterprises in 2014, there were around 57.8 million SMEs in Indonesia. In 2017 and in the next few years, it is estimated that the number of SMEs will keep increase. SMEs have an important and strategic role in national economic development. Besides playing a role in economic growth and employment, SMEs also play a role in distributing development results. So far, SMEs have contributed 57-60% of Gross Domestic Product and employment rate is around 97% of entire national workforce (SMEs Business Profile by the LPPI and Indonesian Bank in 2015). Because SMEs could create a significant contribution to country. Government implemented a policy of tax regulations related to SMEs taxes, hereinafter called as Government Regulation Number 46 of 2013. This regulation was made in order to collect SMEs taxpayers both enterprises and individuals whose annual income or gross circulation was <4.8 billion, which was calculated by charging 1% directly from turnover. Furthermore, Government issued a new regulation, namely Government Regulation Number 23 of 2018 in lieu of Government Regulation Number

46 of 2013, that was enacted in July 2018. In principle, the regulation contained more or less the same policy as Government Regulation Number 46 of 2013, the fundamental changes was tax rate of 0.5%.

Previous studies regarding taxpayer's compliance had correlation on independent variables that were used as a measurement of tax compliance. Many previous studies used independent variables such as Taxpayer Awareness, Tax Knowledge, Tax Penalty, Tax Services and Tax Examination and some studies using variables of Self Assessment System, while Tax Collection System was not only a Self Assessment System, but also Official Assessment System and Witholding Tax System that could not be separated in business activities of Taxpayers, so in this study the variable used Tax Collection System to examine tax compliance. With a combination of three systems, it's expected that the results of this research will be more concrete.

The use of the Financial Accounting Standard for SMEs Implementation variable as a refinement of previous research that every SMEs Taxpayers is attached to bookkeeping obligations and as a reference in its preparation is Financial Accounting Standard for SMEs. According to Jan Hoesada (2010) Presenting financial informassi more accurate and complete so as to increase transparency and accountability . The difference with the previous research was the respondents who were SMEs Taxpayers that were directly guided by Pondok Aren Tax Office.

In addition to implementation of Tax Collection System and Financial Accounting Standard for SMEs, the author also examined the variable of Tax Form. In the previous studies, there were only a few of them that used Tax Form as a variable, while regarding Tax Form, there was a problem especially when filling out Tax Reporting, this was found out by the author while working in Tax Consultant Office and as a tax training instructor. In general, variables used in this study were broader than previous studies.

II. LITERATURE REVIEW

Slippery Slope Theory

The development of theory about tax compliance today reflected social psychology variables as important as deterrence variables (Kirchler, et al. 2008). One of the most recent theories about tax compliance is the slippery slope model from Kirchler, et al. (2008). This theory stated that variables of social psychology and detterence had a positive effect on tax compliance. The slippery slope theory could be explained in the following figure.
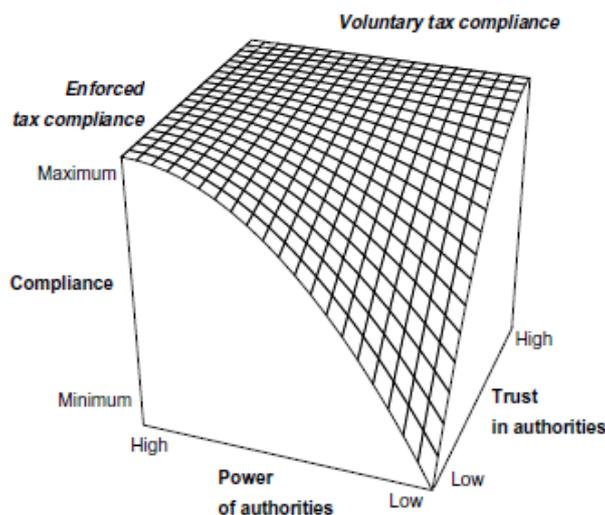

Figure 1. Slippery Slope Theory

The policies to increase voluntary tax compliance depend on the level of public trust in tax authority (trust in authorities). The policies such as tax audit and fine tend to increase perceptions of the power of tax authorities which will affect forced tax compliance. The slippery slope theory framework consists of three dimensions: (1) trust in tax authority (trust), (2) power of tax authority (power), and (3) tax payments. Trust in tax authorities and power of tax authority are assumed to determine tax payments. The lower trust and power, the lower tax payments, taxpayers will behave selfishly, maximizing profits by tax evasion. When trust increases, tax payments will also increase. When power increases, tax payments are also assumed to increase.

The slippery slope theory illustrates that the tax climate in certain societies could vary on a continuum, such as between climate of hostility between taxpayers and tax authorities (antagonistic) and climate of cooperative relations (synergistic state).

Tax Compliance Theory

Tax compliance theory according to Devos (2014) divides into two approaches, namely (1) economic detterance approach and (2) psychological approach. Tax compliance according to Saad (2014) refers to the willingness of individual to act willingly and according to law without any legal coercion, to pay taxes needed on time, to report their tax obligations correctly in accordance with applicable regulations.

Implementation of Tax Collection System

Tax collection system is a method used in determining the amount of tax that will be paid by a person to the state (Satya, 2017). According to Teguh and Amin (2017: 5) the tax collection system could be divided into:

1. **Official Assessment System**

   Is a tax collection system that government's authorizes (tax authorities) to determine the amount of tax owed. The characteristics of the Official Assessment System: a). The authority to determine the amount of tax owed lies with tax authorities; b). Taxpayers are passive; c). Tax debt arises after tax assessment letter is issued by tax authorities.

2. **Self Assessment System**

   Is a tax collection system that gives taxpayers the authority, trust and responsibility to calculate, count, pay and report the amount of tax that should be paid by her/himself.

3. **With Holding System**

   Is a tax collection system that authorizes third parties to cut or collect the amount of tax owed by taxpayers.

Implementation of Financial Accounting Standard For Small Medium Enterprise

The usage of Financial Accounting Standard For Small Medium Enterprise (In Indonesia called SAK EMKM) is a standard that is applied to small and medium businesses as a simplification of Financial Accounting Standard for Entity Without Public Accountability that facilitates preparation of financial reports and bank access. Indicators of the use of SAK EMKM according to N. Shonhadji, LA A, and Djuwito (2017) could be measured by: 1) Understanding of accounting, 2) Implementing accounting 3) Data processing, 4) Recording, 5) Recording manually, 6) Computerized recording, 7) Educational background, 8) Recording according to SAK EMKM, 9) Experienced less than 5 years, 10) Experienced more than 5 years.

The purpose of financial statements is to provide information on financial position and performance of an entity that is beneficial for a large number of users in making economic decisions by anyone who is not in a position to request special financial statements to meet the information needs. These users include providers of resources for entities, such as creditors and investors. In meeting its objectives, the financial statements also show management's responsibility for the resources entrusted to it (DSAK: 2016: 2 Par 2.1).

Tax Form

According to Huffman in Subinarto, et al. (2018) there are several aspects that should be considered in designing form. They are anatomical aspects which include; heading, introduction, instruction, body, spacing, rules, type style, method of recording, and close. Physical aspects include color, material, size and shape. Then the content aspects which include completeness of items, terminology, abbreviations, and symbols.

As long as the author sees and takes account into Tax Report Form (In Indonesia called SPT form), both Income Tax and Value Added Tax, in general the anatomy of SPT form could be described as follows: a). Form title is a part that contains information about contents of the SPT; b). Form code is an SPT code to distinguish each type of tax; c). Instructions are part of the explanation that tax report is used for each particular type of tax; d). Body, which in this case is a type and size of letters on SPT form; e). Closing is a final part of tax report form which contains the statement of taxpayer, identity of signer of tax report, date of reporting and signature of tax report.

Physically, tax form consists of paper (manual) and in electronic form (Waluyo 2011, 32). While aspects of contents of tax forms according to Siti Official (2017; 41) in general Annual Income Tax Report contains at least amount of circulation, amount of income, amount of taxable income, amount of tax owed, amount of tax credit, amount of tax deficiency or excess, and assets and liabilities outside of business activities or free work for Individual Taxpayers. Annual Taxpayer Notification Letter which is obliged to conduct recording should be completed with financial statements in form of balance sheet and income statement as well as other information needed to calculate amount of taxable income. Whereas, Notification of Value Added Tax Period shall at least contain amount of Base Tax Imposition, amount of Output Tax, amount of Input Tax that could be credited, and amount of tax deficit or excess.

Research Model
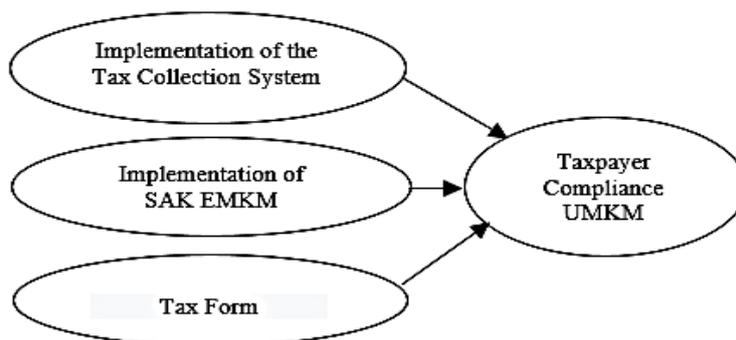   Research model of current study is given below :

Figure 2. Research Model

Hypothesis Development
Based on a theoretical study of this research, the hypotheses could be formulated as follow:
Hypothesis 1
Implementation of Tax Collection System affects SMEs Taxpayer's Compliance.
    Tax collection system is a system that authorizes government to determine amount of tax owed by taxpayers, authorizes taxpayers to calculate their own amount of tax payable, taxpayers and government together to determine amount of tax payable or submitted to third parties appointed" (Sukwiaty, 2004: 53). Furthermore, Tax Collection System is a method used in determining amount of tax that a person will pay to the state (Satya, 2017). Tax collection by state is carried out using a certain system. According to Resmi (2017; 10), there are three tax collection systems, that are Official Assessment System, Self Assessment System and With Holding System. Subjects above illustrate that improved and well controlled Tax Collection System will increase SMEs Taxpayer's Compliance

Hypothesis 2
Implementation of Financial Accounting Standard For Small Medium Enterprise affects SMEs Taxpayer's Compliance.
    SAK EMKM is intended to be used by small and medium entities. (DSAK: 2016: 1 Par 1.1). Small and medium entities are entities without significant public accountability, as defined in Financial Accounting Standards for Entities without Public Accountability (SAK ETAP), which meet the definitions and criteria of micro, small and medium businesses as stipulated in applicable legislation in Indonesia, at least for 2 years (DSAK: 2016: 1 Par 1.2).
    The purpose of financial statements is to provide information on financial position and performance of an entity that is beneficial to a large number of users in making economic decisions by anyone who is not in a position to request special financial statements to meet the information needs. These users include providers of resources for entrepreneurs, such as creditors and investors. In meeting its objectives, the financial statements also show management's responsibility for the resources entrusted to it (DSAK: 2016: 2 Par 2.1). The subjects above illustrates that presentation of financial statements in a fair manner will increase the SMEs Taxpayer's Compliance.

Hypothesis 3
Tax Form affects SMEs Taxpayer's Compliance.
    According to Gangl, Torgler, Kirchler, and Hofmann (2014), tax compliance consists of three aspects, that are reporting tax payable properly, efficient in depositing and reporting it. The instrument of tax compliance could be seen through 3 (three) indicators of compliance. First, compliance in filling the SPT (filling compliance), that is compliance in submitting both annual and periodic notification letters on time. Second, compliance in payment (payment compliance), which is compliance in paying of tax due on time. Third, reporting compliance which is compliance in reporting all taxes owed (Mustikasari, 2007).
    According to Riyadhy, Noor (1999) form is an important tool to run an organization because it is useful to establish the responsibility for emergence of activities, record service data to reduce possibility of errors by stating all events in written form and as a communication tool. Forms are designed according to needs of organization, benefits of form as follow: a) Assigning responsibility for onset of activity, b) Recording transaction data, c) Decreasing errors, d) As a communication tool, e) Important tools for the organization.
    Basic rules in designing a form are needed so that goals are achieved and provide benefits to those who use both those who record data or the organization. Here are basic rules for designing a form: a) Making a

design by considering users; b) Studying purpose and use of forms; c) Designing forms as simple as possible, eliminating unnecessary information; d) Using standard terminology for all data elements, using definitions, labeling all information; e) Arranging order of data items logically; f) Incorporating guidelines to ensure that data collection and interpretation are consistent.

According to Huffman in Subinarto, et al. (2018) there are several aspects that should be considered in designing form, that are anatomical aspects which include heading, introduction, instruction, body, spacing, rules, type style, method of recording, and close. Physical aspects include; color, material, size and shape. Then content aspects which include; completeness of items, terminology, abbreviations, and symbols. Subjects above illustrate that innovation in Tax Form psychologically will increase SMEs Taxpayer's Compliance.

III. METHOD

This type of research was quantitative descriptive. In this research, causal study was used as investigation type. The method used in this research was field survey method. Populations in this study were SMEs Taxpayers which registered at Pondok Aren Tax Office. Based on data obtained from Pondok Aren Tax Office, population in 2018 was 299,961. Sampling technique used in this study was non-probability sampling technique. Method used was convenience sampling. Sampling technique used Slovin formula. This was because population size was known and assumption that population was normally distributed.

To determine sample size at Pondok Aren Tax Office, the author used Slovin formula as follows:

$$n = \frac{299.961}{1 + 299.961 (0.10)^2}$$
$$n = 100.$$

From above calculation, sample used in this study wa 100 SMEs Taxpayers which is registered at Pondok Aren Tax Office. Type of data used in this study was primary data. Primary data collection was done by using a closed questionnaire. In process of collecting data, researcher gave a questionnaire to SMEs Taxpayers who were registered at Pondok Aren Tax Office. The analytical method in this study used multiple linear regression analysis.

IV. RESULTS AND DISCUSSION

The object of research used in this study was SMEs Taxpayers who were registered at Pondok Aren Tax Office. From the results of questionnaire, a validity test was conducted to determine whether a questionnaire was valid or not (Ghozali, 2016). The results of testing validity of four variables in this study, that were Implementation of Tax Collection System (X1), Implementation of Financial Accounting Standard form SMEs (X2), Tax Form (X3), and SMEs Taxpayer's Compliance (Y) were stated valid. The results obtained from reliability test of each variable showed that all variables both independent and dependent variables were reliable. Likewise, normality test aimed to test whether in regression model, confounding or residual variables had a normal distribution. Test for normality using Histogram Graph and P-Plot. Multicollinearity test aimed to test whether regression model had a correlation among independent variables (independent).

Statistical Test F aimed to examine validity or suitability of multiple linear regression model that were used. Multiple linear regression model was suitable to determine the effect of independent variables on dependent variable. If Sig value was < 0.05. Statistical Test Results F (model feasibility test) as presented in table 1 as follow.

Table 1. ANOVAᵃ

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	141,484	3	47,161	11,068	,000ᵇ
Residual	409,076	96	4,261		
Total	550,560	99			

Source : Output SPSS Version 22: Model Summary.

Based on results of F Statistical Tests above, calculated F value was 45,273 with a probability of 0,000. Because probability was much smaller than 0.05, multiple linear regression model was suitable to determine the effect of independent variable (Implementation of Tax Collection System, Implementation of Financial Accounting Standard for SMEs and Tax Forms) on dependent variable (SMEs Taxpayer's Compliance).

T-test basically showed how far the effect of one independent variable individually in explaining variation to dependent variable. T-test results were presented in table 2 as follow.

Table 2. Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10,294	2,053		5,015	,000
X1 = PSP	-,054	,066	-,075	-,814	,418
X2 = PSE	,432	,118	,358	3,660	,000
X3 = BFP	,137	,053	,257	2,594	,011

Source : Output SPSS Version 22: Model Summary

From results of tests that had been carried out could be arranged regression equations:
Y=10.294-0.054x1 + 0.432x2 + 0.137x3 + e

From regression equation result, it could be concluded that variable of Implementation of Tax collection system had no effect on SMEs Taxpayer's Compliance, while Implementation of Financial Accounting Standard for SMEs had a positive effect on SMEs Taxpayer's Compliance. This is indicated by partial coefficient.

Hypothesis Test 1
Implementation of Tax Collection System had no effect on SMEs Taxpayer's Compliance

Based on table 2, it showed that Tax Collection System variable had a regression coefficient of -0.054. Variable Implementation of Tax Collection System had a statistical test t with a value of 0.814 and a significance level of 0.418 or bigger than 0.05, it meant that Ha[1] was rejected so that Implementation of Tax Collection System had no effect on SMEs Taxpayer's Compliance.

In slippery slope theory proposed by Kirchler, et al (2008), the slippery slope theory framework consisted of three dimensions, that were (1) trust in tax authority (trust), (2) tax authority's power (power), and (3) tax payments. When power increased, tax payments were also assumed to increase. One of powers of tax authority was to apply Tax Collection System as a method used to determine amount of tax that a person should pay to State (Satya, 2017).

Tax Collection System was a system that gave authority to government to determine amount of tax owed by taxpayers, gave taxpayers authority to calculate amount of tax payable, taxpayers and government to determine amount of tax owed or handed over to third parties. appointed "(Sukwiaty, 2004: 53). Furthermore, Tax Collection System was a method used in determining amount of tax a person should pay to state (Satya, 2017). State tax collection by state was carried out using a certain system. According to Resmi (2017; 10), there were three systems of Tax Collection, that were Official Assessment System, Self Assessment System and With Holding System.

The results of this study were different from studies conducted by S Mia Lasmaya and Neni Nur Fitriani (2017), Uum Helmina Chaerunisak and Suyanto (2014), Ruslina Yulaika (2014), which stated that implementation of Tax Collection System had a positive effect on Taxpayer's Compliance. Improvement of administrative system could motivate taxpayers to behave obediently. (Waluyo, 2017).

The difference occurred because previous study only tested Self Assessment System as one of Tax Collection Systems currently applied, whereas in this study authors tested 3 systems that were applicable/ implemented that were Official System, Self Assessment System and Witholding Tax System. Potential differences that arose were in concept of Witholding Tax System, respondents felt that there was a new burden in carrying out their tax obligations. This was in line with phrase tax problematic that respondents disagreed to carry out authority to withhold or collect.

The results of special interviews with 13 respondents, questions related to the Official System, the 13 respondents answered that it was easy, regarding Self Assessment System, 5 respondents answered that there was no problem while the majority of 8 respondents answered for tax payments there was no problems but for filling and reporting the SPT was still experiencing problems, further to Witholding Tax System, 2 respondents answered that there was no problem while the majority of 11 respondents objected to carrying out the cutting/collecting obligation and expected the facilities/simplicity, especially for UMKMs.

In the interview process, the researcher asked about the average nominal salaries of respondents' employees, the majority of salaries paid below the PTKP, this could be interpreted that the potential of Article 21 Income Tax from the UMKM sector was very minimal. In connection with this matter in accordance with Minister of Finance Regulation No. 9 / PMK.03 / 2018 that if the monthly calculation results did not have a deduction of Article 21 of the Income Tax then there was no reporting obligation except for December, specifically in December must be reported because reporting in December there was data on the amount of salary paid for 1 year.

Based on results of interviews above and information related to nominal salary paid to employees who worked in the SMEs sector. According to author, the need for facilities provided to SMEs Taxpayers, facilities

could be exempted from obligation to cut income tax specifically Income Tax Article 21. By accommodating Government Regulation No. 23 Year 2018 where Taxpayers could choose between applying final fee of 0.5% or fee conform Article 17 of Income Tax Law, facility was exempted from obligation to withhold income tax, especially Article 21 Income Tax was given only to taxpayers who chose to apply a 0.5% final rate.

Hypothesis Test 2
Implementation of Financial Accounting Standard for SMEs had effect on SMEs Taxpayer's Compliance
        The implementation variable Financial Accounting Standard for SMEs had a regression coefficient of 0.432. The implementation variable Financial Accounting Standard for SMEs had a statistical test t with a value of 3.660 and a significance level of 0.000 or less than 0.05 meant that Ha^2 was accepted so that the implementation of Financial Accounting Standard for SMEs had effect on SMEs Taxpayer's Compliance.

        The slippery slope theory stated by Kirchler, et al, (2008), one of which was tax authority (power) had a regulatory (regulating) function. One of regulations established through Taxation Law was recording obligations for each taxpayers. In accordance with Article 28 of Law on General Provisions of Taxation Number 28 of 2007 paragraph 1, it was stated that "Individual taxpayers who run business activities or freelance and corporate taxpayers in Indonesia are required to make recording."

        Financial Accounting Standard for SMEs was an accounting standard used for small and medium entities that issued financial statements for general purposes for external users. Then, Financial Accounting Standard for SMEs could be interpreted as a person's ability to measure, classify (differentiate) and summarize the elements of financial statements based on applicable stipulation in Financial Accounting Standard for SMEs.

        The purpose of financial statements is to provide information on financial position and financial performance of an entity that is beneficial for a large number of users in making economic decisions by anyone who is not in a position to request special financial statements to meet the information needs. These users include resource providers for entities such as creditors and investors. In meeting its objectives, financial statements also show management's responsibility for resources entrusted to it (IAI, 2016).

        The results of this study are in line with research conducted by Viola Syukrina E Janrosl (2017), Ivana Nina Esterlin Barus, Andi Indrawaty Danna and Solihin (2018), Neneng Salmiah, Satria Tri Nanda, Intan Adino (2018), which states that Implementation of Financial Accounting Standard for SMEs has a positive and significant impact on Taxpayer Compliance.

Hypothesis Test 3
Tax form had effect on SMEs Taxpayer's Compliance
        Variable of Tax Form had a regression coefficient of 0.137. Variable Tax Form had a statistical test t with a value of 3.660 and a significance level of 0.011 or less than 0.05 meant that Ha^3 was accepted so that Tax Form had effect on Individual Taxpayer's Compliance.

        According to Riyadhy, Noor (1999) form was an important tool to run an organization because it was useful to establish responsibility for emergence of activities, record service data to decrease the possibility of errors by stating all events in written form and as a communication tool. Forms were designed according to needs of organization, benefits of the form included: a) Assigning responsibility for onset of activity, b) Recording transaction data, c) Decreasing errors, d) As a communication tool, e) Important tools for the organization.

        Basic rules in designing a form were needed so that goals were achieved and provided benefits to those who used both those who recorded data or the organization. Here are basic rules for designing a form: a) Making a design by considering users; b) Studying purpose and use of forms; c) the form as simple as possible, eliminating unnecessary information; d) Using standard terminology for all data elements, using definitions, labeling all information; e) Arranging order of data items logically; f) Incorporating guidelines to ensure so that data collection and interpretation are consistent.

        According to Huffman in Subinarto, et al. (2018) there were several aspects that should be considered in designing form. Those were anatomical aspects which included heading, introduction, instruction, body, spacing, rules, type style, method of recording, and close. Physical aspects included color, material, size and shape. Then content aspects which included completeness of item, terminology, abbreviations, and symbols. Subjects above illustrated that innovation in Tax Form psychologically would increase SMEs Taxpayer's Compliance.

        According to Waluyo (2017), stated that one of the strategic steps undertaken by the Indonesian government in improving taxpayer compliance is by modernizing the tax administration system. Simplify tax form is a part of modernizing the tax administration system.

        The results of this study were in line with researches conducted by I Gede Rudi Juliantara and Putu Ery Setiawan (2017), Yuliano Osvaldo Lado and M. Budiantara (2018), Subinarto, et al (2018), which stated that

Tax Form had a positive and significant effect on Taxpayer's Compliance. This could be interpreted that innovation and evaluation as well as adjustments to aspects of forms contained in Tax Forms would make it easier to fill in Notification Letter (SPT) so that it could improve timeliness of Taxpayers in terms of submission of tax report, SMEs Taxpayer's Compliance would also be higher. Form aspects referred to in this case were physical aspects, anatomical aspects and aspects of contents of tax forms. Waluyo (2017) stated that reporting supported by e-filling made it easier for Taxpayers to submit tax report so that taxpayers would get higher levels of compliance.

V. CONCLUSION

This study aims to examine how is the effect of Implementation of Tax Collection System, Implementation of Financial Accounting Standard for SMEs and Tax Forms partially on SMEs Taxpayer's Compliance. From the results of analysis, it could be concluded that Implementation of Tax Collection System has no effect on the SMEs Taxpayer's Compliance. While Implementation Financial Accounting Standard for SMEs and Tax Form partially have effect on SMEs Taxpayer's Compliance.

VI. SUGGESTION

Based on research descriptions and conclusions and taking into account limitations in this study, the following suggestions could be given:
1. Further research from findings of this research are, similar studies could be carried out using different samples and more samples. Further research could expand model developed in this study to see the effect of Implementation of Tax Collection System, Implementation of Financial Accounting Standard for SMEs and Tax Form on SMEs Taxpayer's Compliance with variations in types of businesses run by SMEs Taxpayers. Other variables which are predicted to be included in this model are Form of Special Tax Forms for VAT or other forms, considering that there are only a few researches on Tax Forms.
2. Directorate General of Tax is expected to be more intensive in guiding and providing facilities especially to SMEs Taxpayers, so that they could assist Taxpayers in carrying out their tax obligations better. Suggestions on facilities that author could be provided are as follows:
   a) The granting of facilities for exemption from withholding and collecting obligations for SMEs Taxpayers who apply a final fee of 0.5% according to Government Regulation Number 23 of 2018.
   b) Automated tax reporting on receipt of income and certain asset transactions that have been determined by taxing authority. Concept of special services for SMEs Taxpayers could be seen in Figure 2 as follows:
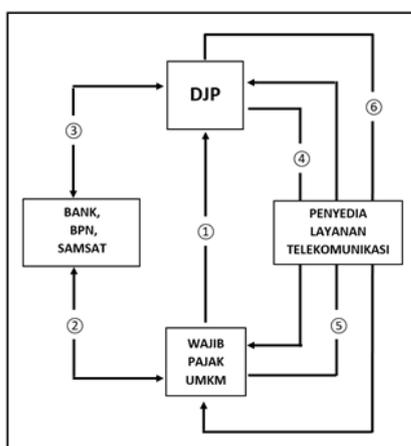

Figure 2. The concept of special services for SMEs Taxpayers

The description of figure 2 above as follows :
- DJP : Directorate General of Tax, called Tax Authority.
- Bank, National Land Authority called "BPN", Motor Vehicle Tax Authority called "SAMSAT" : One Stop Services for Tax Administration.
- Penyedia Layanan Komunikasi : Communication Service Provider.
- Wajib Pajak UMKM : SMEs Taxpayers.

Descriptions :
1. SMEs Taxpayers pay income tax at a rate of 0.5% of their revenue by making their own deposits or deducting them from other parties (opposite the transaction).

2. SMEs Taxpayers deposit funds in banks, purchase recorded data houses in National Land Authority (BPN), purchase of recorded data vehicles at One Stop Administration Services Office (SAMSAT).
3. Directorate General of Tax, in accordance with cooperation between institutions, could obtain data on addition of SMEs Taxpayer's Assets from relevant institutions.
4. Based on tax payment data, data on addition of assets from related institutions and living cost benchmarks, Directorate General of Tax issued a draft of Annual Tax Report sent through telecommunications service providers by means of mobile phones in form of SMS gateways. SMEs Taxpayers receive notification from Directorate General of Tax that draft tax report is available.
5. Draft tax report that has been received by SMEs Taxpayers is subject to checking income, assets data and adding other data that have not been presented in tax report. Furthermore, SMEs Taxpayers send Annual Tax Report as a confirmation of data as well as tax report without being charged. Telecommunications service provider automatically confirms tax report that has been reported to Directorate General of Tax.
6. Directorate General of Tax issues Proof of Receipt of Letters in electronic form sent through telecommunications service providers. SMEs Taxpayers receive notification that Evidence of Email Acceptance is available and save evidence as proof that SMEs Taxpayers has carried out reporting obligation of Tax Report.

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